

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

December 21, 2018

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 21, 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
James Taylor, CPA, Member
Karen Cunningham, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy 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 8:30 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): There were no absences, Member Greenwell arrived at approximately 9:08 AM.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, Steve Milam, and Carlos Johnson, representing the OSCP; Dean Taylor, representing the OSA; Jared Thulin, representing the Office of the State Auditor and Inspector; Scott Berter, Respondent; Randy Calvert, Calvert Law Firm; and John Martin, 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 November 16, 2018, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2019, for the month ending November 30, 2018; (3) Take official notice of the

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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.

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

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2191 – CPA

This case was opened as a result of a complaint that the Respondent failed to comply with trust terms requiring an annual account 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 \$500, plus costs and attorney fees in the amount of \$1,373.73, which must be paid within 30 days of the effective date of the order. A proven violation of this ACO, the Act of 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 42 hours for 2015 (includes 2 hours ethics); 42 hours for 2016 (includes 2 hour ethics); and 40 hours for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2193 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 41 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017. Respondent retired from all forms of employment in 2018. 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 \$199.17, 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 not in compliance. Registrant reported 39 hours for 2015 (includes 2.5 hours ethics); 40 hours for 2016 (includes 2 hours ethics); and 0 hours for 2017.

Peer Review Status: N/A.

Case No. 2194 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 4 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 30 hours for 2015 (includes 4 hours ethics); 44 hours for 2016 (includes 2 hours ethics); and 42 hours for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2195 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 11 hours short of meeting the 20-hour minimum CPE requirement for 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 11 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 57.5 hours for 2015 (includes 4.5 hours ethics); 9 hours for 2016 (includes 0 hours ethics); and 76.5 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2196 – 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

compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. Respondent shall complete 4 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 40 hours for 2015 (includes 0 hours ethics); 44 hours for 2016 (includes 0 hours ethics); and 40 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2197 – 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 compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 4 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 48 hours for 2015 (includes 0 hours ethics); 52 hours for 2016 (includes 0 hours ethics); and 28.5 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2199 – 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 compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 4 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 38 hours for 2015 (includes 0 hours ethics); 42 hours for 2016 (includes 0 hours ethics); and 43 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2200 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 46 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2013-2015, 55 hours short for 2014-2016, and 80 hours short for 2015-2017. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,500, plus costs and attorney fees in the amount of \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 80 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 30 hours for 2015 (includes 4 hours ethics); 44 hours for 2016 (includes 2 hours ethics); and 42 hours for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2201 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 25 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 25 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 27 hours for 2015 (includes 0 hours ethics); 40.5 hours for 2016 (includes 0 hours ethics); and 27.5 hours for 2017 (includes 4 hours ethics).

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Peer Review Status: N/A.

Case No. 2202 – 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 compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 2 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 44 hours for 2015 (includes 0 hours ethics); 34 hours for 2016 (includes 0 hours ethics); and 40 hours for 2017 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2203 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 1.5 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 37 hours for 2015 (includes 4 hours ethics); 29.5 hours for 2016 (includes 0 hours ethics); and 52 hours for 2017 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2204 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting 4-hour minimum ethics CPE requirement for compliance period 2015-2017. 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 \$199.17, which must be paid within

30 days of the effective date of the order. In addition, Respondent shall complete 4 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 31 hours for 2015 (includes 0 hours ethics); 49 hours for 2016 (includes 0 hours ethics); and 54.5 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2205 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 3 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 3 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 40 hours for 2015 (includes 4 hours ethics); 43 hours for 2016 (includes 3.5 hours ethics); and 34 hours for 2017 (includes 12 hours ethics).

Peer Review Status: N/A.

Case No. 2207 – 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 compliance period 2015-2017. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 4 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 40 hours for 2015 (includes 0 hours ethics); 40 hours for 2016 (includes

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0 hours ethics); and 40 hours for 2017 (includes 0 hours ethics).
Peer Review Status: N/A.

FILES TO CLOSE:

File 2301 – CPA

This case was opened as a result of a referral by the CPE Coordinator that the registrant was 27 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2013-2015. Registrant provided documentation of major medical issues during this timeframe; therefore, the Enforcement Committee recommends the file be closed and that the registrant be allowed to submit CPE to cover the shortage.

OAB Records Summary

CPE Status: Registrant is out of compliance. Registrant reported 23 hours for 2013 (includes 2 hours ethics); 47 hours for 2014 (includes 2 hours ethics); 23 hours for 2015 (includes 2 hours ethics); 67 hours for 2016 (includes 4 hours ethics); and 40 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

File 2427 – CPA

This case was opened as a result of a referral by the CPE Coordinator that the registrant no CPE hours for 2016, which resulted in a shortage of 41.5 hours for compliance period 2014-2016. Registrant provided documentation of major medical issues during 2016; therefore, the Enforcement Committee recommends the file be closed and that the registrant be allowed to submit CPE to cover the shortage.

