

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

August 10th, 2018

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 10th, 2018, 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:

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

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; Heather Grable, CPE Coordinator and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:30 AM, Chair Delametter called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Delametter 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): Member Cunningham was absent. Chair Delametter excused her absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dan Dustin and Jack Emmons, representing NASBA; Blaine Peterson and Steve Milam, representing the OSCP; Dean Taylor, representing the OSA; and Carlos Johnson, CPA.

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 May 18, 2018, regular meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2018, for the month ending May 30, 2018, June 30, 2018, and July 31, 2018; (3) Take

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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; (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 1/2018 Examination, January through March 10, 2018, and Window 2/2018 Examination, April 1 through June 10, 2018.

Motion by Manning that the Board approve the Consent Agenda. Second by Greenwell.

Affirmative Votes: Vernon, Greenwell, Delametter, Sanner, Taylor, 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. 2189 – Angela R. Davenport, CPA, PC, CPA Firm

This case was opened as a result of a referral by the Peer Review Oversight Committee that Respondent Firm received three consecutive substandard peer review reports. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent agrees to the following: All non-issued reports must have pre-issuance reviews. The Respondent may not perform attest work for three years. After the three-year period has expired, Respondent must appear before the Board to show cause as to why it should be allowed to perform future attest work. Respondent is assessed a fine of \$5,000, and costs and attorney fees in the amount of \$948.17. 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

Peer Review Status: Respondent Firm is in compliance.

Case No. 2190 – William Nichols Magee, CPA

This case was opened as a result of a complaint that the Respondent failed to comply with trust terms requiring an annual accounting while serving as Trustee. The assigned investigator found violations of professional standards and professional misconduct on the part of the Respondent. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,500, plus costs and attorney fees in the amount of \$5,271.67, which must be paid within 30 days of the effective date of the order. 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 in compliance. Registrant reported 52 hours for 2014 (includes 0 hours ethics); 28 hours for 2015 (includes 0 hour ethics); and 47 hours for 2016 (includes 4 hours ethics).

Peer Review Status: N/A.

Motion by Greenwell that the Board approve the Administrative Consent Orders in Case no.'s 2189, and 2190. Second by Sanner.

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

Agenda Item #6 – Discussion on report from Dan Dustin, CPA, NASBA Vice President of State Board Relations and Jack Emmons, CPA, NASBA Southwest Regional Director: Dan Dustin, CPA, NASBA Vice President of State Board Relations and Jack Emmons, CPA, NASBA Southwest Regional Director presented the Board with a NASBA Update presentation.

Agenda Item #7 – Discussion and possible action on report from the Continuing Professional Education Committee: Member Manning presented the Semi-annual CPE audit report and the Annual CPE audit comparison to the Board.

Motion by Manning that the Board approve the Semi-annual CPE audit report and the Annual CPE audit comparison report as presented. Second by Vernon.

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

Agenda Item #8 – Discussion and possible action on 2017 annual report from Peer Review Oversight Committee: Executive Director Ross presented the Peer Review Oversight Committee Annual Report for Calendar Year 2017.

Motion by Taylor that the Board approve the Peer Review Oversight Committee Report as presented. Second by Manning.

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

Agenda Item #9 – Discussion on the development of Oklahoma Accountancy Board guidance for CPAs regarding medical marijuana: Executive Director Ross presented the Board with this topic. A lengthy discussion took place. Member Greenwell suggested that the Board direct Executive Director Ross to draft a letter seeking a review of the Board's proposed compliance with guidance derived from the joint position of NASBA and the AICPA regarding CPAs engaging clients in the legal medical marijuana industry. Assistant Attorney General Crittenden suggested that the drafted letter be sent to Attorney General Mike Hunter. The Board will continue to discuss this issue as it goes forward.

Agenda Item #10 – Discussion and possible action on proposed changes to the Oklahoma Accountancy Act and the Oklahoma Administrative Code: Executive Director Ross presented the Board with the proposed changes to the Oklahoma Accountancy Act and the Oklahoma Administrative Code.

