

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING AND HEARINGS**

August 20, 2010

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 20, 2010, in the Board Room of the Water Resources Board at 3800 N. Classen, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Janice L. Gray, CPA, Chair
Barbara Ley, CPA, Vice Chair
E. B. St. John, PA, Secretary
Vicky Petete, CPA, Member
Kim Shoemake, CPA, Member
Tom Volturo, Representing the Public, Member

Board staff present at the meeting: Nicole Prieto Johns, Interim Executive Director; Colin Autin, Peer Review Coordinator; Dana Reyna, Assistant CPE Coordinator; Linda Ruckman, Licensing Coordinator; LaLisa Semrad, Enforcement Coordinator; Matthew Sinclair, Records Coordinator; and Barbara Walker, CPE Coordinator. Assistant Attorney General John Crittenden was also present. Randall Calvert, Special Prosecutor for the OAB, was present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At approximately 8:37 a.m. Chair Gray called the meeting to order.

Agenda Item #1b -- Declaration of Quorum: Chair Gray declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Interim Executive Director Prieto Johns 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) Was Unavoidable Pursuant to Title 59, Section 15.3.B.5: Chair Gray noted that Member Sanner is absent and that his absence is excused. She stated that Member Sanner advised her that he had made vacation plans which conflicted with this meeting prior to his appointment to the Board. Chair Gray also noted that Member Shoemake would be joining the meeting shortly.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Merv Coil, representing the Oklahoma Society of Accountants (OSA); and Daryl Hill and Dick Shanahan, CPA, representing the Oklahoma Society of Certified Public Accountants (OSCPA).

Agenda Item #3 – Public Comment Period: Interim Executive Director Prieto Johns advised the OAB she had not received any written requests or been informed of any member of the public wishing to speak before the OAB.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained six items for the OAB's consideration; (1) Approve the Minutes of the June 30, 2010, Regular Meeting of the OAB; (2) Take official notice of the OAB's Statements of Receipts and Disbursements for the Month and Fiscal Year ended June 30, 2010 and the Month ended July 31, 2010; (3) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2010 Examination, April – May 2010; (4) Ratify the decision of the CPE Committee to grant an extension for Willis H. Williams, CPA No. 6368, to apply 8 hours of CPE completed in 2010 to his 2009 reporting requirement; (5) Take official notice of the experience verification applications which have been approved by the Interim Executive Director; and (6) Approve the actions taken by the Interim Executive Director on applications and registrations filed since the previous meeting. (Appendix I)

There was discussion regarding the Statement of Receipts and Disbursements for the Month ended July 31, 2010. Member Petete noted that the report indicates revenues were down significantly from the same period last year. There was also discussion regarding the negative amount shown for Office Administrative Services and the high amount shown for Employment Placement Services. It was discussed that this might possibly be due to a reclassification posted in July which should have been posted in June. Vice Chair Ley commented on budget period inconsistencies and an apparent math error in the July statement. Interim Executive Director Prieto Johns reported that the July Statement was prepared by the Office of State Finance since the OAB Accountant, Chloe Watson, is currently on leave. Chair Gray requested that in the future the Financial Statements be sent to the Budget and Finance Committee for review prior to being presented to the Board.

Chair Gray noted that with regard to C-6, applications and registrations filed since the previous meeting, some of the firms listed as being revoked effective July 1, 2010, for failure to register are also listed under firm reinstatements. She inquired as to what the effective date of the reinstatement would be. The Board was advised that the effective date of the reinstatement would be the date of Board approval.

Motion by Petete to approve the Consent Agenda with the exception of the Statement of Receipts and Disbursements for the Month ended July 31, 2010. Second by St. John.

Affirmative Votes: Gray, Ley, Petete, St. John, and Volturo.
Absent: Sanner and Shoemake.

Agenda Item #5 - Discussion and possible action concerning announcement of FY 2011 OAB Committees and communication processes: Chair Gray addressed this item. A copy of the FY 2011 Committee List was presented. (Appendix II)

Chair Gray reported that Jamie Brickman, who served on the FY 2010 Rules Promulgation Committee, has agreed to serve on the Committee for FY 2011.

Chair Gray stated that she would like to implement a change with regard to communication between committees and staff. She requested that committee chairs communicate with the staff person assigned as the liaison to the committee. Chair Gray also requested that the Interim Executive Director be kept informed of such communications by being copied on emails, etc. She further requested that committee liaisons inform the committee chair and the Interim Executive Director if they are given direction that is contradictory to statutes or rules. Vice Chair Ley recommended a change in the Enforcement Committee narrative so that the narrative would accurately reflect Board Rules.

Agenda Item #6 - Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee: Vice Chair Ley addressed this item. Vice Chair Ley reported that the Enforcement Committee is trying diligently to address all current cases in a timely matter and to catch up on historic cases. The Committee started the 2010 calendar year with 181 files. Since the beginning of the year, 45 files have been opened and 108 files were closed, leaving the Committee with 118 files open at the current time. There will be an Administrative Law Judge hearing in September to address some of these cases.

Vice Chair Ley also reported that there are approximately 20 individuals who are not in compliance with previous Board orders and who still have licenses. The Committee is in the process of attempting to rectify that situation. It is anticipated that those who do not bring themselves into compliance will be probably be called before the Board at the November meeting.

Chair Gray inquired as to whether it would be acceptable to start the Hearing in Case No. 1772 a few minutes early and consider the remainder of Agenda Item #6 after the Hearing. Special Prosecutor Calvert stated that Mr. Blankinship lives in American Samoa and would not be in attendance. Neither Mr. Calvert nor Assistant Attorney General Crittenden thought it would be a problem to start the hearing a few minutes early.

(Member Shoemake joined the meeting at 8:55 a.m.)

Case 1772 - Hearing in the Matter of Conliff J. Blankinship, CPA, Certificate No. 5894: This matter came on for hearing at 8:55 a.m. All the members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Respondent was not present and was not represented by legal counsel.

Special Prosecutor Randall Calvert represented the State. No witnesses were called on behalf of the State.

