

2330.

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

May 17th, 2019

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 17th, 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
David Greenwell, CPA, Member
James Taylor, CPA, Member
Jody Manning, Member
Karen Cunningham, Member

Board staff present at the meeting: 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 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): There were no absences.

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

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 19, 2019, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY

2019, for the month ending April 30, 2019; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; and

2331.

(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 Vernon.

Affirmative Votes: Vernon, Delametter, Sanner, Taylor, Greenwell, Cunningham, 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. 2218 – Mary Jo Durant, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 22.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2016-2018, and 2 hours short of meeting the 4-hour minimum ethics CPA 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 \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 22.5 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 44 hours for 2016 (includes 0 hours ethics); 40 hours for 2017 (includes 2 hours ethics); and 13.5 hours for 2018 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2219 – Pamela Kendall Wheeler, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was one-half (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 one-half 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

2332.

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 40 hours for 2015 (includes 6 hours ethics); 36 hours for 2016 (includes 0 hours ethics); and 43.5 hours for 2017 (includes 5 hours ethics).

Peer Review Status: N/A.

Case No. 2220 – William Keith Gauer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 20-hour minimum CPE requirement for calendar year 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 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 58 hours for 2015 (includes 2 hours ethics); 48 hours for 2016 (includes 0 hours ethics); and 16 hours for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2224 – Roy H. Banes, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2.5 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 \$199.30, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 2.5 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 68 hours for 2015 (includes 8 hours ethics); 28 hours for 2016 (includes 0 hours ethics); and 21.5 hours for 2017 (includes 2 hours ethics).

2333.

Peer Review Status: N/A.

Motion by Vernon that the Board approve the Administrative Consent Orders in Case no.'s 2218, 2219, 2220, and 2224.
Second by Manning.

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

Vice Chair Vernon presented the proposed professional contracts [investigator] for fiscal year 2020 to the Board.

Motion by Cunningham that the Board approve the proposed professional contracts [investigator] for fiscal year 2020.
Second by Manning.

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

Agenda Item #6 – Discussion and possible action report from the Audit and Budget & Technology Committee: Executive Director Ross presented the proposed professional contracts for fiscal year 2020.

Motion by Taylor that the Board approve the proposed professional contracts for fiscal year 2020. Second by Sanner.

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

Agenda Item #8 – Discussion and possible action on NASBA request for licensee lists for inclusion in the 2019 Practice Analysis Survey:

Motion by Cunningham that the Board approve the NASBA request for licensee lists for inclusion in the 2019 Practice Analysis Survey. Second by Greenwell

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

Agenda Item #9 – Discussion and possible action on the proposed changes to the UAA Model Rules on Peer Review [carried over from April 19, 2019 meeting]:

Motion by Greenwell that the Board approve the changes to the UAA Model Rules on Peer Review. Second by Manning.

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

2334.

Agenda Item #10 – Discussion and possible action of Governor Stitt Executive Order 2019-17: A brief discussion took place among the Board.

Agenda Item #11 – Discussion and possible action on nominations for NASBA awards and officers: Executive Director Ross presented this item to the Board. A brief discussion took place. Chair Delametter nominated Executive Director Ross for the Lorraine P. Sachs Standard of Excellence Award and the Board nominated Vicky Petete for the William H. Van Rensselaer Public Service Award.

Motion by Delametter that the Board nominate Executive Director Ross for the NASBA Lorraine P. Sachs Standard of Excellence Award and nominate Vicky Petete for the NASBA William H. Van Rensselaer Public Service Award. Second by Cunningham.

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

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

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

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

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

Agenda Item #13 – New Business: There was no new business.

Agenda Item #14 – Discussion and possible action on report from the Executive Director:

Updates

2335.

- Legislature is expected to adjourn May 17
- Problems with our Sunset bill – going from 4 years to 1 year
- HB 1373 has passed; All agencies must remove questions regarding “Good Moral Character”

A discussion took place regarding HB 1373 among the Board.

Motion by Delametter to form a subcommittee including Jim Taylor, David Greenwell, Mike Sanner and any other advisors or members as the Board may choose, to address HB 1373. Second by Vernon.