- CPE reciprocity
- Reinstatement for CPAs administratively revoked for more than 5 years
- Fee increases
- Retired status

A discussion took place among the Board. Member Sanner suggested that the Board should consider optionality for requirements, at the Board's discretion for CPAs administratively revoked for more than 5 years.

The Board recommended going forward with the proposed changes

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

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

Updates

- PROC request for guidance on enforcement related operating procedures
- Progress updates on Sunset Review legislation
- Mid-year employee evaluation are complete
- Update from Board of Directors meeting
- Report on Pathways proposal
- July 2018 OAB Bulletin statistics
- Article by Americans for Prosperity

- Summary of new legislation for Arizona CPAs and CPA firms
- NASBA response to Assurance Services Executive Committee regarding Criteria for Evaluating the Integrity of a Set of Data
- List of fiscal year 2019 OAB Committees and members

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

- OMES –IT Services for Apr 2018 - \$3,006.07
- BEP One –Jun 2018 rent - \$4,392.00
- OMES – IT Services for May 2018 - \$3,006.07
- Bank of America – May 2018 credit card charges - \$2,608.15
- OMES – IT Services for Jun 2018 - \$3,006.07
- ECapitol – FY19 Subscription services - \$2,800.00
- Bank of America – Jun 2018 credit card charges - \$2,829.46
- Paul Newmark – Investigative services - \$2,750.00
- Michael Gibson – PROC services for FY18 - \$2,625.00

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

- State Auditor and Inspector – Auditing services for Jun 2018 - \$5,109.50

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, September 21, 2018, at the University of Tulsa, 800 South Tucker Drive, Tulsa, OK 74104

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Delametter entertained a motion to adjourn the meeting.

Motion by Manning to adjourn the meeting. Second by Sanner.

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

The meeting was adjourned at approximately 10:34 AM.

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Marc Delametter, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I**Actions Approved by the Executive Director
As of August 10, 2018****APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Ryan Scott Adams
Davis Charles Alford Jr.
Taylor Lee Binkley
Ashley Renee Bishop
Emily E Boli
Cody T. Bott
Tyler Scott Burgin
Adelia Chadwick
Ningwen Chen
Jason T. Cobb
Anita J Das
Ethan Ireys Davis
Christopher Dowling
Jonathan Shane Duboise
Stephanie Ellis
Jeffrey Glenn Fisher
Mishal Ahmad Gondal
Daniel P. Hall
Joshua Porter Hendrick IV
Quinn Matthew Hernandez
Abigail Lucille Holland
Nathan D. Ireton
Benjamin Hunt Jackson
Bradley Keith Johnson
John Ross Kastner
Jeanna King
Michael Dylan Kretchmar
Jordan Elizabeth Lusnak
Matthew Douglas May
Luke Robert McFadden
Gabrielle E. Meehan
Paul Gary Moses
Emma Eleanor Nell
Vivian Mallory O'Hara
Janelle Marie Martinez Osborn
Andrew Michael Palmer
Katie Ann Patton
Garrett Don Sharp
Kelley Ann Shiels
Marcia Slaughter
Greg Tims

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Amy Elizabeth Vernon
Mackenzie Alyse Walker
Carl Ron Wheeler Jr.
Henry John Mansch Wildenborg
Kelsey Diane Wilson
Jessica Kay Wright
Zachary H. Yates

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Laura Jean Cole (Texas)
Micah Charles Geisenberg (Texas)
Donna L Gorrell (Ohio)
Forrest J. Hunter (Georgia)
Jeffrey G Huntington (Tennessee)
Lauren Lowe (Tennessee)
Joseph Hiatt Pitman (Louisiana)
Brian R. Quigley (Texas)
Brent R. Woodland (Oregon)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Ranessa Critton	17565
Rhonda Fronk	14355
Kevin Smith	15656

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

Jack Moore, CPA – The Moore Group, CPA (New Hampshire)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Christy Koger CPA PC
Donna L Belcher PC
Gammill, Boyd & Anderson, P.A. (Arkansas)
McGowen, Hurst, Clark & Smith, P.C. (Iowa)
PDR CPAs + Advisors, Inc. (Florida)
The Financial Edge, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

