



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

**201 NW 63rd Street; Ste. 210
Oklahoma City, OK 73116**

**&
Zoom**

**<https://us02web.zoom.us/j/81038720620>
Meeting ID: 810 3872 0620**

FRIDAY, FEBRUARY 19, 2021

The following members of the Oklahoma Accountancy Board will participate from their designated location:

Jim Taylor, CPA, Chair 9408 E. 109th Pl Tulsa, OK 74133	Robin Byford, CPA, Vice Chair 14236 Calais Circle Oklahoma City, OK 73142	David Greenwell, CPA, Secretary 500 W. University St. Shawnee, OK 74804
Taylor Green 629 SW C Avenue Lawton, OK 73501	Jody Manning 7900 S Elder Ave Broken Arrow, OK 74011	Sandra Siegfried, CPA 35 Cedar Ridge Rd Broken Arrow, OK 74011
Randa Vernon, CPA 11706 East 132nd Street South Broken Arrow, OK 74114		

SCHEDULED AGENDA

9:00 A.M.

Order of Business: The Board may discuss, table, defer, or vote to approve or disapprove or take appropriate action with respect to any agenda item. The sequence of the agenda may be changed.

1. Call to Order by Chair Taylor
 - Declaration of Quorum
 - Announcement of Legal Meeting Notice
 - Announcement of absences and action, if necessary, to determine whether absences were unavoidable pursuant to Title 59, Section 15.3(B)(5).
2. Announcement of visitors – Ross
3. Public comment period (limit 3 minutes per individual). Prior to the convening of the meeting, the Executive Director must be informed of the individual's wish to speak before the Board and the subject to be discussed – Ross
4. Act on Consent Agenda – Taylor
- *5. Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee [materials to be distributed prior to the meeting] – Byford

- *6. Discussion and possible action on Freddy Marie Rich's request for a criminal history eligibility review in accordance with OAC 10:15-37-11(f) [confidential materials attached] – Taylor
- *7. Discussion and possible action on Roger Nayar's request to reconsider work experience denial - Taylor
- *8. Presentation on the proposed pilot of remote proctoring of CPA Examination by Colleen K. Conrad, CPA, NASBA Executive VP and Chief Operating Officer
9. Presentation and update on the evolution of the Uniform CPA Examination – Vernon
- *10. Discussion and possible action on National Association of State Boards of Accountancy Regional Directors' Focus Questions – Taylor
11. New Business
- *12. Discussion and possible action on report from the Executive Director – Ross
13. Discussion and possible action on report from the Chair – Taylor
 - Announcements
 - Announce date and location of the next meeting - 8:30 a.m., Friday, March 19, 2021, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Ste. 210, Oklahoma City, OK 73116
14. Adjourn

*Asterisks denote attachments to the agenda. Confidential material is so marked and is furnished only to Board members, legal counsel and Board staff.



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

CONSENT AGENDA

- *1. Approve the minutes of the January 22, 2021, regular meeting of the OAB
- *2. Take official notice of the preliminary OAB financial statements for the month ending January 31, 2021
- *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

*Asterisks denote attachments to the agenda. Confidential material is so marked and is furnished only to Board members, legal counsel and Board staff.



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

CONSENT AGENDA ITEM 1

- *1. Approve the minutes of the January 22, 2021, regular meeting of the OAB

1 OKLAHOMA ACCOUNTANCY BOARD

2
3 MINUTES OF REGULAR MEETING

4
5 January 22, 2021

6
7 The Oklahoma Accountancy Board (OAB) convened in regular session on Friday,
8 January 22, 2021, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma
9 City, OK 73116 and Videoconference. A recording of the meeting is on file in the OAB
10 office. Members present at Call to Order:

- 11
12 James Taylor, CPA, Chair
13 Robin Byford, CPA, Vice Chair
14 David Greenwell, CPA, Secretary
15 Jody Manning, Member
16 Taylor Green, Member
17

18 **The following members of the Oklahoma Accountancy Board are participating from**
19 **their designated location:**
20

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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21
22 Board staff present at the meeting: Executive Director, Randy Ross; Colin Autin, Deputy
23 Director; and Amy Freeman, Administrative Assistant. Assistant Attorney General John
24 Crittenden was also present.

25
26 **Agenda Item #1a – Call To Order:** At approximately 9:30 AM, Chair Taylor called the
27 meeting to order.

28
29 **Agenda Item #1b – Declaration of Quorum:** Chair Taylor declared a quorum.

30
31 **Agenda Item #1c – Announcement of Legal Meeting Notice:** Executive Director Ross
32 confirmed the notice of the meeting was filed with the Secretary of State and the agenda
33 for the meeting was properly posted in compliance with the Open Meeting Act.
34

35 **Agenda Item #1d – Announcement of Absences and Action, if Necessary, to**
36 **Determine Whether Absence(s) Were Unavoidable Pursuant to Title 59, Section**
37 **15.3(B)(5):** There were no absences.

38
39 **Agenda Item #2 – Announcement of Visitors:** The following visitors were participating
40 remotely through Videoconference: Blaine Peterson, Steve Milam, and Carlos Johnson
41 representing the OSCPA; Kellie Wright, Peggy Johnson, and Dean Taylor, representing
42 the OSA.
43

44 **Agenda Item #3 – Public Comment Period:** Executive Director Ross advised the Board
45 that he had not received any requests for public comment.
46

47 **Agenda Item #4 – Consent Agenda:** The Consent Agenda contained five items for the
48 OAB’s consideration: (1) Approve the Minutes of the November 20, 2020, Regular
49 Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements
50 for month ending November 30, 2020, and December 31, 2020; (3) Take official notice of
51 the experience verification applications which have been approved by the Executive
52 Director; (4) Approve the actions taken by the Executive Director on applications and
53 registrations filed since the previous meeting; and (5) Approve the verification of the
54 administrative posting to the OAB’s records and certification of scores for Quarter 4/2020
55 Examination [October through December 2020].

56
57 Motion by Manning that the Board approve the Consent
58 Agenda with the proposed amendment to the November 2020
59 Minutes. Second by Greenwell.

60 A roll call vote was taken and recorded as follows:
61 Greenwell AYE
62 Byford AYE
63 Taylor AYE
64 Manning AYE
65 Green AYE
66 Vernon AYE
67 Siegfried AYE
68

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

71
72 **ADMINISTRATIVE CONSENT ORDERS:**

73
74 **Case No. 2249 – Oliver Lance Ogden, CPA**

75
76 This case was opened as a result of a referral by the CPE Coordinator that Respondent
77 was 2 hours short of meeting the four-hour minimum Ethics CPE requirement for
78 compliance period 2017-2019. An Administrative Consent Order was offered by the
79 Enforcement Committee and accepted by the Respondent whereby Respondent is
80 assessed a fine of \$500, plus costs and attorney fees in the amount of \$224.40, which
81 must be paid within 30 days of the effective date of the order. In addition, Respondent
82 must submit 2 hours of ethics CPE to apply to the shortage. A proven violation of this
83 ACO, the Act or the Board’s Rules authorizes the Board to take such other and further
84 action as the Board may deem appropriate under the Act. The Enforcement Committee
85 recommends the Administrative Consent Order in this case be approved by the Board.
86

87 **OAB Records Summary**

88 CPE Status: Registrant is not in compliance. Registrant reported 22 hours
89 for 2017 (includes 2 hours ethics); 85 hours for 2018 (includes
90 0 hour ethics); and 22 hours for 2019 (includes 0 hours ethics).
91 Peer Review Status: N/A.
92

93 **Case No. 2250 – Jed Elliot Davis, CPA**

94

95 This case was opened as a result of a referral by the CPE Coordinator that Respondent
96 was 4 hours short of meeting the four-hour minimum ethics CPE requirement for
97 compliance period 2017-2019. An Administrative Consent Order was offered by the
98 Enforcement Committee and accepted by the Respondent whereby Respondent is
99 assessed a fine of \$500, plus costs and attorney fees in the amount of \$224.40, which
100 must be paid within 30 days of the effective date of the order. In addition, Respondent
101 must submit 4 hours of ethics CPE to apply to the shortage. A proven violation of this
102 ACO, the Act or the Board's Rules authorizes the Board to take such other and further
103 action as the Board may deem appropriate under the Act. The Enforcement Committee
104 recommends the Administrative Consent Order in this case be approved by the Board.

105
106 **OAB Records Summary**
107 CPE Status: Registrant is not in compliance. Registrant reported 50 hours
108 for 2017 (includes 0 hours ethics); 52.5 hours for 2018 (includes
109 0 hour ethics); and 41 hours for 2019 (includes 0 hours ethics).
110 Peer Review Status: N/A.

111
112 **Case No. 2251 – Chad Ray Tyler, CPA**

113
114 This case was opened as a result of a referral by the CPE Coordinator that Respondent
115 was 16 hours short of meeting the 120-hour minimum CPE requirement for compliance
116 period 2017-2019, and 4 hours short of meeting the four-hour minimum ethics
117 requirement for that same period. An Administrative Consent Order was offered by the
118 Enforcement Committee and accepted by the Respondent whereby Respondent is
119 assessed a fine of \$500, plus costs and attorney fees in the amount of \$259.40, which
120 must be paid within 30 days of the effective date of the order. In addition, Respondent
121 must submit 17 hours of CPE to apply to the shortage. Four of those hours must be in
122 ethics. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board
123 to take such other and further action as the Board may deem appropriate under the Act.
124 The Enforcement Committee recommends the Administrative Consent Order in this case
125 be approved by the Board.

126
127 **OAB Records Summary**
128 CPE Status: Registrant is not in compliance. Registrant reported 40 hours
129 for 2017 (includes 0 hours ethics); 40 hours for 2018 (includes
130 0 hours ethics); and 24 hours for 2019 (includes 0 hours ethics).
131 Peer Review Status: N/A.

132
133
134 **FILES TO CLOSE:**

135
136 **File No. 2594 – CPA & CPA Firm**

137
138 This file was opened as a result of a submitted complaint alleging the registrant failed to
139 include a quarterly tax deposit on the client's tax return. The mistake was an inadvertent
140 error and not an intentional violation of the Act or Board's Rules; therefore, the
141 Enforcement Committee recommends that the file be closed.

142
143 **OAB Records Summary**

144 CPE Status: Registrant is in compliance. Registrant reported 57 hours for
145 2017 (includes 2.5 hours ethics); 53 hours for 2018 (includes 4
146 hours ethics); and 24.5 hours for 2019 (includes 1 hour ethics).
147 Peer Review Status: N/A.

148
149 Motion by Greenwell that the Board approve the
150 Administrative Consent Orders in Case no.'s 2249, 2250, and
151 2251 and close Case no. 2594. Second by Manning.

152 A roll call vote was taken and recorded as follows:

153 Greenwell AYE

154 Byford AYE

155 Taylor AYE

156 Manning AYE

157 Green AYE

158 Vernon AYE

159 Siegfried AYE

160

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

164

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

167

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

170 A roll call vote was taken and recorded as follows:

171 Greenwell AYE

172 Byford AYE

173 Taylor AYE

174 Manning AYE

175 Green AYE

176 Vernon AYE

177 Siegfried AYE

178

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

180

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

183

184 Updates

185

186 • Thentia Open Regulate project milestones:

187 ✓ Onboarding Project Planning – *complete August 11, 2020*

188 ✓ Onboarding Initiation – *complete August 26, 2020*

189 ✓ Business Requirement Configuration – *sign off complete October 30, 2020*

- 190 ✓ Customization & Development – *Ongoing through January 22 (Post go-live*
- 191 *gap-fit development will continue for several weeks)*
- 192 ✓ System testing – *November 23 – December 30*
- 193 ✓ Final Data Extraction – *December 18*
- 194 ✓ Go Live
- 195 ○ *Soft launch: March – November registrants (January 6, 2021)*
- 196 ○ *Soft launch: CPA Exam Candidates (January 7, 2021)*
- 197 ✓ System Launch – *January 14, 2021*
- 198 • Our legislative agenda is unknown at this time.
- 199 • The staff as you can tell has been very busy since the last meeting.
- 200 • We may cancel the visit with Southwestern State University depending on COVID
- 201 status.
- 202 • This session is going to be focused on budget.
- 203 • The Governors executive order is expiring January 30. We will be returning to
- 204 normal business operations relating to registrations.
- 205 • The office lease is expiring and we will renegotiate with Wiggin Properties and look
- 206 to State Leasing for other space.

207 **Expenditures made by the Executive Director between \$2,500 and \$5,000 since the**

208 **preceding Board meeting:**

- 209 • BEP One – Dec 2020 rent/storage fee - \$4,543.67
- 210 • Arledge & Associates – Investigative services - \$3,006.00
- 211 • BEP One – Jan 2-21 rent/storage fee - \$4,543.67
- 212

213 **Expenditures made by the Executive Director with approval of the Chair between**

214 **\$5,000 and \$10,000 since the preceding Board meeting:**

215

- 216 • OMES – Oct 2020 IT services/lease payments - \$6,156.61
- 217 • HBC CPAs and Advisors – Audit services - \$8,750.00
- 218 • OMES – Nov 2020 IT services/lease payments - \$6,156.61
- 219 • Peter Delvecchia – Investigative services - \$8,925.00
- 220 • Lease payments - \$6,156.61
- 221

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

223

- 224 • Announcements
- 225 • Announce date and location of the next meeting – 8:30 a.m., Friday, February 19,
- 226 2021, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210,
- 227 Oklahoma City, OK 73116.
- 228
- 229

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

232
233 Motion by Byford to adjourn the meeting. Second by Manning.

234
235 A roll call vote was taken and recorded as follows:
236 Greenwell AYE
237 Byford AYE
238 Taylor AYE
239 Manning AYE
240 Green AYE
241 Vernon AYE
242 Siegfried AYE

243
244 The meeting was adjourned at approximately 10:34 AM.

