

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

September 22, 2017

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 22, 2017, at Cameron University, CETES Conference Center, 2800 Gore Boulevard, Lawton, OK 73505. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

David Greenwell, CPA, Chair
Mike Sanner, CPA, Secretary
Randa Vernon, CPA, Member
Jim Taylor, CPA, Member
Karen Cunningham, Member
Jody Manning, Member

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

Agenda Item #1a – Call To Order: At approximately 8:33 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): Vice Chair Delametter was absent. Chair Greenwell excused his absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCPA; Greg Treadwell, Assistant Professor of Accounting with Cameron University; and various Cameron University students.

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 five items for the OAB's consideration: (1) Approve the Minutes of the August 11, 2017, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2017, for the month ended August 31, 2017; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and

registrations filed since the previous meeting and (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2017 Examination, April and May 2017.

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

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2137 – Guan Ian Wang, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4.5 hours short of meeting the 120-hour minimum CPE requirements for 2013-2015. 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 4.5 hours of CPE within 30 days to apply to the shortage. A proved violation of this ACP, the Act or the Board's Rules authorized the Board

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 20 hours for 2013 (includes 0 hours ethics); 56 hours for 2014 (includes 0 hours ethics); and 39.5 hours for 2015 (includes 5 hours ethics).

Peer Review Status: N/A.

Case No. 2138 – Roger Dee Rogers, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 36.5 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015; and 47.5 hours short 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 \$1,000, plus costs and attorney fees in the amount of \$199.06, which must be paid within 60 days of the effective date of the order. In addition, Respondent shall complete 47.5 hours of CPE, within 60 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 41.5 hours for 2013 (includes 4 hours ethics); 30 hours for 2014 (includes 0 hours ethics); 12 hours for 2015 (includes 0 hours ethics); and 42 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2140 – Rick L. Dugan, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 20 hours short of meeting the 20-hour minimum CPE requirement for calendar years 2015 and 2016; 35 hours short of meeting the 120-hour minimum CPE requirement for 2013-2015; and 76 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 \$1,000, plus costs and attorney fees in the amount of \$244.37, which must be paid by twelve monthly payments of \$100 and the thirteenth payment of \$44.37. In addition, Respondent shall complete 76 hours of CPE within 120 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 41 hours for 2013 (includes 2 hours ethics); 44 hours for 2014 (includes 4 hours ethics); 0 hours for 2015; and 0 hours for 2016.

Peer Review Status: N/A.

Case No. 2141 – Debbie Michelle Thomas, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 9 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. Respondent has already submitted 9 hours of CPE 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 now in compliance. Registrant reported 25.5 hours for 2014 (includes 0 hours ethics); 43.5 hours for 2015 (includes 8.5 hours ethics); and 51 hours (adjusted) for 2016 (includes 4 hours ethics).

2157.

Peer Review Status: N/A.

Case No. 2142 – Robyn Colleen Breshears, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 16.5 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. Respondent has already submitted 16.5 hours of CPE 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 now in compliance. Registrant reported 40 hours for 2014 (includes 6 hours ethics); 41.5 hours for 2015 (includes 5 hours ethics); and 40 hours (adjusted) for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2143 – Kenneth S. Wilcoxon, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 8.5 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 Respondent is assessed a fine of \$1,000, 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 41.5 hours of CPE within 60 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 57 hours for 2013 (includes 2 hours ethics); 32 hours for 2014 (includes 4 hours ethics); and 24 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2144 – Naomi R. Harvison, 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 2013-2015. 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 2 hours of CPE ethics 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 40 hours for 2013 (includes 0 hours ethics); 42 hours for 2014 (includes 2 hours ethics); and 41 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2145 – Christine L. Behne, 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 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. Respondent shall complete 2 hours of ethics 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 42 hours for 2014 (includes 2 hours ethics); 40.5 hours for 2015 (includes 0 hours ethics); and 44 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2146 – Robert Morris Ford, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 70 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 70 hours of CPE within 90 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.

2159.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 25 hours for 2014 (includes 12 hours ethics); 25 hours for 2015 (includes 4 hours ethics); and 0 hours for 2016.

Peer Review Status: N/A.

Case No. 2147 – Julie Michelle Speer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 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 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. Respondent has already submitted 4 hours of ethics 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 now in compliance. Registrant reported 20 hours for 2014 (includes 0 hours ethics); 97 hours for 2015 (includes 0 hours ethics); and 24 hours for 2016 (includes 4 hours ethics (adjusted)).

Peer Review Status: N/A.

Case No. 2148 – Kevin Leroy Greene, 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, and 20 hours short of meeting the 20 hour minimum CPE requirement for the calendar year 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 20 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 49 hours for 2014 (includes 4 hours ethics); 56 hours for 2015 (includes 4 hours ethics); and 0 hours for 2016.

Peer Review Status: N/A.

Case No. 2151 – Marilyn Hannam Pinney, 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 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. Respondent has already submitted 2 hours of ethics 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 now in compliance. Registrant reported 40 hours for 2014 (includes 0 hours ethics); 44 hours for 2015 (includes 2 hours ethics); and 47 hours for 2016 (includes 2 hours ethics (adjusted)).

Peer Review Status: N/A.

Case No. 2152 – Haley Beth Legg, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4.5 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 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 4.5 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 35.5 hours for 2013 (includes 1 hour ethics); 40 hours for 2014 (includes 0 hours ethics); and 40 hours for 2015 (includes 4 hours ethics).

Peer Review Status: N/A.

Motion by Vernon that the Board approve the Administrative Consent Orders in Case no.'s 2137, 2138, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2151, and 2152.
Second by Sanner.

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

2161.

