

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**January 19th, 2018

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 19th, 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:

David Greenwell, CPA, Chair
Marc Delametter, CPA, Vice Chair
Randa Vernon, CPA, Member
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 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): Secretary Sanner was absent. Chair Greenwell excused his absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Eric Johnson and Blaine Peterson, representing the OSCPA; Dean Taylor, representing the OSA; Brian and Kindell Walters; Carrie Stribling, Respondent; Randy Calvert, Calvert Law Firm and 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 December 15, 2017, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2018, for the month ending December 31, 2017; (3) Take official notice of the experience verification applications which have been approved by the Executive

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

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

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

Agenda Item #6 – Discussion and possible action on NASBA request to access candidate data from the National Candidate Database (NCD) in support of the AICPA’s Community College Candidate Research: NASBA has requested access to the candidate data from the National Candidate Database (NCD) in support of the AICPA’s Community College Candidate Research. Executive Director Ross was in support of allowing NASBA access to this data, as it was for research purposes only.

Motion by Delametter that the Board allow NASBA to access candidate data from the National Candidate Database (NCD). Second by Cunningham.

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

Agenda Item #7 – Discussion and possible action on request from Julie Lynn Krieger, CPA #8585 [revoked] to reinstate her CPA Certificate to a disabled status: A brief discussion took place on request from Julie Lynn Krieger, CPA #8585. Executive Director Ross recommended that the Board reinstate her certificate from revoked to a disabled status.

Motion by Cunningham that the Board reinstate the certificate of Julie Lynn Kreiger, CPA #8585 from revoked to a disabled status. Second by Vernon.

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

Agenda Item #8 – Discussion and possible action to approve the revised Oklahoma Accountancy Board’s social media policy: Executive Director Ross presented the Board with the Oklahoma Accountancy Board’s updated social media policy.

Motion by Manning to accept the Oklahoma Accountancy Board’s updated social media policy. Second by Vernon.

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

Agenda Item #10 – New Business: There was no new business.

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

Updates

- CPA Exam Performance Summary: 2017 Q 4
- An update on Reorganization Task Force and Board of Directors meeting
- April Board meeting will be held at the University of Central Oklahoma
- September Board meeting will be held at the University of Tulsa
- CPE issue by AICPA handled by ED committee

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

- State Auditor and Inspector – Auditing Services for November 2017 - \$4,400.50
- OMES –IT Services for November 2017 - \$3,006.07
- BEP One – Rent for January 2018 - \$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:

- NA

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, February 16, 2018, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Note: Chair Greenwell called for a break at approximately 8:57 AM and reconvened at 9:06 AM.

Hearing

Case No. 2175 – Hearing in the matter of the Application for Firm Registration and Permit of The Financial Edge, LLP, an Oklahoma limited liability partnership, and the Application for a Non-CPA Owner of a Public Accounting Firm in Oklahoma and Affidavit of Non-CPA Owner of Dakota Rayce Gaines, a non-CPA individual:

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This matter came for hearing at 9:06 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 Calvert represented the State. The respondent was not present.

The application for firm registration and permit of The Financial Edge, LLP and the application for a Non-CPA owner of a Public Accounting Firm in Oklahoma and affidavit of Non-CPA owner of Dakota Rayce Gaines have both been withdrawn.

Chair Greenwell entertained a motion to dismiss Case No. 2175.

Motion by Manning that the Board dismiss Case No. 2175.
Second by Cunningham.

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

Case No. 2176 – Hearing in the matter of the Application of Carrie Jean Stribling for Determination of Eligibility to sit for the Certified Public Accountant Examination: This matter came for hearing at 9:08 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 Calvert represented the State. Respondent was present.

The purposed of this hearing was to determine whether the Respondent is eligible to sit for the Certified Public Accountant Examination.

There was no opening statement by the Respondent. The Respondent did not have any Exhibits to enter into the record.