245
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249 _____
James Taylor, Chair Date

250
251 ATTEST:
252
253 _____
254 David Greenwell, Secretary Date
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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
Susan Voner	8803
Wei Wen Wong	17090

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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

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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
3348	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
8373	Janet Creekmore Swafford	Jul 26, 1985
8647	Lizbeth Susan Blair	Jan 23, 1986

8851	Kevin James Flanagan	Jul 31, 1986	407
9166	Rosaline Y. Feng Poe	Jan 29, 1987	408
9189	Gordon Keith Helm	Jan 29, 1987	409
9461	Crystal I. Phillips	Jul 23, 1987	410
9703	Dean Carter Hatch	Jan 28, 1988	411
10219	Juanita A. Gates	Jan 26, 1989	412
10365	Penelope Pentecost Barry	Jul 27, 1989	413
10414	Ronald Dee Flinn	Jul 27, 1989	414
10739	Linda Fadra Mitchell	Jan 25, 1990	415
11159	Donald G. Lamb	Jan 31, 1991	416
11410	Karen Smith Taylor	Jul 25, 1991	417
11502	Ramona S. Chambers	Jan 30, 1992	418
11794	Melissa Alene Graham	Jul 28, 1992	419
11968	Jean Towart Buchanan	Jan 28, 1993	420
12104	William Bruce Underwood	Jan 28, 1993	421
12393	Joseph A. Yielding	Jul 30, 1993	422
12492	Ann Marie Hallman	Jan 21, 1994	423
12713	Phyllis Ann Reigh	Aug 1, 1994	424
13953	Cheryl Ann Strain	Aug 4, 1997	425
14109	Edward Lee Rothermel	Feb 2, 1998	426
16198	Nathan Michael Rozman	May 11, 2006	427
16469	Mary Jo Brune	Jun 27, 2008	428

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DECEASED REGISTRANTS:

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CPAs:

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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

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INACTIVE FIRMS:

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CPE Corporations:

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

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EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

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Landen Anderson
Amanda Barkheimer
Melea Barrick
Andrea Lynn Barry

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456 Sanjiv Barve
457 Justin Clay Bederka
458 Kelsey Brown
459 Matthew Robert Coakley
460 Hayden Deberry
461 Emily Dillard
462 Kyle Gilmore
463 Katie Michelle Griffin
464 Paxson Bradley Hightower
465 Cleve Jackson
466 Julia Ann Jolly
467 Maggie Lam
468 Keondre Lawrence
469 Jing Li
470 Matthew Linscott
471 Michael Kyle Lunn
472 Jacob Daniel Meacham
473 William Robinson
474 Juraj Sekera
475 April Sitton
476 Mason Sixsmith
477 Chase Dalton Talbert
478 Marsela Treska
479 Julissa Silvana Uriarte
480 John Coleman Williamson
481 Matthew James Woodward



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

CONSENT AGENDA ITEM 2

- *2. Take official notice of the preliminary OAB financial statements for the month ending January 31, 2021

Oklahoma Accountancy Board
Statement of Revenues, Expenditures, and Changes in Fund Balances
Month Ended January 31, 2021

Revenues	
Licenses, permits, and fees	\$ 140,900
Grants, refunds and reimbursement	2,545
Other	1,330
Total revenue	\$ 144,775
Expenditures	
Personal services	\$ 82,776
Professional services	27,828
Travel	861
Administrative	10,601
Equipment	-
Total expenditures	\$ 122,067
Revenue Over (Under) Expenditures	\$ 22,708
Other Financial Requirements	
Transfers out to State General Fund	\$ (7,850)
Change in Fund Balance	\$ 14,858
Fund Balance - Beginning	\$ 2,092,451
Fund Balance - Ending	\$ 2,107,309

Oklahoma Accountancy Board
Balance Sheet
January 31, 2021

ASSETS:

Cash and cash equivalents	\$ 3,056,495
Accounts receivable	44,575
Federal receivable	1,763
Fines receivables (net)	1,251
Accounts receivable - cost recovery	626
Prepaid assets	12,182
Capital assets, net of accumulated depreciation	1,891
Total Assets	<u>\$ 3,118,783</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows-pension	99,701
Deferred outflows-OPEB	18,843
Total deferred outflows	<u>\$ 118,544</u>

LIABILITIES AND FUND BALANCE:

Liabilities:

Accounts payable	\$ 19,180
Unearned Revenue	919,364
Due to State	1,251
Compensated absences	
Current	22,612
Non-current	52,761
Net Pension Liability	48,709
Net OPEB liability (asset)	(14,217)
Total OPEB liability	36,726
Total liabilities	<u>\$ 1,086,386</u>

DEFERRED INFLOWS OF RESOURCES:

Deferred inflows-pension	26,159
Deferred inflows-OPEB	17,472
Total deferred inflows	<u>\$ 43,631</u>

Fund Balance:

	<u>\$ 2,107,310</u>
Total liabilities and fund balance	<u>\$ 3,193,696</u>

Oklahoma Accountancy Board
Statement of Net Position
January 31, 2021

ASSETS:

Cash and cash equivalents	\$ 3,056,495
Accounts receivable	44,575
Federal receivable	1,763
Fines receivable	1,251
Accounts receivable - cost recovery, net	626
Prepaid assets	12,182
Capital assets, net of accumulated depreciation	1,891
Total Assets	<u>\$ 3,118,783</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows-pension	99,701
Deferred outflows-OPEB	18,843
Total deferred outflows	<u>118,544</u>

LIABILITIES:

Accounts payable	\$ 19,180
Unearned Revenue	919,364
Due to State	1,251
Compensated absences	
Current	22,612
Non-current	52,761
Net Pension liability	48,709
Net OPEB liability (asset)	(14,217)
Total OPEB liability	36,726
Total liabilities	<u>\$ 1,086,386</u>

DEFERRED INFLOWS OF RESOURCES:

Deferred inflows-pension	26,159
Deferred inflows-OPEB	17,472
Total deferred inflows	<u>43,631</u>

NET POSITION:

Invested in capital assets	\$ 1,891
Unrestricted	2,105,419
Total net position	<u>\$ 2,107,310</u>

Oklahoma Accountancy Board
Budget Progress Report
January 31, 2021
FY-2021

Budgeted FTE: 15.0
Average filled FTE: 11.0

21

Expenditure Category	OBJ CODE	BWP	ACTUAL CURRENT	FY-21 YTD	BUDGET BALANCE	COMMITTED	NET BALANCE
Salaries	511 511-21	698,922	55,832	394,071	304,851	0	304,851
Insurance	512 512-21	159,969	13,430	92,131	67,838	1,655	66,183
Retirement	513 513-21	168,083	13,515	94,354	73,729	0	73,729
Prof Svcs	515 515-21	3,325,410	27,617	136,546	3,188,864	240,388	2,948,476
Inter/Intra-Prof Svcs	519 519-21	1,500	210	631	869	1,369	(500)
Total Pers Svcs		4,353,884	110,604	717,733	3,636,151	243,413	3,392,739
Travel	521 521-21	28,305	341	791	27,514	0	27,514
Travel-Direct	522 522-21	8,450	520	1,029	7,421	0	7,421
Misc Adm Expense (Utilities)	531 531-21	99,460	3,652	37,760	61,700	56,460	5,240
Rent	532 532-21	73,200	5,753	42,081	31,119	23,587	7,532
Maint/Repair	533 533-21	1,500	279	442	1,058	15,908	(14,850)
Supplies/Mat	534 534-21	0	0	0	0	0	0
Production Expense	535 535-21	800	0	0	800	0	800
Office Expense	536 536-21	7,800	918	4,152	3,648	4,222	(574)
Office Furn/Equip	541 541-21	106,830	0	10,744	96,086	0	96,086
Library Equip & Resources	542 542-21	0	0	0	0	0	0
Incentive Awards	552 552-21	0	0	0	0	0	0
Approved Prog. Reimburse.	554 554-21	0	0	0	0	0	0
Merchandise For Resale	564 564-21	0	0	0	0	0	0
General Authority Order	601 601-21	0	0	0	0	29,534	(29,534)
Total Operating		326,345	11,463	96,999	229,346	129,711	99,635
Total Expenditures		4,680,229	122,067	814,732	3,865,497	373,124	3,492,373
FY-2021 Funding:							
Revolving Fund	200	4,680,229	122,067	814,732	3,865,497	373,124	3,492,373
Total Funding		4,680,229	122,067	814,732	3,865,497	373,124	3,492,373
Prior obligation Funding:	200	472,301	-	22,931	449,370	471,749	(22,379)
Grand Total		5,152,530	122,067	837,663	4,314,867	844,873	3,469,994

**Oklahoma Accountancy Board
FY 2021 Monthly Cashflow Schedule
January 2021**

CASH INFLOWS:

Revolving Fund	\$	136,925
General Fund		7,850
Clearing Account		250
Total Cash Inflows	\$	<u>145,025</u>

CASH OUTFLOWS:

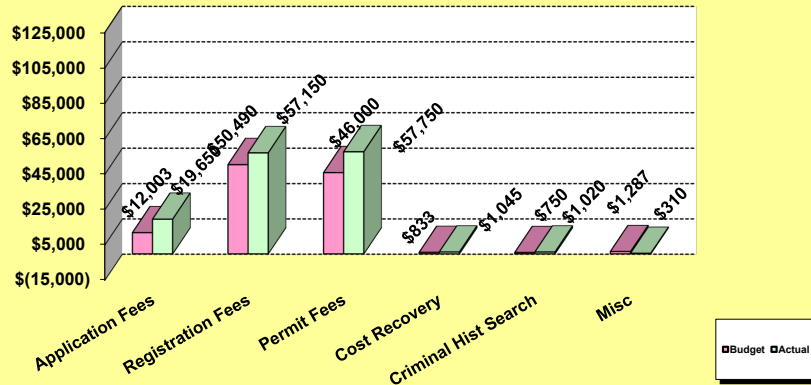
Salaries & Benefits	\$	82,776
Operating Expenditures		39,290
Prior Year Obligations		0
Sub-Total		<u>122,067</u>
Fund Transfers		7,850
Total Cash Outflows	\$	<u>129,917</u>

Cashflow Excess(Deficit) 15,108

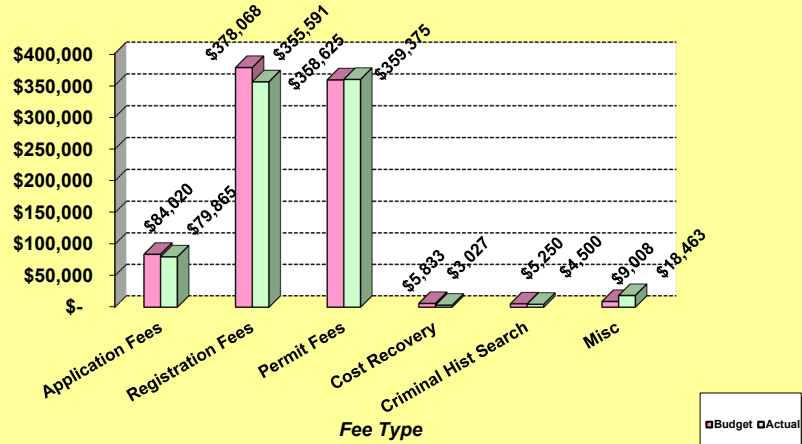
Beginning Balance	\$	<u>3,041,387</u>
Ending Balance	\$	<u>3,056,495</u>

Oklahoma Accountancy Board
 FY2021 Revenue Graphs
 Jan 2021

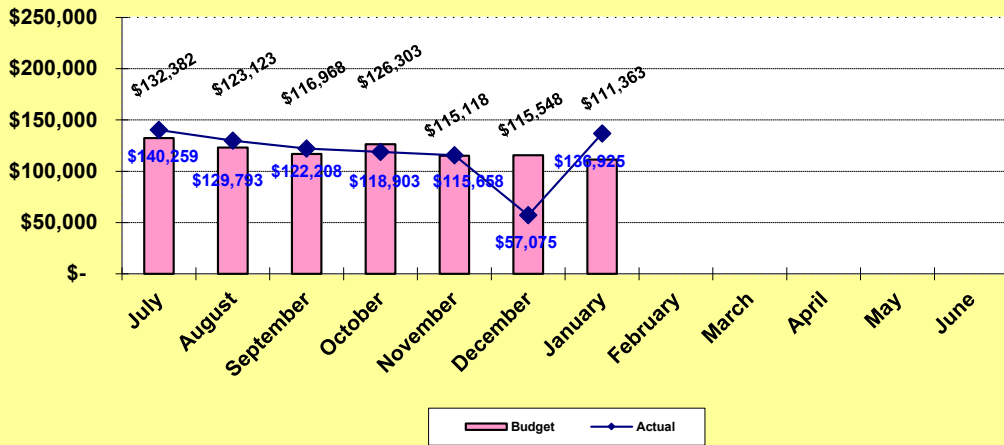
Budget to Actual - January MTD



Budget to Actual - YTD



Budget to Actual by Month





**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

CONSENT AGENDA ITEM 3

- *3. Take official notice of the experience verification applications which have been approved by the Executive Director

**EXPERIENCE VERIFICATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Experience verification applications approved by the
Executive Director as of February 19, 2021**

**Dallas Barnes
James Patrick Blasko
Trent Lee Caldwell
Erika Logan Fields
Benjamin David Hnagsleben
Ashley Isaac
Kaitlin Michele Karcher
James Philip Kuegler
Christopher Wesley McCaslin
Traves Dale McCorkle
Ashley Victoria Moore
Jessica Lynn O'Dell
Christina Ann Shults
Carole Annette Tear**



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

CONSENT AGENDA ITEM 4

- *4. Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
As of February 17, 2021**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Yan Lu

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Alexandria Renee Kauffman
Maggie Lam
Jessica Lynn O'Dell
Christina Arrowsmith Shults
John Coleman Williamson

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

David Gresham	8539	Issued January 23, 1986
---------------	------	-------------------------

No Longer Practicing in Oklahoma:

Samuel Hodges	11335	Issued July 25, 1991
Roger House	6615	Issued January 17, 1983
Yue Yu	18558	Issued March 7, 2018

No Longer Residing in Oklahoma:

Trent Pettus	16951	Issued November 19, 2010
--------------	-------	--------------------------

DECEASED REGISTRANTS:

CPAs:

Robert Bell	7462	Issued January 26, 1984
Carole Matheson	1993	Issued August 5, 1967

PAs:

Robert Duren	55	Issued June 24, 1968
--------------	----	----------------------

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
As of February 11, 2021**

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Amanda Natasha Manuela Barkheimer
Melea Barrick
Matthew Robert Coakley
Erika Logan Fields
Ashley Flores
Benjamin David Hangsleben
Jing Li
Ashley Victoria Moore
Mason A. Sixsmith
Carole Annette Tear
Marsela Treska
Julissa Silvana Uriarte
Isaac Pandong Winters

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Kelly J. Klusman (Kansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Julie Ruef 16032

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

Anders Minkler Huber & Helm LLP (Missouri)

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

Airington & Associates, PLLC
GC Crouch Co, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

James A. Porter, III, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Littleton Ruef & Associates PC

CERTIFICATES SURRENDERED BY REGISTRANTS:**CPAs:****Surrendering CPA Certificate Due To CPE Requirements:**

Gregory Ballard	11950	Issued January 28, 1993
John Bostick	14163	Issue August 3, 1998
Tao Sai-Lever	16473	Issued June 27, 2008

No Longer Practicing in Oklahoma:

Rodney Carroll	7894	Issued January 31, 1985
Robert Clinton	4254	Issued January 23, 1978
Todd Lisle	8593	Issued January 23, 1986
Janet Shell	8856	Issued July 31, 1986

No Longer Residing in Oklahoma:

Kimberly Chandler	10165	Issued January 26, 1989
-------------------	-------	-------------------------

Retired:

Teri Chinn	8196	Issued July 26, 1985
Paul Martell	6957	Issued July 28, 1983

DECEASED REGISTRANTS:**CPAs:**

Gary Fields	1903	Issued August 6, 1966
Robert Harmon	1948	Issued January 28, 1967
Larry Nelson	2743	Issued July 31, 1972



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

AGENDA ITEM 5

- *5. Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee [materials to be distributed prior to the meeting] – Byford



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

AGENDA ITEM 6

- *6. Discussion and possible action on Freddy Marie Rich's request for a criminal history eligibility review in accordance with OAC 10:15-37-11(f) [confidential materials attached] – Taylor

Board Procedure for Criminal History Review:

Agenda item introduced and issues detailed by Enforcement Coordinator (LaLisa).