Agenda Item #7 – Discussion and possible action on report from the Audit and Budget Committee: Member Vernon presented the FY 2019 Budget Request Program to the Board.

Motion by Vernon that the Board approve the FY 2019 Budget Request Program. Second by Cunningham.

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

Note: Member Manning left the meeting at 8:58 AM.

Agenda Item #8 – Discussion and possible action to establish a policy to only accept foreign evaluations performed by NASBA: A brief discussion took place among the Board.

Motion by Cunningham that the Board establish a policy to only accept foreign evaluations performed by NASBA. Second by Vernon.

Affirmative Votes: Vernon, Greenwell, Taylor, Sanner, and Cunningham

Agenda Item #10 – Discussion and possible action for the selection of the OAB voting representative and alternate at the NASBA Annual meeting: Chair Greenwell entertained nominations for the voting representative and alternate for the Oklahoma Accountancy Board at the NASBA Annual meeting.

Motion by Sanner that the Board nominate Chair Greenwell as the OAB's voting representative at the NASBA Annual meeting. Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Taylor, Sanner, and Cunningham

Motion by Sanner that the Board nominate Member Vernon as the OAB's voting alternate at the NASBA Annual meeting. Second by Cunningham.

Affirmative Votes: Vernon, Greenwell, Taylor, Sanner, and Cunningham

Agenda Item #11 – New Business: There was no new business

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

Updates

- Request from Senator Kim David and Senator Roger Thompson for Revolving Fund balance. Due Monday morning, September 11.

2162.

- Met with Tom Gruber, First Assistant to the Attorney General, about revising requirements of cases to be sent to the AG
- I will be meeting with AICPA and NASBA regarding the enhanced peer review program during the annual meeting in New York representing the ED's
- We are expecting an addition to the OAB family at any time and want to congratulate our CPE coordinator Heather Grable and her husband Mike.

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

- OMES – Jul 2017 IT services - \$2,891.64
- State Auditor and Inspector – Jul 2017 Auditing Services - \$3,564.25
- ECapitol – FY18 Subscription - \$2,800.00
- BEP One – Sept 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:

- NASBA – FY18 Membership dues - \$6,600.00

Note: Member Manning returned to the meeting at 9:23 AM.

Chair Greenwell called for a break at approximately 9:25 AM.

The Board reconvened at approximately 9:49 AM.

Agenda Item #6 – Discussion and possible action from the Outreach Committee:

Executive Director Ross, introduced special presenter Alfonso Alexander from The Center for Public Trust.

- Student presentation - Alfonso Alexander
- NASBA and Center for Public Trust presentation- Alfonso Alexander

The Board asked Executive Director Ross to continue with his contact with Alfonso Alexander regarding the development of The Center of Public Trust's ethics course.

Agenda Item #9 – Discussion and possible action to find *Professional Ethics: The AICPA's Comprehensive Course, as issued by the Association of International Certified Professional Accountants, to be compliant with requirements set forth in the Oklahoma Administrative Code:*

Executive Director Ross presented the Board with the issue. A discussion took place among the Board. Assistant Attorney General John Crittenden advised that the intertwining of the two different AICPA's is problematic.

2163.

The Board directed Executive Director Ross to immediately contact Ken Bishop to raise the level of urgency regarding the issuance of certificates from the Association of International Certified Professional Accountants.

Agenda Item #13 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, October 20, 2017, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #14 – Adjourn: There being no further business to come before the Board, Chair Greenwell entertained a motion to adjourn.

The meeting was adjourned at approximately 11:13 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 September 22, 2017**

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Michelle Marie Crowell
Cassidi S. Heltcel
Cole Higbee
Christopher Allen Hinton
Ryan Casey Hunt
Katelyn Karnuth
Heather B. Lacy
Kasey Marlatt
MaryKate Elizabeth Miller
Logan Napier
Kelsey Suzanne Riggs
Christina Renee Schwermer
Emily Nicole Wilson

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Robyn A. Devore (Missouri)
Trisha A. Peterson (Kansas)
Debra Calhoun Walker (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Rachel Domnick	17450
Emily Hein	15302

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

Willard M. Wade CPE (Georgia)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Schumacher, Smejkal, Brockhaus & Herley P.C. (Nebraska)
Thomas E. Swearingen CPA, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

BAS Partners, LLC (Florida)
Karen Krems Power, CPA, PLLC

2165.

Mary E. Johnson & Associates PLLC
Mitchell Certified Public Accounting, PLLC
Steven K. Morris, CPA, PLLC
VTS Business, PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Marvin Jones	9973	Issued July 28, 1988
Rummy Sood	7738	Issued July 26, 1984

No Longer Practicing in Oklahoma:

Neal Hansen	15231	Issued November 16, 2001
-------------	-------	--------------------------

No Longer Residing in Oklahoma:

Carol Brotherton	7533	Issued July 26, 1984
------------------	------	----------------------

Retired:

Phoebe Calvert	6545	Issued January 17, 1983
Sandra Earles	5929	Issued January 29, 1982
May Feng	10659	Issued January 25, 1990
M. Lamb	5646	Issued June 18, 1981
Joretta Landreth	2633	Issued January 31, 1972
Keith Mallo	10725	Issued January 25, 1990
Stephen Robinson	5129	Issued January 28, 1980
Jackie Scott	9533	Issued July 23, 1987
Stephen Sims	8354	Issued July 26, 1985
Richard Threadgill	5227	Issued June 20, 1980
Phillip Whitaker	1695	Issued August 2, 1963

2177.

Logan T. Napier
Kim A. Olstroem
Sharmin Rahman
Shannon R. Randol
Christina R. Schwermer
Emily N. Wilson