Special Prosecutor Calvert moved for the admission of Exhibits 1 through 9. Chair Gray accepted Exhibits 1 through 9 into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent has violated Section 15.14B of the Act, and Section 10:15-39-1(a) of the Board's Rules, by not complying with standards and/or the AICPA Code of Professional Conduct with regard to the Housing Authority of the City of Cushing working papers, fiscal year 2005; 2) Respondent has violated Section 15.14B of the Act, and Section 10:15-39-1(a) of the Board's Rules, by not complying with standards and/or the AICPA Code of Professional Conduct with regard to the Housing Authority of the City of Cushing financial statements, March 31, 2004 report; 3) Respondent has violated Section 15.14B of the Act, and Section 10:15-39-1(a) of the Board's Rules, by not complying with standards and/or the AICPA Code of Professional Conduct with regard to the Housing Authority of the City of Cushing financial statements, March 31, 2005 report; 4) Respondent is assessed a fine in the amount of \$2,500.00 for the above referenced violations; 5) Respondent agrees to limit the scope of practice in that he will no longer perform audits; 6) Should Respondent decide to perform audits, then (a) he will notify the Board prior to any engagement; (b) Respondent will have preissuance reviews on all audit reports performed within two (2) years from said engagement, with all costs of the preissuance review the responsibility of Respondent; (c) Respondent shall complete sixty (60) of his required one hundred twenty (120) hours over the rolling three (3) calendar year period of continuing professional education in courses related to auditing; and (d) within one (1) year of the first audit engagement Respondent shall take an additional forty (40) hours of continuing professional education in courses related to auditing, which will not count towards the yearly CPE required of Respondent; 7) Respondent is assessed costs and attorney fees associated with this disciplinary matter in the amount of \$2,511.25; 8) Respondent is required to pay the fine, costs and attorney fees within ninety (90) days from the effective date of this Consent Order; 9) Any failure of Respondent to comply with any of the terms of this Consent Order shall result in an immediate hearing before the Board. In addition, a proven violation of this Consent Order, 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 Law; 10) Respondent agrees not to violate the Act or Board's Rules in the future; 11) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Act or the Board's Rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate, license and/or permit to practice public accounting which may, at that time, be held by the Respondent; 12) A copy of this Consent Order shall be on file in the Board's offices and shall be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings shall be reported by press release and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

There was discussion about the information regarding enforcement actions that is accessible to the public on the OAB website. Special Prosecutor Calvert noted that there an approximate 30 character limit on the description of the sanction shown on the website. He indicated that the Board may want to consider adopting 10 to 20 standard

descriptions (e.g. limited practice, cannot perform audits). This might provide a little more information about the sanction before an individual clicks on the link to a copy of the Consent Order or Administrative Consent Order that is already on the OAB website.

There was also discussion about the requirement in the proposed Consent Order for preissuance reviews should the Respondent decide to perform audits. Chair Gray stated that if the Consent Order is approved and the Respondent begins performing audits again, he would have to enroll in the peer review program within 12 months of the date he signed the engagement letter. She indicated that it would probably be the PROC that would have to review the preissuance review reports. Member Petete asked if there is a mechanism in place to make sure the preissuance reviews are performed. Peer Review Coordinator Colin Autin stated that the PROC does not currently have a mechanism for that. Chair Gray requested that Mr. Autin work with the PROC to get a process in place.

Motion by Ley to accept the Consent Order in Case No. 1772 in the matter of Conliff Jerry Blankinship, CPA, as presented. Second by Petete.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

Agenda Item #6 - Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee [REVISITED]:

Vice Chair Ley addressed the following administrative items related to enforcement:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 1830 – Russell K. Morgan, CPA – Revoked

This case is a result of a referral from the CPE Coordinator. Respondent failed to file the Individual Reporting Form reporting CPE earned in the 2007 compliance period or claiming an exemption to the CPE requirement for 2007. To resolve this matter, Respondent has submitted an Individual Registrant Reporting Form for the 2007 compliance period. The form was filed with the OAB on March 22, 2010. Respondent reported forty (40) hours of CPE credits with two (2) credits in ethics for the 2007 compliance period. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine in the amount of \$1,000.00 as well as costs and attorney fees of \$716.32. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the 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 60 hours of CPE for 2006 (includes 10 hours of ethics), 40 hours of CPE for 2007 (includes 2 hours of ethics). The registrant's certificate was revoked for failure to register on August 31, 2009, and therefore no CPE was reported for 2008.

Peer Review Status: Not Applicable.

Case No. 1832 – Clinton W. Putman, CPA

This case began as a referral from the CPE Coordinator. Respondent failed to file the Individual Registrant Reporting Form reporting CPE earned in the 2007 compliance period or claiming an exemption to the CPE requirement for 2007. On July 28, 2009, Respondent filed a Reporting Form as required for the 2008 compliance period, claiming an exemption. On the Reporting Form, Respondent reported a plea of guilty to two counts of possession of a controlled substance, and was sentenced to eight (8) years of probation. Respondent has undergone a rehabilitation program and is currently in outpatient recovery. To resolve this matter, Respondent submitted a Reporting Form for the 2007 compliance period. The form was submitted to the OAB on April 26, 2009. Respondent did not claim an exemption and did not report CPE. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 15.35(C) of the Act, and Section 10:15-30-5(a) of the Board's Rules by failing to timely file the Reporting Form for the 2007 compliance period, and failing to report CPE for the 2007 compliance period. Respondent is assessed a fine in the amount of \$1,000.00 for this violation. Respondent must complete twenty (20) hours of acceptable CPE, including two (2) hours of professional ethics, within sixty (60) days from the effective date of this Administrative Consent Order. Respondent will be monitored for five (5) years from the effective date of this Administrative Consent Order. While monitored, Respondent must attend weekly Alcoholics Anonymous meetings and must provide quarterly reports to the OAB from a professional counselor approved by the OAB staff. Respondent will be responsible for the costs of the counselor. The first quarterly report is due on or before July 15, 2010, with subsequent reports due on or before the 15th day of each succeeding quarter (e.g. October 15th, January 15th, April 15th). Along with Respondent's annual application for permit, and as a condition for its issuance, Respondent shall attach a letter from a licensed psychologist or medical doctor stating that Respondent is successfully undergoing treatment for the condition Respondent disclosed to the OAB in this matter. In addition, Respondent shall attach a letter from Respondent's current employer acknowledging employment status and the type of work performed by Respondent. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$677.50. Respondent is required to pay the fine, costs and attorney fees within sixty (60) days from the effective date of this Administrative Consent Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the 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 56 hours of CPE for 2006 (includes 2 hours of ethics). In 2008, registrant claimed an exemption.

Peer Review Status: Not Applicable.

Case 1841 – Dana B. Anders, CPA

This case is a result of a referral from the CPE Coordinator. Respondent failed to file the Individual Registrant Reporting Form reporting CPE earned in the 2008 compliance period or claiming an exemption to the CPE requirement for 2008. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", return of the CPA certificate is required, and Respondent is assessed costs and attorney fees in the amount of \$496.96, which must be paid within 30 days of the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and will have completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90% taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the 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 34 hours of CPE for 2006 (includes 2 hours of ethics), 20 hours of CPE for 2007 (includes 2 hours of ethics), and 0 hours for 2008.

Peer Review Status: Not Applicable.

Case 1842 – Shuk-Kuen Ng, CPA

This case is a result of a referral from the CPE Coordinator. Respondent failed to file the Individual Reporting Form reporting CPE earned in the 2007 compliance period or claiming an exemption to the CPE requirement for 2007. To resolve this matter, Respondent has submitted an Individual Registrant Reporting Form for the 2007 compliance period. Respondent reports two hundred (200) CPE credits, which includes three (3) credits in professional ethics. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000.00 as well as costs and attorney fees in the amount of \$1,087.50. All fines and costs must be paid within thirty (30) days of the effective date of the Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a

proven violation of the 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 200 hours of CPE for 2007 (includes 3 hours of ethics), 120 hours of CPE for 2008 (includes 20 hours of ethics), and 105 hours of CPE for 2009 (includes 15 hours of ethics).

Peer Review Status: Not Applicable.

Motion by Ley to approve the Administrative Consent Orders for Case Nos. 1830, 1832, 1841, and 1842. Second by Shoemake.