OAB Records Summary

CPE Status: Registrant is out of compliance. Registrant reported 45.5 hours for 2014 (includes 4 hours ethics); 33 hours for 2015 (includes 4 hours ethics); and 0 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Motion by Sanner that the Board approve the Administrative Consent Orders in Case no.'s 2191, 2193, 2194, 2195, 2196, 2197, 2199, 2200, 2201, 2202, 2203, 2204, 2205 and 2207 and to close File no.'s 2301 and 2427. Second by Taylor.

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

Agenda Item #7 – Discussion and possible action on request from Julie Krieger, CPA #8585 (revoked), for the Board to rescind her revocation: A brief discussion took place among the Board.

Motion by Cunningham that the Board rescind Julie Krieger, CPA #8585 revocation and change her status to disabled.
Second by Sanner.

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

Agenda Item #8 – Discussion and possible action on the comparison of the Uniform Accountancy Act to the Oklahoma Accountancy Act: A discussion took place among the board.

Note: Chair Delametter called for a break at approximately 8:54 AM and reconvened at 9:00 AM

Agenda Item #10(a) – Discussion and possible action on the report from Audit and Budget Committee:

- a. Presentation of the Oklahoma Accountancy Board fiscal year 2017/2018 audit report as performed by the Office of the State Auditor and Inspector

Jared Thulin, with the Office of the State Auditor and Inspector, summarized the findings of the fiscal year 2017/2018 audit report of the Oklahoma Accountancy Board.

Motion by Taylor that the Board approve the audit report.
Second by Vernon.

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

Hearing

Case No. 2192 – Hearing in the matter of the Application to Reinstate the Certificate of Scott Michael Berter: This case came for hearing at 9:07 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 Randy Calvert represented the State. Respondent was present.

The purpose of this hearing was to determine whether the Respondent's application for reinstatement should be approved.

Note: Member Greenwell arrived at approximately 9:08 AM.

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The Respondent gave his opening statement. Special Prosecutor Calvert did not have an opening statement.

The Respondent submitted Exhibits 1-7 to the Board. There were no objections. At the recommendation of Assistant Attorney General Crittenden, Chair Delametter accepted the Exhibits 1-7 into the record.

Special Prosecutor Calvert moved for the admission of the State's Exhibit 8. There were no objections. At the recommendation of the Assistant Attorney General Crittenden, Chair Delametter accepted the Exhibit into the record.

The Respondent presented his case.

Special Prosecutor Calvert called the Respondent and asked questions regarding the case.

Board members questioned the Respondent regarding the case.

At this time Chair Delametter entertained a motion to enter Executive Session.

Motion by Sanner that the Board enter into Executive Session. Second by Manning.

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

The Board entered into Executive Session at approximately 9:27 AM.

Motion by Sanner that the Board come out of Executive Session. Second by Cunningham.

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

The Board came out of Executive Session at approximately 9:35 AM.

During the Executive Session no votes were taken and no other matters were discussed.

Motion by Cunningham in Case No. 2192 that the Board reinstate Scott Michael Berter contingent on the payment of all fines, costs, court costs and court reporting fees before the reinstatement occurs. Second by Sanner.

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

At approximately 9:41 AM the hearing was concluded.

Agenda Item #6 – Discussion and possible action on request from John M. Carr, CPA #8759, to amend the definition of “manager” in the Act, not to include the

domiciled requirement: A discussion took place among the Board. Executive Director Ross recommended that the Board amend the definition of “manger” in the Act, not to include the domiciled requirement. Executive Director Ross informed the Board that he had spoken with members of the NASBA legal counsel regarding this issue, and they did not seem to have any concerns.

Motion by Manning that the Board approve the amendment of the definition of “manager” in the Oklahoma Accountancy Act, not to include the domiciled requirement. Second by Sanner.

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

Agenda Item #9 – Discussion and possible action to allow continuous testing for the Uniform CPA Exam: A brief discussion took place regarding a rule change to allow for continuous testing for the Uniform CPA Exam.

Motion by Taylor that the Board direct Executive Director Ross to begin the rule change process to allow for continuous testing for the Uniform CPA Exam. Second by Sanner.

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

Agenda Item #10(b) – Discussion and possible action on the report from Audit and Budget Committee:

- b. Professional services contract award to Oklahoma Accountancy Board legislative liaison

A discussion took place among the Board.

Note: Member Manning recused himself from voting.

Motion by Cunningham that the Board award the professional services contract for the Oklahoma Accountancy Board legislative liaison to Majority Plus. Second by Greenwell.