Board allows five minutes for a statement by the applicant or anyone wishing to speak in support of Board approval of the individual's application, and five minutes for those against Board approval of the individual's application.

Chair asks if there are any motions; if none, Board discussion. (Board may ask questions of the applicant if in attendance.)

After discussion, Chair entertains motion:

- Motion to approve the application.
- Motion to deny the application. If denied, Board must decide the following:
 - Is this a temporary or permanent disqualification? If temporary, what is the earliest date the person may submit another request for consideration?
- Motion to approve the application contingent upon the applicant and Enforcement Committee negotiating a consent order setting forth the proposed terms and conditions of the approval. This consent order must be approved or disapproved by the Board.



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

AGENDA ITEM 7

- *7. Discussion and possible action on Roger Nayar's request to reconsider work experience denial - Taylor

RECEIVED

JAN 28 2021

01/26/2021

Board of Directors
Oklahoma Accountancy Board
201 NW 63rd St, Suite 210
Oklahoma City, OK 73116

OKLAHOMA
ACCOUNTANCY BOARD

A/C No: 520867

Re: Appeal for Approval of Experience and Grant of License

Dear Board of Directors –

My name is Roger Nayar. I am a licensed attorney in the State of Oklahoma and I also hold an MBA and MS(Finance) degree. I passed all 4 sections of the CPA exam including the Ethics exam. I have attached the Ethics exam compliance certificate as **Exhibit 1**.

My experience verification was denied by the Oklahoma Accountancy Board (OAB) committee because I do not possess the 1800 hours of accounting experience within last four years.

I attended law school full-time from 2014 through 2017 and have practiced as a licensed attorney since 2017. I handled the accounting and billing for the Bays Law Firm in Alva, Oklahoma and manage the billing and financials for my own law firm, Nayar Law Group PLLC. Additionally, I did do my own taxes.

My experience in finance and accounting totals 15 years. Please see attached resume for more details. **Exhibit 2**.

I covered every spectrum of accounting and finance in my professional experience, including auditing, corporate taxes, budgeting, forecasting, technical accounting, valuations, treasury, operational risk and IT finance. Over the years I spent a lot of money and time to pass the exam and am now stuck in a quandary where I cannot obtain a license with all my accounting/finance experience. I am in no way undermining the regard for the rules, but it does not make any logical sense for me not to have a license because of a lack of recent experience totaling one year.

With all due respect, I hope that the Board can approve me for a license so that I can move forward with my career. Not having a CPA designation after my name, after all the sweat and monetary equity invested in the exams, is saddening and frustrating.

If I need to provide testimony of my accounting knowledge and experience, I am willing to present myself in front of the Board. I can also provide witnesses to testify on my behalf.

I look forward to your response.

Thank you,

Sincerely,

A handwritten signature in cursive script, appearing to read "Roger Nayar", written over a horizontal line.

Roger Nayar J.D, MBA, MS(Finance)



American
Institute of
CPAs

220 Leigh Farm Road
Durham, NC 27707
888-777-7077

CERTIFICATION OF COMPLETION

This certifies that **Roger Nayar** has successfully completed the course

Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive

Course

and is awarded this certificate on **11/12/2020**

Field of Study CPE Credit

Regulatory Ethics 8

Exam Score: 93.00

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit.

Type of instructional Delivery Method: QAS Self-Study

CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880 National Registry: 141642
New Jersey: 20CE00029900 Texas: 000215
Pennsylvania: PX-177106 All Others: A-0001

Amy M Eubanks
Vice President, Professional Development

ROGER NAYAR JD, MBA, MS(FINANCE)

405.990.4016

ROGERNAYAR@GMAIL.COM

Driven and seasoned executive with 15 years of experience in operations, finance, accounting, and law. Persuasive and tenacious leader with a proven track record in achieving positive business results by developing progressive changes in processes, controlling expenses, negotiating with stakeholders, and developing strategies to expand business and grow revenue. As the journey continues, the desire is to join a fast-paced and challenging organization.

PROFESSIONAL EXPERIENCE**Attorney**

Farzaneh Law Firm PC

2019 - Present
Oklahoma City, OK

- Immigration law practice
- Extensive client interaction
- Manage heavy caseload and achieved positive outcomes in all cases.

President/Owner

Nayar Law Group PLLC

2017 - Present
Oklahoma City, OK

- Settled seven-figure estate litigation
- Serve as a jury trial advocate
- Represented companies and individuals in developing and negotiating varied types of contracts, and assisting with financial due diligence
- Represented companies and individuals in immigration matters (Visas, citizenship, perm certification, green card, etc.)
- Conducted oil/gas litigation research
- Represented individuals in child custody and other family law cases matters
- Represented creditor companies in collections cases

Chief Financial Officer

Eldorado Motors LLC

2009 - 2014
Oklahoma City, OK

- Member of executive team for \$100 million integrated used auto sales and finance company, ranked among the nation's largest 5% in its industry
- Helped lead development and execution of strategic and tactical initiatives
- Interacted extensively with Board of Directors on strategic and operational matters
- Created valuation model for public-offering analysis
- Supervised staff of 30 individual in Accounting & Finance, Underwriting, and IT departments
- Maintained banking relationship to aid increase in revolver line of credit from \$30M to \$65M
- Negotiated leases and conducted operational and financial site due diligence for expansionary purposes.
- Instrumental in helping President increase loan portfolio from \$28M to \$101M over 5 years
- Transitioned company into new information system to accommodate growth
- Developed standard operating procedures for Accounting and Credit departments
- Worked with consulting firm to create effective tax strategy options for ownership group

Senior Financial Analyst

2007 – 2008

Charles River Laboratories

Wilmington, MA

- Head of Global IT Finance for \$6.3B market-cap leading publicly traded BioPharma company
- Directly responsible to CIO for strategic financial IT management with dotted line to CFO
- Primary IT financial management contact for all business groups across the USA, Canada, UK, Germany, France, China, and Japan
- Managed \$114M consolidated IT budget with twelve-month rolling forecast responsibility
- Strategic team member defining and developing five-year strategic plan
- Conducted IRR and DCF modeling for projects to determine feasibility and payback
- Reduced corporate IT unallocated overhead by \$3M that enabled CFO to overcome obstacles at annual investor meetings and quarterly earnings calls
- Established and wrote new policies related to capitalization of software and project costs
- Acted as agent of change in reevaluating processes to achieve expected earnings growth
- Presented IT performance at Quarterly Executive Performance meetings
- Helped establish new and improved processes to accommodate globalization of company

Divisional Controller – WSS Boston

2005 – 2007

JPMorgan Chase & Co.

Boston, MA

- Controller for \$500M division of JPMorgan Chase Worldwide Security Services that included six different businesses (Fund Accounting, Fund Management, Tax, SMA, Hedge Funds, and Transfer Agency)
- Planned and supervised all accounting and financial processing for the company
- Maintained effective relationships with Senior VPs, Line of Business CFOs, Relationship & Client Service Managers, and other top management
- Prepared and presented quarterly and yearly financials to Board of Directors
- Member of Operational Risk Committee
- Successfully led the first division to complete SAP Conversion
- Served as co-lead on subsidiary Mergers & Acquisition project
- Worked closely with various fund groups to effectively and strategically control costs and capture revenue through productivity and other analytics
- Responsible for SOX 404 compliance testing for Finance department
- Produced \$700K annual interest income via investment of idle cash in commercial paper
- Saved legal entity over \$6M in erroneous indirect expense allocations
- Completed critical Fixed Assets transition project from Boston system to New York system
- Established process for accurate pass-thru expenses to clients

Finance Manager / Assistant Production Manager

2004 – 2005

Saeilo Manufacturing Industries, Inc.

Worcester, MA

- Responsible for production planning & reporting, manpower scheduling, sales pricing, and sales calls
- Managed all financial management, reporting, and general accounting services
- Managed 50 factory employees and 8 office employees
- Attained shipping goal of \$500K (highest ever recorded)
- Improved inventory management and cash flow through strategic management of raw materials and finished goods
- Enabled increase in employee value-added by 50% through efficient scheduling and consistent maintenance of production floor
- Helped improve capacity utilization of factory by 27% through detailed production and financial modeling
- Completed conversion of financials and manufacturing records to new Oracle ERP system

COMMUNITY SERVICE AND VOLUNTEER ACTIVITIES

- Executive Board Member, Last Frontier Council, Boy Scouts of America 2019 – present
- Member, Oklahoma Bar Association
- Former Member of Financial Executives International

EDUCATION

Juris Doctor 2016
Oklahoma City University School of Law (Merit Scholar) Oklahoma City, OK

Master of Science in Finance 2003
Boston College Chestnut Hill, MA

Master of Business Administration in Finance & Strategic Management 2002
University of Cincinnati Cincinnati, OH

References Available Upon Request

Kylee Thompson

From: Roger Nayar <rogernayar@gmail.com>
Sent: Wednesday, December 2, 2020 12:52 PM
To: Kylee Thompson
Subject: [EXTERNAL] Re: Experience Verification

Hello Kylie

I will file a written request with the Board. What address do I send the appeal to?

Thanks

Roger

On Dec 2, 2020, at 12:15 PM, Kylee Thompson <KThompson@oab.ok.gov> wrote:

Hello Mr. Nayar,

I sent all your experience verification paper work to our committee and executive director and your experience was denied. Our rules and regulations are noted at the bottom of the page and available on our website. Your options for this situation are either get the experience or appeal the decision to the Board. If you decide to appeal the decision, we would need more information as to exactly what accounting work you have been doing more recently.

Note:

10:15-3-3. License as a public accountant A license may be issued to a qualified applicant only after: (1) The examination has been satisfactorily completed; (2) Evidence, by means established in Title 59, Section 15.9 of the Act, is obtained to substantiate that the applicant is of good moral character; (3) Documentation has been provided that the licensure applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services. Approved documentation of experience must be provided in a format prescribed by the Board. If the work experience is denied, the applicant may file a written request with the Board for a review of the denial. The applicant shall have the burden of demonstrating to the Board that the requirements under this section have been met. Any evidence submitted by the applicant shall be in documentary form, and OKLAHOMA ADMINISTRATIVE CODE 79 (4) Evidence of successful completion of

Thank you,

Kylee Thompson
Administrative Assistant
Oklahoma Accountancy Board
405-522-3092 | kthompson@oab.ok.gov
www.ok.gov/oab

Kylee Thompson

From: Jody Manning <jmanning@avb.bank>
Sent: Tuesday, December 1, 2020 2:59 PM
To: Kylee Thompson; rvernon (rvernon@hogantaylor.com); sandys@stanfieldodell.com
Subject: [EXTERNAL] RE: EXT:Experience Verification Hours

I don't know that I've seen a situation since I've been on the committee where someone has had a lapse in their work history such as this. His resume does demonstrate an adequate work history, just not a recent one, nor does he have a validation of that work history. Kylee, can you check with Randy and see if he recalls any that have been in a similar situation?

Jody Manning

Executive Vice President



918.259.2792 *direct* 918.259.2746 *fax*
www.bankavb.com

From: Kylee Thompson <KThompson@oab.ok.gov>
Sent: Tuesday, December 1, 2020 2:02 PM
To: rvernon (rvernon@hogantaylor.com) <rvernon@hogantaylor.com>; sandys@stanfieldodell.com; Jody Manning <jmanning@avb.bank>
Subject: EXT:Experience Verification Hours

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Good Afternoon,

Attached is the experience verification and a correspondence letter explaining Mr. Nayar's situation. Please indicate your approval or denial of the application in the section below. Please contact me should you have any questions. Thank you!