Affirmative Votes: Gray, Ley, Petete, Shoemake, and St. John. Abstentions: Volturo. Absent: Sanner.

(NOTE: Member Volturo left the meeting at the conclusion of the Hearing on Case No. 1772 and returned as the vote was being taken on this matter.)

CASES TO DISMISS:

Case 1778 – Non-Registrant

A complaint was filed alleging the non-registrant was practicing public accounting by preparing an "Estimate of Needs" form for the school she worked for and by signing the compilation letter referring to Statements on Standards for Accounting and Review Services issued by the AICPA. Upon calling the State Auditor and Inspector's (SAI) office, staff was told that the form in question is from the SAI's office, and that the school district only changes the school name and date. The wording "performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants" is imbedded in the form itself. The Enforcement Committee recommends the case be dismissed.

There was discussion regarding the "Estimate of Needs" form and whether or not the form has to be signed by a CPA. Member Volturo noted that the form may need to be amended, but it is a required regulatory form. It was discussed that the non-registrant in this matter should be advised that she should strike through the wording "performed in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accounts" before signing the form. Member Volturo felt that staff should also send a letter to the SAI requesting that the verbiage be stricken from the form.

Motion by Ley to dismiss Case 1778. Second by St. John.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

FILES TO CLOSE:

File No. 1575-3 - CPA

A complaint was filed alleging the registrant, along with his firm, engaged in professional misconduct by filing an unauthorized tax return extension for a client after acquiring another firm's business. The assigned investigator found the registrant to be in violation of subsection 10:15-39-9(3). However, because the facts surrounding the complainant's actual notification to the firm that they would not be using the firm's services are disputed, no evidence of damage to the client was presented, and there was intent to protect and not harm, the Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 44 hours of CPE for 2007 (includes 4 hours of ethics), 48 hours of CPE for 2008 (includes 2 hours of ethics), and 58 hours of CPE for 2009 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1616 – Non-Registrant

A complaint was filed regarding the non-registrant's use of the word "audit", without disclaimer language, on a prepared document. A letter was sent informing the registrant of the protected status of the word "audit" and ordering the registrant to cease and desist from its use. The non-registrant submitted a response letter acknowledging the error and agreeing to cease and desist in using the word in relation to future bookkeeping services. The Enforcement Committee recommends the file be closed.

File No. 1683 – Revoked PA

This file was opened as a result of a referral by the CPE Coordinator that the registrant failed to file a reporting form in 2008 to report CPE completed for 2007 or claim an exemption to the CPE requirement. The registrant's license was automatically revoked on August 31, 2009 for failure to register, and the registrant claims he is retired. Therefore, the Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant has not reported any CPE for the prior three years.

Peer Review Status: Not Applicable.

File No. 1742 – CPA

This file was opened as a result of a referral by the CPE Coordinator. The registrant was included in the CPE audit after being granted an extension to complete an ethics course in 2008 for the year 2007. The audit revealed that the registrant did not have sufficient CPE hours for 2006, 2007, or 2008. When questioned by staff, the Registrant admitted to lack of understanding of the three year rolling requirement and that CPE documentation had been misplaced. This registrant is 75 years-old and has trouble understanding the documentation needed by the CPE Department. The registrant has asked to cancel the registrant's certificate. Therefore, the Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Certificate is pending cancellation. Registrant is not in compliance. Registrant reported 20 hours of CPE for 2006 (includes 2 hours of ethics), 66 hours (not fully verifiable) of CPE for 2007 (includes 3 hours of ethics), and 37 hours (not fully verifiable) of CPE for 2008 (includes 3 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1746 – Non-Registrant

This file was opened as a result of a referral by the Licensing Coordinator that the non-registrant had failed to apply for a reciprocal certificate within the required 120 day time period. It was discovered that the non-registrant had received a reciprocal certificate in error due to a misinterpretation by staff of submitted application documents. Because the reciprocal certificate is not valid, the enforcement issue no longer exists. Therefore, the Enforcement Committee recommends the file be closed.

File No. 1764 – CPA

This file was opened as a result of a referral by the CPE Coordinator that the registrant had failed to report CPE or claim an exemption for 2008. The registrant's agent has contacted the Board and stated that the registrant has Alzheimer's and is not expected to live much longer. The Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: The registrant's beginning date of exemption is December, 1992.

Peer Review Status: Not Applicable.

Vice Chair Ley noted that File No. 1711 was not included in her motion because information became available this week that caused the Enforcement Committee to re-evaluate that situation.

Motion by Ley to close File Nos. 1575-3, 1616, 1683, 1742, 1746, and 1764. Second by Shoemake.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

Chair Gray requested that the non-registrant that was the subject of File No. 1746 be sent a letter requesting return of the reciprocal certificate which was issued in error.

Files to be assigned to the Administrative Law Judge:

Subchapter 10:15-37-6(e) of the Oklahoma Administrative Code provides "Hearings will be conducted by one (1) of the following methods, ***as determined by the Board*** (emphasis added): (3) By an attorney licensed to practice law in this state appointed by the Board to act as a hearing examiner or Administrative Law Judge"

The Vice Chair recommends the following file be heard before the Administrative Law Judge unless settled prior to the hearing:

File 1654

Motion by Ley that File No. 1654 be assigned to the Administrative Law Judge unless settled prior to the hearing. Second by Volturo.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

Agenda Item #7 - Discussion and possible action on report from the Outreach Committee: Committee Chair Ley addressed this item. She reported that the October Board meeting is currently scheduled to be held at Rogers State University. She pointed out that the NASBA Annual Meeting will be held on October 24 through 27, and the Board meeting is scheduled for Friday, October 29. Member St. John stated that he would be unable to attend the October 29 Board meeting. There was discussion about alternative options such as deferring the meeting scheduled for October until November 5 or holding the September 24 meeting at Rogers State University. Member Volturo stated that he would let Chair Gray know if arrangements can be made to hold the September meeting at Rogers State University.

Member Ley reported that the Outreach Committee will be meeting today following the Board meeting and will be looking at sample logos that NASBA has developed for the OAB.

Agenda Item #9 - Discussion and possible action on report from the Technology Committee: Member Shoemake asked Interim Executive Director Prieto Johns to present information obtained from Business Imaging Systems (BIS) with regard to the possible purchase of an imaging system.

Interim Executive Director Prieto Johns reported that the state vendor for imaging services, BIS, had completed a Statement of Work for an imaging system for the OAB in mid 2008; however, there were questions at that time regarding what services were on state contract and the type of hardware and software required. The project was then put on hold in 2008. Over the last year, the OAB has worked with the Office of State Finance (OSF) on the enterprise software system for regulatory agencies. The OAB is currently waiting to learn what vendor will be awarded the contract for the enterprise system because the imaging software will have to be integrated into that system.

Interim Executive Director Prieto Johns briefly reviewed a Purchase Agreement and Revised Statement of Work recently provided by BIS. The Statement of Work presents the outline and scope for the project that would involve BIS designing an imaging system which would allow the OAB to very quickly identify, store, retrieve and manage forms and documents in electronic form rather than paper form. This will allow the OAB to more efficiently and effectively serve registrants and the public.

