

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**May 18th, 2018

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 18th, 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
Mike Sanner, CPA, Secretary
Randa Vernon, CPA, Member
James Taylor, CPA, Member
Karen Cunningham, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; 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 Greenwell called the meeting to order.

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

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

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

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson and Steve Milam, representing the OSCP; and Dean Taylor, representing the OSA.

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 April 20, 2018, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2018, for the month ending April 30, 2018; (3) Take official notice of the experience

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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, Greenwell, Delametter, Sanner, 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. 2181 – James S. Hendricks, 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 requirements 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 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 35 hours for 2014 (includes 0 hours ethics); 42 hours for 2015 (includes 0 hour ethics); and 41 hours for 2016 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2184 – James Royce Splawn, Jr., CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 32 hours short of meeting the 120-hour minimum CPE requirements 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 32 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 22 hours for 2014 (includes 0 hours ethics); 36 hours for 2015 (includes 4 hour ethics); and 30 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2187 – Robin Cheryl White, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 96 hours short of meeting the 120-hour minimum CPE requirements 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 \$199.17, which must be paid within 30 days of the effective date of the order. Respondent has already submitted 96 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 24 hours for 2014 (includes 4 hours ethics); 20 hours for 2015 (includes 2 hour ethics); and 76 hours (after adjustment) for 2016 (includes 8 hours ethics).

Peer Review Status: N/A.

Motion by Delametter that the Board approve the Administrative Consent Orders in Case no.'s 2181, 2184, and 2187. Second by Taylor.

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

FILES TO CLOSE:

File 2263 – CPA Firm

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.

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OAB Records Summary

Peer Review Status: In compliance.

File 2405 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 31 hours short of meeting the “return to active status” CPE requirements. The registrant has submitted the “disabled” affidavit attesting that the disability came about before the hours were due. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant has submitted the “disabled” CPE exemption affidavit.

Peer Review Status: N/A

File 2423 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 1 hour short of the minimum 120 hour CPE requirement for 2014-2016. The registrant has submitted the “inactive” affidavit attesting that the registrant has been unemployed since 2015. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant has submitted the “inactive” CPE exemption affidavit.

Peer Review Status: N/A

File 2428 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 4 hours short of the minimum 4 hour ethics CPE requirement for 2014-2016. The registrant misreported hours and submitted enough documentation to show compliance. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

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

Peer Review Status: N/A

File 2429 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 4 hours short of the minimum 4 hour ethics CPE requirement for 2014-2016. The registrant misreported hours and submitted enough documentation to show compliance. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 64.5 hours for 2014 (includes 0 hours ethics); 48 hours for 2015 (includes 0 hours ethics); and 40 hours for 2016 (includes 4 hours ethics).

Peer Review Status: N/A

File 2431 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 1 hour short of the minimum 4 hour ethics CPE requirement for 2014-2016. The registrant misreported hours and submitted enough documentation to show compliance. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 36 hours for 2014 (includes 4 hours ethics); 40 hours for 2015 (includes 1 hours ethics); and 45 hours for 2016 (includes 2 hours ethics).

Peer Review Status: N/A

Motion by Delametter that the Board close the following Files: 2263, 2405, 2423, 2428, 2429, 2431. Second by Taylor.

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

Vice Chair Delametter presented the investigator contract of Steven F Myers, CPA for FY 2018 to the Board.

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Motion by Delametter that the Board approve action on the investigator contract of Steven F Myers, CPA for FY 2018. Second by Sanner.

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

Vice Chair Delametter presented the proposed professional contracts [investigator] for fiscal year 2019 to the Board.

Motion by Delametter that the Board approve proposed professional contracts [investigator] for fiscal year 2019. Second by Sanner.

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

Agenda Item #6 – Discussion and possible action on report from Audit and Budget Committee: Member Vernon presented the proposed professional contracts [service] for fiscal year 2019. A brief discussion took place among the Board.

Motion by Vernon that the Board approve the proposed professional contracts [service] for fiscal year 2019 and give approval for Executive Director Ross to negotiate the Auditor and Inspector contract. Second by Delametter.

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

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

Agenda Item #8 – Discussion and possible action on report from Legislative Committee: Member Cunningham presented the report from the Legislative Committee. A brief discussion took place among the Board. Executive Director Ross informed the Board that Sunset Review and fee adjustments will be in the future.

Agenda Item #9 – Discussion and act on election of officers pursuant to Section 15.4.A of the Oklahoma Accountancy Act: Chair Greenwell addressed this item and entertained motions related to the election of the Board officers for the next fiscal year.

