

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

November 17, 2017

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 17, 2017, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

David Greenwell, CPA, Chair
 Marc Delametter, CPA, Vice Chair
 Mike Sanner, CPA, Secretary
 Randa Vernon, CPA, Member
 James Taylor, CPA, Member
 Karen Cunningham, Member
 Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Lalisa Semrad, Enforcement Coordinator; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:36 AM, Chair Greenwell called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Greenwell declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Ross confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5): There were no absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCPA, and Dean Taylor, representing the OSA; Jared Thulin and Julie Glasscock, representing the Office of the State Auditor & Inspector; Rob Ramana, Calvert Law Firm; and the Court Reporter.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained four items for the OAB's consideration: (1) Approve the Minutes of the September 22, 2017, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the months ending September 30, 2017, through October 31, 2017; (3) Take official notice of the experience verification applications which have been

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approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Cunningham that the Board approve the Consent Agenda. Second by Sanner.

Affirmative Votes: Vernon, Greenwell, Sanner, Delametter, Taylor, Cunningham and Manning.

Agenda Item #6 – Discussion and possible action on report from Audit and Budget Committee: Member Vernon presented the report.

- Presentation of the Oklahoma Accountancy Board fiscal year 2017 audit report as performed by the Office of the State Auditor & Inspector

Jared Thulin, with the Office of the State Auditor & Inspector, summarized the findings of the fiscal year 2017 audit report of the Oklahoma Accountancy Board. Each member was given a copy of the report. Several Board members inquired about various aspects of the audit report. A brief discussion took place among the Board.

Motion by Sanner that the Board approve the issued report.
Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Sanner, Delametter, Taylor, Cunningham and Manning.

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations from the Enforcement Committee:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2149 – Scott Michael Berter, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 17.5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015, and 1.5 hour short of meeting the 120-hour minimum for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 38 hours for 2013 (includes 0 hours ethics); 42.5 hours for 2014 (includes 4 hours ethics); and 22 hours for 2015 (includes 4 hours ethics); and 54 hours for 2016 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2150 – Morgan M. Musallam, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 5 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 5 hours of CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 75 hours for 2014 (includes 4 hours ethics); 20 hours for 2015 (includes 0 hours ethics); and 20 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2153 – Ricardo Eddy Jarve, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1 hour short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 1 hour of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 74 hours for 2013 (includes 0 hours ethics); 25 hours for 2014 (includes 4 hours ethics); and 20 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2154 – Mark L. Bailey, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 15 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 15 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 43 hours for 2013 (includes 4 hours ethics); 32 hours for 2014 (includes 5 hours ethics); and 30 hours for 2015 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2155 – Melanie J. Killian, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 13 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent has already submitted 13 hours of CPE to cure the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 40 hours for 2014 (includes 4 hours ethics); 40 hours for 2015 (includes 2 hours ethics); and 45 hours (adjusted) for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2156 – Jonathan Charles Krummel, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 4 hour minimum ethics CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus

costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 2 hours of ethics CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 43 hours for 2014 (includes 0 hours ethics); 48 hours for 2015 (includes 2 hours ethics); and 64 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2158 – Barbara E. Ball, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 15.5 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 15.5 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 46 hours for 2014 (includes 2.5 hours ethics); 37.5 hours for 2015 (includes 2 hours ethics); and 21 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2159 – Jay Alan Betz, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 2 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

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OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 45 hours for 2014 (includes 2 hours ethics); 42 hours for 2015 (includes 4.5 hours ethics); and 31 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2160 – Sharla Kaay McAfee, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 7 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 7 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 37 hours for 2014 (includes 2 hours ethics); 44 hours for 2015 (includes 4 hours ethics); and 32 hours for 2016 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2161 – Stacy Deeann Brandon, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 6 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 6 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 34 hours for 2014 (includes 0 hours ethics); 40 hours for 2015 (includes 4 hours ethics); and 40 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2162 – Roger Paul Johnson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 5 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 5 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 46 hours for 2014 (includes 2 hours ethics); 43 hours for 2015 (includes 2 hours ethics); and 26 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2163 – Michael Thomas Harbert, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1/2 hour short of meeting the 4 hour minimum ethics CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 1/2 hour of ethics CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 41 hours for 2014 (includes 0 hours ethics); 40 hours for 2015 (includes 2 hours ethics); and 40 hours for 2016 (includes 1.5 hours ethics).

Peer Review Status: N/A.

