

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

November 15, 2019

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 15th, 2019, at Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> 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  
Jody Manning, Member

Board staff present at the meeting: Executive Director, Randy Ross; Colin Autin, Deputy Director; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

**Agenda Item #1a – Call To Order:** At approximately 8:34 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. Member Byford arrived at approximately 8:45 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; and Jared Thulin, representing the Office of the State Auditor and 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 October 18, 2019, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending October 31, 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 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 3/2019 Examination: July 1, 2019, through September 10, 2019.

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

Affirmative Votes: Taylor, Sanner, Greenwell, 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. 2228 – Mary Ann Gant, CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was four hours short of meeting the 120-hour minimum CPE requirement for compliance period 2016-2018. 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 \$224.30, which must be paid within 30 days of the effective date of the order. Respondent has completed and submitted documentation of four hours of CPE to apply to the shortage. 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 in compliance. Registrant reported 42 hours for 2015 (includes 2 hours ethics); 42 hours for 2016 (includes 2 hour ethics); and 40 hours for 2017 (includes 2 hours ethics).

Peer Review Status: N/A.

Motion by Taylor that the Board approve the Administrative Consent Order in Case no. 2228. Second by Sanner.

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

**Agenda Item #6 – Discussion and possible action on report from the Audit and Budget Committee:**

- Presentation of the Oklahoma Accountancy Board fiscal year 2018/2019 audit report as performed by the Office of the State Auditor & Inspector

2386.

Jared Thulin, with the Office of the State Auditor & Inspects, notified the Board that the audit report was just completed and would be presented to the Board at the December meeting.

**Agenda Item #7 – Discussion and possible action on people holding out while running for political office:** Chair Vernon recommended that the Rules Promulgation/Legislative Committee discuss this matter.

**Agenda Item #8 – Discussion and possible action on report from Board members on the NASBA 112<sup>th</sup> Annual meeting:** A brief discussion took place.

**Agenda Item #9 – Discussion and possible action on proposed meeting dates for the Oklahoma Accountancy Board in 2020:**

- January 17, 2020
- February 21, 2020
- March 20, 2020
- April 17, 2020 (off-site at Southwestern State University, Weatherford, OK)
- May 15, 2020
- June 19, 2020
- July 17, 2020
- August 7, 2020
- September 18, 2020 (off-site at University of Oklahoma, Norman, OK)
- October 16, 2020
- November 20, 2020
- December 18, 2020

Executive Director Ross presented the proposed 2020 Board meeting dates.

Motion by Taylor that the Board approve the proposed 2020 Board meeting dates. Second by Greenwell.

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

**Agenda Item #10 – New Business:** There was no new business.

**Agenda Item #11 – Discussion and possible action on report from the Executive Director:**

### Updates

- I attended cabinet secretary meeting on November 7. Received a briefing from tourism and John Budd, State COO.
- Remember the Christmas luncheon on December 20<sup>th</sup> at the Petroleum Club for the staff hosted by the Board. Thank you Mike Sanner for making arrangements.

- As you know I attended the annual meeting and ED committee meeting in Boston.
- Merry Christmas

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

- BEP One LP – Nov 2019 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 #12 – Discussion and possible action on report from the Chair:**

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, December 20, 2019, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> Street, Ste. 210, Oklahoma City, OK 73116.

**Agenda Item #13 – 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 9:03 AM.

\_\_\_\_\_  
Randa Vernon, Chair                      Date

ATTEST:

\_\_\_\_\_  
Mike Sanner, Secretary                      Date

## APPENDIX I

### Actions Approved by the Executive Director As of November 14, 2019

#### **APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Matthew Joseph Bauman

#### **APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Ronald D. Bowers  
Amanda Nicole Brown  
Nicole Rene Carlson  
Stephen L. Carr  
Stevie Michell'e Fant  
Matthew Gilman Folsom  
Matthew James Henry  
Mina Armine Herron  
Clyde William Jasper  
Austin Taylor Kendrix  
Drew Heston Kimble  
Ryan H. Taylor Lane  
Joshua William Lucas  
Lucas Martin  
Joseph Steven Morris  
Yamila Adriana Pons  
Thomas Dale Walker

#### **APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Zachary Allen (Colorado)  
Renee Engelkes (Colorado)  
Alina Li Li Keow (Kansas)

#### **APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Kelly Farrow                      13152

#### **INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:**

Bluethman, PLLC  
Carter & Company, Certified Public Accountants, LLC (Florida)  
KLN Enterprises PLLC  
Ross A. McKinney CPA, PLLC

#### **CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:****Surrendering CPA Certificate Due to CPE Requirements:**

Dee Johnson                      15973                      Issued October 29, 2004

**No Longer Residing in Oklahoma:**

David Bowman                      11082                      Issued December 19, 1985

**No Longer Practicing in Oklahoma:**

Mary Carmichael                      13274                      Issued January 29, 1996  
 Ramona Guerrant                      6172                      Issued April 23, 1982  
 George Paganis                      6675                      Issued January 17, 1983  
 Leroy Ussey                      9566                      Issued July 23, 1987  
 Warren Whitsel                      11893                      Issued July 28, 1992