Interim Executive Director Prieto Johns pointed out that the total cost estimate for the project is \$71,033.71. She noted, however, that the actual cost will depend on the amount of work actually performed, particularly under the Content Management Developer and Content Management System Integrator items. The estimated cost for these services was based on an estimate of the number of hours that would be required. The actual hours required could be higher or lower than the estimate.

Interim Executive Director Prieto Johns reported that the product that would be obtained under the proposed Purchase Agreement is the Kofax capture system, which is a very well established, widely used imaging system. The project as presented by BIS would take about nine weeks to complete. The project would include a business analysis of the OAB's processes. This is needed in order to obtain the information to design the architecture for the system. Once the system is designed, a testing system would be created. OAB staff would perform the testing and would receive training from BIS as to how to operate the system. Once the system is deployed, BIS would monitor the results and OAB staff would give BIS feedback as to whether changes or corrections were needed.

Interim Executive Director Prieto Johns reported that the proposed imaging system can be fully integrated with the enterprise software for regulatory agencies proposed by all finalists in the OSF/Information Systems Division (ISD), Request for Proposal (RFP) process. She reported that BIS is the vendor she worked closely with to complete a back file conversion and imaging project for a state retirement system. Also, Colin Autin and Matthew Sinclair have had previous training through BIS on how to operate the scanners and how the imaging software works. Therefore, there is a good deal of knowledge, experience and training already in-house as to how the proposed system works. She stated that she believes the proposed imaging system would provide the electronic content management capabilities the OAB needs.

It was noted that the state contract for imaging services will be coming up to bid through the Department of Central Services (DCS) in September. BIS may or may not be re-awarded the contract. Interim Executive Director Prieto Johns stated that she did not

think the OAB should wait to find out if the contract is re-awarded to BIS because doing so could put the OAB several months behind on this project. Member Volturo suggested that the proposed Purchase Agreement/Statement of Work be revised to allow for annual options to renew up to a period of five years so that the current pricing, as shown, would be "locked in" for at least five years. It was discussed that DCS has final approval of any contract the OAB enters into for imaging services.

Member Shoemake stated that it is his understanding that the implementation of an imaging project would go hand in hand with addressing some retention issues the OAB currently has. He said it is his understanding the OAB probably has numerous paper documents well beyond their retention date.

Member Volturo inquired as to what the ongoing maintenance cost would be. Interim Executive Director Prieto Johns responded that the annual maintenance, which would actually have to be outsourced, is covered under the OnSite Support item and is estimated to be \$3,550.00.

There was also considerable discussion about the equipment required and the quality of desktop scanners. Interim Director Prieto Johns indicated that there will be a primary scanning station at which the majority of the scanning will be performed; however, staff will have desktop scanners in order to scan in documents that are not already available in electronic form.

Member Shoemake inquired as to the impact on personnel needs if the proposed imaging system is fully implemented. Interim Executive Director Prieto Johns responded that the proposed imaging system would revolutionize the way the OAB does business right now. A considerable amount of time is currently spent on retrieving documents and exchanging hard copies among staff members if only one hard copy is accessible, etc. With the proposed imaging system, all documents for a particular file would be accessible simultaneously by multiple users. This would change dramatically how work is done. Electronic work flows could be established that would provide staff the ability to retrieve needed information in a timely manner.

Interim Executive Director Prieto Johns stated that the original Statement of Work created by BIS in 2008 included a back file conversion component requiring all of the OAB's files to be taken offsite and scanned by BIS personnel. Given that many of the documents in storage have passed their retention schedule and should be submitted to the Department of Libraries for destruction, it was determined that a full back file conversion of all files was not necessary. Member Ley asked for a comparison of the cost estimate provided in 2008 as compared to the current estimate of \$71,033.71. Interim Executive Director Prieto Johns stated that the original estimate, which was approximately \$58,000.00, did not include the Content Management Developer and Content Management System Integrator costs. The current estimate also includes the cost for licenses for more users than what was taken into account in the original Statement of Work.

Chair Gray inquired as to whether or not staff knows of other state agencies using this product. Interim Executive Prieto Johns responded that the Department of Human

Services, the Oklahoma Public Employees Retirement System, and OSF currently use the product. Chair Gray also inquired as to where the cost for the proposed imaging system is found in the FY 2011 budget. Executive Director Prieto Johns responded that the cost is interspersed between the line items under IT Services. Chair Gray asked if the cost for the proposed imaging system is a part of the \$500,000.00 encumbered for the enterprise software project, and Interim Executive Director Prieto Johns responded affirmatively.

Motion by Shoemake to approve the Purchase Agreement dated August 13, 2010, for an imaging system to be provided by Business Imaging Systems at an estimated cost of \$71,033.71 subject to the contract having a provision for annual options to renew up to a period of five years. Second by Petete.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

Agenda Item #10 - Discussion and possible action on report concerning the use of specialty certifications: Assistant Attorney General Crittenden addressed this item. He noted that the OAB received a letter from the American College of Forensic Examiners (ACFE). The ACFE is essentially inquiring of all states as to what laws a state has that would impact the use of a credentialing program called "Certified Forensic Accountant" and the abbreviation "Cr.FA[®]" which they trademarked for the certification. Assistant Attorney General Crittenden noted that the letter from ACFE specifically inquired as to the use of the designation "in their non-licensed practice," and therefore it would need to be assumed that an individual having the certification would not necessarily be a CPA. It was noted that the Tennessee State Board of Accountancy and the State Board of Certified Public Accountants of Louisiana have responded to the ACFE citing their respective state statutes, that resemble provisions in the Oklahoma Accountancy Act, and suggesting that use of the terminology in those states would be inappropriate.

Assistant Attorney General Crittenden referred to Section 15.11 of the Oklahoma Accountancy Act regarding "Use of titles or abbreviations." He noted that Subsection E states in part:

"No individual or entity shall assume or use the title or designation "Certified Accountant", "Chartered Accountant", "Enrolled Accountant", "Licensed Accountant", "Registered Accountant" or any other title or designation which could be confused with "Certified Public Accountant" or "Public Accountant", or any of the abbreviations "CA", "EA", except as it relates to the term "enrolled agent" as defined by the Internal Revenue Service"

Assistant Attorney General Crittenden stated that a fact finding inquiry should be made by the Board initially as to whether or not the title "Certified Forensic Accountant" would be sufficiently similar to CPA or PA to be confusing. He stated that as he initially looks

at it, he fears it could be confusing. He stated that there are Oklahoma Supreme Court cases that say the word "Accountant" by itself can be utilized. However, he believed putting "Certified" and "Accountant" together is problematic.

Chair Gray inquired as to whether there has been any communication with NASBA regarding this particular issue. Interim Executive Director Prieto Johns responded that she had not talked to a NASBA representative. She noted the Board did request that she contact the AICPA to determine whether or not the AICPA had any objections to this particular certification. The AICPA representative related that the AICPA does not make an opinion or comment on certifications offered by other organizations. Interim Executive Director Prieto Johns indicated she also spoke to a representative of the ACFE who related that although the ACFE currently requires individuals seeking this certification to already possess a CPA certificate, the intent of the ACFE's letter was to ascertain whether or not broadening the program to allow non-licensed individuals to obtain the certification would be contrary to state statutes.

