

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

January 22, 2021

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 22, 2021, at Oklahoma Accountancy Board, 201 NW 63rd 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
 David Greenwell, CPA, Secretary
 Jody Manning, Member
 Taylor Green, Member

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

Randa Vernon, CPA 11706 East 132 nd Street South Broken Arrow, OK 74114	Sandra Siegfried, CPA 35 Cedar Ridge Rd Broken Arrow, OK 74011
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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 9:30 AM, Chair Taylor called the meeting to order.

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.

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, Steve Milam, and Carlos Johnson representing the OSCPA; Kellie Wright, Peggy Johnson, and Dean Taylor, representing the OSA.

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

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Agenda Item #4 – Consent Agenda: The Consent Agenda contained five items for the OAB’s consideration: (1) Approve the Minutes of the November 20, 2020, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending November 30, 2020, and December 31, 2020; (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 Quarter 4/2020 Examination [October through December 2020].

Motion by Manning that the Board approve the Consent Agenda with the proposed amendment to the November 2020 Minutes. Second by Greenwell.

A roll call vote was taken and recorded as follows:

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2249 – Oliver Lance Ogden, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 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 \$224.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 2 hours of ethics 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 22 hours for 2017 (includes 2 hours ethics); 85 hours for 2018 (includes 0 hour ethics); and 22 hours for 2019 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2250 – Jed Elliot Davis, 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 \$224.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 4 hours of ethics 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 50 hours for 2017 (includes 0 hours ethics); 52.5 hours for 2018 (includes 0 hour ethics); and 41 hours for 2019 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2251 – Chad Ray Tyler, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 16 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019, and 4 hours short of meeting the four-hour minimum ethics requirement for that 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 \$259.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 17 hours of CPE to apply to the shortage. Four of those hours must be in ethics. 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 2017 (includes 0 hours ethics); 40 hours for 2018 (includes 0 hours ethics); and 24 hours for 2019 (includes 0 hours ethics).

Peer Review Status: N/A.

FILES TO CLOSE:

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File No. 2594 – CPA & CPA Firm

This file was opened as a result of a submitted complaint alleging the registrant failed to include a quarterly tax deposit on the client's tax return. The mistake was an inadvertent error and not an intentional violation of the Act or Board's Rules; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 57 hours for 2017 (includes 2.5 hours ethics); 53 hours for 2018 (includes 4 hours ethics); and 24.5 hours for 2019 (includes 1 hour ethics).

Peer Review Status: N/A.

Motion by Greenwell that the Board approve the Administrative Consent Orders in Case no.'s 2249, 2250, and 2251 and close Case no. 2594. Second by Manning.

A roll call vote was taken and recorded as follows:

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

Agenda Item #6 – Discussion and possible action on report from the Legislative and Rules Committee: A discussion took place among the Board. Dean Taylor, representing the OSA spoke on the matter.

Agenda Item #7 – Discussion and possible action to approve invoice # 27438 from HBC CPAs & Advisors for \$13,250.00:

Motion by Byford that the Board approve invoice #27438 from HBC CPAs & Advisors for \$13,250.00. Second by Greenwell.

A roll call vote was taken and recorded as follows:

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

Agenda Item #8 – New Business: There was no new business.

Agenda Item #9 – Discussion and possible action on report from the Executive Director:

Updates

- Thentia Open Regulate project milestones:
 - ✓ Onboarding Project Planning – *complete August 11, 2020*
 - ✓ Onboarding Initiation – *complete August 26, 2020*
 - ✓ Business Requirement Configuration – *sign off complete October 30, 2020*
 - ✓ Customization & Development – *Ongoing through January 22 (Post go-live gap-fit development will continue for several weeks)*
 - ✓ System testing – *November 23 – December 30*
 - ✓ Final Data Extraction – *December 18*
 - ✓ Go Live
 - *Soft launch: March – November registrants (January 6, 2021)*
 - *Soft launch: CPA Exam Candidates (January 7, 2021)*
 - ✓ System Launch – *January 14, 2021*
- Our legislative agenda is unknown at this time.
- The staff as you can tell has been very busy since the last meeting.
- We may cancel the visit with Southwestern State University depending on COVID status.
- This session is going to be focused on budget.
- The Governors executive order is expiring January 30. We will be returning to normal business operations relating to registrations.
- The office lease is expiring and we will renegotiate with Wiggin Properties and look to State Leasing for other space.