APPLICANT: Roger Nayar
COMMITTEE: Approved [] Denied []
COMMENTS:

Note:

10:15-3-3. License as a public accountant A license may be issued to a qualified applicant only after: (1) The examination has been satisfactorily completed; (2) Evidence, by means established in Title 59, Section 15.9 of the Act, is obtained to substantiate that the applicant is of good moral character; (3) Documentation has been provided that the licensure applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services. Approved documentation of experience must be provided in a format prescribed by the Board. If the work experience is denied, the applicant may file a written request with the Board for a review of the denial. The applicant shall have the burden of demonstrating to the Board that the requirements under this section have been met. Any evidence submitted by the applicant shall be in documentary form, and OKLAHOMA ADMINISTRATIVE CODE 79 (4) Evidence of successful completion of

Thank you,

Kylee Thompson

Administrative Assistant
Oklahoma Accountancy Board
405-522-3092 | kthompson@oab.ok.gov
www.ok.gov/oab

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AVB

322 S Main Street

Kylee Thompson

From: Randy Ross
Sent: Tuesday, December 1, 2020 4:56 PM
To: Kylee Thompson; Jody Manning
Subject: RE: EXT:Experience Verification Hours

I don't recall one like this. We have had breaks in timing where the previous work experience did not get used. I haven't checked with John on this but our rule is pretty clear.

From: Kylee Thompson <KThompson@oab.ok.gov>
Sent: Tuesday, December 1, 2020 3:03 PM
To: Randy Ross <RRoss@oab.ok.gov>
Subject: FW: EXT:Experience Verification Hours

Randy,

Have you seen a similar situation like this?

Thank you,

Kylee Thompson
Administrative Assistant
Oklahoma Accountancy Board
405-522-3092 | kthompson@oab.ok.gov
www.ok.gov/oab

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From: Jody Manning <jmanning@avb.bank>
Sent: Tuesday, December 1, 2020 2:59 PM
To: Kylee Thompson <KThompson@oab.ok.gov>; [rvernon \(rvernon@hogantaylor.com\)](mailto:rvernon@hogantaylor.com) <rvernon@hogantaylor.com>; sandys@stanfielddodell.com
Subject: [EXTERNAL] RE: EXT:Experience Verification Hours

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Jody Manning

Executive Vice President



Wise bank. Wise choice.

918.259.2792 *direct* 918.259.2746 *fax*

www.bankavb.com

From: Kylee Thompson <KThompson@oab.ok.gov>

Sent: Tuesday, December 1, 2020 2:02 PM

To: rvernon (rvernon@hogantaylor.com) <rvernon@hogantaylor.com>; sandys@stanfieldodell.com; Jody Manning <jmanning@avb.bank>

Subject: EXT:Experience Verification Hours

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APPLICANT: Roger Nayar
COMMITTEE: Approved [] Denied []
COMMENTS:

Note:
10:15-3-3. License as a public accountant A license may be issued to a qualified applicant only after: (1) The examination has been satisfactorily completed; (2) Evidence, by means established in Title 59, Section 15.9 of the Act, is obtained to substantiate that the applicant is of good moral character; (3) Documentation has been provided that the licensure applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services. Approved documentation of experience must be provided in a format prescribed by the Board. If the work experience is denied, the applicant may file a written request with the Board for a review of the denial. The applicant shall have the burden of demonstrating to the Board that the requirements under this section have been met. Any evidence submitted by the applicant shall be in documentary form, and OKLAHOMA ADMINISTRATIVE CODE 79 (4) Evidence of successful completion of

Thank you,

Kylee Thompson

Administrative Assistant

Oklahoma Accountancy Board

405-522-3092 | kthompson@oab.ok.gov

www.ok.gov/oab

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322 S Main Street

Broken Arrow, OK 74012

U.S.A.

Kylee Thompson

From: Randa Vernon <rvernon@hogantaylor.com>
Sent: Tuesday, December 1, 2020 5:04 PM
To: Kylee Thompson; sandys@stanfieldodell.com; Jody Manning (jmanning@bankavb.com)
Subject: [EXTERNAL] RE: Experience Verification Hours

Hi Kylee,

I am concerned about this one meeting our requirements. I have reached out to Randy and he is going to follow up with John tomorrow. It may be one that will need to go to the full board. I will let you know once I hear from Randy.

Thanks!

Randa

Randa Vernon CPA
Assurance Partner
P 918.745.2333
F 918.745.2399
rvernon@hogantaylor.com

HoganTaylor LLP
2222 South Utica Pl, Suite 200
Tulsa, OK 74114
<http://www.hogantaylor.com>

Tulsa • Oklahoma City • Fayetteville • Little Rock

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From: Kylee Thompson <KThompson@oab.ok.gov>
Sent: Tuesday, December 1, 2020 2:02 PM
To: Randa Vernon <rvernon@hogantaylor.com>; sandys@stanfieldodell.com; Jody Manning (jmanning@bankavb.com) <jmanning@bankavb.com>
Subject: [EXTERNAL] Experience Verification Hours

[EXTERNAL]: Use caution with all links

Good Afternoon,

Attached is the experience verification and a correspondence letter explaining Mr. Nayar's situation. Please indicate your approval or denial of the application in the section below. Please contact me should you have any questions. Thank you!

APPLICANT: Roger Nayar
COMMITTEE: Approved [] Denied []
COMMENTS:

Note:

10:15-3-3. License as a public accountant A license may be issued to a qualified applicant only after: (1) The examination has been satisfactorily completed; (2) Evidence, by means established in Title 59, Section 15.9 of the Act, is obtained to substantiate that the applicant is of good moral character; (3) Documentation has been provided that the licensure applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services. Approved documentation of experience must be provided in a format prescribed by the Board. If the work experience is denied, the applicant may file a written request with the Board for a review of the denial. The applicant shall have the burden of demonstrating to the Board that the requirements under this section have been met. Any evidence submitted by the applicant shall be in documentary form, and OKLAHOMA ADMINISTRATIVE CODE 79 (4) Evidence of successful completion of

Thank you,

Kylee Thompson

Administrative Assistant

Oklahoma Accountancy Board

405-522-3092 | kthompson@oab.ok.gov

www.ok.gov/oab

Safeguarding the Public Welfare

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Kylee Thompson

From: Sandy Siegfried <sandys@stanfieldodell.com>
Sent: Tuesday, December 1, 2020 6:34 PM
To: Randa Vernon
Cc: Kylee Thompson; Jody Manning (jmanning@bankavb.com)
Subject: [EXTERNAL] Re: Experience Verification Hours

Thanks, Randa and Jody. I have the same concern. I do think we need more information as to exactly what he has been doing more recently—perhaps some of his work might qualify. For instance, has he been doing any estate planning, etc?

Sent from my iPhone

On Dec 1, 2020, at 5:04 PM, Randa Vernon <rvernon@hogantaylor.com> wrote:

Hi Kylee,

I am concerned about this one meeting our requirements. I have reached out to Randy and he is going to follow up with John tomorrow. It may be one that will need to go to the full board. I will let you know once I hear from Randy.

Thanks!

Randa

Randa Vernon CPA
Assurance Partner
P 918.745.2333
F 918.745.2399
rvernon@hogantaylor.com

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2222 South Utica Pl, Suite 200
Tulsa, OK 74114
<http://www.hogantaylor.com>

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From: Kylee Thompson <KThompson@oab.ok.gov>
Sent: Tuesday, December 1, 2020 2:02 PM
To: Randa Vernon <rvernon@hogantaylor.com>; sandys@stanfieldodell.com; Jody Manning (jmanning@bankavb.com) <jmanning@bankavb.com>
Subject: [EXTERNAL] Experience Verification Hours

[EXTERNAL]: Use caution with all links

Good Afternoon,

Attached is the experience verification and a correspondence letter explaining Mr. Nayar's situation. Please indicate your approval or denial of the application in the section below. Please contact me should you have any questions. Thank you!

APPLICANT: Roger Nayar
COMMITTEE: Approved [] Denied []
COMMENTS:

Note:

10:15-3-3. License as a public accountant A license may be issued to a qualified applicant only after: (1) The examination has been satisfactorily completed; (2) Evidence, by means established in Title 59, Section 15.9 of the Act, is obtained to substantiate that the applicant is of good moral character; (3) Documentation has been provided that the licensure applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services. Approved documentation of experience must be provided in a format prescribed by the Board. If the work experience is denied, the applicant may file a written request with the Board for a review of the denial. The applicant shall have the burden of demonstrating to the Board that the requirements under this section have been met. Any evidence submitted by the applicant shall be in documentary form, and OKLAHOMA ADMINISTRATIVE CODE 79 (4) Evidence of successful completion of

Thank you,

Kylee Thompson
Administrative Assistant
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Kylee Thompson

From: Randa Vernon <rvernon@hogantaylor.com>
Sent: Wednesday, December 2, 2020 10:23 AM
To: Kylee Thompson; sandys@stanfieldodell.com; Jody Manning (jmanning@bankavb.com)
Subject: [EXTERNAL] RE: Experience Verification Hours

Hi Kylee,

Since he does not meet our requirement, I am denying this request.

Thanks,

Randa

Randa Vernon CPA
Assurance Partner
P 918.745.2333
F 918.745.2399
rvernon@hogantaylor.com

HoganTaylor LLP
2222 South Utica Pl, Suite 200
Tulsa, OK 74114
<http://www.hogantaylor.com>

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From: Kylee Thompson <KThompson@oab.ok.gov>
Sent: Tuesday, December 1, 2020 2:02 PM
To: Randa Vernon <rvernon@hogantaylor.com>; sandys@stanfieldodell.com; Jody Manning (jmanning@bankavb.com) <jmanning@bankavb.com>
Subject: [EXTERNAL] Experience Verification Hours

[EXTERNAL]: Use caution with all links

Good Afternoon,

Attached is the experience verification and a correspondence letter explaining Mr. Nayar's situation. Please indicate your approval or denial of the application in the section below. Please contact me should you have any questions. Thank you!

APPLICANT: Roger Nayar
COMMITTEE: Approved [] Denied []
COMMENTS:

Note:

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Thank you,

Kylee Thompson

Administrative Assistant

Oklahoma Accountancy Board

405-522-3092 | kthompson@oab.ok.gov

www.ok.gov/oab

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Kylee Thompson

From: Jody Manning <jmanning@avb.bank>
Sent: Wednesday, December 2, 2020 10:26 AM
To: Kylee Thompson; rvernon (rvernon@hogantaylor.com); sandys@stanfieldodell.com
Subject: [EXTERNAL] RE: EXT:Experience Verification Hours

I vote to deny the application. Thank you

Jody Manning
Executive Vice President



918.259.2792 direct 918.259.2746 fax
www.bankavb.com

From: Kylee Thompson <KThompson@oab.ok.gov>
Sent: Tuesday, December 1, 2020 2:02 PM
To: rvernon (rvernon@hogantaylor.com) <rvernon@hogantaylor.com>; sandys@stanfieldodell.com; Jody Manning <jmanning@avb.bank>
Subject: EXT:Experience Verification Hours

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Good Afternoon,

Attached is the experience verification and a correspondence letter explaining Mr. Nayar's situation. Please indicate your approval or denial of the application in the section below. Please contact me should you have any questions. Thank you!

APPLICANT: Roger Nayar
COMMITTEE: Approved [] Denied []
COMMENTS:

Note:
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substantiate that the applicant is of good moral character; (3) Documentation has been provided that the licensure applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services. Approved documentation of experience must be provided in a format prescribed by the Board. If the work experience is denied, the applicant may file a written request with the Board for a review of the denial. The applicant shall have the burden of demonstrating to the Board that the requirements under this section have been met. Any evidence submitted by the applicant shall be in documentary form, and OKLAHOMA ADMINISTRATIVE CODE 79 (4) Evidence of successful completion of

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<https://www.avb.bank/unsubscribe-my-email>

AVB respects your right to online privacy.

AVB

322 S Main Street

Broken Arrow, OK 74012

U.S.A.

November 24, 2020
Randall A. Ross, CPA
Executive Director
Oklahoma Accountancy Board
201 NW 63rd St, Suite 210
Oklahoma City, OK 73116

RECEIVED

NOV 30 2020

Dear Mr. Ross –

I have attached the completed ethics certificate and the experience verification letter and my resume. It looks like the verification letter was asking for 1800 hours in the last 4 years (for some reason I did not see the 4 years in the statute, which I then assume is a Board Rule) but I had attended law school for three years and worked as an attorney the past three and half years. I did look after the financials and tax returns for my realty company but other than that my experience in finance and accounting is from 1997 – 2000 international location, Auditing Senior, Chartered Accountancy firms P.S. Swaminathan & Co and Sekaran & Venkatesh, then from 2000-2001 as an Accounting Associate at Pacific International Lines Pvt. Ltd and from 2004 – 2014 as shown on my resume. This amounts in total to 15 years.

I would truly appreciate it if you can waive the past 4-year requirement as I have a considerable amount of accounting professional experience and humbly pray that you grant me the license.

Please let me know if you have any questions or concerns.

Thank you,

Sincerely,


Roger Nayar



Randall A. Ross, CPA
Executive Director

RECEIVED

NOV 30 2020

OKLAHOMA ACCOUNTANCY BOARD
201 NW 63rd Street, Suite 210
Oklahoma City, OK 73116
Ph: (405) 521-2397 Fax: (405) 521-3118
www.ok.gov/oab

EXPERIENCE VERIFICATION FORM

DO NOT FILE THIS FORM UNTIL YOU RECEIVE OFFICIAL NOTIFICATION FROM THE BOARD THAT YOU HAVE SUCCESSFULLY PASSED THE EXAMINATION

Pursuant to Section 10:15-3-2(3) of the Oklahoma Administrative Code, "Documentation has been provided that the certification applicant has a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.E of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services."

Applicant's full name: ROGER NAYAR Date: 11/23/2020

SECTION I - EMPLOYER INFORMATION

Employment type: Full-time Part-time Self-employment Internship*

**Note: Experience earned through an internship is not eligible if the applicant earned college credit for the internship and those credits were used to meet the educational requirements to sit for the CPA/PA exam.*

Employment classification: Public Government Industry Academia

Business Name: Eldorado Motors LLC

Business Address: 100 E California Ave, OKC, OK Phone: _____

Start Date of Hours: 04/01/2009 End Date: 04/01/2014 Total hours**: 10,000

***Note: Regardless of start date, only report hours worked within the last four years.*

Summarize your accounting related work experience during this time period:

Developed Standard operating procedures for Accounting and Credit Departments. Reviewed and approved revenues/allocations and adjusting journal entries. Created Budget and Rolling 12-month forecast for all departments. Created tax strategy options for ownership group. Created valuation model for public offering analysis. Managed group of over 30 individuals in Accounting/Finance underwriting, collections and IT.