Member Volturo stated that there should be consistency with regard to the Board expressing an opinion on specialty designations. He believed that there are specialty designations being utilized by other organizations and professional groups that would need to be considered as well.

Chair Gray believed the Board should get NASBA's consultation on this matter. Chair Gray appointed Member Volturo and Member Petete to an ad hoc committee, with Member Volturo as Chair, to work with the Interim Executive Director in obtaining further information on this matter so that a recommendation can be made at the September Board meeting.

Agenda Item #11 - Discussion and possible action on quarterly report from the Peer Review Oversight Committee (PROC): Peer Review Coordinator Colin Autin provided the following written reports related to the PROC: Summary of PROC Activity through June 30, 2010; and Peer Review Statistics Through FY 2010 Q3. Mr. Autin reported that the PROC met on May 27. The PROC reviewed and accepted 54 peer review reports. He also noted that the PROC reviewed the Texas and Mississippi Boards of Public Accountancy annual PROC reports and the FY 2010 OAB Peer Review Committee's recommendations for the content and format of an annual OAB PROC report. Mr. Autin stated that the PROC will meet again on September 23 at which time he will present a draft of an annual OAB PROC report for the PROC's review.

Chair Gray noted that the AICPA Peer Review Board, in conjunction with NASBA, is developing the criteria for best practices for PROCs. One of the criteria is that the Board should receive an annual report summarizing what the PROC has accomplished and summarizing how the PROC has gone about their procedures with the sponsoring organization in at least their home state to ensure peer reviews are being conducted in a manner agreeable to the Board and that the PROC is following all of the Board's requirements.

To assist the PROC in developing this report, one of the PROC members has been attending the OSCPA Peer Review Committee meetings. The PROC members have to sign a confidentiality agreement and cannot disclose any information obtained during the meeting; however, this practice gives the PROC member an overview as to whether or not the sponsoring organization is functioning the way that was intended.

Agenda Item #12 - Presentation commemorating Colin Autin, Peer Review Coordinator, for his five years of service to the Oklahoma Accountancy Board:

Interim Executive Director Prieto Johns addressed this item. She stated that Colin Autin has been working for the OAB for five years which is a milestone achievement in terms of service to the State of Oklahoma. A pin recognizing this service has been ordered, but has not yet been received. She stated that Mr. Autin is a tremendous asset to the OAB. Chair Gray stated she has worked with Mr. Autin on peer review and it has been a very pleasant experience. Chair Gray expressed the Board's appreciation for Mr. Autin's service to the OAB.

Agenda Item #13 - Discussion and possible action on report on NASBA Communications Committee meeting:

Member Petete addressed this item. Member Petete noted that she serves on the Communications Committee for NASBA. The Committee is trying to work with state boards on ways to better communicate to individuals in their states the services provided by the accountancy boards. She noted that many state boards have no funding for communications, and NASBA is working diligently to assist states in this area. The Committee has tried to "beef up" the NASBA website to provide information for outreach. The Committee is also working to help state accountancy boards in the use of social media.

Agenda Item #14 - Discussion and possible action on amendment of the FY 2011 professional services contract for the OAB investigator, Mr. Ben Kemendo:

Interim Executive Director Prieto Johns requested that the OAB Procurement Officer, Colin Autin, address this item. Mr. Autin noted that in May of this year the Board approved professional service contracts for investigative services for FY 2011. Contracts for investigative services were approved for Terry Westemeir and Ben Kemendo, both of the firm of Woodrum Kemendo Tate and Westemeir PLLC. Mr. Kemendo has requested that his contract be revised and that he be contracted with individually rather than being listed under the firm name. His rate would not change from the rate approved in May. Nothing would substantively change except for the name on the purchase order and contract.

Chair Gray inquired as to whether Mr. Kemendo is still with the firm, and Mr. Autin responded affirmatively. Records Coordinator Matthew Sinclair noted that Mr. Kemendo is registered as a sole proprietor as well as a member of Woodrum Kemendo Tate and Westemeir PLLC.

Member Volturo inquired as to whether the firm is agreeable to the change being requested. Enforcement Coordinator LaLisa Semrad advised the Board that she did not ask the firm if it was agreeable to the arrangement; however, she did contact Mr. Westemeir to see if he wanted to be contracted with individually as well, and he indicated he did not. Vice Chair Ley stated that if the Board approves amending the

contract as requested by Mr. Kemendo, the firm could be sent a letter advising them of the action taken and advising the firm that it would no longer be listed in connection with Mr. Kemendo's name in the investigations Mr. Kemendo conducts for the OAB.

Motion by Ley to amend the FY 2011 professional services contract for OAB investigator Ben Kemendo such that Mr. Kemendo will be engaged to perform such services individually rather than under the firm name Woodrum Kemendo Tate & Westemeir PLLC, with the caveat that a letter will be written from the OAB to the firm notifying the firm of the change in relation to Mr. Kemendo's services; that the amendment to the contract would be effective for all services provided after today's date; and that on cases currently assigned the firm will bill through today's date and Mr. Kemendo will bill individually for any services performed after today's date. Second by Shoemake.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

Agenda Item #15 - Discussion and possible action to authorize FY 2011 travel to various meetings benefiting the OAB and the public of Oklahoma for Board members, appropriate staff and individuals on contract status (except for the attendance at any June meeting by any outgoing Board member unless specifically approved by the Board): Interim Executive Director Prieto Johns addressed this item. She stated this is an annual vote taken by the Board regarding travel to various meetings such as NASBA meetings. Member Volturo noted that several years ago the Board went through the process of cleaning up the policy regarding travel. He inquired as to the policy number given the travel policy. Interim Executive Director Prieto Johns indicated that she would have to do further research in order to provide that information.

Motion by Shoemake to authorize FY 2011 travel to various meetings benefiting the OAB and the public of Oklahoma for Board members, appropriate staff and individuals on contract status, except for the attendance at any June meeting by any outgoing Board member unless specifically approved by the Board. Second by Petete.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

Agenda Item #16 - Discussion and possible action on requirements to renew a certificate or license after five (5) years, pursuant to Section 15.14(F)(3) of the Oklahoma Accountancy Act: Chair Gray addressed this item. She referred the Board to Section 15.14(F)(3) of the Oklahoma Accountancy Act which states in part:

"However, an individual whose certificate or license has been expired, surrendered, canceled or revoked for five (5) years or more may not renew the certificate or license. The individual may obtain a new certificate or license by complying with the requirements and procedures, including the examination requirements, for obtaining an original certificate or license. This provision shall not apply to any individual who is licensed to practice in another jurisdiction for the five (5) years immediately preceding their application for reinstatement.