Case No. 2164 – Thomas Bret Henson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 12 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus

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costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 12 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 24 hours for 2014 (includes 4 hours ethics); 20 hours for 2015 (includes 4 hours ethics); and 64 hours for 2016 (includes 6 hours ethics).

Peer Review Status: N/A.

Case No. 2165 – Karen A. Rivet, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 24 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent has already submitted 24 hours of CPE to cure the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 22 hours for 2013 (includes 2 hours ethics); 41.5 hours for 2014 (includes 4 hours ethics); 57 hours (adjusted) for 2015 (included 2 hours ethics); and 49 hours for 2016 (includes 3 hours ethics).

Peer Review Status: N/A.

Case No. 2166 – Garry D. Smith, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 15 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 15 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the

Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 42 hours for 2014 (includes 2 hours ethics); 40 hours for 2015 (includes 4 hours ethics); and 23 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2169 – Roger Eugene Eleftherakis, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 13.5 hours short of meeting the 20-hour minimum CPE requirement for calendar year 2016, and 13 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 13.5 hours of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 34 hours for 2014 (includes 0 hours ethics); 66.5 hours for 2015 (includes 5.5 hours ethics); and 6.5 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2170 – Justin Robert Anderson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 44 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 44 hours of CPE within 60 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

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OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 32 hours for 2013 (includes 4 hours ethics); 44 hours for 2014 (includes 4 hours ethics); and 0 hours for 2015 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2171 – Jeffrey Alan Williams, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1 hour short of meeting the 120-hour minimum CPE requirement for 2013-2015. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 1 hour of CPE within 30 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 25 hours for 2013 (includes 2 hours ethics); 71.5 hours for 2014 (includes 2 hours ethics); and 22.5 hours for 2015 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2172 – David Haskell Ratliff, PA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 20 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015, and 36 hours short for 2014-2016. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$199.06, which must be paid within thirty days from the effective date of this Order. In addition, Respondent shall complete 36 hours of CPE within 60 days to apply to the shortage. A proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 37 hours for 2013 (includes 2 hours ethics); 42 hours for 2014 (includes 0 hours ethics); 21 hours for 2015 (includes 2 hours ethics); and 21 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

FILES TO CLOSE:**File No. 2209 – Revoked CPA Firm**

This file was opened as a result of a referral from the Peer Review Coordinator that the then registered, out-of-state firm failed to undergo the peer review process. The firm has been revoked for failure to register; therefore, the Enforcement Committee recommends that the file be closed with a note to the firm's record to reopen the enforcement file if the firm applies for reinstatement.

File No. 2272 – CPA Firm

This file was opened as a result of a PROC referral that the registered firm received substandard peer review. The Enforcement Committee feels that the remedial measures laid out by the OSCPA were adequate; therefore, it recommends that the file be closed.

OAB Records Summary

Peer Review Status: In compliance.

File No.2342 – CPE Firm

This file was opened as a result of a complaint alleging the registered firm was not timely in completing an audit and tax return. The complainant reported that the issues have been worked out and that it wishes to withdraw the complaint; therefore the Enforcement Committee recommends that the file be closed.

OAB Records Summary

Peer Review Status: In compliance.

File No. 2343 - CPA

This file was opened as a result of a complaint alleging that registrant failed to provide financial records to a member of an LLC. The LLC members were in a dispute as to the management of the company, so the registrant followed the requests of the members with controlling interest. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2014 (includes 0 hours ethics); 40 hours for 2015 (includes 4 hours ethics); and 40 hours for 2016 (includes 6 hours ethics).

Peer Review Status: N/A

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File No. 2345 - CPA

This file was opened as complaint alleging the registrant failed to provide financial statements to a member of an LLC. The complainant was not the “contact person” that the registrant was engaged to deal with; therefore, the Enforcement Committee recommends that the file to closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2014 (includes 0 hours ethics); 40 hours for 2015 (includes 4 hours ethics); and 40 hours for 2016 (includes 6 hours ethics).
Peer Review Status: N/A

File No. 2365 - CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was one hour short of the four hour ethics requirement for compliance period 2014-2016. Two of the registrant’s immediate family members were suffering major health issues at this time and the shortage was overlooked. Therefore, the Enforcement Committee recommends that the file be closed and the registrant be allowed to apply one hour of ethics back to correct the deficiency.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 52 hours for 2014 (includes 1 hours ethics); 45 hours for 2015 (includes 2 hours ethics); and 24 hours for 2016 (includes 0 hours ethics).
Peer Review Status: N/A