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

- BEP One – Dec 2020 rent/storage fee - \$4,543.67
- Arledge & Associates – Investigative services - \$3,006.00
- BEP One – Jan 2-21 rent/storage fee - \$4,543.67

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

- OMES – Oct 2020 IT services/lease payments - \$6,156.61
- HBC CPAs and Advisors – Audit services - \$8,750.00
- OMES – Nov 2020 IT services/lease payments - \$6,156.61
- Peter Delvecchia – Investigative services - \$8,925.00

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- Lease payments - \$6,156.61

Agenda Item #10 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, February 19, 2021, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116.

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Taylor entertained a motion to adjourn.

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

A roll call vote was taken and recorded as follows:

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

The meeting was adjourned at approximately 10:34 AM.

James Taylor, Chair Date

ATTEST:

David Greenwell, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of January 22, 2021

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Landen Bruce Anderson
 Leah Pari Ashrafi
 Andrea Lynn Barry
 Sanjiv M. Barve
 Justin C. Bederka
 Kelsey S. Brown
 John Chester Caldwell
 Emily Jozette Dillard
 Samuel W. Enloe
 Alexander Ferguson
 Luke Thomas Fillmore
 Sienna Kaye Finn
 Katie Michelle Griffin
 Paxson Bradley Hightower
 Jeremy Andrew Hladik
 Julia A. Jolly
 Michael Kyle Lunn
 Juraj Sekera
 Kirsty A. Shankles
 Collin McKay Short
 April Sitton
 Victor James Stillwell
 Chase D. Talbert
 Matthew James Woodward
 Lance E. Worsham
 Junyang Zheng

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Ken M. Epstein (California)
 Alison Marie Nelke Ruter (Oregon)
 Elly Vosburgh (New Mexico)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Donna Denison	14760
M. Lamb	5646
Randy Lewis	11350
Jeremy McCurley	15303
Christopher Tham	15467

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Susan Voner	8803
Wei Wen Wong	17090

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Assurance Accounting Group LLC (Florida)
Bowers & Company CPAs PLLC (New York)
Daryle W. Yergler CPA LLC (Georgia)
David L. Shepherd CPA, PLLC
Mary Kruger CPA PLLC
Micha Spencer, PLLC
Shannon Gottschalk, CPA, PLLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Sanders, Myers & Blackwell CPAs, LLP (Missouri)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Jerri Fellers	15405	Issued August 5, 2002
Danna Wall	6363	Issued July 22, 1982

No Longer Practicing in Oklahoma:

Karen Cooley	7415	Issued January 26, 1984
Willis Williams	6368	Issued July 22, 1985

No Longer Residing in Oklahoma:

Michael Hanson	12494	Issued January 21, 1994
Anna Pilcher	18783	Issued April 19, 2019
Amber Simpson	17976	Issued September 18, 2015

Retired:

David Bosserman	3196	Issued July 26, 1974
Jack Cropp	2679	Issued January 31, 1972
William Grissom	7087	Issued July 28, 1983
Grant Hall	4375	Issued March 6, 1978
Vicki Jones	6931	Issued July 28, 1983