Chair Gray noted that this provision of the Oklahoma Accountancy Act became effective November 1, 2004. It has come to her attention that staff made an interpretation that since this became effective November 1, 2004, the law would not apply to those whose certificate or license had been revoked, surrendered, etc., prior to November 1, 2004, and that such individuals were "grandfathered in." This interpretation was conveyed to individuals who called and inquired about being reinstated. It appears that there have been individuals whose certificates were revoked, surrendered, etc., for more than five years who were reinstated after November 1, 2004. Chair Gray reported that Assistant Attorney General Crittenden has indicated that the law is pretty specific and that anyone who had not had a license for five years prior to November 1, 2004, was not eligible for reinstatement. She noted that he also indicated that sometimes an interpretation that has been long standing carries some weight. Chair Gray stated that she has requested that staff determine the number of reinstatements that have occurred on such individuals since November 1, 2004. Staff will also be listening to Board meeting recordings to determine if this matter was discussed. Chair Gray stated that she wanted the Board to be aware of this issue, although the full extent of the issue is not known at this time.

Agenda Item #18 - New Business: Chair Gray reported that within 24 hours of the Board meeting the OAB received an Exposure Draft from NASBA on Semi-Independent State Boards of Accountancy. Chair Gray noted that the OAB is a semi-independent Board that regulates licensing, enforcement actions, etc. Several states do not have a single, independent board for such functions. NASBA will be accepting comments on the Exposure Draft through September 24. Chair Gray requested that Board members review the Exposure Draft and bring any comments to the September Board meeting so that a response can be provided to NASBA.

Agenda Item #19 - Interim Executive Director's Report: Interim Executive Director Prieto Johns reported on the following:

- Office Move – Board members as well as members of the public were invited to visit the new offices located at 201 NW 63rd Street in Oklahoma City.
- Firm and Individuals Portal Adoption Rates – It was reported that 86.67% of firms registered online, which was a 7.93% increase over 2009. As of August 13 the online adoption rate for individuals was up by 4.68% over 2009.

- RFP for Enterprise Software – It was reported that OSF has not yet announced the award for that contract. Ms. Lisa McKeithan, OSF Enterprise Systems & Business Analyst and RFP Committee Chair, related that they are in the process of completing the negotiation materials to present to the potential vendor and finalizing the activities required in order to make the announcement on the award of the contract.
- Strategic Plan – The third draft of the Strategic Plan is being revised by staff.
- OAB Personnel Handbook – The OAB personnel Handbook is being revised by staff.
- Expenditures made by the Interim Executive Director with approval of the Chair between \$2,500 and \$10,000 since the preceding Board meeting:

DCS/Central Printing – Printing/Mailing and Postage for 5,000 letters to Individuals not registered as of July 20, 2010: \$3,500.00

Chair Gray noted that she also approved the expenditure of up to \$9,700 for the build out in the front desk area, the work area behind the front desk, and in LaLisa Semrad's office which was not included in the Interim Executive Director's Report. Interim Executive Prieto Johns indicated this will be included in her report when the funds have actually been expended.

Member Volturo noted that he did not believe the task of the OAB staff with regard to the OAB Personnel Handbook was to revise the handbook, but rather to review the handbook and submit comments. He inquired as to when the staff's comments would be submitted. Interim Executive Prieto Johns responded that the staff's comments should be submitted to the Board by the next Board meeting. Member Volturo noted that the draft the staff is working under was given to the staff as a guideline until the handbook is finalized. The Board suggested at that time that it wanted comments from the staff which would be considered by the Board, and it was discussed that the Board would hire a professional firm to rewrite the handbook in order to simplify the language and formatting.

Agenda Item #20a - Chair's Announcements: Chair Gray announced that she has visited with Mike Sanner with regard to meeting with the State Auditor and getting an engagement letter for the current year audit so that it can hopefully be completed by the end of December.

Chair Gray noted that at the June Board meeting, Kim Shoemake and Mike Sanner were appointed to an ad hoc committee to review a specific enforcement file due to an independence issue with the members of the Enforcement Committee. Chair Gray stated that she is asking Vicky Petete to replace Mike Sanner on that ad hoc committee, and that Kim Shoemake will still chair the committee. Chair Gray believed it would be good to have someone on the committee who has some experience in enforcement. This was discussed with Mr. Sanner, and he was in agreement.

Chair Gray reported that she attended a portion of the recent OSCPA Board meeting to discuss two legislative issues the OAB Legislative Committee has been considering. The OSCPA Board was asked to consider the requirement of peer review for attestation engagements as well as the issue of non-CPA ownership. Chair Gray noted that the OSCPA Board in the past voted to support non-CPA ownership, but did not support the initiative during that last legislative session. At its meeting, the OSCPA Board voted to pursue both of those issues and indicated they will prepare a bill to present to the OAB. The OAB can then vote on whether or not to support the bill.

Chair Gray also reported on changes in administrative procedures she has requested. She reported that the Interim Executive Director has been requested to send the Board meeting Agenda to the Executive Committee in advance so that the Executive Committee can have a short conference call to discuss the Agenda prior to the Board meeting. She also reported that she has requested that Linda Ruckman prepare the Minutes of Board meetings by the Monday following the Board meeting, and that the draft of the Minutes be provided to the Interim Executive Director and to the Executive Committee at the same time. The Interim Executive Director and the Executive Committee will review the draft and will try to have comments back to Ms. Ruckman by the end of business the following Friday, with the goal being that the draft will be provided to the full Board by the third Monday after the Board meeting.

Chair Gray requested that Board members visit the new OAB offices and provide input with regard to the proposed set up for the Board Room. Chair Gray expressed concern about the seating that would be available for guests.

Agenda Item #20b – Announce date and location of the next meeting: Chair Gray announced that the next meeting is currently scheduled to be held on September 24, 2010, at the OAB Board Room, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116.

Agenda Item #17 - Proposed Executive Session pursuant to Title 25 O.S. Supp. 2006, Section 307(B)(1) for discussion and possible action on employment, hiring appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions: a) Executive Director, b) Interim Executive Director, c) Deputy Director, d) Licensing Coordinator, e) Examination Coordinator, f) CPE Coordinator, g) Assistant CPE Coordinator, h) Peer Review Coordinator, i) Records Coordinator, j) Accountant II, and k) Assistant Enforcement Officer.

Motion by St. John that the Board go into Executive Session for consideration of the matters stated in Agenda Item #17.
Second by Volturo.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John, and Volturo. Absent: Sanner.

The Board entered into Executive Session at approximately 11:28 a.m.

Motion by St. John that the Board come out of Executive Session.
Second by Ley.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John,
and Volturo. Absent: Sanner.

The Board came out of Executive Session at approximately 12:27 p.m. Chair Gray noted for the record that no action was taken during the Executive Session.

Agenda Item #8 – Discussion and possible action on report from the Personnel Committee: Member Volturo addressed this item. He reported that the Personnel Committee met on August 13, 2010, to address how to proceed with regard to hiring an Executive Director. Member Volturo requested that the Board review a summary of the minutes from the Committee meeting containing criteria initially identified for the position and provide input to the Committee with regard to additional requirements that might be desired. He noted that the Interim Executive Director sent out a copy of the job description that had been previously created for the Executive Director position which each Board member can update and send back to the Personnel Committee.

