

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

April 16, 2021

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 16, 2021 at Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> St; Ste. 210, Oklahoma City, OK 73116 and Videoconference. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

James Taylor, CPA, Chair  
Robin Byford, CPA, Vice Chair  
Taylor Green, Member

**The following members of the Oklahoma Accountancy Board are participating from their designated location:**

<b>David Greenwell, CPA, Secretary</b> 500 W. University St. Shawnee, OK 74804	<b>Randa Vernon, CPA</b> 11706 East 132 <sup>nd</sup> Street South Broken Arrow, OK 74011	<b>Sandra Siegfried, CPA</b> 35 Cedar Ridge Rd Broken Arrow, OK 74011
	<b>Jody Manning</b> 7900 S Elder Ave Broken Arrow, OK 74011	

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 participating remotely through Videoconference.

**Agenda Item #1a – Call To Order:** At approximately 9:30 AM, Chair Taylor called the meeting to order. A roll call vote was taken and recorded as follows:

Byford HERE  
Green HERE  
Greenwell HERE  
Manning HERE  
Siegfried HERE  
Taylor HERE  
Vernon HERE

**Agenda Item #1b – Declaration of Quorum:** Chair Taylor 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.

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**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 participating remotely through Videoconference: Blaine Peterson, and Steve Milam, representing the OSCPA; Dean Taylor, representing the OSA; and Heather Bledsoe, applicant.

**Agenda Item #3 – Public Comment Period:** Executive Director Ross advised the Board that he had not received any requests for public comment.

**Agenda Item #– Consent Agenda:** The Consent Agenda contained four items for the OAB's consideration: (1) Approve the Minutes of the February 19, 2021, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending February 28, 2021, and March 31, 2021; (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.

Motion by Byford that the Board approve the Consent Agenda. Second by Green.

A roll call vote was taken and recorded as follows:

Byford AYE

Green AYE

Greenwell AYE

Manning AYE

Siegfried AYE

Taylor AYE

Vernon AYE

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

**ADMINISTRATIVE CONSENT ORDER:**

**Case No. 2252 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the four-hour minimum ethics CPE requirement for compliance period 2017-2019. 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 \$241.90, which must be paid within 30 days of the effective date of the order. Respondent has already submitted 4 hours of ethics 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 now in compliance. Registrant reported 40 hours for 2017 (includes 0 hours ethics); 42 hours for 2018 (includes 0 hours ethics); and 54 hours for 2019 (includes 4 hours ethics after adjustment).

Peer Review Status: N/A.

### **Case No. 2254 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 19 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2016-2018, and 38 hours short for compliance period 2017-2019. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$294.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 38 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 not in compliance. Registrant reported 40 hours for 2016 (includes 4 hours ethics); 38 hours for 2017 (includes 4 hours ethics); 23 hours for 2018 (includes 4 hours ethics); and 21 hours for 2019 (includes 2 hours ethics).

Peer Review Status: N/A.

### **FILES TO CLOSE:**

### **File No. 2592 – CPA**

This file was opened as a result of a submitted complaint alleging the registrant failed to function in a timely manner as executor of a family member's estate. The probate has recently been closed and the complainant signed off as beneficiary. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 65 hours for 2017 (includes 4.5 hours ethics); 48 hours for 2018 (includes 3.5 hours ethics); and 47 hours for 2019 (includes 5 hours ethics).

Peer Review Status: N/A.

### **File No. 2595 – Revoked CPA**

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This file was opened as a result of a submitted complaint alleging the registrant failed to deliver a timely audit and would not return the complainant's attempted communications. The registrant also failed to respond to the Board's inquiry and allowed registrant's CPA certificate to automatically revoke due to failure to register earlier this year. Therefore, the Enforcement Committee recommends that the file be closed with a not to reopen the investigation if registrant applies for reinstatement.

Motion by Manning that the Board approve the Administrative Consent Orders in Case no.'s 2252 and 2254 and close Case no.'s 2592 and 2595. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Byford AYE  
Green AYE  
Greenwell AYE  
Manning AYE  
Siegfried AYE  
Taylor AYE  
Vernon AYE

**Agenda Item #6 – Discussion and possible action on Heather Rachel Bledsoe's request for a criminal history eligibility review in accordance with OAC 10:15-37-11(f):** Enforcement Coordinator LaLisa Semrad presented this application to the Board.

The applicant requested a criminal history eligibility review for eligibility to sit for the CPA exam. The applicant made her statement to the Board and then answered questions on her past and current conduct.

At this time Chair Taylor entertained a motion to approve the application.

Motion by Byford that the Board approve the criminal history eligibility review application of Heather Rachel Bledsoe contingent upon a letter of recommendation from her current employer and a CPA. The application will be approved upon receipt by the Enforcement Coordinator. Second by Manning.

