

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**June 14th, 2019

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 14th, 2019, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. 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 8:32 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 Taylor was absent. Chair Delametter excused his absence. Member Greenwell arrived at approximately 8:48 AM.

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

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 May 17, 2019, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2019, for the month ending May 31, 2019; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

2343.

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

Affirmative Votes: Vernon, Delametter, Sanner, 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. 2225 – Ricky James Goza, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the ethics 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 4 hours of CPE, including 2 hours of ethics, 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 57.5 hours for 2015 (includes 0 hours ethics); 50 hours for 2016 (includes 0 hours ethics); and 44 hours for 2017 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2226 – Amy Elizabeth Rogers, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 20 hours short of meeting the twenty-hour minimum CPE requirement for calendar year 2018. 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 is cancelling Respondent's certificate. 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 c

Peer Review Status: N/A.

FILES TO CLOSE:**File 2370 – CPA**

This file was opened as a result of a complaint alleging various misconduct by the registrant, including taking firm client files in anticipation of leaving the firm's employment. The assigned investigator did not find clear and convincing evidence of misconduct on the registrant's part; therefore, the Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 63 hours for 2015 (includes 1 hour ethics); 47 hours for 2016 (includes 2.5 hours ethics); and 40.5 hours for 2017 (includes 3 hours ethics).

Peer Review Status: N/A.

File 2417 – Revoked CPA

This file was opened as a result of the registrant being 8 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 2437 – CPA

This file was opened as a result of the registrant being 1 hour short of the 4-hour minimum ethics CPE requirement for 2014-2016. The registrant misreported hours and has submitted sufficient documentation to bring the period back into compliance. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance after adjustment. Registrant reported 143 hours for 2014 (includes 10 hours ethics); 183 hours for 2015 (includes 4 hours ethics); and 96 hours for 2016 (includes .5 hours ethics).

Peer Review Status: N/A.

File 2440 – CPA

This file was opened as a result of the registrant being 2 hours short of the 4-hour minimum ethics CPE requirement for 2015-2017. The registrant misreported hours and has submitted sufficient documentation to bring the period back into compliance. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance after adjustment. Registrant reported 39 hours for 2015 (includes 0 hours ethics); 42 hours for 2016 (includes 2 hours ethics); and 40 hours for 2017 (includes 4 hours ethics).

Peer Review Status: N/A.

2345.

File 2443 – CPA

This file was opened as a result of the registrant failing to submit a “retired” CPE exemption affidavit despite claiming the exemption on several annual registrations. The registrant has now submitted the required affidavit and is now in compliance with CPE reporting rules. The Enforcement Committee recommends that the file be closed.

File 2449 – Revoked CPA

This file was opened as a result of the registrant being 40 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 2450 – Cancelled CPA

This file was opened as a result of the registrant being 1/2 hour short of the 120-hour minimum CPE requirement for 2015-2017. The registrant submitted documentation of a death in the immediate family and requested cancellation of the CPA certificate. The registrant’s certificate was cancelled; therefore the Enforcement Committee recommends that the file be closed.

File 2453 – CPA

This file was opened as a result of the registrant being 2 hours short of the 4-hour minimum ethics CPE requirement for 2015-2017. The registrant submitted documentation of medical issues and various other extenuating circumstances that happened during the compliance period, and has submitted hours to apply to the deficiency. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance after adjustment. Registrant reported 26 hours for 2015 (includes 2 hours ethics); 62 hours for 2016 (includes 0 hours ethics); and 32 hours for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

File 2455 – CPA

This file was opened as a result of the registrant being 1 hour short of the 120-hour minimum CPE requirement for 2015-2017. The registrant has submitted a “retired” CPE exemption affidavit that covers calendar year 2017. This puts the registrant back in compliance; therefore, the Enforcement Committee recommends that the file be closed.

File 2466 – Deceased CPA

This file was opened as a result of the registrant being charged with various drug-related crimes. The registrant has recently passed away; therefore, the Enforcement Committee recommends that the file be closed.

File 2487 – CPA

This file was opened as a result of the registrant being 1 hour short of the 4-hour minimum ethics CPE requirement for 2015-2017. The registrant misreported hours and has submitted sufficient documentation to bring the period back into compliance. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance after adjustment. Registrant reported 150.5 hours for 2015 (includes 2 hours ethics); 88 hours for 2016 (includes 2 hours ethics); and 68 hours for 2017 (includes 1 hour ethics).

Peer Review Status: N/A.

File 2489 – CPA

This file was opened as a result of the registrant being 2 hours short of the 4-hour minimum ethics CPE requirement for 2015-2017. The registrant submitted documentation of medical issues and hospitalization of an immediate family member that happened during the compliance period, and has submitted hours to apply to the deficiency. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

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

Peer Review Status: N/A.