The Personnel Committee is taking the steps necessary to hire a search firm to assist the Board in the search for an Executive Director. Member Volturo noted that he has been in contact with Colin Autin, the OAB's Certified Procurement Officer, who will assist in preparing the scope of work and the RFP as well as work with the DCS Central Purchasing Department on that process. The timeline to be followed by the Committee is to make a recommendation at the September Board meeting regarding the hiring of a search firm. The firm selected would assist in developing the criteria for the position, reviewing resumes, and conducting initial interviews after which the firm would come back to the Board with the top five candidates. It is the goal of the Committee that the process be completed in November so that the Board can interview the five top candidates and hire an Executive Director at the November or December Board meeting and have the Executive Director in place by the first of the year.

Mr. Volturo noted that the Personnel Committee is also recommending that the title of Chief Enforcement Officer no longer be used by the OAB, and that the title Assistant Enforcement Officer be changed to Enforcement Coordinator. The Committee believes this will help clarify issues raised when individuals call the agency to speak with the staff member assigned to deal with enforcement issues. Mr. Volturo noted that by statute and rules the Enforcement Officer is the Vice Chair of the Board.

Motion by Volturo that the title Chief Enforcement Officer be eliminated and that the title Assistant Enforcement Officer be changed to Enforcement Coordinator. Second by Ley.

Affirmative Votes: Gray, Ley, Petete, Shoemake, St. John,
and Volturo. Absent: Sanner.

5657.

Agenda Item #21 – Adjourn: There being no further business to come before the OAB, at approximately 12:35 a.m. Chair Gray adjourned the meeting.

Janice L. Gray, Chair

Date

ATTEST:

E. B. St. John, Secretary

Date

APPENDIX I**CERTIFICATES SURRENDERED BY REGISTRANTS:****CPAs:****Surrendering CPA Certificate Due To The New CPE Requirements: None****Coming into Oklahoma to practice under Mobility:**

John Michael Brady	Certificate No. 15219-R	Issued Oct. 26, 2001
Matthew Wade Pellows	Certificate No. 15375-R	Issued April 26, 2002
Paul Scott Ozanus	Certificate No. 15791-R	Issued Aug. 1, 2003

No Longer Practicing in Oklahoma:

Frederick O. Plater	Certificate No. 3804	Issued July 19, 1976
Melissa Joan Nuttall	Certificate No. 5300	Issued July 25, 1980
Pam Owens	Certificate No. 11843	Issued July 28, 1992
Leigh Ann Ihrig	Certificate No. 13992-R	Issued Oct. 3, 1997
Jeffrey W. Farrell	Certificate No. 13301	Issued Jan. 29, 1996

No Longer Residing in Oklahoma:

Jack L. Wulz	Certificate No. 2108	Issued July 27, 1968
Lana Joy Cooper	Certificate No. 3837	Issued July 19, 1976
Kevin D. Stocks	Certificate No. 5226	Issued June 20, 1980
Dennis Gerald Johnson	Certificate No. 4294	Issued Jan. 23, 1978
Charles R. Ackley, Jr.	Certificate No. 5419	Issued Nov. 21, 1980
Edna Lynn Ellingsworth	Certificate No. 11529	Issued Jan. 30, 1992

Retired:

James L. Houghton	Certificate No. 1236	Issued Feb. 11, 1958
Robin J. Marshall	Certificate No. 1684	Issued Aug. 2, 1963
Rollo S. Maxwell	Certificate No. 1790	Issued Feb. 6, 1965
Kenneth Allen Rogers Jr.	Certificate No. 6328	Issued July 22, 1982
Gary Michael Crooch	Certificate No. 2074	Issued July 27, 1968
Lawrence F. McCulloch	Certificate No. 3104	Issued Jan. 28, 1974
Ramez M. Hakim	Certificate No. 3721-R	Issued April 30, 1976

DECEASED REGISTRANTS:**CPAs:**

James H. Sellers	Certificate No. 2996	Issued July 27, 1973
Foy Floyd Hurst	Certificate No. 7298	Issued Jan. 26, 1984

5659.

Edwin W. de Cordova	Certificate No. 1397	Issued Feb. 1, 1960
Jimmy L. Honeycutt	Certificate No. 4454	Issued July 20, 1978
Thurman D. Davis	Certificate No. 7914	Issued Jan. 31, 1985
Mary Jane Gibson	Certificate No. 11119	Issued Jan. 31, 1991
Janet Crum Singer	Certificate No. 13944	Issued Aug. 4, 1997

PAs:

Thomas Calvin Robb	License No. 931	Issued Jan. 21, 1954
--------------------	-----------------	----------------------

DISSOLVED FIRMS:

PA Partnerships:

None

CPA Partnerships:

Strain & Strain

CPA Corporations:

David E. Corral, PA, Inc.
David W. Amon, CPA, Inc., P.C.
Frederick O. Plater, P.C., Inc.
Larry Stubblefield, CPA A Professional Corporation
Richmond & Wakefield, CPA's, P.C.

CPA Limited Liability Companies:

Internal Controls Specialists, PLLC

CPA Limited Liability Partnerships:

Brown Edwards & Company, L.L.P.

FIRMS AUTOMATICALLY REVOKED ON JULY 1, 2010 PURSUANT TO SECTION 15:15.E:

CPA Limited Liability Partnerships:

Kiesling Associates LLP
Legacy Advisors, LLP
Moseley & Riddle, LLP
PMB Helin Donovan, LLP

CPA Corporations:

Bill Rusk, CPA, P.C.
 Bottom Line Solutions, Inc.
 Cathy H. Polzien, Inc.
 Eldridge Gordon, Jr., P.C.
 Jerry Parsons CPA PC
 Kent L. West, CPA, P.C.
 Kent L. McMahan, Certified Public Accountant, P.C.
 Marvin F. Sturtz, C.P.A., Inc.
 Michelle S. Kauk, CPA, P.C.
 Ornelas & Morris, CPA's, P.C.
 Payne Smith & Jones, P.C.
 Phillip Courtney Hogan P.C.
 Ralph B. Richey C.P.A. P.C.
 Robin Wilkerson, P.C.
 Sandra R. Henderson, P.C.
 Straub's Financial Services Co., P.C.
 Susan Dick and Associates, C.P.A., P.C.
 Walter Clouse Jr, CPA, PC

CPA Limited Liability Companies:

Anderson & Kannard, P.L.L.C.
 Charles W. Stidham, Certified Public Accountant, PLLC
 Crum & Associates, PLLC
 Dennis Maley CPA, PLC
 Phillips Accounting & Consulting, PLLC
 Rick L. Dugan, CPA PLLC
 William T. Zumwalt, PLLC

CPA Partnerships:

None

PA Corporations:

Kimberly R Brock PA Accounting & Tax, PC

PA Limited Liability Companies:

Tim R. Watts, PA PLLC

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 2/2010 Examination which were certified by the Interim Executive Director.

