

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

November 16, 2018

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 16, 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
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 8:33 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 Greenwell and Member Cunningham were absent. Chair Delametter excused their absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson and Steve Milam, representing the OSCPA; Dean Taylor, representing the OSA; and Jared Thulin, representing the Office of the State Auditor & Inspector.

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 September 21, 2018, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2019, for the months ending September 30, 2018, through October 31, 2018; (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

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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 3/2018 Examination: July 1, 2018, through September 10, 2018.

Motion by Delametter that the Board approve the Consent Agenda. Second by Taylor.

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

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

FILES TO CLOSE:

File 1927 – CPA

This file was opened as a result of a complaint alleging the registrant assisted a co-trustee in fraudulent activity which affected the complainant's inheritance. This case sat in abeyance while it was litigated civilly, the registrant being a co-defendant to the lawsuit. The court sided with the registrant, but the case was later appealed. The complainant later voluntarily dismissed the claim against the registrant. The Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2015 (includes 2 hours ethics); 40 hours for 2016 (includes 5 hours ethics); and 40 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

File 2242 – Revoked CPA

This file was opened as a result of a complaint alleging the registrant failed to provide an annual accounting while serving as a Trustee over an Oklahoma Trust. The registrant was revoked for failure to register; therefore the Enforcement Committee recommends the file be closed with a note to reopen the matter if the revoked registrant applies for reinstatement.

File 2245 – CPA

This file was opened as a result of a complaint alleging the registrant embezzled client funds set aside for payroll taxes. The complainant later informed staff that the situation had been resolved and that he does not wish to pursue the complaint and will not speak to an investigator. Therefore, the Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2015 (includes 3 hours ethics); 46 hours for 2016 (includes 4 hours ethics); and 35 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

File 2328 – CPA Firm

This file was opened as a result of a referral from the State Auditor and Inspector's office that the registrant firm failed to register on the Government Auditors List and performed substandard work. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

OAB Records Summary

Peer Review Status: In compliance.

File 2341 – 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.

OAB Records Summary

Peer Review Status: In compliance.

File 2369 – Revoked CPA

This file was opened as a result of a complaint alleging the registrant assisted a trustee in fraudulent activity which affected the complainant's inheritance. The registrant was revoked for failure to register; therefore the Enforcement Committee recommends the file be closed with a not to reopen the matter if the revoked registrant applies for reinstatement.

File 2375 – Revoked CPA

This file was opened as a result of the registrant being two hours short of the 120-hour minimum CPE requirement for 2014-2016. The registrant was revoked for failure to register; therefore the Enforcement Committee recommends the file be closed with a note to reopen the matter if the revoked registrant applies for reinstatement.

File 2412 – CPA Firm

This file was opened as a result of the registrant firm's failure to provide requested peer review documentation. The firm has since provided said documents; therefore, the Enforcement Committee recommends that the file be closed.

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OAB Records Summary

Peer Review Status: In compliance.

Motion by Vernon that the Board close File no.'s 1927, 2242, 2245, 2328, 2341, 2369, 2375, and 2412. Second by Taylor.

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

Agenda Item #6 – Discussion and possible action on list of proposed meeting dates for the Oklahoma Accountancy Board in 2019:

- January 18
- February 15
- March 15
- April 19 (off-site TBA)
- May 17
- June 14
- July 19
- August 16
- September 20 (off-site TBA)
- October 18
- November 15
- December 20

Executive Director Ross presented the proposed 2019 Board meeting dates.

Motion by Sanner that the Board approve the proposed 2019 Board meeting dates. Second by Manning.

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

Agenda Item #7 – Discussion and possible action on report from the Rules Promulgation and Legislative Committee:

- a. Proposed changes to the Oklahoma Accountancy Act (Act)
- b. Proposed changes to the Oklahoma Administrative Code (Rules)

- c. Discuss John M. Carr, CPA 8759, request to amend the definition of “manager” in the Act, not to include the domiciled requirement
- d. Discuss rule changes to allow for continuous testing

Executive Director Ross presented this item. A brief discussion took place regarding proposed changes to the Oklahoma Accountancy Act (Act) and the Oklahoma Administrative Code (Rules). A discussion took place regarding the request of John M. Carr, CPA to amend the definition of “manager” in the Act, not to include the domiciled requirement. Executive Director Ross will conduct further research on the matter and will revisit at the December Board meeting. After a discussion of rule changes to allow for continuous testing, Chair Delametter requested an update on this topic at the December Board meeting.