Special Prosecutor Calvert moved for the admission of State's Exhibits 1-9. There were no objections. At the recommendation of Assistant Attorney General Crittenden, Chair Greenwell accepted the Exhibits into the record.

The Respondent presented her case.

Special Prosecutor Calvert then called the Respondent and questioned her on her past and current conduct.

Board members questioned the Respondent on her past and current conduct.

Both Special Prosecutor Calvert and the Respondent gave closing statements.

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

Motion by Cunningham that the Board enter into Executive Session. Second by Vernon.

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

The Board entered into Executive Session at approximately 9:48 AM.

Motion by Delametter that the Board come out of Executive Session. Second by Manning.

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

The Board came out of Executive Session at approximately 9:53 AM.

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

Motion by Cunningham in Case No. 2176 that the Board approve the Application of Carrie Jean Stribling to sit for the Certified Public Accountant Examination. Second by Manning.

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

Motion by Vernon that the Board adjourn the Hearing. Second by Cunningham.

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

Note: Chair Greenwell called for a break at approximately 10:01 AM and reconvened at 10:05 AM.

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2174 - Katherine Anne Stevenson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 43 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 43 hours of CPE

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within 60 days to apply to the shortage. A proved 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 2014 (includes 6 hours ethics); 37 hours for 2015 (includes 0 hours ethics); and 0 hours for 2016.

Peer Review Status: N/A.

Case No. 2177 – Angela Erin Larson, 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 \$250, 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 ethics CPE within 30 days to apply to the shortage. A proved 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 2014 (includes 0 hours ethics); 45 hours for 2015 (includes 0 hours ethics); and 70 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Motion by Delametter that the Board approve the Administrative Consent order on Case 2174 and Case 2177.
Second by Vernon.

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

FILES TO CLOSE:

File 2255 – CPA Firm

This file was opened as a result of a complaint alleging the registrant firm failed to timely complete the complainant's tax returns. The Enforcement Committee did not find sufficient evidence to warrant prosecution of this case; therefore, it recommends that the Board close the file.

OAB Records Summary

Peer Review Status: In compliance.

File 2390 - CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 12.5 hours short of the 120-hour minimum for period 2014-2016. The registrant misreported hours and has provided enough CPE documentation to bring registrant back into compliance. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 46 hours for 2014 (includes 10 hours ethics); 38 hours for 2015 (includes 2 hours ethics); and 47.5 hours for 2016 (includes 6 hours ethics).

Peer Review Status: N/A.

File 2394 - CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 4.5 hours short of the 120-hour minimum for period 2014-2016. The registrant reported failure to obtain the requisite hours due to severe medical issues of an immediate family member. Therefore, the Enforcement Committee recommends that the file be closed and the registrant be allowed to apply hours back from 2017 or 2018 to cure the deficiency.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 50 hours for 2014 (includes 4 hours ethics); 27 hours for 2015 (includes 0 hours ethics); and 38.5 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

File 2410 - CPA

This file was opened as a result of a PROC referral due to consecutive substandard peer reviews by the registrant firm. The Enforcement Committee feels that the remedial measures taken by the firm were sufficient and recommends that the file be closed.

OAB Records Summary

Peer Review Status: In compliance.

File 2411 - CPA

This file was opened as a result of a complaint from the Department of Labor alleging the registrant firm conducted a substandard audit. This audit was reviewed by the

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PROC and the committee felt that the remedial measures taken by the firm were sufficient. The Enforcement Committee agrees and recommends that the file be closed

OAB Records Summary

Peer Review Status: In compliance.

Motion by Delametter that the Board close the following Files:
2255, 2390, 2394, 2410 and 2411. Second by Vernon.

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

Agenda Item #9 – Proposed Executive Session pursuant to Title 2 O.S. Supp. 2006, Section 307(B)(1) for discussion and possible action on employment, hiring appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions:

- a. Executive Director
- b. Deputy Director & Peer Review Coordinator
- c. Licensing Coordinator
- d. Examination Coordinator
- e. CPE Coordinator
- f. Administrative Programs Officer III
- g. Enforcement Coordinator
- h. Accountant II
- i. Administrative Assistant II
- j. Administrative Assistant II
- k. Administrative Assistant I

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

Motion by Cunningham that the Board enter into Executive Session. Second by Delametter.