The following 33 candidates successfully passed the Certified Public Accountant Examination Window 2/2010:

Ryan Michael Alden
Preston Lealand Biller
Steve Shane Bowman
Seth Paul Carr
Tiffany April Cornwell
Katelyn Jo Crawford
Michael Shawn Crisp
Xiyang He
Joseph William Hendrix
Adam Brock Jones
Amanda Michelle Krittenbrink
****Dawn Katherine Kruckeberg**
Rebecca Ann Ladd
Kristina Marie Lee
Michael Ryan Madsen
Stephanie Lynette Metts
Brian Joseph Metz
Katie Cecilia Milor
William Francis Murphy
Kelly Rene Rhodes
Melissa Renee Richardson
Timothy Eric Roe
Arriane Alexis Scott
Troy Lee Talent
Veronica Rae Tichavsky
Leah Rae Turpin
Kerwin Keena Vanfield
Jillian Leigh Vivion
Candice Dawn Wagner
Matthew Kemp Warne
Jacob Wade Winkler
Anne Marie Winter
Tabitha Dawn Woodson

BOLD = Each section passed on first sitting

** = Nominee for Silver Medal Award

APPLICATIONS APPROVED: The OAB took official notice of the following experience verification applications which have been approved by the Interim Executive Director:

Ryan Michael Alden
Aaron Betz
Preston Lealand Biller
Seth Paul Carr
Michael Shawn Crisp

Karalyn Diane Elzo
 Anne Marie Garner
 Joseph William Hendrix
 Rebecca Ann Ladd
 Michael Ryan Madsen
 Katherine Lee McKnight
 Brian Joseph Metz
 Katie Cecilia Milor
 Melissa Renee Richardson
 Arrienne Alexis Scott
 Veronica Rae Tichavsky
 Candice Dawn Wagner
 Anne Marie Winter
 Tabitha Dawn Woodson

APPLICATIONS AND REGISTRATIONS APPROVED:

The OAB approved the actions taken by the Interim Executive Director on the following applications and registrations filed since the previous meeting

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

16775	Stephen James Jackson
16810	Julie Christine Mason
16847	James Marcus Cravens
16860	Kyle Ross Bertholf
16871	Alex Tang
16884	Angela Renée Butron
16886	Madeline Morgan Kirk
16885	Donna Rae Charmasson
16887	Anne Marie Garner

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Robin Lynn Blackwell (Texas)
 April R. Gallagher (North Carolina)
 Rebecca Jean Galloway (Iowa)
 Sandra Coil-MacPhee (Texas)
 Christopher Michael O'Connor (Texas)
 Shawn Bradley Randall (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

8384	James M. Wade II
10252	Shirley Diane Matlock
12240	Joye Lynn Germany
12671	Larry L. Baker
12813	Lawrence Byrne Webb

5663.

13275	Laura Lee Catlett
15103	Ebony J. Treadwell
15300	Kelly L. Olson
16203	Jay Daniel House

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

Barry N. Finkelstein, CPA (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Shawn Clagg, CPA, PC
Steven O'Neal, CPA, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

None

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Larry Stubblefield, CPA A Professional Limited Liability Company
Zybach & Fairchild, CPAS, PLLC
Burkeen & Clagg, PLLC
Midwest Professionals, P.L.L.C.
The Bridge Group, PLC
Tulsa Tax & Accounting, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Dennis Maley, CPA, PLC
Rick L. Dugan, CPA PLLC
William T. Zumwalt CPA, PLLC
Anderson & Kannard, P.L.L.C.

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

PMB Helin Donovan, LLP (Texas)
Legacy Advisors, LLP

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Cathy H. Polzien, Inc.
Bill Rusk, CPA, P.C.
Brady, Martz & Associates, P.C.
Michelle S. Kauk, CPA, P.C.

Ornelas & Morris, CPA's, P.C.
Ralph B. Richey C.P.A. P.C.
Robin Wilkerson, P.C.
Susan Dick and Associates, C.P.A., P.C.
Walter Clouse Jr, CPA, PC

REINSTATEMENT OF PA PROFESSIONAL CORPORATIONS:

Kimberly R Brock PA Accounting & TAX, PC

APPENDIX II

Oklahoma Accountancy Board FY 2011 Committee List

Executive Committee: Assist staff with decisions for issues that may occur between Board Meetings; serve as an overseer of organizational activities; and assist in setting the agenda for Board meetings.

Janice L Gray, Chairman
Barbara Ley, Vice Chairman
E.B. St John, Secretary

Staff Support: Nicole Prieto Johns

CPE/Experience Verification: Assist the CPE Coordinator with non-routine CPE issues and guidance or decisions related to the annual CPE audit. Assist staff with experience verifications which are non-routine.

E.B. St. John, Chair
Jay Engelbach, CPA Member

Staff Support: Barbara Walker

Rules Promulgation: Develop draft of any proposed emergency or permanent rules necessary to support the Oklahoma Accountancy Act.

Vicky Petete, Chair
Tom Volturo, Member
Mike Sanner, Member
Jamie Brickman, CPA, Member (Pending acceptance)

Staff Support: Barbara Walker

Legislative: Assist in the development of proposed amendments to the Oklahoma Accountancy Act, monitor other legislation which may affect the OAB or members of the profession, respond to inquiries from the legislature and make presentations to legislative committees.

Janice Gray, Chair
Kim Shoemake, Member
Carlos Johnson, CPA, Advisory Member

Staff Support: Nicole Prieto Johns

Technology: Assist the Executive and Deputy Directors in assessing the OAB's technology needs and serve as an oversight committee.

Kim Shoemake, Chair
Barbara Ley, Member
Ron Hulshizer, Advisory Member

Adhoc Committee to continue with Enterprise Project
Carlos Johnson, CPA Chair
Kim Shoemake Member
Ron Hulshizer, Member

Staff Support: Nicole Prieto Johns
Colin Autin

Audit and Budget: Recommends accounting firm(s) to provide professional services to the OAB. Review the Financial Statements and the auditor's related opinion for presentation to the OAB. Provide oversight of the annual Budget Request and Budget Work Program drafts to present to the full Board.

Mike Sanner, Chair
Vicky Petete, Member
Tom Volturo, Member

Staff Support: Chloe Watson

Peer Review Committee: Assist the Peer Review Coordinator with development of forms and procedures for the peer review program. Develop proposed amendments to the peer review rules, if needed. Assist Peer Review Oversight Committee as defined in Subchapter 33 of the Oklahoma Administrative Code.

Kim Shoemake, Chair
Janice Gray, Member
Mike Crawford, CPA, Member

Staff Support: Colin Autin

Enforcement: As provided in the Board's rules, the Vice Chairman is responsible for enforcement matters and one other Board member, who is not an officer, shall be a designated member. Reviews and acts on signed, written complaints or information from a published source that comes to the Board, an individual member of the Board, the Executive Director, or to any member of the Board staff concerning alleged violations of the Oklahoma Accountancy Act, rules, and various state statutes and/or rules.

Barbara Ley, Chair
Vicky Petete, Member

Staff Support: LaLisa Semrad

5667.

Personnel: Perform an annual evaluation of the Executive Director and provide input to the annual evaluation of the Deputy Director. Assist the Executive and Deputy Director with recommendations for staff changes, hiring of new personnel, and salary adjustments.

Tom Volturo, Chair
Janice Gray, Member
Mike Sanner, Member

Staff Support: Nicole Prieto Johns

Outreach: Develop an action plan for informing state officials, members of the public, various state agencies, accounting faculty and students of universities and colleges, and members of the profession of the responsibilities of the Oklahoma Accountancy Board.

Barbara Ley, Chair
Vicky Petete, Member
E.B. St. John, Member

Staff Support: Linda Ruckman