Motion by Vernon that the Board approve the proposed change to the Oklahoma Administrative Code (Rules) of removing the requirement of retaking the CPA exam after five years of cancellation or administrative revocation proceeding in 2019. Second by Manning.

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

Agenda Item #8 – Discussion and possible action on report from the Peer Review Committee quarterly activity report July 2018 to October 2018:

Motion by Manning that the Board approve the PROC report as presented. Second by Taylor.

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

Agenda Item #9 – Discussion and possible action to engage services of a legislative liaison to represent the Oklahoma Accountancy Board: Executive Director Ross presented this item to the Board. A brief discussion took place.

Motion by Sanner to authorize Executive Director Ross to being the process of engaging services of a legislative liaison to represent the Oklahoma Accountancy Board. Second by Taylor.

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

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

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

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Jared Thulin, with the Office of the State Auditor & Inspector, notified the Board that the audit report was not complete. Mr. Thulin stated to the Board that this was due to delays at the Office of the State Auditor & Inspector.

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

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

Updates

- Recognition Ceremony tomorrow
- NASBA to film Ceremony and create a promotional video
- NASBA is working on a new educational video
- Enterprise licensing software update – System Automation to replace AMANDA
- Occupational Licensing Review Task Force blueprint
- Occupational Licensing Review Task Force meeting November 27, 2018
- Preparing information to provide new legislators
- Ordered new boardroom table

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

- OMES – IT Services for Aug 2018 - \$3,006.07
- State Auditor and Inspector – Auditing Services for Aug 2018 - \$2,853.75
- BEP One – Oct 2018 Rent - \$4,392.00
- OMES – IT Services for Sept 2018 - \$3,006.07
- State Auditor and Inspector – Auditing Services for Sep 2018 - \$4,500.00
- BEP One – Nov 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

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, December, 21, 2018, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Ste. 210, Oklahoma City, OK 73116

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, Sanner, Delametter, Taylor, and Manning.

The meeting was adjourned at approximately 9:53 AM.

Marc Delametter, 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 November 16, 2018**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Matthew Gilman Folsom
Kaylonna Victoria Gill
Peyton Ashley Juliano
Ashley Nicole Perez

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Kyle Andrew Barrett
April D. Bell
Joshua Brent Benefield
Lauren Whitney Christison
Bailey E Crawford
Courtney Ozioma Dike
Adam Chase Dugdale
Richard Duane Earles
Kyle Frankfurt
Marshall Brooks Frye
Hannah Marie Galfetti
Kaylee Ann Gryzmala
Heather Helterbrand
Nathaniel Duncan Hickman
Kyle Hayden Hobbs
Jared Tyler Holeman
Tosha Michelle Inman
Trey Ryan Mangham
Sonya Mathew
Dylan Bradley Miller
Jason Robert Murray
Austin Scot Nesom
Cassandra Norris
Adam O'Neill
Paola J. Pacilio
Ashley Perez
Erin Larine Philips
Benjamin Ryan Ritchie
Ashley Dawn Roberts
Kandice Hiromi Roush
Garrett Tyler Schmall
Christina L Seawright
Kathryn Rykard Shook
Sherry Ann Stewart

Zhibing Su
 Jason Michael Tracy
 Jack Huy Tran
 Robert Trett
 Jacob Blake Wallace
 Daniel Kane Watson
 Kristina Michelle Williams
 Jordan Danielle Workman

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Sarah Elizabeth Miller (Texas)
 Timothy Michael O'Brien (Texas)
 Kenneth Daniel Jacques (California)
 Erik Phillip Ragsdale (Arkansas)
 Katherine Elizabeth Stewart (Washington)
 Jennifer Rosemarie Yee (Connecticut)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Tina Kline	14595
Ryan Stines	17490
Nathan Willsey	16859

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Calvetti Ferguston, P.C. (Texas)
 David A Levy CPA PC (Massachusetts)
 Duncan, Onley & Watkins, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Bison Accounting, PLLC
 Erin Anderson, CPA PLLC
 Flycatcher Financial PLLC
 Frazier & Deeter, L.L.C. (Georgia)
 Jeffries Advisory Group, PLLC
 Landmark PLC, Certified Public Accountants (Arkansas)
 The Pomykala Group, LLC (Illinois)
 Stacy Hammond CPA, PLLC
 Thrive Accounting & Consulting, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

TMCE, LLP (Louisiana)

CERTIFICATES SURRENDERED BY REGISTRANTS:

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CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Mindy Rickey	11201	Issued January 31, 1991
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No Longer Practicing in Oklahoma:

Sharilyn Clay	7898	Issued January 31, 1985
Sarah Fuller	16068	Issued July 19, 2005
Brian Myer	13538	Issued August 5, 1996
David Williams	13237	Issued October 18, 1995

No Longer Residing in Oklahoma:

Cary Grenrock	17857	Issued January 29, 2015
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Retired:

Richard Allison	16385	Issued October 19, 2007
Susan Bertels	6868	Issued July 28, 1983
James Clendenin	5903	Issued January 29, 1982
Elizabeth Crawley	13040	Issued January 27, 1995
Jerry Crow	2593	Issued November 19, 1971
Robert Crowley	1395	Issued February 1, 1960
Beverly Fenley	4511	Issued July 20, 1978
Alan Fentriss	5260	Issued July 25, 1980
John Forman	10188	Issued January 26, 1989
Jeffrey Hamm	5710	Issued July 27, 1981
Jane Hankins	10205	Issued January 26, 1989
Claire Hendryx	13908	Issued August 4, 1997
Marselle Nikkel	8311	Issued July 26, 1985
Austin Smith	6714	Issued January 17, 1983
Bradley Stanton*	13197	Issued July 31, 1995
Martha Stewart	4917	Issued July 27, 1979
John Wiewel	8395	Issued July 26, 1985

* Bradley Stanton, certificate #13197, will have his certificate revocation rescinded and changed to canceled status due to medical issues and a hospital stay that prevented him from making the request in time.

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
486	Robert Joseph Isaacs	Oct 1, 2018
2154	Charles J. McNally	Oct 1, 2018
6632	David J. Kennedy	Oct 1, 2018
7209	Allyn Kay Bigelow	Oct 1, 2018
9180	Helen Graham Harris	Oct 1, 2018
11422	Terri L. Voskuhl	Oct 1, 2018
12865	Susan Michele Barton	Oct 1, 2018
14881	John T. Pinkston	Oct 1, 2018
16169	Oluwakemi A. Ogunsin	Oct 1, 2018
3113	Robert S. Morgan	Nov 1, 2018
3363	Bobby A. Lathrop	Nov 1, 2018
5160	Kirk Kelly Waite	Nov 1, 2018
6686	Molly R. Reeves	Nov 1, 2018
6925	David Charles Irvin	Nov 1, 2018
6963	Steven Lynn Merritt	Nov 1, 2018
7330	Patricia L. McMahan	Nov 1, 2018
7790	Leon Terrell	Nov 1, 2018
8560	John William Hormann	Nov 1, 2018
9639	Kevin P. Baird	Nov 1, 2018
9769	Daniel J. O'Meilia	Nov 1, 2018
10920	Nancy D. Frier	Nov 1, 2018
13258	Mary Grace Baranski	Nov 1, 2018
13887	Melanie K. Shaffer	Nov 1, 2018

DECEASED REGISTRANTS:

CPAs:

Gary Hall	8541	Issued January 23, 1986
Jerry Harris	2365	Issued July 27, 1970
Daniel Hudson	12515	Issued January 21, 1994
Wendell Ogden	5547	Issued January 26, 1981
Alton West	8707	Issued January 23, 1986

INACTIVE FIRMS:

CPA Corporations:

Duncan and Onley, P.C.

CPA Limited Liability Companies:

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Beall Barclay & Company, P.L.C. (Arkansas)
Jeffries & Teel, PLLC

EXPERIENCE VERIFICATION:

Kyle Andrew Barrett
April Denise Bell
Joshua Brent Benefield
Lauren Whitney Christison
Courtney Ozioma Dike
Adam Chase Dugale
Richard Duane Earles
Corrina Barnes Edwards
Marshall Brooks Frye
Kaylee Ann Gryzmala
Heather B. Helterbrand
Nathaniel Duncan Hickman
Kyle Hayden Hobbs
Jared Tyler Holeman
Tosha Michelle Inman
Dorothy Ellen Lenhart
Trey Ryan Mangham
William Joseph Markley
Sonya Ross Mathew
Dylan Bradley Miller
Austin Scot Nesom
Cassandra Tate Norris
Paola Josefina Pacilio
Tamra Jean Pacillo
Sean Michael Parker
Ashley Nicole Perez
Erin Larine Phillips
Benjamin Ryan Ritchie
Kandice Hiromi Roush
Sherry Ann Stewart
Zhibing Su
Jason Michael Tracy
Jack Huy Tran
Robert William Trett
Daniel Kane Watson
Julia Elizabeth White
Kristina Michelle Williams
Jordan Danielle Workman