File 2497 – CPA

This file was opened as a result of the registrant being 5.5 hour short of the 120-hour minimum CPE requirement for 2015-2017. The registrant has submitted a “retired” CPE exemption affidavit that covers calendar year 2017. This puts the registrant back in compliance; therefore, the Enforcement Committee recommends that the file be closed.

Motion by Vernon that the Board approve the Administrative Consent Orders in Case no.’s 2225 and 2226 and close File no.’s 2370, 2417, 2437, 2440, 2443, 2449, 2450, 2453, 2455, 2466, 2487, 2489, and 2497. Second by Manning.

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

Agenda Item #6 – Discussion and possible action report from the Rules Promulgation and Legislative Committee: Executive Director Ross presented the report from the Rules Promulgation and Legislative Committee. A brief discussion took place among the board.

2347.

Agenda Item #8 – Presentation to commemorate Marc Delametter’s, CPA and Karen Cunningham’s service to the Oklahoma Accountancy Board: Executive Director Ross presented Marc Delametter, CPA and Karen Cunningham with tokens of the Board’s appreciation and gratitude for their service.

Agenda Item #7 – Discussion and possible action on report from the Continuing Professional Educational Committee: Member Manning presented the Annual CPE audit report (2017) to the Board.

Motion by Manning that the Board approve the annual CPE audit report (2017) as presented. Second by Vernon.

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

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 are working on the ramifications of HB 1373. Difficult process.
- AMANDA costs triple beginning July 1.
- We are at full staff and everyone is doing well.
- The Ceremony was held and it was successful.
- The November and May ceremony will be at Oklahoma City Community College. The Capital will not be accessible due to construction.
- The regional meetings start next Tuesday evening and go through Thursday. I will be staying until Friday evening to attend the ED committee meeting.
- We had a nice dinner for Karen and Marc last night and we would like to say farewell to them.

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

- BEP One –Jun 2019 rent - \$4,392.00
- Majority Plus – Lobbying services for May 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 #15 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, August 2, 2019, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

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

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

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

The meeting was adjourned at approximately 9:12 AM.

Marc Delametter, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of June 14, 2019

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Amy Lynn Banu
Austin William Davis
Madalen H Day
Katherine Hall Dickinson
Joshua Thomas Feise
John Robert Hart
Michael Dustin Kaucher
Kyle Thomas Kersten
Danielle P. McClellan
Ryan Michael Ripperton
Dustin Tyler Warren

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Paul M. Moen (Missouri)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Shelley Russell 13937

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Schalk & Smith, P.C. (Texas)
Swalm & Associates, P.C. (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Carol A. Oliver, CPA PLLC
Kenneth D. Kearns, CPA, PLLC
TC Strategies PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Darla Neundorf 11188 Issued January 31, 1991

No Longer Residing in Oklahoma:

Anna Bytenskiy	18258	Issued November 1, 2016
Stephen Calvert	15087	Issued July 30, 2001
Ram Singh	18227	Issued August 29, 2016

Retired:

Tamara Brown	7218	Issued January 26, 1984
Emmett Carter	2424	Issued February 1, 1971
Barbara Chu	8818	Issued July 31, 1986
Philip Day	5684	Issued July 27, 1981
Gayle Edmondson	1942	Issued January 28, 1967
Bob Hammons	1185	Issued July 29, 1957
Delores Helsee	12260	Issued July 30, 1993
Alan McDaniel	10004	Issued July 28, 1988
Jimmie McMinn	2979	Issued December 18, 1990
Linda Orr	16765	Issued December 18, 2009
Sundance Reynolds	2872	Issued January 26, 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
2072	Richard Douglas Corn	June 1, 2019
4087	George R. Cornelius	June 1, 2019
6241	Janie Jengyi Chang	June 1, 2019
13369	Eddie L. Schmitz	June 1, 2019
15593	Jessica Lyn Knobbe	June 1, 2019

DECEASED REGISTRANTS:**CPAs:**

Dale Armstrong	1886	Issued March 26, 1966
Nathan Atchison	13937	Issued August 4, 1997
Dianne Glendening	13306	Issued January 29, 1996
Michael Laster	2217	Issued July 25, 1969
Irving Priest	3984	Issued January 24, 1977

INACTIVE FIRMS:**CPA Corporations:**

Jimmie P. Johnson, Inc.
Johnson, Badertscher & Moore, P.C.

2351.

CPA Limited Liability Companies:

Dunning & Associates CPAs LLC (Kansas)

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Amy Lynn Banu
Miranda Lee Blanks
Brett Bearden Dixon
Joshua Thomas Feise
Michael Dustin Kaucher
Michael Gregory Lewis
Edgar Delgadillo-Plasencia
Ryan Michael Ripperton
Sarah Noelle Ryan
Christopher Michael Sanford
Kelly Kathleen Scrivner
Chelsi Rose Selvey
Caitlyn Alys Shell
Allyson Michelle Weimer
Julie Marie Zimmerman