

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

August 2nd, 2019

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 2nd, 2019, 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:

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

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

Agenda Item #1b – Declaration of Quorum: Chair Vernon 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: Dean Taylor, representing the OSA; and Steve Milam and Blaine Peterson, representing the OSCPA.

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 June 14, 2019, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2019, for the month ending June 30, 2019; (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 Director on applications and

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registrations filed since the previous meeting; and (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2019 Examination, April 1 through June 10, 2019.

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

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2221 – Sherry Anne Bennett, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1/2 hour 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 \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 1/2 hour of CPE within 30 days to apply to the shortage. 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 not in compliance. Registrant reported 42 hours for 2015 (includes 4 hours ethics); 37.5 hours for 2016 (includes 4 hours ethics); and 40 hours for 2018 (includes 2 hours ethics).

Peer Review Status: N/A.

Motion by Taylor that the Board approve the Administrative Consent Orders in Case no. 2221. Second by Sanner.

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

Agenda Item #6 – Introduction of the newest members of the Oklahoma Accountancy Board, Robin Byford, CPA, and Douglas Tippens: Executive Director Ross introduced Robin Byford, CPA and announced that Douglas Tippens resigned from the Oklahoma Accountancy Board.

Agenda Item #7 – Discussion and possible action on State Auditor & Inspector invoice #11483, in the amount of \$11,092.00, for auditing services rendered

between April 1, 2019, and May 31, 2019: Chair Vernon presented this invoice to the Board.

Motion by Taylor that the Board approve invoice #11483 for the State Auditor & Inspector in the amount of \$11,092.00.
Second by Greenwell.

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

Agenda Item #8 – Discussion and possible action on report from the Rules Promulgation and Legislative Committee: A discussion took place among the Board.

Agenda Item #9 – New Business: There was no new business.

Agenda Item #10 – Discussion and possible action on report from the Executive Director:

Updates

- We continue to struggle with IT. OMES IT cancelled the System Automation installation and presented a new product that may not have capacity for us.
- We lost Nic Peoples this week and couples with the loss of Fonda Lgston and Kay Fleckinger we are concerned with IT going forward.
- The work on HB 1373 continues. I met with the EDs from other agencies and have developed a strategy going forward.
- There have been some hiccups with the implementation of the new fees.
- Feedback on changes has been minimal.
- 2019 Summer Bulletin released [attached]
- Staff painted board room

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

- OMES –IT Services for May 2019 - \$3,035.07
- OMES – monitors, soundbars and cables - \$4,570.83
- Bank of America – May 2019 credit card fees - \$2,690.43
- Majority Plus – Lobbying services for Jun 2019 - \$3,000.00
- Randy Ross – Travel claim for OSCPA and NASBA meetings - \$2,619.88
- OMES –IT Services for Jun 2019 - \$3,573.07
- Bank of America – Jun 2019 credit card fees - \$2,838.37
- BEP One LP – Jul 2019 rent - \$4,392.00

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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 2019 - \$6,186.50

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

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, September 20 , 2019, at the campus of Northeastern State University, 600 N Grand Avenue, Tahlequah, OK 77464.

Agenda Item #16 – Adjourn: There being no further business to come before the Board, Chair Vernon entertained a motion to adjourn.

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

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

The meeting was adjourned at approximately 9:22 AM.

Randa Vernon, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I**Actions Approved by the Executive Director
As of August 2, 2019****APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Armine Herron
Ethan Russell Thomas

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Alexandra Ceneé Cain
Phillip Joel Chandler
Lahcen Darouich
Edgar Delgadillo-Plasencia
Brett Bearden Dixon
William Brian Douglass
Ara Grigorian
David A. Hardgrave
Courtney June Hartog
Adrienne Burden Hubbard
Joshua Klossner
Miranda Lee Lemon
Brianna Paige Mainord
Sunetra R. Miller
Emily Helen Morrow
Darrell Blake Overland
Casey Lee Pierce
Sarah Noelle Ryan
Christopher Michael Sanford
Kelly Kethleen Scrivner
Chelsi Rose Selvey
Caitlyn Alysa Shell
Justin Ryan Smith
Andres Nunez Soza
Jeffie Laura Thomas
Paul John Watson
Allyson Michelle Weimer
Julie Zimmerman