Chair Greenwell entertained motions related to the election of the Chair, Vice Chair and Secretary for the next fiscal year.

Motion by Cunningham that Marc Delametter be elected Chair of the OAB, Randa Vernon be elected Vice Chair of the OAB, and Mike Sanner be elected Secretary of the OAB for the next fiscal year. Second by Manning.

Affirmative Votes: Vernon, Greenwell, Delametter, Sanner, 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

- Matthew Sinclair- Recognition of 10 years of service & completion of Bachelors of Business Administration from the University of Central Oklahoma
- Potential to cancel July & August meetings and reschedule to August 10, 2018

Motion by Cunningham to cancel the July and August Board Meetings of the OAB and reschedule to August 10, 2018.
Second by Manning.

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

- Demonstration of customer service by an umbrella agency
- Take note of State emails used by Board
- Update on Board of Director's Meeting
- Update of RITF (AICPA vs AICPA) confusion
- Reminder the New CPA Recognition Ceremony is tomorrow

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

- OMES –IT Services for Mar 2018 - \$3,006.07
- BEP One –May 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:

- N/A

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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, June 15, 2018, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Greenwell adjourned the meeting at approximately 9:47 AM.

David Greenwell, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of May 18, 2018

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Zachary Yates

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Hutchinson Wayne Andersen
Jonathan M. Baustert
Rachel Ann Bringaze
Gage Brian Busby
Thomas Jonathan Chappell
Taylor Amanda Costley
Lauren Michelle Crawford
Mikayla A. Estes
Jason Tate Fullbright
Kan Fu
Ryan Goga
Emily Maureen Hartsell
Xin Hu
Timothy Byron Kenny
Kevin T King
Ou Lu
Ryan Steven Andrew Masey
Sara Anne Mays
Christin Stoll
Colby Shon Taylor
Monika Nichole Turek
Andrew Lee Ward
Erika Nichole Weir
Margaret A. Wooten

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Travis Patrick Liebl (Kansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Heather Topper	8826
Johhny Williamson	18262

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

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Lurie, LLP (Minnesota)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Soltani Consulting Services PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Daryl C. Soward, CPA (Texas)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Jeffery Chaffin	15260	Issued February 4, 2002
Ryan Stines	17490	Issued June 21, 2013

No Longer Practicing in Oklahoma:

Tina Martin-Short	12847	Issued October 21, 1994
Kent McMahan	10468	Issued July 27, 1989
Morris Miller	13910	Issued August 4, 1997
Kristine Munaretto	10358	Issued July 27, 1989
Bonnie Thornton	14565	Issued August 2, 1999

No Longer Residing in Oklahoma:

Christopher Dulny	16407	Issued December 11, 2007
James McDonald	17234	Issued April 20, 2012
Kevin Oliver	13742	Issued February 3, 1997

Retired:

Ronald Bond	8796	Issued July 31, 1986
Edward Hobbs	10434	Issued July 27, 1989
Kenneth Martin	2542	Issued June 30, 1971
Cynthia McInerney	6114	Issued January 29, 1982
Eugene Musgrove	4892	Issued July 27, 1979
Carl Remus	4966	Issued September 14, 1979
Linda Reyburn	1845	Issued July 31, 1965
Vicki Robertson	12993	Issued January 30, 1995
Lora Thomas	7278	Issued January 26, 1984
Lynn Volk	8701	Issued January 23, 1986
Charles Whitsitt	3010	Issued July 27, 1973

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
5262	Michael Royce Warkentin	Apr 1, 2018

* Keri Hughes-Cathey, certificate #9197 had her certificate status of cancelled rescinded and changed to disabled as per board action at the April 2018 Board Meeting.

DECEASED REGISTRANTS:

CPAs:

A.G. Gelwick Jr.	820	Issued July 28, 1952
Gary Putman	7501	Issued May 24, 1984
Robert Varner	3140	Issued January 28, 1974

INACTIVE FIRMS:

CPA Corporations:

John C. Wyatt C.P.A., LTD., P.C.
Philip R. Neill, Inc.
R.P. Varner Co., P.C.

CPA Limited Liability Companies:

Rita S. Craig, CPA, PLC
John E. Wright CPA, PLLC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Cody Tyler Bott
Lauren Michelle Crawford
Anita Jasmine Das
Jeffrey Glenn Fisher
Jeanna Denae King
Blair Austin Kuehn-Smith
Garrett Don Sharp
Christin Stoll
Gregory Don Tims
Andrew Lee Ward
Jessica Kay Wright
Zachary Hunter Yates