A roll call vote was taken and recorded as follows:

Byford AYE  
Green AYE  
Greenwell AYE  
Manning AYE  
Siegfried AYE  
Taylor AYE  
Vernon AYE

**Agenda Item #7 – Discussion and possible action on report from Audit and Budget Committee:**

- Fiscal year 2022 Budget Work Program

Motion by Vernon that the Board approve the Fiscal year 2022 Budget Work Program. Second by Manning.

A roll call vote was taken and recorded as follows:

Byford AYE  
 Green AYE  
 Greenwell AYE  
 Manning AYE  
 Siegfried AYE  
 Taylor AYE  
 Vernon AYE

**Agenda Item #8 – Discussion and possible action on update from the Assistant Attorney General regarding the Oklahoma Accountancy Board’s Criminal History Review process:**

Assistant Attorney General John Crittenden presented the update on the Criminal History Review process and Oklahoma expungements to the Board. A discussion took place among the Board. Chair Taylor recommended that the OAB staff should visit modifications of applications and forms that request criminal history information to exclude any history that has been expunged.

**Agenda Item #9 – Presentation and possible action on National Association of State Boards of Accountancy Regional Directors’ Focus Questions:** Chair Taylor presented the Focus Questions to the Board.

A vote was taken to approve the National Association of State Boards of Accountancy Regional Directors’ Focus Questions.

A roll call vote was taken and recorded as follows:

Byford AYE  
 Green AYE  
 Greenwell AYE  
 Manning AYE  
 Siegfried AYE  
 Taylor AYE  
 Vernon AYE

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

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

**Updates**

- April has been a busy month with legislation and Thentia.

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- Recognize Rebekah Flanagan for 10 years of service to the Oklahoma Accountancy Board.
- Preparing for next year's board and committees.

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

- BEP One –Mar 2021 rent/storage fee - \$4,543.67
- Bank of America – Jan 2021 credit card feed - \$2,817.07
- BEP One – Apr 2021 rent/storage fee - \$4,543.67
- Terry Westemeir – Investigative services - \$4,200.00

**Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:**

- OMES – Jan 2021 IT services/lease payments - \$6,089.29
- Peter DelVecchia – Investigative services - \$6,300.00
- Calvert Law Firm – Dec 2020 and Jan 2021 Legal services - \$5,687.50
- OMES – Feb 2021 IT services/lease payments - \$6,089.29
- USPS – Postage - \$10,000.00

Motion by Byford to approve the report from the Executive Director. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Byford AYE  
Green AYE  
Greenwell AYE  
Manning AYE  
Siegfried AYE  
Taylor AYE  
Vernon AYE

**Agenda Item #12 – Discussion and possible action on report from the Chair:**

- Announcements
  - Presentation of Proclamation for Ten Years of Service at Oklahoma Accountancy Board to Randy Ross
- Announce date and location of the next meeting – 8:30 a.m., Friday, May 14, 2021, 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 Taylor adjourned the meeting at approximately 10:53 AM

\_\_\_\_\_  
James Taylor, Chair      Date

ATTEST:

\_\_\_\_\_  
David Greenwell, Secretary      Date

**APPENDIX I**

**Actions Approved by the Executive Director  
As of April 15, 2021**

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Yimiao Tian

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

Dallas William Barnes  
James P. Blasko  
Kayla Renee Bradley  
Cassandra Marie Divelbiss  
Abraham A. Farani  
Christopher Bryce Flowers  
Darren Fox  
Mallary Garay  
Kathryn Colleen Glenn  
Colton Goyer  
Madison Ann Johnson  
Keondre' R Lawrence  
Qiulin Liu  
Yan Lu  
Christopher Wesley McCaslin  
Traves Dale McCorkle  
Jacob Daniel Meacham  
Joy Mennerick  
Colby Blake Nicholson  
William Alexander Robinson  
Deborah Rowden  
Jevon David Seaman  
Julia Joy Seigel  
Yimiao Tian  
Zachary William Vann  
Kykaela Shalayne Wallace  
Kegan L. Wilson  
Laura Michelle Wolf

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Craig Thomas Banowetz (Texas)  
Richard Dean Jones (Texas)  
Ari Matthew Kaplan (California)  
Andrew Ross Warren (Texas)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**



Jacob Flud	15566
Mark Garrett	11707
Pamela Glass	13443
Curtis Hayes	12728
Joshua Ketter	16321
Darryl Pratt	13749
Joel Stafford	5794
Jeffrey Stuart	13198
Susan Wallace	16425

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Alvarez & Mendoza, P.A., CPA (Florida)  
 SC&H Attest Services, P.C. (Maryland)  
 William R. Bare, CPA, PC

