

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**February 15th, 2019

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, February 15th, 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:

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: Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; and Amy Freeman, Administrative Assistant. Assistant Attorney General Mark Pate 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: Deputy Director Autin 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 Cunningham and Member Greenwell were absent. Chair Delametter excused their absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Steve Milam and Blaine Peterson, representing the OSCPA; Dean Taylor, representing the OSA; and Jim Dunlap and Luke Martin, representing Majority Plus.

Agenda Item #3 – Public Comment Period: Deputy Director Autin 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 December 21, 2018, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2019, for the months ending December 31, 2018, and January 31, 2019; (3) Take official notice of the experience verification applications which have been

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approved by the Executive Director; (4) Approve the actions taken by the Executive 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 4/2018 Examination, October, November, and December 2018.

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

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2198 – 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 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 28 hours for 2015 (includes 4 hours ethics); 34 hours for 2016 (includes 0 hours ethics); and 56 hours for 2017 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2206 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 36 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 36 hours of CPE within 60 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 4 hours for 2015 (includes 0 hours ethics); 40 hours for 2016 (includes 4 hours ethics); and 40 hours for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2208 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 34 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 34 hours of CPE within 60 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 44 hours for 2015 (includes 4 hours ethics); 42 hours for 2016 (includes 2 hours ethics); and 0 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2209 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 37.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2015-2017, including 1.5 hours short of the 4-hour minimum ethics requirement for the same period. 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 37.5 hours of CPE, including 1.5 hours of ethics, within 60 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 28.5 hours for 2015 (includes 0 hours ethics); 32.5 hours for 2016 (includes 2.5 hours ethics); and 21.5 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

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Case No. 2210 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 14 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 14 hours 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 62 hours for 2015 (includes 4 hours ethics); 20 hours for 2016 (includes 0 hours ethics); and 24 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2211 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 20-hour minimum annual CPE requirement for 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 has already completed the 2 hours of CPE 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 2 hours ethics); 62.5 hours for 2016 (includes 4 hours ethics); and 18 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Motion by Vernon that the Board approve the Administrative Consent Orders in Case no.'s 2198, 2206, 2208, 2209, 2210, and 2211. Second by Sanner.

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

Agenda Item #6 – Discussion and possible action on changing the Board order requirements in Case No. 2192 – Hearing in the Matter of the Application to Reinstate the Certificate of Scott Michael Berter: Vice Chair Vernon presented this item to the Board and a brief discussion took place.

Motion by Vernon that the Board accept the order requirements in Case No. 2192 – Hearing in the Matter of the Application to Reinstate the Certificate of Scott Michael Berter as revised by Calvert Law Firm. Scott Michael Berter will be reinstated without assessing fines or costs. Second by Sanner.

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

Agenda Item #7 – Discussion and possible action on report from the Rules Promulgation and Legislative Committee: Deputy Director Autin presented this item to the Board.

- Adopt the final changes to the Oklahoma Administrative Code (rules)

Motion by Manning that the Board adopt the final changes to the Oklahoma Administrative Code (rules). Second by Sanner.

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

Agenda Item #8 – Discussion and possible action on November – January 2019 quarterly PROC activity report from the Peer Review Oversight Committee: Deputy Director Autin presented the quarterly PROC report to the Board.

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

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

Agenda Item # 9 – Discussion and possible action on the proposed changes to the UAA Model Rules on Peer Review: Deputy Director Autin informed the Board that the UAA would like comments from the Board on the proposed changes. After a brief discussion, Chair Delametter recommended that the staff create a response for the Board to review.

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

- Progress report from Majority Plus, LLC

Jim Dunlap and Luke Martin from Majority Plus, LLC gave an update on their progress to the Board.

Agenda Item #10 – Discussion and possible action on the request to rescind the revocation for Jerry D. Koehn:

Motion by Sanner that the Board rescind the revocation of Jerry D. Koehn #4111. Second by Vernon.

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

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

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

- Governor Stitt's executive order update
- Update on System Automation discussions with OMES
- Update on new equipment/furniture
- Time to rotate through on PCs – OMES lease option
- Update on legislative activity
- Statistics on survey/ceremony
- Melissa Schosser has left the agency and we are currently hiring for the Administrative Assistant II position

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

- OMES –IT Services for Nov 2018 - \$3,006.07
- BEP One –Jan 2019 rent - \$4,392.00
- OMES –IT Services for Dec 2018 - \$3,006.07
- State Auditor and Inspector – Auditing services for Dec 2018 - \$3,933.75
- Calvert Law Firm – Legal services for Oct and Nov 2018 - \$4,710.31
- BEP One – Feb 2019 rent - \$4,392.00
- Oklahoma Dept. of Corrections – Conference and side tables - \$3,947.30
- Majority Plus – Lobbying services for Jan 2019 - \$3,000.00

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, March 15, 2019, 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 Delametter entertained a motion to adjourn.

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

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

The meeting was adjourned at approximately 9:32 AM.