MCM CPAs & Advisors LLP (Kentucky)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Ascension CPA, PLLC
 Black Cube Tax & Accounting PLLC
 CapEx PLLC
 Dedmon Consulting PLLC
 Elliott Davis, LLC (South Carolina)
 Insight Financial PLLC
 Marla Swart Ellis, CPA, PLLC
 Michael J Anderson CPA PLLC
 Nathan Ferguson CPA LLC (Texas)
 Quite Contrary PLLC
 Rahhal Henderson Willis, PLLC
 Thresher Accounting Services, PLLC
 Tricia Latham, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Campbell & Co, CPA's PLLC
 My CFO – My CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Baker, Davis & Roderique, CPAs, P.C. (Missouri)
 Littleton Ruef & Associates PC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Charles Lessly	5097	Issued January 28, 1980
Steven Nelson	6314	Issued July 22, 1982
David Nixon	5870	Issued November 20, 1981
Eva Oliver	4881	Issued July 27, 1979

No Longer Practicing in Oklahoma:

William Jemiolo	17810	Issued October 6, 2014
Kathi Nichols	9201	Issued January 29, 1987
Lee Williams	3689	Issued January 27, 1976
Nathan Witter	14775	Issued January 31, 2000

No Longer Residing in Oklahoma:

Theresa Berry	15523	Issued December 13, 2002
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Brady Hughes	18330	Issued April 21, 2017
Christopher Poe	17156	Issued December 16, 2011
Sunil Sahai	17097	Issued August 19, 2011
Bharat Thackar	9004	Issued July 31, 1986

Retired:

Kristy Allen	11728	Issued July 28, 1992
Karen Arnold	6847	Issued July 28, 1983
Vicky Bodmer	7682	Issued July 26, 1984
Stephen Brock	6540	Issued January 17, 1983
Mildred Burch	8472	Issued January 23, 1986
D. Byrd	2941	Issued July 27, 1973
Joyce Curtis	9139	Issued January 29, 1987
Dennis Daniels	14152	Issued June 19, 1998
Jeannette Eaton	552	Issued August 16, 1948
Susan Everett	9303	Issued January 29, 1987
Marilyn Fuller	1094	Issued January 28, 1956
Dean Hamilton	2208	Issued July 25, 1969
Theodore Harms	6597	Issued January 17, 1983
Christy Holland	8559	Issued April 27, 1999
Robert Laird	4468	Issued July 20, 1978
Gloria Long	10459	Issued July 27, 1989
Jimmy Long	6648	Issued January 17, 1983
Susan Love	4677	Issued January 29, 1979
Shelba Parmley	2466	Issued February 1, 1971
Truman Price	5322	Issued July 25, 1980
James Richardson	9264	Issued January 29, 1987
Thomas Romine	1268	Issued August 5, 1958
Jim Rush	2874	Issued January 26, 1973
George Stewart	6721	Issued January 17, 1983
David Varner	5803	Issued July 27, 1981
John Waldo	3522	Issued July 28, 1975
G. Ward	9828	Issued January 28, 1988
Mark Weigt	7427	Issued January 26, 1984

PAs:

Retired:

Barbara Biby	1016	Issued March 17, 1982
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DECEASED REGISTRANTS:

CPAs:

Diana Alexander	12839	Issued October 21, 1994
Ronald Bennett	3170	Issued March 19, 1974

Virgil Boggs	3901	Issued January 24, 1977
Carolyn Chiartano	8816	Issued July 31, 1986
William Daugherty	12883	Issued January 30, 1995
Dayna Dempsey	8498	Issued January 23, 1986
Carl Denning	3071	Issued January 28, 1974
William Eubank	1752	Issued August 1, 1964
James Farley	1433	Issued July 29, 1960
John Fluegel	2078	Issued July 27, 1968
Donald Fuller	2140	Issued February 1, 1969
Cuong Hoang	13695	Issued February 3, 1997
Basker Johnson	2736	Issued July 31, 1972
William Lingle	4654	Issued January 29, 1979
Margaret Loop	7645	Issued July 26, 1985
Bulena Oller	3369	Issued January 27, 1975
Doris Shelton	5334	Issued July 25, 1980
Steven Steakley	2657	Issued January 31, 1972
John Stinson	9288	Issued January 29, 1987
C. Thurman	2237	Issued July 25, 1969
James Wilsie	4728	Issued January 29, 1979
Vincent Wiemer	14276	Issued August 3, 1998
Randy Yardley	13800	Issued February 3, 1997