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

- New CPA Recognition Ceremony 5-18-19
- Senate confirmed Robin Byford, Governor Stitt’s appointment to replace Marc Delametter
- No news on Karen Cunningham’s position. If another person is not nominated she will continue to serve
- Propose cancelling July and August meeting dates and replace with August 2nd or 9th
- Reminder the Regional Meeting is June 18-20 in Salt Lake City

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

- OMES –IT Services for Mar 2019 - \$3,035.07
- BEP One –May 2019 rent - \$4,392.00
- Majority Plus – Lobbying services for Apr 2019 - \$3,000.00
- OMES –IT Services for Apr 2019 - \$3,035.07

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

-
-

2336.

- Announce date and location of the next meeting – 8:30 a.m., Friday, June 14, 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 Manning to adjourn the meeting. Second by Sanner.

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

The meeting was adjourned at approximately 9:46 AM.

Marc Delametter, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of May 17, 2019

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Ryan Keith Gilliam
Mohammad Osman Zahid

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Ghalia Rana Al-Refai
Elise Marie Amundson
Jonathan Arrington Bailey
Danielle Nicole Beller
Melissa S. Bramblett
Timothy Caleb Cartner
Baylee Ann Durrill
Kaylonna Victoria Gill
Graham Eugene Godfrey
Avriel F. Harley
Janet C. Lehenbauer
Holden Michael Lyons
Samuel Thomas Martin
Joshua William Moehle
Kelsey Christine Ray
Jesse P. Ruhl
Anant Prakash Singhal
Sondra Rene White
Samuel John Wollmann
Mohammad Osman Zahid

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Ryan Jamal Buckner (Florida)
Julia Christine Holland (Missouri)
Rachael Louise Huffman (Texas)
Daniel M. Leslie (Louisiana)
Jake Austin Wilkerson (Texas)
Debra Susan Rector Winterrowd (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Ann Cong-Tang	11754
Alan Howard	3637
Lance Wrede	17805

2338.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

BKC, CPAs, PC (New Jersey)
Kris Keiser, CPA, PC
Hightower CPA, PC (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Ansel & Slotopolsky LLP (New Jersey)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

A & P Smith Services, PLLC
Practical Tax Solutions PLLC
Weinstein Zugman, LLC (Florida)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

Leyla Galicia	17698	Issued May 13, 2014
---------------	-------	---------------------

No Longer Residing in Oklahoma:

Shelby Altadonna	17369	Issued October 2, 2012
Mark O'Brate	11453	Issued August 22, 1991
Brent Smith	16139	Issued December 13, 2005

Retired:

Tammy Burks	10635	Issued January 25, 1990
Mary Coppage	11667	Issued January 30, 1992
Ronald Harvey	9951	Issued July 28, 1988
Sammie Holden	10736	Issued January 25, 1990
Thomas Kelley	5625	Issued June 18, 1981
Mark Magers	6001	Issued January 2, 1982
Walter Northcutt	2464	Issued February 1, 1971
Peggy Schimmels	14567	Issued August 2, 1999
Vicki Stephens	5341	Issued July 25, 1980

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
2519	John William Conwell	May 1, 2019
6392	Richard W. Betts	May 1, 2019
9526	John Melvin Rutter	May 1, 2019
12629	Catherine Michelle Watson	May 1, 2019
13862	Suzi Jo Fletcher	May 1, 2019
14402	Michael A. Richards	May 1, 2019
17852	Grant Michael Daffin	May 1, 2019
17947	Cole William Billings	May 1, 2019

DECEASED REGISTRANTS:

CPAs:

Roger Johnson 13136 Issued July 31, 1995

INACTIVE FIRMS:

CPA Partnerships:

Earnhardt & Root, CPA's LLP
Osborne Price & Co.
Smith Harrison LLP (Oregon)

CPA Corporations:

Bedard, Kurowicki & Co., PC (New Jersey)

CPA Limited Liability Companies:

Quite Contrary PLLC

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Elise Mary Amundson
Danielle Nicole Beller
Timothy Caleb Cartner
Kaylonna Victoria Gill
Graham Eugene Godfrey
Samuel Thomas Martin
Daniel Benjamin McClain
Kelsey Christine Ray
Anant Prakesh Singhal

2340.

Dustin Tyler Warren
Mohammad Osman Zahid

[BLANK]