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Zachary Ball (Arkansas)
Alyssa Bryson (Louisiana)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Sandra Crisp 11760

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David Kitchens	17750
Waymond Summers	6724
Judi Lacko Zallaps	13519

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Melissa S. Bramblett, CPA, P.C.
Sanders, Welch, Wallis & Holten PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

360 CPA Solutions PLLC
Abigail L. Holland CPA PLLC
Garrison & Bramblett, PLLC
Halley, McDaniel & Cuite, PLLC
Jay & Company, CPA, PLLC
Jennifer M. Wheeler CPA, PLLC
Johnson & Steinbach CPAs and Advisors PLLC
Lifestyles Money Management, PLLC
Lori Hill CPA, PLLC
Megan R. Frederickson, CPA, PLLC
Moxie Change Consulting, PLLC
Tax Resolution Services, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

CPA Tax Counselors P.L.L.C.
Linda Hildebrant, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Cox, Holsted & Associates, P.C.
EEPB PB (Texas)
Stephen J. Knoy, CPA, PC
Wright, McAfee & Co., C.P.A.'s A Professional Corporation

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Wei Wong	17090	Issued August 19, 2011
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No Longer Residing in Oklahoma:

Randall Allen	13445	Issued August 5, 1996
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Matthew Bjornsen	18257	Issued October 24, 2016
Ana Franco	17954	Issued September 18, 2015
Logan Napier	18418	Issued September 22, 2017
Jocelyn Ragusin	18185	Issued July 6, 2016
Qian Sun	18506	Issued February 16, 2018
E. Whelan	12115	Issued January 28, 1993

Retired:

William Browning	3906	Issued January 24, 1977
Craig Cosgrove	7553	Issued July 26, 1984
Alan Dow	5925	Issued January 29, 1982
Rita Hays	5656	Issued July 27, 1981
Guy Lynn	12952	Issued January 30, 1995
Peter Netherton	7355	Issued January 26, 1984
Paul Short	4509	Issued July 20, 1978
Aron Spears	14633	Issued December 17, 1999
Carlton Tucker	4150	Issued July 18, 1977
Robert Vandeventer	4527	Issued July 20, 1978

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
1798	Joe N. Winn	July 1, 2019
3142	William Allen Walker	July 1, 2019
4868	Robert C. Jurko	July 1, 2019
10869	Barbara E. Ball	July 1, 2019
14981	Donna P. Brown	July 1, 2019
17413	Trisha Sherrian Allen	July 1, 2019
18144	James Grant Gardiner	July 1, 2019

DECEASED REGISTRANTS:**CPAs:**

Charles Cecil	3321	Issued January 27, 1975
George Cornelius	4087	Issued July 18, 1977
Nancy Frier	10920	Issued July 26, 1990
Daniel Linehan	7320	Issued January 26, 1984
Carol McDonald	8927	Issued July 31, 1986
Maria Meyers	10339	Issued March 23, 1989
Jerry Parker	811	Issued January 22, 1952
Arthur Powell	1230	Issued February 11, 1958
Charles Saunders	7385	Issued January 26, 1984
Charles Sexton	1320	Issued February 4, 1959
Washington Thompson	1365	Issued July 28, 1959

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Charlene White

16159

Issued January 26, 2006

PAs:

*George Cornelius, certificate #4087, has had his certificate revocation listed on the June 2019 Activity List rescinded. Mr. Cornelius passed away on 11/2/2018.