File No. 2377 - CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was a half hour short of the four hour ethics requirement for compliance period 2014-2016. The registrant misreported the hours and submitted enough CPE documentation to show compliance with the requirements. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 40 hours for 2014 (includes 2.5 hours ethics); 40.5 hours for 2015 (includes 1.5 hours ethics); and 47 hours for 2016 (includes 0 hours ethics).
Peer Review Status: N/A

File No. 2391 - CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 3 hours short of the 120 hour requirement for compliance period 2014-2016. The registrant misreported the hours and submitted enough CPE documentation to show compliance with the requirements; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 51 hours for 2014 (includes 4 hours ethics); 46 hours for 2015 (includes 4 hours ethics); and 24 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A

Motion by Delametter that the Board approve the Administrative Consent Orders in Case no.'s 2149, 2150, 2153, 2154, 2155, 2156, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2169, 2170, 2171, and 2172 and close File no.'s 2209, 2272, 2342, 2343, 2345, 2365, 2377, and 2391. Second by Sanner.

Affirmative Votes: Vernon, Greenwell, Sanner, Delametter, Taylor, Cunningham and Manning.

Agenda Item #7 – Discussion and possible action on report from the Peer Review Committee:

- Peer Review Oversight Committee quarterly activity report July 2017 to October 2017

Motion by Sanner that the Board approve the PROC report as presented. Second by Taylor.

Affirmative Votes: Vernon, Greenwell, Sanner, Delametter, Taylor, Cunningham and Manning.

Agenda Item #8 – Discussion and possible action on report from Board members on the NASBA 110th Annual Meeting: Several Board members shared their experiences at the NASBA Annual Meeting.

Agenda Item #9 – Discussion and possible action on list of proposed meeting dates for the Oklahoma Accountancy Board in 2018:

- January 19
- February 16
- March 16
- April 20 (off-site TBA)

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- May 18
- June 15
- July 20
- August 17
- September 21 (off-site TBA)
- October 19
- November 16
- December 21

Executive Director Ross presented the proposed 2018 Board meeting dates and they were accepted by the Board.

Agenda Item #10 – New Business: Member Sanner proposed that materials for hearings be sent to the Board before the Board Meeting date. After a brief discussion, the Board recommended that Executive Director Ross revisit policies and approach in respect to distributing hearing materials with Assistant Attorney General John Crittenden.

Agenda Item #11 – Discussion and possible action on report from the Executive Director:

Updates

- Report on discussion at AICPA about evolutions of peer review.
- AICPA vs AICPA confusion and Reorganization Task Force
- We are expecting another addition to our OAB family and want to congratulate our other CPA Chloe Nettey and her husband.
- Ceremony is tomorrow.
- OMES is evaluating potential new statewide licensing systems. Colin is on the evaluation team.
- I will be attending the reorganization task force meeting December 4 in Nashville and the Board of Directors meeting January 11 and 12.

Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:

- OMES – IT Services for Aug 2017 - \$3,006.07
- State Auditor and Inspector – Auditing Svcs for Aug 2017 - \$4,034.75
- BEP One – Oct 2017 Rent - \$4,392.00

- OMES – IT Services for Sept 2017 - \$3,006.07
- State Auditor and Inspector – Auditing Svcs for Sep 2017 - \$2,845.75
- BEP One – Nov 2017 Rent - \$4,392.00

Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:

- Calvert Law Firm – Legal Svcs for Aug 2017 - \$6,799.39

Agenda Item #12 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, December, 15, 2017, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Ste. 210, Oklahoma City, OK 73116

Case No. 2132 – Hearing in the matter Eddie Lee Singleterry, CPA, Certificate No. 4706: This matter came for hearing before the Board at 9:45 AM. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Special Prosecutor Rob Ramana represented the State. The Respondent was not present.

The purpose of this hearing was consider the failure of the Respondent to comply with CPE requirements for periods 2013-2015 and 2014-2016.

Special Prosecutor Ramana moved that State's Exhibits 1 through 6 be introduced into the record. Chair Greenwell accepted the State's Exhibits 1 through 6 into the record.

Motion by Cunningham that the Board accept State's Exhibits 1 through 6 into the record. Second by Sanner.

Affirmative Votes: Vernon, Greenwell, Sanner, Delametter, Taylor, Cunningham and Manning.