QUESTIONS CONTINUE, SIGN AND DATE ON REVERSE SIDE

SECTION II - VERIFIER'S INFORMATION

RECEIVED

NOV 30 2020

CPA or NON-CPA

Certificate/License #: _____ State of Licensure: _____

Verifier's name and title: RICK BECK, PRESIDENT

Relationship to Applicant: SUPERVISOR

Verifier's business name: My Auto Store

Verifier's business address: 601 W. McFey Rd, Oklahoma City, OK 73114

Phone: 405-990-4098 Email: Rbeck@masoke.com

SECTION III - ATTESTATION

I understand that the Board will verify this information to the extent it deems necessary to establish that I have satisfied the eligibility requirements set forth in Section 15.9E of the Oklahoma Accountancy Act.

Signature of applicant: Roger Noyes Date: 11/23/2020

Daytime Telephone Number: 405-990-4016 Email: rogernoyes@gmail.com

Additional Information about the Experience Verification Process

- ✓ You may submit this form via fax (405)521-3118 or via email to okaccybd@oab.ok.gov
- ✓ Applicants must complete a separate form for each period of employment
- ✓ The Board will send correspondence to the listed verifier via email. Please allow 1-2 weeks for processing and response time.
- ✓ Once approved, you will receive an approval notification via email explaining the next steps in the certification process and info regarding the Application for Certification.
- ✓ Please hold on to your AICPA Ethics Comprehensive Course certificate. This document will need to be submitted with the Application for Certification.
- ✓ If you have any questions please feel free to contact the Board at (405) 521-2397.



RECEIVED

NOV 30 2020

220 Leigh Farm Road
Durham, NC 27707
888-777-7077

CERTIFICATION OF COMPLETION

This certifies that **Roger Nayar** has successfully completed the course

Professional Ethics: The American Institute of Certified Public Accountants' Comprehensive

Course

and is awarded this certificate on **11/12/2020**

Field of Study CPE Credit
Regulatory Ethics 8

Exam Score: 93.00

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit.

Type of Instructional Delivery Method: QAS Self-Study

Amy M Eubanks

Amy M Eubanks
Vice President, Professional Development

CPE SPONSOR REGISTRATION NUMBERS

Illinois: 158-000880 National Registry: 141642
New Jersey: 20CE00029900 Texas: 000215
Pennsylvania: PX-177106 All Others: A-0001

RECEIVED

ROGER NAYAR JD, MBA, MS(FINANCE) NOV 30 2020 405.990.4016
ROGERNAYAR@GMAIL.COM

Driven and seasoned executive with 15 years of experience in operations, finance, accounting, and law. Persuasive and tenacious leader with a proven track record in achieving positive business results by developing progressive changes in processes, controlling expenses, negotiating with stakeholders, and developing strategies to expand business and grow revenue. As the journey continues, the desire is to join a fast-paced and challenging organization.

PROFESSIONAL EXPERIENCE

Attorney

Farzaneh Law Firm PC

2019 - Present
Oklahoma City, OK

- Immigration law practice
- Extensive client interaction
- Manage heavy caseload and achieved positive outcomes in all cases.

President/Owner

Nayar Law Group PLLC

2017 - Present
Oklahoma City, OK

- Settled seven-figure estate litigation
- Serve as a jury trial advocate
- Represented companies and individuals in developing and negotiating varied types of contracts, and assisting with financial due diligence
- Represented companies and individuals in immigration matters (Visas, citizenship, perm certification, green card, etc.)
- Conducted oil/gas litigation research
- Represented individuals in child custody and other family law cases matters
- Represented creditor companies in collections cases

Chief Financial Officer

Eldorado Motors LLC

2009 - 2014
Oklahoma City, OK

- Member of executive team for \$100 million integrated used auto sales and finance company, ranked among the nation's largest 5% in its industry
 - Helped lead development and execution of strategic and tactical initiatives
 - Interacted extensively with Board of Directors on strategic and operational matters
 - Created valuation model for public-offering analysis
 - Supervised staff of 30 individual in Accounting & Finance, Underwriting, and IT departments
 - Maintained banking relationship to aid increase in revolver line of credit from \$30M to \$65M
 - Negotiated leases and conducted operational and financial site due diligence for expansionary purposes.
 - Instrumental in helping President increase loan portfolio from \$28M to \$101M over 5 years
 - Transitioned company into new information system to accommodate growth
 - Developed standard operating procedures for Accounting and Credit departments
 - Worked with consulting firm to create effective tax strategy options for ownership group
-

NOV 30 2020

Senior Financial Analyst
*Charles River Laboratories*2007 - 2008
Wilmington, MA

- Head of Global IT Finance for \$6.3B market-cap leading publicly traded BioPharma company
- Directly responsible to CIO for strategic financial IT management with dotted line to CFO
- Primary IT financial management contact for all business groups across the USA, Canada, UK, Germany, France, China, and Japan
- Managed \$114M consolidated IT budget with twelve-month rolling forecast responsibility
- Strategic team member defining and developing five-year strategic plan
- Conducted IRR and DCF modeling for projects to determine feasibility and payback
- Reduced corporate IT unallocated overhead by \$3M that enabled CFO to overcome obstacles at annual investor meetings and quarterly earnings calls
- Established and wrote new policies related to capitalization of software and project costs
- Acted as agent of change in reevaluating processes to achieve expected earnings growth
- Presented IT performance at Quarterly Executive Performance meetings
- Helped establish new and improved processes to accommodate globalization of company

Divisional Controller - WSS Boston
*JPMorgan Chase & Co.*2005 - 2007
Boston, MA

- Controller for \$500M division of JPMorgan Chase Worldwide Security Services that included six different businesses (Fund Accounting, Fund Management, Tax, SMA, Hedge Funds, and Transfer Agency)
- Planned and supervised all accounting and financial processing for the company
- Maintained effective relationships with Senior VPs, Line of Business CFOs, Relationship & Client Service Managers, and other top management
- Prepared and presented quarterly and yearly financials to Board of Directors
- Member of Operational Risk Committee
- Successfully led the first division to complete SAP Conversion
- Served as co-lead on subsidiary Mergers & Acquisition project
- Worked closely with various fund groups to effectively and strategically control costs and capture revenue through productivity and other analytics
- Responsible for SOX 404 compliance testing for Finance department
- Produced \$700K annual interest income via investment of idle cash in commercial paper
- Saved legal entity over \$6M in erroneous indirect expense allocations
- Completed critical Fixed Assets transition project from Boston system to New York system
- Established process for accurate pass-thru expenses to clients

Finance Manager / Assistant Production Manager
*Saeilo Manufacturing Industries, Inc.*2004 - 2005
Worcester, MA

- Responsible for production planning & reporting, manpower scheduling, sales pricing, and sales calls
- Managed all financial management, reporting, and general accounting services
- Managed 50 factory employees and 8 office employees
- Attained shipping goal of \$500K (highest ever recorded)
- Improved inventory management and cash flow through strategic management of raw materials and finished goods
- Enabled increase in employee value-added by 50% through efficient scheduling and consistent maintenance of production floor
- Helped improve capacity utilization of factory by 27% through detailed production and financial modeling
- Completed conversion of financials and manufacturing records to new Oracle ERP system

ROGER NAYAR

COMMUNITY SERVICE AND VOLUNTEER ACTIVITIES

- Executive Board Member, Last Frontier Council, Boy Scouts of America 2019 – present
- Member, Oklahoma Bar Association
- Former Member of Financial Executives International

EDUCATION

Juris Doctor 2016
Oklahoma City University School of Law (Merit Scholar) Oklahoma City, OK

Master of Science in Finance 2003
Boston College Chestnut Hill, MA

Master of Business Administration in Finance & Strategic Management 2002
University of Cincinnati Cincinnati, OH

References Available Upon Request



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

AGENDA ITEM 8

- *8. Presentation on the proposed pilot of remote proctoring of CPA Examination by Colleen K. Conrad, CPA, NASBA Executive VP and Chief Operating Officer



National Association of State Boards of Accountancy

◆ 150 Fourth Avenue, North ◆ Suite 700 ◆ Nashville, TN 37219-2417 ◆ Tel 615.880-4207 ◆ Fax 615.880.4207 ◆ www.nasba.org ◆

February 9, 2021

Re: Acceptance of Scores from Proposed Remote Testing Pilot

Dear Accountancy Board Chairs and Executive Directors:

This letter is in follow-up and reference to the white paper entitled *Proposed Pilot of Remote Proctoring of CPA Examination: Update and FAQs for Boards of Accountancy* (White Paper) distributed via email to all board of accountancy members and executive directors on January 21, 2021 by NASBA on behalf of NASBA, AICPA and Prometric (NAP).

In the White Paper, it was noted that NASBA and AICPA leadership stand firm in their recommendation to proceed with a small-scale, short timeframe and tightly defined pilot of remote proctoring of the Uniform CPA Examination using Prometric's ProProctor tool. The details and reasoning for the pilot are outlined extensively in the White Paper. We believe it is prudent to perform this small-scale live test of CPA Examination remote proctoring before it may be needed for true emergency use.

The NAP organizations will not allow the pilot to proceed nor ultimately recommend consideration of using ProProctor for emergency use without first satisfactorily concluding that any and all pertinent risks have been appropriately mitigated. As outlined in the White Paper, results of the pilot will be shared with the accountancy boards for review and consideration. Depending on such results, further recommendations might be made for additional pilot phase(s), as needed.

The AICPA and its Psychometric Oversight Committee (POC) affirm that advisory scores attributable to candidates who would participate in the pilot should be considered uniform to those of candidates testing in a test center. The same content and skills, as outlined in the Uniform CPA Exam Blueprint, will be tested whether the Exam is administered in a Prometric Test Center or via ProProctor. NASBA and the AICPA believe the scores from the small number of candidates who volunteer to take part in the pilot should be accepted by accountancy boards as valid for licensure, as permitted by jurisdiction law and board rules.

NASBA asks that your board please let us know as soon as possible if your jurisdiction has legal authority to not accept what the AICPA has determined to be valid Uniform CPA Exam advisory scores and plans to exercise that authority. Our desire is that all boards will accept such scores solely for the pilot, so that we may maintain consistency and uniformity among jurisdictions.

The proposed pilot is currently anticipated to be later in the second quarter of 2021. In order to appropriately plan and schedule, we would like to have your response by April 30, 2021 at the latest, but would appreciate if it could be provided sooner. Multiple jurisdictions have already proactively affirmed their willingness to accept scores of candidates from the pilot and have also agreed to allow their candidates to volunteer for the pilot, if invited.

We remain available to schedule individual meetings or attend board meetings to discuss and answer questions regarding the remote testing concept and specifically the pilot. Please contact me at cconrad@nasba.org or (615) 880-4207, if you have any questions or would like to schedule a meeting.

* * *

Thank you for your response to this letter, as warranted. NASBA, AICPA and Prometric remain committed to ongoing updates on the status of this project and ensuring your questions are addressed. We will be updating and supplementing the frequently asked questions that were included in the White Paper on a periodic basis.

Very truly yours,

A handwritten signature in black ink, appearing to read "Colleen K. Conrad". The signature is fluid and cursive, with the first name being the most prominent.

Colleen K. Conrad, CPA
Executive Vice President and COO

cc: Michael A. Decker, AICPA, VP Examinations
Samantha Sappington, Prometric, Director, Strategic Accounts

The Uniform CPA Examination

*Proposed Pilot of Remote Proctoring of CPA
Examination: Update and FAQs for Boards of
Accountancy*

January 21, 2021

*Prepared by NASBA, AICPA and Prometric for Board of
Accountancy Informational Purposes*

1 Executive Summary

1.1 Executive Summary

The purpose of this paper is to provide board of accountancy members and staff with a document outlining additional details regarding a proposed remote testing pilot exercise for the CPA Exam (RT PILOT); summarize identified risks and proposed mitigations specific to remote testing; and answer many frequently asked questions posed by board of accountancy members and staff during recent meetings and webcasts.

This paper will be followed in January 2021 by a letter to the board of accountancy chairs and executive directors requesting direction regarding the acceptance of CPA Exam scores for the small number of candidates who would volunteer to test remotely as part of the RT PILOT in pre-selected jurisdictions.

Background

In 20Q2, the world, including the administration of the Uniform CPA Examination (CPA Exam), was significantly impacted by the Covid-19 pandemic. Prometric closed its test centers in North America and beyond for an extended period and 26,000 CPA candidate appointments were cancelled. Many were rescheduled upon reopening of test centers, but over many months. Some candidates have not yet rescheduled their appointments. Are they taking advantage of the extended notice to schedule (NTS) periods and credit extensions, or have some of them dropped out of the CPA pipeline? It remains too early to tell. Since July 2020, Prometric has been open at nearly 100% available capacity; however, Prometric continues to operate with less than 70% test center occupancy.

All jurisdictions responded to the pandemic by providing scheduling and credit extensions to candidates; blanket extensions for all in early months of the crisis and generally now on a case-by-case basis. One jurisdiction even had an executive order requiring that all licensing boards grant provisional licenses without examination until tests once again became available. Some states tried to pass legislation that would make it legal to practice without credentials or a license, since candidates could not complete testing and secure that credential or license. The uncontrollable reaction of state legislatures and executive orders lend further urgency and necessity to have a remote solution at the ready for emergency use if test centers are closed.

In March 2020, when the test centers were closed, NASBA and AICPA executive leadership decided it was prudent to investigate the possibility of remote proctoring of the CPA Exam as a contingency and back-up solution if, and when, test centers must again close for any significant period. Since then, NASBA-AICPA-Prometric (NAP) have been working together to evaluate

and plan for the possibility of ensuring the availability of potential future remote testing of the CPA Exam for emergency use. Our joint teams of technology, operations, legal, data privacy, cybersecurity and other experts have been progressing in their efforts to prepare for the possibility of remote testing, while at the same time assessing risk and focusing on mitigation strategies.

NASBA and AICPA believe a RT PILOT, as proposed, allows NAP to test, learn from, and reassess remote testing before the AICPA, NASBA, or the boards of accountancy would ever consider deploying remote testing at a larger scale for emergency use. The hope is that NAP can complete a RT PILOT and work with the boards to then further assess the viability of remote testing before Prometric test centers must close in the future for any reason.