Marc Delametter, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I

**Actions Approved by the Executive Director
As of February 15, 2019**

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Adedamola Adeseye
Nicholas Gerard Bakula
Austin Jarroll Burlew
Michael D Burr
Tara Delene Buxton
Jade Montana Coale
Ashlyn Claire Colbert
Sheryl L. Cramer
Amanda Hartwick Dietz
Bailey Erickson
Siera Ellen Estes
Ryan Shea Ferrell
Elisa Benting Muniz Ford
Ethan Edward Fruehling
Garett W. Hill
Pryce Thomas Holley
Steven Lee Hutchens, Jr.
Colby Jackson
Dane Ashton Krause
Chase Andrew Kuwitzky
Nicholas Mark Larson
Xudong Christina Li
Skyler Howard Lusina
William D Martin
Zachary Nicklas Mastin
Jacey Danielle McDaniel
Michael Adam Myrick
Gabriel Uchechukwu Njoku
Johnathon James Ozturk
Brittany Parcell
Kelli Elizabeth Pauley
Jessica Lynn Phillips
Caleb Andrew Rogers
Karina Salazar-Lopez
Nicholas Michael Sleem
Patricia D. Spencer
Matthew D. Sutter
Tyler Mack Taunton
Reggi L. Trotter
Heather M. Turner
Christopher Stuart Winstead

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Jade Montana Coale

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Hannah Leigh Andrus (Texas)
Jennifer Lynn Lindstrom (New Jersey)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Thomas Burke	13223
Tonia Fitzpatrick	17049
Jennifer Wheeler	16549

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Patrick M. Talbot, CPA, PC
Woodland & Woodland CPAs, PC (Oregon)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Bradley Buresh, CPA, PLLC
Cascade Investment Compliance & Verification, LLC (Oregon)
Diana CPA PLLC
Dobry CPAs PLLC
Grace Business Services PLLC
Hubler, CPA, PLLC
James B. Walters, CPA, PLLC
Laurie Rogers CPA, PLLC
Rehmann Robson LLC (Michigan)

CERTIFICATES SURRENDERED BY REGISTRANTS:**CPAs:****Surrendering CPA Certificate Due to CPE Requirements:**

John Grasinger	10926	Issued July 26, 1990
Christopher Russell	8977	Issued July 31, 1986

No Longer Practicing in Oklahoma:

Bret Eckert	15350	Issued January 25, 2002
Carol Peterson	17701	Issued May 5, 2014
Joni Stewart	16880	Issued March 12, 2010

No Longer Residing in Oklahoma:

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Zachary King	17264	Issued April 9, 2012
Johnny Williamson	18262	Issued November 2, 2016

Retired:

Thomas Bergman	5892	Issued January 29, 1982
Randy Chandler	13278	Issued January 29, 1996
Barbara DeCastro	12702	Issued August 1, 1994
James Feigel	2354	Issued July 27, 1970
Donald Ferega	8221	Issued July 26, 1985
Johnnie Frederick	3283	Issued September 16, 1974
Joyce Johnson	7337	Issued January 26, 1984
Gina Landers	14379	Issued February 1, 1999
Sue Lane	9884	Issued July 28, 1988
Vincent Long	9994	Issued July 28, 1988
Chester Lovely	4656	Issued January 29, 1979
Roy Nuttall	4676	Issued January 29, 1979
Lou Ann Porter	16135	Issued December 16, 2005
Steven Riley	5330	Issued July 25, 1980
Ruby Talley	6073	Issued January 29, 1982

* Joshua Lewis, certificate #16160, will have his certificate revocation on the December 2018 Activity List rescinded. He lives overseas and had issues with the online payment portal using a foreign zip code. He contacted the board about the issue prior to his revocation date.

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
8662	David Warren Rupper	Jan 1, 2019
8941	Brenda S. Mills	Jan 1, 2019
9419	Ann Elizabeth Banks	Jan 1, 2019
10452	Patricia Gail Rodman	Jan 1, 2019
12787	William Kent Russ	Jan 1, 2019
16059	Kirsten Bergen	Jan 1, 2019
1238	Ora Frasier Harrison	Feb 1, 2019
3971	Richard Wayne Morris	Feb 1, 2019
4111	Jerry D. Koehn	Feb 1, 2019
12781	Michael James Prince	Feb 1, 2019
12806	Marva L. Vann	Feb 1, 2019
13099	Ronald Joseph Comeau	Feb 1, 2019
14614	David A. Knutte	Feb 1, 2019

DECEASED REGISTRANTS:

CPAs:

Patsy Derezotes	6375	Issued July 22, 1982
Joseph Johnson	1501	Issued July 29, 1961
Gary Listen	4876	Issued July 27, 1979
Vandelia Oliver	4884	Issued July 27, 1979
Linda Roe	7990	Issued January 31, 1985

INACTIVE FIRMS:**CPA Corporations:**

Knutte & Associates, P.C. (Illinois)
 Lamn, Krielow & Dytrych P.A. (Florida)
 McKee & Bowker, CPAs, P.C.

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Adedeamola Olumide Adesey
 Austin Jarroll Burlew
 Michael David Burr
 Tara Delene Buxton
 Ashlyn Claire Colbert
 Sheryl L. Cramer
 Amanda Hartwick Dietz
 Bailey Nicole Erickson
 Siera Ellen Estes
 Elisa Benting Muniz Ford
 Ethan Edward Fruehling
 Nathan Bradley Gee
 Avriel Faith Harley
 Garrett Wayne Hill
 Pryce Thomas Holley
 Colby Pierce Jackson
 Tristan Roy Jensen
 Chase Andrew Kuwitzky
 Nicholas Mark Larson
 Skyler Howard Lusnia
 William Daniel Martin
 Sunetra Rojanarungtawee Miller
 Gabriel Uchechukwu Njoku
 Johnathon James Ozturk
 Anna Elizabeth Pilcher
 Caleb Andrew Rodgers
 Karina Salazar-Lopez
 Nicholas Michael Sleem
 Matthew David Sutter

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Steven Sebastian Sylke
Jeffie Laura Thomas
Reggi Lloyd Trotter
Christopher Stuart Winstead
Xixi Zhang