Special Prosecutor Ramana informed the Board that the Respondent had accepted and signed a Consent Order (Exhibit 3) under the following terms: 1. Respondent violated Section 15.35 (C) of the Act, and Section 10:15-30-5 (a) and (b) of the Board’s Rules by failing to complete eight (8) hours of the 120-hour minimum required CPE for the three-year period from 2013 to 2015 and by failing to complete forty (40) hours of the 120-hour minimum required CPE for the three-year period from 2014 to 2016. As a result of these violations, the BOARD HEREBY ORDERS the following: 2. For the violation of Section 15.35 (C) of the Act, and Sections 10:15-30-5 (a) and (b) of the Board’s Rules, Respondent’s certificate of registration is hereby revoked for cause. 3. Respondent is required to immediately return his certificate to the Board, or provide to the Board an Affidavit of Lost Certificate. 4. Should Respondent apply for reinstatement, he will be required to appear before the Board and show cause as to why his certificate should be reinstated. In addition, no earlier than ninety (90) days prior to applying for reinstatement, Respondent must have completed Professional Ethics: AICPA’s Comprehensive Course, with a score of 90% or better. All attorney fees and costs must be paid prior to applying for reinstatement. 5. As stated in Section 15.14(F)(3) of the Act, if the Respondent allows his certificate to remain revoked for five (5) years or more, he may not renew his certificate. Respondent may obtain a new certificate by complying with the requirements and procedures, including the examination requirements, for obtaining an original certificate. 6. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$638.55, which the Respondent shall pay within thirty (30) days of the filing date of this Consent Order.

Motion by Cunningham that the Board accept the Consent Order in Exhibit 3. Second by Sanner.

Affirmative Votes: Vernon, Greenwell, Sanner, Delametter, Taylor, Cunningham and Manning.

Chair Greenwell concluded the hearing at 9:50 AM.

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Greenwell adjourned the meeting.

The meeting was adjourned at approximately 9:59 AM.

David Greenwell, Chair Date

ATTEST:

Mike Sanner, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
As of November 17, 2017**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Kendall Carolise Trupp

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Courtney Elizabeth Baker
Felicia Ann Clark
Mark Conway
Nicholas David Denzler
Stephanie D. Emerald
Jacob A. Fansler
Tyler Alan Graumann
Allison A. Guimond
Amy Marie Hale
Sarah Elizabeth Hall
Daniel Brandon Hayes
Casey Ann Helterbrake
John Henry Hoch
Jessie R. Hughes
Jonathan G. Hutchins
Tyler Thornton Jones
Heath L Knedall
Kyle Benjamin Knierim
Michael W Lawmaster
Christine Livingstone
Lindsey Nicole Loveday
Yifan Lu
Joshua Daniel May
Jacob Richard McClendon
Brian Thomas McQuade
Patrick Thomas Merryman
Kristen Nicole Mortimer
Rachel Elizabeth O'Connor
Courtney Dyan Odom
Kim A Olstroem
John Paul Pickens III
Jessica T. Prefume
Allison Nichole Prewitt
Shannon R. Randol
Carson Philip Smith
Jared Nicholas Steinbach
Benjamin B. Whitley

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Haley Jo Williams
Loren Rayann Wortham
Jason R. Wright
Carly Marie Young

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Chad Myrl Dewey (Arizona)
Zeeshan F. Khan (Texas)
Pirmammad Mustafayev (Alaska)
Michael A. Nijoka (Ohio)
Suzanne Elizabeth Schmitz (Arkansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Maria Bianchi	10505
Ramizah Frankamp	16084
Lugina Jernigan	14526
Keith Martin	10248
Kenneth Young	8719

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Anna Bytenskiy Professional Inc
Eubank & Clinton, CPA's, P.C.
Janet Mitts Zerby CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Hann Plummer, PLLC
Impact Accounting and Consulting PLLC
Michael R Moore, CPA, PLLC
Morgan Gould, CPA PLLC
O'Neal's Tax and Bookkeeping Service PLLC
SALTA PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

James A. Porter III, CPA, PLLC
Jeff Herbers PLLC
My CFO – My CPA, PLLC
Rahhal Henderson Johnson, PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

Michael Dimond	8212	Issued July 26, 1985
David Foster	3213	Issued July 26, 1974
Sean Keller	17663	Issued April 18, 2014
James Rachel	3300	Issued October 28, 1974
Douglas Tinch	6734	Issued January 17, 1983