NASBA and AICPA leadership stand firm in their recommendation to proceed with the logical and necessary step of a RT PILOT due to recent record-breaking spikes in the virus and resulting deaths, plus the uncertainty of vaccine efficacy for new strains and a protracted roll out of vaccines.

A continual pipeline of newly licensed CPAs into the profession is vital to the continued protection of the public. The ability to continue testing candidates and allowing them to progress on their journey to CPA licensure benefits the candidates, their employers, and the public.

Status of Other Testing Programs

It is important to note that many other professional credentials and licensing bodies are, like NASBA and AICPA, at minimum, exploring remote testing while others have already implemented remote testing. Examples of licensing bodies which have already begun remote testing include:

- National Council of Architectural Registration Boards (NCARB)
- Council of Landscape Architecture Registration Boards (CLARB)
- Financial Industry Regulatory Authority (FINRA)
- Pharmacy Technician Certification Board (PTCB)
- Medical Council of Canada (MCC)
- Board of Pharmacy Specialties (BPS)

In the accounting profession, the Global Accounting Alliance (GAA) is working with their constituents to share best practices as the following bodies are either exploring or have implemented remote testing:

- Institute of Chartered Accountants of England and Wales (ICAEW)
- Chartered Accountants of Ireland (CAI)
- South African Institute of Chartered Accountants (SAICA)

- Institute of Chartered Accountants of Scotland (ICAS)
- CPA Canada

The Association of Test Publishers (ATP), and its membership bodies in testing, which include the AICPA, Prometric, and other testing bodies and vendors, are also sharing information, offering webinars, workshops, and sharing best practices on policies, procedures, and psychometric considerations. NASBA and AICPA have also been in direct contact with other testing programs which have already implemented remote testing capability to learn from their efforts.

2 Remote Testing Pilot Program (RT PILOT)

Prior to reading the rest of this document, please familiarize yourself with the following user guide: https://www.prometric.com/sites/default/files/2020-04/PrometricProUserGuide_3.1_1.pdf

2.1 Why is a RT PILOT Recommended?

NASBA and AICPA agree that it is prudent to perform a small-scale live test of CPA Exam remote proctoring before it may be needed for true emergency use. An emergency would not be the time to “try it out”.

The recommended RT PILOT allows NAP to administer the Exam in a very limited fashion via remote testing, in true production environments, delivering reliable applicable scores to a small set of specifically selected Candidates in a restricted time period, with restricted Exam content, all while testing the NAP software, systems, interfaces, processes, and communications at a much-reduced scale with acceptable levels of risk. This RT PILOT is vital to assessing the readiness and availability of the program for emergency use if Prometric Test Centers are closed, should the boards of accountancy decide to allow its use for its candidates.

This live RT PILOT would only be conducted after (1) extensive user acceptance and internal candidate experience testing by NAP. “Friends and Family” candidate experience testing by a small group including state board members and staff, ERB representatives and others will also occur. In addition, the RT PILOT would not be allowed to proceed until technical systems are complete and tested and system security measures are fully in place and tested. After this robust testing, the testing of actual candidates in a live environment becomes crucial because NAP needs to secure relevant and honest feedback from candidates with prior test-center experience, candidates trying to pass the Exam section, and ultimately, candidates that have a vested interest in a successful test administration.

At the conclusion of the RT PILOT, NAP will report results of the PILOT to the accountancy boards for review and consideration. Depending on such results, further recommendations might be made for additional pilot phase(s), as needed. NAP will not recommend consideration of using ProProctor for emergency use when Prometric Test Centers are closed without first satisfactorily concluding that any and all risks have been appropriately mitigated. NAP would never seek to administer the CPA Exam to candidates in any circumstances unless it was sufficiently secure, reliable, and psychometrically valid and fair.

2.2 Will Taking the CPA Exam via the RT Pilot be Equivalent to Taking It in a Test Center?

The AICPA's Psychometric Oversight Committee (POC) discussed CPA Exam remote testing plans at its May and October 2020 meetings. At the October 2020 meeting the POC expressed unanimous support for the approach being taken to engage in a RT PILOT so that the NAP and the accountancy boards will be prepared, should future conditions require broader remote testing. The POC was also very supportive of the plan to have remote testing reserved for only emergency purposes at this time, rather than launching initially on a broader scale. POC members did identify testing accommodations as a challenge for remote testing environments; therefore, given the limited nature and restrictions of the RT Pilot, test accommodations will not be provided for the RT Pilot.

The POC affirms that the Uniform CPA Examination remains uniform whether it is administered in a Prometric Test Center or remotely via ProProctor. The same content and skills are tested utilizing the Uniform CPA Examination Blueprint. As such, scores from candidates testing as part of the RT PILOT should be considered uniform to those testing in test centers.

NASBA and the AICPA believe that scores from the small number of candidates who volunteer to take part in the RT PILOT should be accepted by accountancy boards as valid for licensure, as permitted by jurisdiction law and board rules. As noted earlier, a letter will be sent to all board chairs and executive directors confirming acceptance of such scores solely for RT PILOT candidates.

2.3 How will the RT PILOT work?

In order to maintain security, minimize risk, and provide adequate data for NAP review, the RT PILOT is anticipated to be defined as follows:

- Candidates from several selected boards of accountancy (after board approval) may volunteer to take the CPA Exam as part of the RT PILOT
- No candidate will be required to participate in the RT PILOT. It will be on a voluntary basis.

- Candidates will consent in writing to their participation in the RT PILOT and all associated changes to their testing experience.
- Fees will be the same for testing remotely or in a test center.
- Only domestic candidates may participate (no candidates with international addresses).
- The RT PILOT will consist of 250-1,000 total sections tested.
- Candidates may not be first-time test takers and therefore will be familiar with the testing process.
- The RT PILOT is anticipated to occur in 21Q2.
- All sections (AUD, FAR, REG, and BEC) will be available for testing.
- Candidates may take multiple sections during the RT PILOT. As an example, they may take AUD and FAR remotely.
- Candidates will not be able to retest a failed section administered in the RT PILOT during the RT PILOT, though they will be able to retest by making an appointment in a Prometric Test Center.
- Should a Candidate not be able to complete their test administration of a section in the RT PILOT for any reason, they may not reschedule that section into the RT PILOT.
- Candidates requiring ADA test accommodations will not be tested in the RT PILOT.

In addition:

- The Exam sections delivered as part of the RT PILOT are production sections and are comparable (they all meet the same test specifications) to the sections delivered in a Prometric Test Center.
- At a general level, the AICPA will compare the RT PILOT Candidates performance (scores, timing, etc.) to the performance of Prometric Test Center candidates. A direct comparison between remote testing and test center testing may not be made as the volumes are quite different.
- The AICPA is proposing the specific timeline and RT PILOT requirements to minimize any negative impact on the CPA Exam item bank.
- Prometric has confirmed that they have more than adequate ProProctor and system capacity to support the RT PILOT.

NAP will remain diligent in its rigorous oversight of the remote testing systems and will report out to the accountancy boards the results of the RT PILOT. RT PILOT candidates are already familiar with testing protocols and potentially have more to lose should they be found cheating or stealing content. Should a Prometric Proctor see anything suspicious or in violation of any rules, the Prometric Proctor can interrupt, question, and terminate a Candidate testing remotely at any time. A candidate may be asked to scan the room at any time with their camera. Should a rare cheating or security incident occur, NAP is prepared, as it always is, to provide the state boards with the necessary background information.

Note that the AICPA produces approximately 12-18 statistically equivalent forms of each of the four sections (AUD, REG, BEC, FAR) for each quarter, and there are two versions of each form. For the RT PILOT, a small number of versions for each of the four sections will ONLY be administered to candidates in the RT PILOT. These versions are applicable for scoring and licensing. Using these versions for only RT PILOT allows AICPA to maximize security and minimize risk to the RT PILOT.

Numerous network and security practices are in place by the AICPA Exams Team, in the transmission of the software and the Exam to Prometric, and in the transmission by Prometric to the test centers. Similar system and network practices are in place between the AICPA, Prometric, and the Candidate's system to protect the Exam and its software and to ensure a secure administration.

The RT PILOT allows NAP to administer the Exam via remote testing, in true production environments, delivering reliable applicable scores to Candidates, all while testing the NAP software, systems, interfaces, processes, and communications all at a much-reduced scale with acceptable levels of risk. Note that NAP is hopeful that one pilot administration will be adequate; however, a second or third may be warranted.

Attachment A

RISKS AND MITIGATIONS HIGH-LEVEL SUMMARY

Category	Risk or Concern	Mitigation / Status
Testing Accommodations	Uniform testing availability for special accommodation candidates	<ul style="list-style-type: none"> · ADA candidates will not be included in the RT PILOT. · ADA testing accommodations must be supported prior to approving remote testing for emergency use, or any other use. · NAP continues to develop their plans and solutions for supporting fully ADA compliant test accommodations.
Board and Exam Uniformity	Will it still be a uniform Exam if some candidates test remotely and others in test centers?	<ul style="list-style-type: none"> · Regardless of location, the Exam tests the same content and skills following the Blueprint. · Only slight differences exist in the software and the administration. · The Psychometric Oversight Committee has deemed the CPA Exam given via the RT PILOT to be comparable and fair. · The check-in and proctoring processes are substantially similar to that in test centers, though not exactly the same

	<p>Transferability / reciprocity of scores obtained by remote testing between jurisdictions</p>	<ul style="list-style-type: none"> · The request will be for all boards to accept scores of a small number of exam candidates in a few jurisdictions solely for RT PILOT purposes · A full report regarding the RT PILOT will be provided to the boards before seeking final approval to use remote proctoring for emergency use only on a go forward basis.
	<p>Need for jurisdictions to change their statutes or rules to allow for remote testing</p>	<ul style="list-style-type: none"> · No statute changes appears to be required. · A small number of jurisdictions have specific reference to Prometric Test Centers in their rules. This might possibly need to be addressed, pending board legal review.
	<p>Definition of “emergency” or “other purpose”</p>	<ul style="list-style-type: none"> · An “Emergency Purpose” definition is not required for the RT PILOT. · NAP continues to refine its “Emergency Purpose” definition. It will be reviewed with the NASBA CBT Administration Committee for approval, in consultation with the Executive Director Committee, and other constituents before remote testing would be more widely administered. · It is anticipated that the definition of Emergency will be predicated on extensive and lengthy test center shutdowns due to government mandates or force majeure situations.

<p>Costs to Candidates</p>	<p>Increased Exam cost to candidate</p>	<ul style="list-style-type: none"> · Candidates will be charged the same fee for remote testing as they are charged for testing in test centers. · Implementing the software changes to support remote testing are not projected to require increased costs to the candidates.
<p>Testing Experience</p>	<p>Equipment, internet access and capacity</p>	<ul style="list-style-type: none"> · System requirements (computer / laptop setup / webcam / keyboard / mouse / monitor / internet speed / internet connection type) will be clearly delineated and available to potential candidates. · All candidates must meet these requirements. · A system readiness check will be available for advance testing by the candidates. The ProProctor System Check ensures that a candidate's system meets the minimum standards for remote testing via ProProctor. CPA Exam-specific system requirements in excess of the ProProctor minimum standards will be communicated to prospective candidates.
	<p>Reliant on internet connectivity – web-based driver</p>	<ul style="list-style-type: none"> · Remote testing requires a stable internet connection for the candidate. · The candidate's connection is tested prior to starting the Exam and any lengthy disconnect will abort the Exam administration.

	Testing environment	<ul style="list-style-type: none"> · Prometric has clear and strict policies regarding acceptable testing environments that candidates must meet for the duration of the Exam’s administration. · Guidance will be provided on how to prepare one’s environment for testing. · Readiness agents will guide candidates to rectify environment issues, when feasible
	Candidates without internet access	<ul style="list-style-type: none"> · During the RT PILOT, candidates may always choose to test in a test center. · Candidates may select to test at their employer, college or university, friends or family homes, etc. · NAP will continue to monitor other programs and case law.
Test Security	Access to other information on personal computer	<ul style="list-style-type: none"> · The candidate’s computer is locked down by the ProProctor system during the initialization process and the Candidate may not access anything on their computer. · The NAP Cyber Team has a security risk assessment underway.

	<p>Protection of content (item harvesting)</p>	<p>For the RT PILOT:</p> <ul style="list-style-type: none"> · Candidates are repeat, experienced candidates. · Limited Exam content is exposed. · Short testing windows (approximately 3 weeks). · No remote repeat testing / continuous testing, though candidates can choose to retest in test centers. · Exam content does not reside on the candidate’s computer. · AICPA will deploy enhanced web monitoring to monitor for item sharing on social media and websites.
	<p>Preventing proxy testing</p>	<ul style="list-style-type: none"> · For the RT PILOT, candidates are repeat, experienced candidates. · Government-issued ID required and reviewed against the NTS, the same process as in test centers. · Candidate photos are captured and retained at test centers and for remote testing. · Fingerprints are not captured with remote testing. Note that fingerprints are not currently being captured in test centers due to Covid-19 restrictions.

	<p>Cheating during test administration</p>	<ul style="list-style-type: none"> · Candidates are always monitored by a Prometric Proctor from check-in to completion of the Exam. · A Proctor may interrupt the Exam administration and require a 360° camera scan at any time. · A Proctor may interrupt and potentially terminate any Exam administration if the irregularity cannot be addressed and a secure administration verified. · The entire Exam administration is video and audio recorded for real-time and post-Exam review, as needed. The same process as in a test center. · Prometric uses AI and other tools to watch for anomalies. · An extensive check-in process is required after each allowed break. · Unscheduled breaks (while a testlet is in process) could cause termination of a testing event.
<p>Board Oversight</p>	<p>Availability of secret shopping by boards and Examination Review Board (ERB)</p>	<p>Board members, executive directors, and other constituents including the ERB can work with NASBA to schedule remote testing “secret shops”.</p>
	<p>Availability of videos of testing administrations for Board review</p>	<p>Video and audio can be reviewed by internal Prometric resources and the results made available to NASBA, on behalf of any accountancy board. As in test centers, video and audio recording of testing events will be available for NASBA and Board review, as necessary.</p>

	Consistent policies and procedures	NAP is currently reviewing all remote testing policies and procedures and NASBA's CBT Administration Committee, in consultation with the Executive Directors Committee, will review policies and procedures for fairness and workability before implementation.
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Attachment B

REMOTE TESTING FREQUENTLY ASKED QUESTIONS (FAQS)

Note: The following Frequently Asked Questions (FAQs) were gathered from accountancy board representatives during remote testing webcasts, NASBA Regional and Annual Meetings, state board meetings, and via correspondence from boards and board members.