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

The Board entered into Executive Session at approximately 10:10 AM.

Motion by Manning that the Board come out of Executive Session. Second by Delametter.

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

The Board came out of Executive Session at approximately 10:29 AM.

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

The Personnel Committee will be involved in the process of making changes to individual positions.

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

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

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

The meeting was adjourned at approximately 10:30 AM.

David Greenwell, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I

**Actions Approved by the Executive Director
As of January 19, 2018**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Nathan Barrett
Evan Craig James
Mackenzie Alyse Walker

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Matthew Jeffery Brown
Meredith Ann Crawley
Muhammad Tariq Farhan
Matthew R Hamilton
Brent James Kerschen
Andrew Malati
Nathan W. Mayer
Zachary J Mobley
James Michael Morgan
Melanie S. Ramseyer
Bhisma Shrestha
Amber L. Small
Kimberly Reneé Sutton
James Brian Walters
Melissa G. Williams
Rebecca Marie Willitzer

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Eric Lewis	16520
Karl Wolfenberger	11680

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Marr & Rhodes, P.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Kangi, PLLC
Summit CPA Group, LLC (Indiana)
T Philip Kierl Jr. & Associates, CPA's, PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

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

Fredric Russell	11466	Issued July 25, 1991
Gary Wilcox	7774	Issued July 26, 1984

No Longer Residing in Oklahoma:

Bidhya Dhyngel	17709	Issued July 18, 2014
Jennifer Teague	13045	Issued January 27, 1995

Retired:

Jane Austin	4701	Issued January 29, 1979
Fred Fox	2029	Issued January 27, 1968
Kendall Jaeger	4460	Issued July 20, 1978
C. Newman	4323	Issued January 23, 1978
Sonja Pritchard	15452	Issued August 5, 2002
Thomas Vickers	12808	Issued August 1, 1994
Chris Westhoff	8708	Issued January 23, 1986

DECEASED REGISTRANTS:**CPAs:**

Richard Dennis	9421	Issued July 23, 1987
Steven Godwin	8861	Issued July 31, 1986
John Osborne	1309	Issued February 4, 1959
Paul Porter	2748	Issued July 31, 1972

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
2504	Charles Don Davis	Jan 1, 2018
4254	Robert Michael Clinton	Jan 1, 2018
6517	Caren Nannette Cagle	Jan 1, 2018
8933	Charlene Ann McNabb	Jan 1, 2018

INACTIVE FIRMS:**CPA Partnerships:**

Joseph Eve (Montana)

CPA Corporations:

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Accounting Concepts, P.C.
Michele Hart, CPA, P.C.

CPA Limited Liability Companies:

Joe D Stockton, CPA, PLLC
The Kemp Firm, LLC (Arkansas)

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Nathan Thomas Barrett
Taylor Amanda Costley
Meredith Ann Crawley
Paula Efua Yeboah Eku
Muhammad Tariq Mahmood Farhan
Azam Habibi
Matthew Ryan Hamilton
Quinn Matthew Hernandez
Kae Lea Hewett
Anthony Lee Inkelaar
Woochan Jeon
Sarah Nell King
Brent James Kerschen
Andrew Malati
Sara Anne Mays
Tyler Joseph Miller
Colby James Porter
Melanie Sue Ramseyer
Christina Lynn Seawright
Bhisma Shrestha
Amber Lee Small
Kyle Jeffrey Stone
Jennifer Michele Stonebraker
Qian Sun
Kimberly Renee Sutton
James Brian Walters
Henry John Mansch Wildenborg
Melissa Gre' Williams
Rebecca Marie Willitzer
Xinyi Zhang