INACTIVE FIRMS:

FIRMS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:

File No.	Firm Name	Revocation Date
11878	GUINN, SMITH & CO., INC.	July 1, 2019
12260	WRIGHT, MCAFEE & CO., C.P.A.'S, A PROFESSIONAL CORPORATION	July 1, 2019
12400	PIPPENGER, REED & THOMAS, P.C.	July 1, 2019
12761	GRISSOM AND ASSOCIATES, P.C.	July 1, 2019
12920	SCOTT L. CAMPBELL, CPA, PC	July 1, 2019
12964	HAMMERT MIKYSA & DENNIS PLLC	July 1, 2019
12985	CPA TAX COUNSELORS P.L.L.C.	July 1, 2019
13069	COX, HOLSTED & ASSOCIATES, P.C.	July 1, 2019
13175	KIMBERLY D. STOWE, CPA PLLC	July 1, 2019
13248	STEPHEN J. KNOY, CPA, PC	July 1, 2019
13295	MIDWEST PROFESSIONALS PLLC	July 1, 2019
13394	CRIS A. LEMON, CPA	July 1, 2019
13460	LINDA HILDEBRANT, PLLC	July 1, 2019
13568	MY CFO - MY CPA, PLLC	July 1, 2019
13627	ECPB PC	July 1, 2019
13635	EFFIONG CPA PLLC	July 1, 2019
13637	BALDWIN & SHIPLEY, CPA, PC	July 1, 2019
13669	LAUHON, HALLEY & CUIE, PLLC	July 1, 2019
13692	FREDRICK ACCOUNTING, PLLC	July 1, 2019
13812	BAS PARTNERS, LLC	July 1, 2019
13858	GAMMILL, BOYD & ANDERSON, P.A.	July 1, 2019
13884	BISON ACCOUNTING, PLLC	July 1, 2019

Out-of-State Sole Proprietorships:

Mike Dunson, CPA (Texas)

PA Partnerships:

Bowers & Company

CPA Partnerships:

Gneiding, Blizard, Bushta & Co LLP (Pennsylvania)
 Guerrant and Guerrant, Certified Public Accountants
 Johnson & Steinbach, CPAs and Advisors
 McCarthy, Rose & Mills, L.L.P. (Texas)
 Montgomery Coscia Greulich LLP (Texas)
 Peterson Sullivan LLP (Washington)

PA Corporations:

BTS Enterprises, P.C.

CPA Corporations:

Benton CPA, PC (Missouri)
 Cross and Robinson, Certified Public Accountants, A Professional Corporation
 Glass & Company, Certified Public Accountants, P.C. (Texas)
 Lloyd L. Wold Inc., P.C.
 Margaret V. Keaton, C.P.A., Incorporated
 Pettus and Company, P.C.
 Sanders, Welch & Wallis, P.C.

CPA Limited Liability Companies:

Bailey, Kaufman & Scheibelhut, PLLC (Tennessee)
 D. Brad Pumphrey, CPA, PLLC
 Greb & Ramy PLLC
 Lauhon, Halley & Cuite, PLLC
 Morgan Gould, CPA PLLC
 Sooner Income Tax, PLLC
 Sue Allen Lane, C.P.A., P.L.L.C.
 William D. Lohrey PLLC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Jennifer Lauren Bigger
 Alexandra Ceneé Cain
 Phillip Joel Chandler
 Lahcen Darouich
 William Brian Douglass
 Miranda Inez Drake
 Ashley Flores
 Ara Grigorian
 David Anthony Hardgrave
 Courtney June Hartog
 Armine Herron

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Harrison Cofer Hoss
Adrienne Burden Hubbard
Clyde William Jasper
Joshuan Perry Klosner
Stephen Michael Kucera
Yang Li
Aaron Kent McDougal
Joel Frant Moffitt
Darrell Blake Overland
Tricia Pinpin Pamintuan
Casey Lee Pierce
Andrea Denise Polakow
Lindsay Beth Riddel
Anshuman Singh
Justin Ryan Smith
Andres Nunez Soza
Ashlyn Rachelle Stallings
Heather Dawn Stephens
Paul John Watson