Candidate Preparation

Q: Will training videos or other materials be available for RT PILOT candidates?

A: The Prometric ProProctor User Guide will be available at: https://www.prometric.com/sites/default/files/2020-04/PrometricProUserGuide_3.1_1.pdf to explain the ProProctor process. Additional information for candidates can be found on the Prometric website (<https://www.prometric.com/proproctorcandidate>) and ehhelp (<https://ehelp.prometric.com/proproctor/s/>).

NAP will also develop CPA Exam program-specific information for RT PILOT candidates. Candidates will provide written consent that they have reviewed and understand these materials and instructions. If the decision is made to proceed with remote testing for emergency use, additional materials will be made available to have ready as needed.

Q: What system requirements will be necessary?

A: The ProProctor system minimum requirements are listed in the User Guide as follows:

- Laptop/PC Power source
- 20” to 28” HD monitor is required. 23” is ideal.
- Screen Resolution: 1920 x 1080 *in >32-bit color* Operating system (Windows 10 or higher / MacOS 10.13 or higher)
- Current version of Google Chrome web browser
- Internet connection speed of 0.5 mbps or greater
- Separate web cam with resolution of 640 x 480p or higher
- Wi-Fi connection with download speed of at least 0.5 mbps

It is important to note that the remote administration of the CPA Exam may require additional CPA Exam-specific requirements (i.e., different download or upload speeds, HD 20 – 28” monitor, external camera, etc.) All RT PILOT candidate requirements for sitting for the CPA Exam

remotely will be communicated to the RT PILOT candidates. NAP members are currently working together to define those specific requirements.

Q: Can test takers test their systems prior to the Exam?

A: RT PILOT candidates will be urged to verify that their hardware and systems meet the minimum system requirements before volunteering to participate in the RT PILOT. Candidates will be provided with all requirements, as well as a systems check tool, well in advance of the RT PILOT in order to ascertain their viability for remote testing. Candidates who do not meet the minimum hardware, system or environmental requirements as self-determined in advance or on the test day will not be permitted to participate in the RT PILOT.

Q: Will there be a verification of “minimum system requirements” prior to the test session?

A: Yes, on test day at the commencement of the RT PILOT candidate’s scheduled appointment, the candidate will run the Prometric System Readiness Check to ensure their system meets minimum requirements.

Q: What happens if someone does not meet the minimum system requirements during the check-in process?

A: The RT PILOT candidate will not be permitted to test remotely and will lose the appointment. Candidates’ appointments during the RT PILOT will not be rescheduled remotely for any reason. Candidates will be required to reschedule in a test center.

Q: Is there a checklist available for how candidates’ environments should look? And can candidates perform an environment check days before the Exam so they can be fully prepared the day of the Exam?

A: The environmental requirements are provided in the User Guide, including examples of acceptable and unacceptable environments. The Readiness Agent will require the candidate to provide a 360-degree view of their environment upon check in prior to testing to ascertain its acceptability. The Agent will work with the candidate to resolve issues to the extent possible.

Q: If someone does not pass an environment scan and can't quickly take corrective actions, will it affect their appointment if they cannot complete the Exam that exact day?

A: Should a RT PILOT candidate fail to meet the environmental requirements on test day, that candidate will not be permitted to test remotely and will lose the appointment. Candidates’

appointments during the RT PILOT will not be rescheduled remotely for any reason. Candidates will be required to reschedule in a test center.

Q: What if a candidate does not have an external camera available?

A: The candidate will not be able to participate in the RT PILOT unless they have adequate technology available.

Q: What about candidates living in areas with limited internet access, specifically no broadband?

A: There are minimum internet connection speeds required to use ProProctor. Such candidates could choose to volunteer for the RT PILOT by testing at their employer's office or another location with adequate internet service. Corporate computers can pose a challenge because of firewalls and added security included by the employer. Candidates are referred to Prometric's website for additional guidance regarding testing on a corporate computer.

<https://ehelp.prometric.com/proproctor/s/article/PPL-TECH003-General-Instructions-for-Corporate-Computers>).

Q: Will testing times be based on proctor availability?

A: The RT Pilot candidates will be provided with a direct link to ProScheduler to schedule their remote testing appointments. Prometric has sufficient online staff and proctors to support the RT PILOT.

Q: Can Prometric detect a weak WIFI signal at the outset that could later impact the test environment?

The ProProctor system check will test the internet strength at the time of the check but it has no way to ascertain if it will maintain adequate strength throughout the test event. It is the candidate's responsibility to ensure adequate internet service is available.

Candidate Testing

Q: What if a candidate must take an unscheduled break?

A: Any irregularities such as an unscheduled break will result in a Prometric Security Agent being engaged, and an incident report written. Multiple or extended breaks may result in the Exam being terminated. NAP members and the CBT Administration Committee will work together to define operational policies and procedures.

Q: How is the risk of harm to candidate computers mitigated?

A: Prior to a remote testing event, the RT PILOT candidate will download the ProProctor application, an installed application. The RT PILOT candidate will access the CPA Exam via the AICPA Remote Testing Driver which is a web application. No Exam content will ever exist on the RT PILOT candidate's computer.

Q: What happens if a candidate's laptop freezes or they lose connection during testing?

A: Similar to what occurs in a test center, the assigned proctor will attempt to resolve the issue with the candidate and allow the candidate to resume testing.

Q: Will it be possible for a test taker to use a 2nd computer (monitor)?

A: No, just like in a Prometric Test Center, RT PILOT candidates must use one monitor. RT PILOT candidates may also not have multiple computers, split screens, docking stations, or any unknown wiring from their computer to unknown sources. ProProctor locks down the candidate's computer for the duration of the Exam, and the Exam will only display on the candidate's primary monitor. Any secondary monitors will be disabled and black. If the Prometric Readiness Agent cannot confirm the security and environment of the RT PILOT candidate, the RT PILOT candidate will not be permitted to test remotely. If the Readiness Check is unsuccessful, the RT PILOT candidate may not test.

Q: Does the candidate lose what they have answered if they must go through security checks after losing WiFi?

A: No, the candidate's answers are saved as they are entered into the AICPA CPA Exam test driver.

Q: Is the candidate allowed to use hard copy scratch paper at their desk or must they use the digital scratch pad?

A: Subject to NAP approval in the final CPA Candidate ProProctor User Guide, RT PILOT candidates are not permitted to use scratch paper, books, or other papers. Should a Prometric Proctor see these items, the RT PILOT candidate's testing will be halted, a Prometric Security Agent engaged, and either the item will be removed, and a new security check completed, a Center Problem Report (CPR) created, or the remote testing will be terminated. Candidates will be allowed to use digital tools provided with the ProProctor system.

Q: Can candidates ask for restroom breaks or are they built in during testing?

A: Similar to test center testing, candidates are permitted to take breaks in between testlets when live content is not accessible. Unscheduled breaks are not permitted. If unscheduled breaks occur, administration policies will be followed and termination of the testing event is possible.

Q: Can the candidate wear earphones or a headset?

A: Subject to NAP approval in the final CPA Candidate ProProctor User Guide, RT PILOT candidates are not permitted to use wireless headsets, earphones, or have access to another device (phone, tablet, etc.). Should a Prometric Proctor see these items, as will be described in the ProProctor Client Practice, the RT PILOT candidate's testing will be halted, a Prometric Security Agent engaged, and either the item will be removed, and a new security check completed, a Center Problem Report (CPR) created, or the remote testing will be terminated.

Q: Could a candidate mute their microphone undetected?

A: The ProProctor system will not allow the microphone to be muted once the Exam is launched.

Q: Can remote screen sharing be detected?

A: Remote screen sharing will not be possible as the candidate's computer will be locked down by the ProProctor system.

Q: Are VGA splitters checked for mirrored monitors?

A: RT PILOT candidates may not have multiple computers, multiple monitors, split screens, docking stations, or any unknown wiring from their computer to unknown source. ProProctor locks down the candidate's computer for the duration of the Exam and the Exam will only display on the candidate's primary monitor. Any secondary monitors will be disabled and black. If the Prometric Readiness Agent cannot confirm the security and environment of the RT PILOT candidate, the RT PILOT candidate will not be permitted to test remotely. If the Readiness Check is unsuccessful, the RT PILOT candidate may not test.

Q: What happens if a candidate receives an emergency phone call during their Exam that doesn't require them to terminate but must make other phone calls to deal with the situation?

A: RT PILOT candidates are expected to provide themselves with an uninterrupted and secure testing environment for the duration of the Exam. Interruptions by children, adults, pets, phones, etc. will invoke a real-time review by the Prometric Proctor and the Prometric Security Agent and if the interruption continues or if the security of the computer and the environment cannot be verified, a CPR will be created, or the RT PILOT candidate's testing will be terminated.

Q: How will you address environmental challenges in candidates' home settings, such as a TV on the wall, a closet in the room, windows, etc.?

A: Prometric Readiness Agents are trained to work with candidates to suggest solutions for environmental challenges, as feasible. An example would be asking a candidate to cover a TV or bookcase with a sheet. If the environmental challenge is insurmountable, the candidate will not

be allowed to proceed with testing. During the RT PILOT, the candidate would then be required to reschedule in a Prometric Test Center and not be allowed to reschedule in the RT PILOT.

Q: May a candidate read questions out loud to themselves?

A: As in a Prometric Test Center, candidates are prohibited from talking aloud during testing. Should a Prometric Proctor observe this behavior, a Prometric Security Agent will engage, and a new security check completed. If necessary, a Center Problem Report will be created and the remote testing will be terminated, if the issue persists.

Q: Is “100% live proctoring” an option?

A: Once a candidate commences the check in process, they will be under the observation of either a Readiness Agent, a Proctor or a Security Proctor for the entire Exam process. As such, 100% live proctoring will be a requirement of the RT PILOT.

Q: How does the readiness agent and security agent know that the candidate is who they say they are?

A: Similar to test center testing, RT PILOT candidates must present a government issued ID during the check-in process and before the Exam session commences. After review by the Readiness Agent, the ID is available to both the Proctor and the Security Proctor for on hand review. A RT PILOT candidate’s ID is rechecked after every interruption and break. All test center and remote test agents are trained to watch for altered IDs.

Q: How can you ensure that others cannot see the screen of the candidate taking the test?

A: The Readiness agent is trained to ensure the testing environment is clear and free of clutter during the readiness check-in process. The Proctor will continue to monitor the environment throughout the testing event both visually and audibly. If any concern or anomaly is noted, the Security Proctor is engaged to more closely review any concerns.

Q: How can you ensure that some type of communication from a 3rd party does not happen during testing?

A: RT PILOT candidates are expected to provide themselves with an uninterrupted, quiet and secure testing environment for the duration of the Exam. Interruptions by children, adults, pets, phones, other technology, etc. will invoke a real-time review by the Prometric Proctor and the Prometric Security Agent and if the interruption continues or if the security of the computer and the environment cannot be verified, a CPR will be created, or the RT PILOT candidate’s testing will be terminated.

Q: Will the proctor monitor only CPA candidates, or will this person be monitoring various exams simultaneously?

A: As in a Prometric Test Center, Proctors monitor candidates for different examinations simultaneously, as assigned.

Q: If a proctor sees a shadow or other evidence of the possibility of someone else being in the room, can they require another camera scan?

A: Yes, RT PILOT candidates are always monitored by a Prometric Proctor. Should a Prometric ProProctor notice any irregularity (ex. shadows, irregular RT PILOT candidate head or eye movement, irregular testing behavior, talking aloud, etc.) a Prometric Security Agent is also engaged. Video of the testing event can be reviewed while the testing event continues.

Q: Will room checks occur during the Exam as is proposed to happen at the beginning?

A: Yes, a RT PILOT candidate's environment may be checked after every interruption and break. A thorough re-check-in process occurs.

Q: Just in case the room scan missed something that could be used for cheating, will the proctor or software be monitoring the candidate's eye movements during the test?

A: Yes, RT PILOT candidates are always monitored by a Prometric Proctor. Should a Prometric Proctor notice any irregularity (ex. shadows, irregular RT PILOT candidate head or eye movement, irregular testing behavior, talking aloud, etc.) a Prometric Security Agent is also engaged. Artificial intelligence is also used to assist in monitoring the candidate's behavior for anomalies.

Q: Does the software track keystrokes?

A: The RT PILOT candidate's keystrokes are not logged; however, the RT PILOT candidate's workstation is locked down and only the Exam may be accessed.

Q: Is the system automatically detecting anomalies? Or is that done manually by the proctor?

A: Both the proctor and the system detect anomalies. The system will detect and log anomalies.

Testing Technology and Security

Q: Will facial recognition or other AI techniques be utilized through ProProctor?

A: Not at this time. Prometric is planning to implement facial detection in the near future as a configurable setting. NAP can decide if they want to use facial detection as part of the CPA Exam testing or not.

Q: Is Prometric operating on its own VPN while ProProctor is being used?

A: No

Proctor Process

Q: What if a proctor's or security agent's internet connection is lost during a testing event?

A: If a Readiness Agent, Proctor or Security Agent lost connection during a testing event, the session would roll to another available Readiness Agent, Proctor or Security Agent.

Q: Is there a process in place to monitor the activity of the proctor? What if s/he walks away from the computer? Does the proctor have to perform some type of "check-in" sporadically throughout their shift(s)?

A: Proctor performance is continuously monitored. All Proctors are in constant communication with their Team Leads (TLs) through Microsoft Teams, which includes alerting their TLs when taking and returning from breaks and any issues they are facing that may affect their work performance or candidate testing.

Q: If the proctor needs to take a break does he/she pass the monitored test takers to another proctor?

A: Yes

Q: When a proctor is following up/responding to chats and alerts for a specific candidate, are the other candidate tiles still in view?

A: Yes. The proctor can maximize the view of each candidate to more closely monitor their actions, but all other monitored candidates remain in view.