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

Citrin Cooperman & Company, LLP (New York)

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

Dingus, Zarecor & Associates PLLC (Washington)  
 Kimberly D. Bass, CPA PLLC  
 Meliora Consulting, PLLC  
 Mesa Advisory, PLLC  
 OWLFI CPA LCC (Kansas)  
 Tyra Woodward, CPA PLLC

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**

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

Elizabeth Currey	5914	Issued January 29, 1982
Daniel Tyson	2575	Issued July 30, 1971

**No Longer Practicing in Oklahoma:**

Beth Arnett	9374	Issued July 23, 1987
Jack Bottoms	7820	Issued September 27, 1984
Nathan Geist	16238	Issued November 14, 2006
Brett Henson	11557	Issued January 30, 1992
Julia Holland	18812	Issued May 13, 2019
Kathleen Kindell	4299	Issued January 23, 1978

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Lori Kuntz	6640	Issued January 17, 1983
Richard Niles	3799	Issued July 19, 1976

**No Longer Residing in Oklahoma:**

Brian Cash	18355	Issued May 19, 2017
Dustin Warren	18827	Issued June 14, 2019

**Retired:**

Clinton Elliott	11530	Issued January 30, 1992
Lynda Hughes	10967	Issued January 25, 1990
Darel Kyle	10608	Issued December 18, 1989
Joel Reed	2992	Issued July 27, 1973
Randy Roehm	16455	Issued February 26, 2008
Loy Stewart	8690	Issued January 23, 1986

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

**CPAs:**

<b>Cert No.</b>	<b>Name</b>	<b>Issue Date</b>
1427	Denver Woolsey	July 29, 1960
1830	Harold Holmes	July 31, 1965
1868	Lawrence Holland	February 5, 1966
1894	Paul Douglas Austin	August 6, 1966
1945	Leonard F. Francis	January 28, 1967
1984	Nancy A. Kendrick	August 5, 1967
2528	Gary Stephen Gordon	July 30, 1971
2540	Elza Ray Lusk	Jul 30, 1971
2552	Paul C. Murphy	July 30, 1971
2584	Ronald G. Kolker	September 13, 1971
2625	Russell Richmond Hunt	January 31, 1972
2672	Steven Lysle Wilsey	January 31, 1972
2706	William Don Alexander	July 31, 1972
2770	Katherine Peoples Terrell	July 31, 1972
2819	Everett W. Bedford	January 26, 1973
2973	Larry Krieg	July 27, 1973
3125	Larry Richardson	January 28, 1974
3194	George Best	July 26, 1974
3233	David Isley	July 26, 1974
3242	Gregory Machtloff	July 26, 1974
3246	David Nightingale	July 26, 1974
3306	William Vaughn	November 15, 1974
3319	Gerald Carlson	January 27, 1975
3487	Bruce Korver	July 28, 1975
3884	David Billingsley	November 22, 1976

3888	Thomas Luccock	November 22, 1976
3939	Jack Hart	January 24, 1977
3940	Ronald Hiner	January 24, 1977
3942	Garrell Hoch	January 24, 1977
4035	Arthur Eric Ericson, Jr.	March 11, 1977
4070	Lyle Bachman	July 18, 1977
4329	Julia Durrell	January 23, 1978
4457	Jacqueline Humphrey	July 20, 1978
4568	Dale Tagge	November 27, 1978
4651	Patricia Ann Howe	January 29, 1979
4844	Dale Garner	July 27, 1979
4861	Reba Marlene Holt	July 27, 1979
4871	Michael Keller	July 27, 1979
4938	Karen Young	July 27, 1979
5019	Kathy Lee Boorigie	January 28, 1980
5232	G. Jane Austin Gray	July 25, 1980
5250	Jo Anna Deen	July 25, 1980
5501	David Horton	January 26, 1981
5516	Steven Laskey	January 26, 1981
5569	Stephen Simon	January 26, 1981
5670	Donna Kay Mohr	July 27, 1981
5679	Darrell Cordry	July 27, 1981
5926	Alexis Downs	January 29, 1982
5986	Richard Kuehn	January 29, 1982
6065	Michael Stearns	January 29, 1982
6224	Michael Beaudoin	July 22, 1982
6366	Chonda Williams	July 22, 1982
6544	Sharon Caldwell	January 17, 1983
6646	Sharon Littlefield	January 17, 1983
6751	Sonja Nicholas	January 17, 1983
6756	Ray Allen Wetmore	January 17, 1983
6764	Kimberlee Winn	January 17, 1983
6981	Keith Oehlert	July 28, 1983
7019	Michael Jay Scherf	July 28, 1983
7026	Donna Lynn Self	July 28, 1983
7159	Ann Scogin	October 27, 1983
7187	Emily Allen	January 26, 1984
7365	Lalonne Clark	January 26, 1984
7425	Laura Webster	January 26, 1984
7434	Rebecca Sorensen	January 26, 1984
7448	Marcia Cinq-Mars	January 26, 1984
7474	Hugh Howell	March 16, 1984
7608	Mark Hogard	July 26, 1984
7644	Von Howard Long, III	July 26, 1984
7727	Kenneth Seaman	July 26, 1984
7931	Thomas LaMoine Fuller	January 31, 1985