No Longer Residing in Oklahoma:

Megan Robinson	17969	Issued September 18, 2015
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Retired:

Rhonda Atkins	13070	Issued July 31, 1995
Larry Barlow	4073	Issued July 18, 1977
Mark Bartusch	13074	Issued July 31, 1995
Gerald Blackburn	8119	Issued January 31, 1985
William Cartwright	10889	Issued July 26, 1990
Leslie Cypret	1673	Issued August 2, 1963
Sharon Earley	5473	Issued January 26, 1981
Nancy Friday	14044	Issued February 2, 1998
Janet Guest	5447	Issued January 26, 1989
Stephen Keim	7979	Issued January 31, 1985
Theresa Lewis	10238	Issued January 26, 1989
Dianna Mathis	10251	Issued January 26, 1989
O. Mayfield	11592	Issued January 30, 1992
Randall Mock	1877	Issued February 5, 1966
Bill Van Sickle	2662	Issued January 31, 1972
William Snooks	7039	Issued July 28, 1983
Bruce Swabb	11005	Issued July 26, 1990
Monroe Vaughan	1693	Issued August 2, 1963
Rhonda Winters	11901	Issued July 28, 1992
Belinda Worley	12825	Issued August 1, 1994

INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:

Cert No.	Name	Revocation Date
2469	Robert Carrol Reaves	Oct 1, 2017
4965	John G. Nelson	Oct 1, 2017
7052	David Edward Thompson	Oct 1, 2017
7518	Cynthia F. Baker	Oct 1, 2017
10011	Joanne Meeks	Oct 1, 2017
10737	Debra Kay Miller	Oct 1, 2017
14429	Patricia Marie McBratney	Oct 1, 2017
16084	Ramizah C. Frankamp	Oct 1, 2017
17945	Erin Rebekah Stencil	Oct 1, 2017

7028	Twila K. Shelton	Nov 1, 2017
7042	Roberta Robinson Stas	Nov 1, 2017
9285	Sherry A. McClure Steidley	Nov 1, 2017
11568	Lynne M. Yeager	Nov 1, 2017
12581	Timothy Alan Paul	Nov 1, 2017
12801	Diane M. Totty	Nov 1, 2017
17702	Nestor J. Romero	Nov 1, 2017
17817	Cory D. Jenkins	Nov 1, 2017
18123	Hui Zhang	Nov 1, 2017

DECEASED REGISTRANTS:**CPAs:**

Donald Adams	1067	Issued July 29, 1955
Thomas Caldwell	4025	Issued January 24, 1977
Mary Elias	8845	Issued July 31, 1986
Glenn Elliott	2135	Issued February 1, 1969
John Godfrey	2442	Issued February 1, 1971
John Hanley	4447	Issued July 20, 1978
Connie Henderson	8252	Issued July 26, 1985
Samuel Shaw	9537	Issued July 23, 1987
Janete Silver	14890	Issued July 31, 2000
John Thomas	1200	Issued July 29, 1957
Altus Wilder	4175	Issued July 18, 1977

INACTIVE FIRMS:**CPA Limited Liability Companies:**

David Clanin, CPA PLLC (Missouri)

EXPERIENCE VERIFICATION:

Courtney Elizabeth Baker
David John Bedinghaus
Scott Thomas Brecheen
Salman Sakib Chowdhury
Felicia Ann Clark
Nicholas David Denzler
Andrew Nicholas Dobry
Stephanie Dawn Emerald
Jacob Andrew Fansler
Tyler Alan Graumann
Sarah Elizabeth Hall
Daniel B Hayes
John Henry Hoch
Jessie Rae Hughes

Tyler Thornton Jones
Heath L. Kendall
Kyle Benjamin Knierim
Dung Ngoc Lam
Michael Wesley Lawmaster
Christine Livingstone
Yifan Lu
Joshua Daniel May
Danielle Pauline McClellan
Jacob Richard McClendon
Stephanie E Mendenhall
Patrick Thomas Merryman
Trent Austin Noffsinger
Rachel Elizabeth O'Connor
Courtney Dyan Odom
John Paul Pickens III
Jessica Thompson Prefume
Allison Nichole Prewitt
Carson Philip Smith
Jared N. Steinbach
Kendall Carolise Trupp
Jason Alan Uthe
Carl Ron Wheeler Jr.
Benjamin B. Whitley
Halley J. Williams
Jason Ray Wright
Carly Marie Young

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