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

Cert No.	Name	Issue Date
2600	Nancy Lou Berger	Jan 31, 1972
2726	Patrick Joseph Guest	Jul 31, 1972
3042	Glenn David Rosillier	Nov 19, 1973
3149	Alan D. Behrens	Jan 28, 1974
3384	Thomas Wayne Persing	Jan 27, 1975
3397	Jeff D. Stallsmith	Jan 27, 1975
3487	Bruce John Korver	Jul 28, 1975
3670	Charles Don Seaman	Jan 27, 1976
3728	Frank Farrar Hawkins	Jun 4, 1976
4046	Steve R. Berlin	Jun 6, 1977
4126	David H. Page	Jul 18, 1977
4271	Alan Bradley Gabbard	Jan 23, 1978
4293	Kirk Allan Jewell	Jan 23, 1978
4411	Lynda Scott Rowe	Jul 20, 1978
4650	J. Ross Kirtley	Jan 29, 1979
4796	Sue Allen McClain	Jul 27, 1979
4898	Carolyn Patterson	Jul 27, 1979
5091	Robert R. Kime	Jan 28, 1980
5344	Ronald Martin Stromme	Jul 25, 1980
5506	Stephen Lynn Jester	Jan 26, 1981
5525	Lisa Gail Jacobson	Jan 26, 1981
5741	John Ernest Light	Jul 27, 1981
5961	Donald Ray Harris	Jan 29, 1982
6072	Virginia B. Talbert	Jan 29, 1982
6504	James Michael Sanner	Dec 16, 1982
6849	Jeffrey David Baker	Jul 25, 1983
6870	Lisa Eileen Rich	Jul 28, 1983
7038	Randall Lee Smith	Jul 28, 1983
7059	Carol L. Vaclavicek	Jul 28, 1983
7113	William Ellis Albaugh	Sep 15, 1983
7197	Randall L. Augsburg	Jan 26, 1984
7282	Greg A. Hansen	Jan 26, 1984
7435	Julie Ann Wilson	Jan 26, 1984
7581	Donna Jean Dragon	Jul 26, 1984
7622	Phyllis Jean Ille	Jul 26, 1984
7858	Kimberly Ann Cherry	Jan 31, 1985
7871	Jim N. Briggs	Jan 31, 1985
7908	Richard Glynn Crow	Jan 31, 1985
8355	James Herbert Skidmore	Jul 26, 1985

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8373	Janet Creekmore Swafford	Jul 26, 1985
8647	Lizbeth Susan Blair	Jan 23, 1986
8851	Kevin James Flanagan	Jul 31, 1986
9166	Rosaline Y. Feng Poe	Jan 29, 1987
9189	Gordon Keith Helm	Jan 29, 1987
9461	Crystal I. Phillips	Jul 23, 1987
9703	Dean Carter Hatch	Jan 28, 1988
10219	Juanita A. Gates	Jan 26, 1989
10365	Penelope Pentecost Barry	Jul 27, 1989
10414	Ronald Dee Flinn	Jul 27, 1989
10739	Linda Fadra Mitchell	Jan 25, 1990
11159	Donald G. Lamb	Jan 31, 1991
11410	Karen Smith Taylor	Jul 25, 1991
11502	Ramona S. Chambers	Jan 30, 1992
11794	Melissa Alene Graham	Jul 28, 1992
11968	Jean Towart Buchanan	Jan 28, 1993
12104	William Bruce Underwood	Jan 28, 1993
12393	Joseph A. Yielding	Jul 30, 1993
12492	Ann Marie Hallman	Jan 21, 1994
12713	Phyllis Ann Reigh	Aug 1, 1994
13953	Cheryl Ann Strain	Aug 4, 1997
14109	Edward Lee Rothermel	Feb 2, 1998
16198	Nathan Michael Rozman	May 11, 2006
16469	Mary Jo Brune	Jun 27, 2008

DECEASED REGISTRANTS:

CPAs:

William Bush	11501	Issued January 30, 1992
James Coughlan	7905	Issued January 31, 1985
Richard McAvoy	10602	Issued November 16, 1989
David Sewell	1916	Issued August 6, 1966

INACTIVE FIRMS:

CPE Corporations:

Crouch, Slavin & Company, P.C.
Grissom and Associates, P.C.

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Landen Anderson
Amanda Barkheimer
Melea Barrick
Andrea Lynn Barry
Sanjiv Barve
Justin Clay Bederka
Kelsey Brown
Matthew Robert Coakley
Hayden Deberry
Emily Dillard
Kyle Gilmore
Katie Michelle Griffin
Paxson Bradley Hightower
Cleve Jackson
Julia Ann Jolly
Maggie Lam
Keondre Lawrence
Jing Li
Matthew Linscott
Michael Kyle Lunn
Jacob Daniel Meacham
William Robinson
Juraj Sekera
April Sitton
Mason Sixsmith
Chase Dalton Talbert
Marsela Treska
Julissa Silvana Uriarte
John Coleman Williamson
Matthew James Woodward

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