PAs:

Yumalee Bowman	475	Issued January 3, 1969
Bobby Hare	765	Issued May 23, 1969
Joni Johnson	577	Issued March 15, 1969

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
4637	Richard Riselay Hebard	May 1, 2018
11319	Dell Frazier	May 1, 2018
15516	Charles Allan Albert	May 1, 2018
17601	Lisa Ann Toombs	May 1, 2018
18163	Michael Hechtner	May 1, 2018
16321	Joshua W. Ketter	June 1, 2018
2972	Gerald L. Kinion	July 1, 2018
3590	Lisa Glenn Allgeier	July 1, 2018
3677	Frances Adell Sullivan	July 1, 2018
4110	Robert Earl Jones	July 1, 2018
8997	Larry Bruce Stephens	July 1, 2018
9331	Cynthia A. Smith	July 1, 2018
9728	Donna K. Milroy	July 1, 2018

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13629	Michael R. Barnett	July 1, 2018
17940	Cort Wernz	July 1, 2018
18147	Gretchen D. Manning	July 1, 2018
18224	Benjamin David Culver	July 1, 2018

INACTIVE FIRMS:

CPA Partnerships:

Ashland Partners & Company, LLP (Oregon)
CapEx Tax & Accounting Services, LLP
Crowe Horwath LLP (Indiana)
Mountjoy Chilton Medley LLP (Kentucky)
NDB Accountants & Consultants LLP (Ohio)

CPA Corporations:

Cole & Reed, P.C.
Davidson, Freedle, Espenhover & Overby PC (Texas)
Davis, Kinard & Co. (Texas)
Frank Hyde CPA, P.C.
J. Steve Fite, PC
Kay Silver Accounting Services, P.C.
Levine, Caufield, Martin & Goldberg, P.C. (Massachusetts)
PDR Certified Public Accountants, Inc. (Florida)
Schellman and Company, Inc. (Florida)
Scruggs, Ridge & Co. CPA's PA (Arkansas)
Stanfield & Brim, P.C.
Windes, Inc. (California)
Wm. F. Eubank, CPA, P.C.

CPA Limited Liability Companies:

Cheryl Carlton, CPA, P.L.L.C.
DKM Tax & Accounting Services, PLLC
Freebird Jungle, PLLC
High Tide Consulting, PLLC
Janice Walkup, CPA, PLLC
Rahhal Henderson Johnson, PLLC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Ryan Scott Adams
Emily Elizabeth Boli
Tyler Schott Burgin

Adelia Chadwick
Ningwen Chen
Jason Todd Cobb
Hayley Louise Darley
Ethan Irely Davis
Jonathan Shane Duboise
Christopher Jim Dowling
Stephanie Kaye Ellis
Anna Dawn Fortner
Hannah Marie Galfetti
Mishal Ahmad Gondal
Daniel Patrick Hall
Joshual Stephen Hanes
James Porter Hendrick IV
Abigail Lucille Holland
Nathan David Ireton
Benjamin Hunt Jackson
Bradley Keith Johnson
John Ross Kastner
Traci Lea Long
Janelle Marie Martinez
Luke Robert McFadden
Gabrielle Elyse Meehan
Paul Gary Moses
Emma Eleanor Nell
Vivian Mallory O'Hara
Andrew Michael Palmer
Katie Ann Patton
Michael Warren Percy Jr.
Leobardo Rios
Ashley Dawn Roberts
Garrett Tyler Schmall
Kelley Ann Shiels
Marcie Marie Slaughter
Mackenzie Alyse Walker
Kelsey Diane Wilson

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