**Retired:**

Carl McCutcheon                      4472                      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:**

<b>Cert No.</b>	<b>Name</b>	<b>Revocation Date</b>
993	John Gordon Reische	Nov 1, 2019
1528	John Carl Wood	Nov 1, 2019
5755	Judith Metz-Hodger	Nov 1, 2019
6675	George Thomas Paganis	Nov 1, 2019
7874	William Joseph Brock	Nov 1, 2019
9323	Marsha N. Wooden	Nov 1, 2019
9817	Harold Wayne Stephens	Nov 1, 2019
11350	Randy A. Lewis	Nov 1, 2019
12085	Herbert Erick Schneidau	Nov 1, 2019
18655	Joseph Knox Richards	Nov 1, 2019

**DECEASED REGISTRANTS:****CPAs:**

Rick Moore                      6668                      Issued January 17, 1983  
 Billy Powers                      6036                      Issued January 29, 1982

**CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:**

2390.

**CPAs:**

<b>Cert No.</b>	<b>Name</b>	<b>Issue Date</b>
772	Betty Kilman Northcutt	Aug 02, 1951
1664	Melvin Reynold Walters	Feb 02, 1963
1765	Bruce Arnold Torbett	Aug 01, 1964
2260	Clifford W. Brown	Jan 29, 1970
2274	Ralph Burdett Finkle Jr.	Jan 29, 1970
2281	Marianne Holmes	Jan 29, 1970
2356	C. Allen Fox	Jul 27, 1970
2483	Marion Isaac Williams	Feb 01, 1971
2765	John M Stanfield	Jul 31, 1972
2961	Sara Sue Hajek	Jul 27, 1973
3323	James C. Chapman	Jan 27, 1975
3509	Vincent J. Siren	Jul 28, 1975
3599	Jack R. Botkin	Jan 27, 1976
3746	Elba Franklin Baskin	Jul 19, 1976
3786	Neal K. Krueger	Jul 19, 1976
3896	Merle D. Bass	Jan 24, 1977
4084	Mary R. Christensen	Jul 18, 1977
4104	Deborah Sue Kinney	Jul 18, 1977
4537	Sandra M. Williams	Jul 20, 1978
4591	Harry Ernest Stephens	Nov 27, 1978
4685	Randall Eugene Parr	Jan 29, 1979
4702	David Aymond Sever	Jan 29, 1979
5275	Danny Jow Heatly	Jul 25, 1980
6049	Scott Walker Sewell	Jan 29, 1982
6084	George Arthur Trummer III	Jan 29, 1982
6171	Robert O. Lorenz	Apr 23, 1982
6239	Odessa F. Carter	Jul 22, 1982
6667	Linda K. Moody	Jan 17, 1983
6859	Sharon Flinn Blythe	Jul 28, 1983
6969	John A. Molenaar	Jul 28, 1983
7053	Jonna L. Vaught	Jul 28, 1983
7088	Ann Marie Larue	Jul 28, 1983
7762	Robert Rex Wann	Jul 26, 1984
8018	David Lewis Neff	Jan 31, 1985
8109	Richard Corbett White	Jan 31, 1985
8241	Michael Lee Haddican	Jul 26, 1985
8586	Shari Elizabeth Lacy	Jan 23, 1986
8664	Carole Jeanette Sabin	Jan 23, 1986
8697	Ellen Sue Thompson	Jan 23, 1986
8986	Beth A. Seeliger	Jul 31, 1986
9554	Lisa L. Francis Summers	Jul 23, 1987

9712	Barbara Ellen Hines	Jan 28, 1988
9741	Anita Brauser Feemster	Jan 28, 1988
9753	Marsha J McCain	Jan 28, 1988
9895	Kendra Kay Deffenbaugh	Jul 28, 1988
10013	Beverly Church Monnet	Jul 28, 1988
10290	Deana Kay Smith	Jan 26, 1989
10439	Daniel John Horwitz	Jul 27, 1989
11092	Denise Marie Cockrell	Jan 31, 1991
11120	Elvia Davidson Gist	Jan 31, 1991
11452	Marilyn Kay O'Brate	Aug 22, 1991
11614	G. Samuel Phillips	Jan 30, 1992
11734	Mary Jo Burns	Jul 28, 1992
11920	Renee Marie Savage	Aug 26, 1992
12487	Susan Godlove	Jan 21, 1994
13387	Marquis Elliott Trussell	Jan 29, 1996
13756	Wendy L. Dunegan	Feb 03, 1997
15066	Rachel A. Navarro	Jun 22, 2001
17032	Jennifer Kathryn Taylor	May 19, 2011
17067	Kristen Michelle Hunt	Jun 17, 2011

**EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:**

Kari Marie Barber  
 Matthew Joseph Bauman  
 Amanda Nicole Brown  
 Jonathon Christopher Bryan  
 Nicole Renee Carlson  
 Stephen L. Carr  
 Ryan Benjamin Cox  
 Matthew Gilman Folsom  
 Matthew James Henry  
 Adrienne Michelle Horner  
 Xiaoli Liu  
 Jamie Jo Simons  
 Thomas Dale Walker