7946	Melinda Hall	January 31, 1985
8352	Robert Shaw	July 26, 1985
8466	Tamara Ann Bramel	January 23, 1986
8725	Melanie Armstrong	January 23, 1986
8806	Dale Allen Burnworth	July 31, 1986
8987	Bryan Sewell	July 31, 1986
9060	Thomas Eckels	October 23, 1986
9129	Drew Cosgrove	January 29, 1987
9198	Thelma Ingram	January 29, 1987
9320	Cecelia Wingate	January 29, 1987
9569	Everett Wallace	July 23, 1987
9599	Krista King	July 23, 1987
9790	Carol Reedy	January 28, 1988
9876	Claudette Atwood	July 28, 1988
9919	Kimberly Myer	July 28, 1988
9956	Kay Heiserman	July 28, 1988
10014	Dianna Moody	July 28, 1988
10074	James Talley	July 28, 1988
10166	Ramona Clark	January 26, 1989
10425	Carol Jean Hamline	July 27, 1989
10617	George Leslie Austin	January 25, 1990
11004	Susan Scarlet Evans	July 26, 1990
11023	Rita Jean Anich	July 26, 1990
11177	Mary Leslie Menkel	January 31, 1991
11191	Kent Oberle	January 31, 1991
11273	Mary Anderson	July 25, 1991
11321	Susan Jayne Gentry	July 25, 1991
11368	Freda Mansfield	July 25, 1991
11382	William Penwright	July 25, 1991
11397	Carla Ehlers	July 25, 1991
11564	David Howell	January 30, 1992
11826	Jimmy Mattox	July 28, 1992
11861	Albert Rice	July 28, 1992
12210	Catherine Hill	July 30, 1993
12566	Gayle Lester	January 21, 1994
12575	Timothy Ogden	January 21, 1994
12876	Gloria Ann Cherry	January 30, 1995
12899	Robert Ford	January 30, 1995
13116	Judy Burkhard	July 31, 1995
14111	Kerry Russell	February 2, 1998
14437	Carol Whitlock	February 1, 1999
15026	Carl T. Turner, Jr.	January 29, 2001
15423	Rosanna Kebbell	August 5, 2002
16736	Richard Gardner	September 25, 2009

**RESCINDED REVOCATION**

Armer Stoud	2317	Issued January 29, 1970*
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\*Certificate status has been changed from revoked to deceased.

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

Sherri Anderson	13802	Issued February 3, 1997
Roland Curtis	2131	Issued February 1, 1969
Robert Hinman	3941	Issued January 24, 1977
Jerry McConnell	15729	Issued August 4, 2003
Roy Morris	3305	Issued November 15, 1974
Paul Peigare	6990	Issued July 28, 1983
Lee Ann Reid	7706	Issued July 26, 1984
Robert Schein	1725	Issued February 8, 1964
Charles Thompson	14150	Issued June 19, 1988
Bryan Wright	1799	Issued February 6, 1965

**PAs:**

Robert Hinman	300	Issued October 4, 1968
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**INACTIVE FIRMS:****CPA Corporations:**

Logan & Associates Ltd. P.C. (Illinois)

**CPA Limited Liability Companies:**

Johnston & Hayden, L.L.C. (Louisiana)  
Sherri K Anderson CPA PLLC

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

Sabrina Joy Allgood  
Kayla Bradley  
Nathan Carson  
Cassandra Divelbiss  
Samantha Doberenz  
Peter Edwards  
Abraham Farani  
Christopher Flowers  
Darren Fox

2635.

Mallary Garay  
Kathryn Glenn  
Colton Goyer  
Colton Jackson  
Christopher Jenkins  
Madison Johnson  
Anne Lindsay  
Qiulin Liu  
Josue Castro Lopez  
Yan Lu  
Yusuf Marey  
Janet McGraw  
Joy Mennerick  
Colby Nicholson  
Allison Robinson  
Deborah Ann Rowden  
Jevon Seaman  
Julia Seigel  
Kooper Taylor  
Yimiao Tian  
Mykaela Wallace  
Zachary Vann  
Kegan Wilson  
Laura Wolf