Affirmative Votes: Vernon, Greenwell, Sanner, Delametter, Taylor, 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

- Attended Occupational Licensing Task Force and heard first recommendations
- Ceremony was very successful. NASBA filmed the ceremony and is editing
- A new educational video has been submitted to NASBA to complete
- We are working with OMES regarding a new licensing system
- Chair of the General Government Committee which will hear legislation is Sen. Nathan Dahm and Vice Chair is Sen. Tom Dugger
- Our legislation has been submitted

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

- OMES – IT Services for Oct 2018 - \$3,006.07
- BEP One LP – Dec 2018 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:

- USPS – Postage - \$10,000.00
- State Auditor and Inspector – Auditing Services for October 2018 - \$8,036.50

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

- The majority of the Oklahoma Accountancy Board members will be attending a staff holiday luncheon at approximately 11:30 AM, December 21, 2018. *This is not a meeting as defined by the Open Meetings Act; no business will be conducted or discussed.*
- Announce date and location of the next meeting – 8:30 a.m., Friday, January 18, 2019, 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 Delametter entertained a motion to adjourn.

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

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

The meeting was adjourned at approximately 10:34 AM.

Marc Delametter, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of December 21, 2018

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Colby Peirce Jackson

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Ethan Drake Garrett
Peyton Juliano
Dorothy Ellen Lenhart
Xiang Li
Sarah Lynn Manning
Nour Shaban
Ernesto Uribe
Julia Elizabeth White

APPLICATIONS FOR RECIPROCAL OF CPA CERTIFICATES:

Adam Brown (Texas)
Tanner Logan Coburn (Florida)
Brett Russell Jackson (Georgia)
Samantha N Smith (Idaho)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Gneiding, Blizard, Bushta & Co LLP (Pennsylvania)
Pension Assurance LLP (California)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Lisa Owen-Carlson CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

A Farr, PLLC
JE Gifford PLLC
Julie C. Mason, CPA, PLLC
Kevin Murray CPA, PLLC
Ley, Gifford & Farr, PLLC
R&B CPA's PLLC
Sherri K Anderson CPA PLLC
Tax Matters People PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:**Surrendering CPA Certificate Due to CPE Requirements:**

Steven Faulkner	9684	Issued January 28, 1988
Sanzid Haq	10206	Issued January 26, 1989
Michael Wright	3148	Issued January 28, 1974

No Longer Practicing in Oklahoma:

Matthew Aldrich	13039	Issued July 31, 1995
Patti Means	10010	Issued July 28, 1988

No Longer Residing in Oklahoma:

Alison Mackie	16966	Issued December 17, 2010
Benedicta Reis	17316	Issued September 21, 2012

Retired:

Robert Byrne	3580	Issued December 3, 1975
Lenore DuBaldo	9428	Issued July 23, 1987
Diana Grigg	2960	Issued July 27, 1973
Catherine Martin	11588	Issued January 30, 1992
William Roberts	3809	Issued July 19, 1976
Sylvia Russell	6332	Issued July 22, 1982
James Shaw	14412	Issued February 1, 1999
Marc Speer	16837	Issued February 16, 2010

*Julie Krieger, certificate #8585, will have her certificate revocation on the December 2017 Activity List rescinded and changed to disabled status. Her family contacted the board and started gathering the required medical documentation prior to her revocation date.

* Nancy Frier, certificate #10920, will have her certificate revocation on the November 2018 Activity List rescinded and changed to disabled status. She contacted the board and started gathering the required medical documentation prior to her revocation date.

DECEASED REGISTRANTS:**CPAs:**

Christine Knopp	13048	Issued March 17, 1995
Michael Williams	17681	Issued April 18, 2014
Michael Zeeb	14462	Issued April 30, 1999

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
3975	Carolyn Ann O'Hair	Dec 1, 2018
5337	Charles William Snoddy	Dec 1, 2018
14182	Kyle Alton Copeland	Dec 1, 2018
16049	Christina Suzanne Larkin	Dec 1, 2018
16160	Joshua Foster Lewis	Dec 1, 2018
17476	Gary Blake Jones	Dec 1, 2018
17603	Karah L. Franklin	Dec 1, 2018
17805	Lance Wayne Wrede	Dec 1, 2018

INACTIVE FIRMS:

CPA Limited Liability Companies:

Rodney Maxwell, C.P.A., P.C.

EXPERIENCE VERIFICATION:

Ian Wason Adams
 Nicholas Gerard Bakula
 Jade Montana Coale
 Tyler Allen Duffy
 Ryan Shea Ferrell
 Ethan Drake Garrett
 Kirsty Kay Houston
 Steven Lee Hutchens
 Peyton Ashley Juliano
 Kyle Lane Kanady
 Dane Ashton Krause
 Xiang Li
 Xudong Li
 Sarah Lynn Manning
 Jacey Danielle McDaniel
 Michael Adam Myrick
 Brittany Michelle Parcell
 Kelli Elizabeth Pauley
 Hally Elizabeth Pembrook
 Jessica Lynn Phillips
 Nour Shaban
 Jacqueline Ann Sholtis
 Patricia Dianne Spencer
 Tyler Mack Taunton
 Heather Michelle Turner
 Ernesto Uribe Jr.