Q: Is there any oral communication between the readiness agent and the test taker or is it a one-way conversation or chat?

A: The Readiness Agent, Proctor and Security Proctor all have the ability to communicate orally back-and-forth with the candidate. The Readiness Agent definitely communicates directly with the candidate during the check-in process. The Proctor and Security Proctor only communicate to answer candidate questions or if deemed necessary otherwise.

Q: How many candidates are assigned to each proctor?

A: Candidates are proctored 1:1 when being checked in by a Readiness Agent and also if a Security Proctor is called in to perform a security review. During normal testing, the candidate to proctor ratio is 8:1, which is less than in a Prometric Test Center.

Q: Are all Proctors employees of Prometric? How many agents of each type do you plan on engaging over the first 6 - 12 months? What training will the agents receive?

A: All agents are trained and certified by Prometric, although they are employed by a third party. Prometric is constantly monitoring capacity and adding Proctors to meet demand.

ProProctor Usage and Capacity

Q: How many professions or clients of Prometric are currently using this technology?

A: Approximately 100 Prometric clients currently use ProProctor, but many others are assessing it for use as a result of the Covid pandemic.

Q: What is the capacity of Prometric to handle CPA profession candidates for the RT PILOT?

A: Prometric has added significant numbers of Readiness Agents, Proctors and Security Proctors as clients have shifted to the ProProctor system, and has confirmed it has adequate staff and system capacity to support the RT PILOT.

Candidate Pricing / Cost

Q: Will candidates be charged a higher price for remote proctoring during the pilot than they are to test in a test center?

A: The testing fee will be the same for candidates whether they test in a test center or take part in the RT PILOT.

Q: If the pilot is successful, do you anticipate higher Exam prices due to the cost of developing and maintaining the remote proctoring solution for emergency use?

A: It is expected that the RT PILOT candidate cost, as well as any future remote testing, will be the same price as a Prometric test center test administration. Rather than providing a brick-and-mortar test administration, NAP will be making significant software investments and Prometric will be providing live RT PILOT candidate oversight and proctoring during the Exam's administration.

The AICPA's driver software is already web-based and implementing the modifications to support remote testing were allocated in the current 2020 AICPA software budget. Implementing the remote testing feature set also further aligns the AICPA software to a potential shift by Prometric to a cloud-based test center deployment model and away from their current server workstation hub and spoke (client server) model.

Legal Questions

Q: Are there legal questions regarding nexus or local law caused by inability to determine candidates' physical location when they test, agree to non-disclosure agreement, etc.?

A: The informed consent signed by each candidate, as well as the state board, NASBA, Prometric and AICPA contracts address all jurisdictional, venue and choice of law issues. The candidate's physical location will be established as is legally sufficient and industry standard for any online transaction.

Q: Would accountancy boards have any liability and/or obligations in the event of a significant data breach?

A: Consistent with Prometric Test Center test administration, the accountancy boards are not liable nor have any obligation regarding a data breach in the test center or in a remote testing administration.

Q: How is the remote testing location identified?

A: Once a RT PILOT candidate has been deemed eligible to test remotely, like a candidate traveling to any Prometric Test Center, the RT PILOT candidate may test in any location they desire (as long the physical location meets Prometric's remote testing requirements). The location of the RT PILOT candidate will not be verified, though the candidate will be required to attest to the location. For the RT PILOT, only domestic candidates will be deemed eligible to test. However, if a RT PILOT candidate attempts to test with an IP address of a location that is not approved (e.g., China), the Exam software will not launch.

Uniform CPA Examination-Specific FAQs

Q: What impact will this have on the need for questions in the test bank?

A: The use of test questions in panels for the RT PILOT will have no direct impact on the need for additional questions in the item bank.

Q: When the Exam is presented how will Excel and the Authoritative Literature also be made available to the test taker?

A: In the RT PILOT, RT PILOT candidates will be provided with a web-based spreadsheet like Excel and the Authoritative Literature.

Board of Accountancy-Specific FAQs

Q: Will the boards of accountancy need to change their statute or rules to allow for remote testing?

A: Each jurisdiction should review its statute and rules, but preliminary review of many board's language indicates that most will require no law or rule change. Several boards have specific reference to Prometric Test Centers which might require minor adjustment if a decision is made to proceed with utilizing remote testing in emergency situations after the results of the RT PILOT are shared and considered.

Q: Will boards of accountancy know if their candidates are part of the RT PILOT program?

A: NAP will seek consent from several accountancy boards to allow their candidates to participate in the RT PILOT. As such, accountancy boards will have approved their candidates to volunteer for the RT PILOT.

Q: Will you be able to provide evidence if needed before an accountancy board administrative hearing to prove cheating?

A: As with cheating concerns in Prometric Test Centers, digital video recordings, Center Problem Reports (CPRs) and staff from NASBA, AICPA and Prometric will be available as needed for board of accountancy investigation purposes and hearings.

Q: How long does Prometric retain the video/process file?

A: As in the test centers, Prometric retains digital video files for 30 days.

Q: How can accountancy boards be assured of security and integrity of Exam processes and reliability of Exam results?

A: The Examination Review Board (ERB) of NASBA will include the RT PILOT as part of its 2021 annual review. It is anticipated that the ERB will develop procedures, as deemed needed, to cover the RT PILOT program and will specifically review the RT PILOT efforts, incorporating it into its annual report regarding the reliability of the Exam for board of accountancy licensing purposes.

Q: With different content for pilot and no continuous testing can the candidates who pass the pilot be considered equal to regular candidates?

A: In the current testing schema, candidates do not all receive the same questions as there are multiple panels representing the CPA Exam in the field at any point in time. The panels used in the RT PILOT will be equivalent to those in the test centers and will therefore absolutely be considered equally part of the Exam. Scores resulting from the RT PILOT Exams should be accepted as such. Though candidates will only be allowed to test each section once in the RT PILOT program, they will be allowed to retest in a test center, again, not resulting in any substantial difference in testing for candidates.

Q: If the planned "window" length for the RT PILOT is going to be a relatively short period, how does that impact the ability of a candidate to retest under the continuous testing model?

A: Since the planned testing window for the RT PILOT is three weeks or less, there will be no opportunity for participating candidates to retest remotely upon receipt of failing scores. Such candidates could, however, choose to then schedule and retest in a test center.

Q: Will data from the RT PILOT be captured for review and analysis related to remote vs in-center testing and to identify any aberrations in results?

A: Metrics from the RT PILOT will be reviewed as part of the assessment of the effort. Reports summarizing findings and recommendations will be shared with the boards of accountancy to allow further deliberation regarding consideration of the use of remote testing for emergency situations on a go forward basis.

Emergency Period

Q: How is the “emergency period” going to be defined?

A: The concept and definition of an “emergency period”, i.e. when, under what circumstances, and for how long remote testing would be available to affected Candidates is being drafted by NASBA and the AICPA, and will be reviewed and approved by the NASBA CBT Administration Committee and shared in advance with the accountancy boards before any future “emergency period” testing.

Candidate Test Accommodations / ADA

Q: What is the plan for providing remote testing ADA test accommodations in the RT PILOT?

A: NAP acknowledges the requirement that ADA test accommodations must be provided in remote testing for emergency situations and it is currently working on a plan to address all legally required ADA test accommodations through remote testing should remote testing be approved for future emergency situations.

As candidates may choose to test in Prometric Test Centers, ADA test accommodations will not be part of the initial proposed RT PILOT; therefore, no candidate requesting ADA test accommodations will be included in the initial RT PILOT.

Other

Q: Test centers are open and operating. Why is remote testing capability necessary?

A: Remote testing capability is not intended for when Prometric test centers are fully open. Note that while Prometric test centers are largely open as of January 2021, test centers in some regions are once again operating at reduced capacity due to Covid-19 hot spots and physical distancing requirements. Compounding numbers of people contracting the virus, hospital capacity challenges, and new strains of the virus entering the equation raise serious concerns that regional and state test center closures could still be on the horizon.

Remote testing is targeted for times when test centers are largely shut down. NAP would like to have the remote testing capability tested and ready to go should a future emergency warrant its implementation. Without a successful RT PILOT, NAP will never be positioned to deploy remote testing.

Q: What if all 55 jurisdictions do not accept RT PILOT scores as valid?

A: We hope that by providing a detailed description of the proposed RT PILOT and addressing the numerous excellent questions posed at recent webcasts and meetings, boards believe they have adequate information to agree to accept Exam scores from the small number of candidates who volunteer to test the system by testing remotely. For all of the reasons expressed in this paper, we feel it is crucial to conduct the RT PILOT to assess the viability of providing remote testing as a contingency solution in emergency closures of Prometric Test Centers. As noted, results of the RT PILOT will be brought back to the accountancy boards for further discussion before any other actions are taken.

If several states elect to not accept scores from the RT PILOT, we will assess the impact and decide next steps. It is possible that RT PILOT volunteer candidates may be asked to sign an informed consent explaining that certain jurisdictions may not accept their scores.



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

AGENDA ITEM 10

- *10. Discussion and possible action on National Association of State Boards of Accountancy Regional Directors' Focus Questions – Taylor

Focus Questions - Q1 2021

Name

State (two letter code, example: TN)

Today's Date

After reviewing the report referenced below, does your Board require additional information from NASBA on remote testing and/or the pilot testing for this project?

On January 21 NASBA held a webinar on remote testing, as a potential response to future test center closures. Limited pilot tests will take place in the months ahead. A white paper "Proposed Pilot of Remote Proctoring of CPA Examination: Update and FAQs for Boards of Accountancy," that included an appendix of frequently asked questions on remote testing, was also made available to the Boards on January 21.

Would your Board like additional information on the following (select all that apply):

Would your Board like a speaker to address their meeting on any of the following topics (select all that apply):

Please share your anticipated Board meeting calendar April through December of 2021. Please respond with TBD if a meeting will be held but the date is still to be determined.

Include Month and dates for each meeting.

What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?

Can NASBA be of any assistance to your Board at this time?

- Yes
 No

NASBA's Board of Directors would appreciate as much input on the above questions as possible.



**STATE OF OKLAHOMA
MEETING OF THE
OKLAHOMA ACCOUNTANCY BOARD**

AGENDA ITEM 12

- *12. Discussion and possible action on report from the Executive Director – Ross



**Oklahoma Accountancy Board
Executive Director's Report
January 2021**

- Legislative update
 - Rep. Wallace's bill has come out of committee. We have worked on this and support it. Hopefully it will pass and others will drop off of the board
- Virtual meetings are now approved as you know.
- Thentia is going pretty well. Still have some issues
- We have officially cancelled our April meeting at OKSWU and moved it to April of 2022.
- We have cancelled our live May ceremony and will do a virtual ceremony
- NASBA response to remote testing
- Ten Year Service Award:
 - Heather Grable

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

- BEP One – Feb 2021 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 – Dec 2020 IT services/lease payments - \$6,156.61

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	HB 1818	Authored By Representative McBride 2021 02 01	In House	None	None	3.9%

Title

Professions and occupations; authorizing Construction Industries Board to administer the Uniform Building Code Commission Act; repealer; effective date.

Primary Sponsors

Mark McBride

Bill Summary: Last edited by FiscalNote Services at Jan 29, 2021, 8:51 PM
 The bill places the Construction Industries Board in charge of administration of the Oklahoma Uniform Building Code Commission Act. The measure also clarifies the board's role in administering the Roofing Contractor Registration Act. The Oklahoma Uniform Building Code Commission would become an advisory board to the Construction Industries Board.

Introduction Date: 2021-02-01

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	HB 1981	Authored By Representative Lepak 2021 02 01	In House	None	None	2.5%

Title

Professions and occupations; creating the Universal Licensing Recognition Act; effective date.

Primary Sponsors

Mark Lepak

Bill Summary: Last edited by FiscalNote Services at Jan 26, 2021, 1:01 AM
 This bill creates professional and occupational licensing recognition for the issuance of licenses for applicants moving to and residing in Oklahoma. Unless otherwise provided by law, this act shall not apply to any laws authorizing reciprocity including interstate compacts, state-to-state reciprocal agreements and other state-to-state equivalency provisions pertaining to licensees and certificate holders and applicants from other states.

Introduction Date: 2021-02-01

Labels: ARPL Universal Occupational License

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	HB 2873	Authored By Representative Wallace 2021 02 01	In House	None	None	2.5%

Title

Professions and occupations; Universal Licensing Recognition Act; codification; effective date.

Primary Sponsors

Kevin Wallace

Bill Summary: Last edited by FiscalNote Services at Jan 26, 2021, 1:03 AM
 This bill creates professional and occupational licensing recognition for the issuance of licenses for applicants moving to and residing in Oklahoma. Unless otherwise provided by law, this act shall not apply to any laws authorizing reciprocity including interstate compacts, state-to-state reciprocal agreements and other state-to-state equivalency provisions pertaining to licensees and certificate holders and applicants from other states.

Introduction Date: 2021-02-01

Labels: ARPL Universal Occupational License

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	SB 48	Second Reading Referred To Judiciary 2021 02 02	In Senate	None	None	27.9% 10.0%

Title
Athlete agents; creating the Revised Uniform Athlete Agents Act.
Effective date.

Bill Summary: Last edited by FiscalNote Services at Nov 24, 2020, 3:16 PM
The bill creates a licensure system for athletic agents in Oklahoma.

Primary Sponsors
Julie Daniels

Introduction Date: 2021-02-01

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	SB 81	Second Reading Referred To Business Commerce And Tourism Committee Then To Appropriations Committee 2021 02 02	In Senate	None	None	62.7% 61.0%

Title
Oklahoma Accountancy Act; creating revolving fund; authorizing student scholarship and grant program. Effective date.

Bill Summary: Last edited by FiscalNote Services at Dec 8, 2020, 4:33 PM
The bill creates the Oklahoma Accountancy Board Revolving Fund for implementing and enforcing the provisions of the Oklahoma Accountancy Act. The Fund would receive all administrative penalties and fines from enforcement. The bill also gives the Accountancy Board the authority to establish a student scholarship and grant program to assist eligible students who are qualified to take the certified public accountant or licensed public accountant examination.

Primary Sponsors
Brenda Stanley

Introduction Date: 2021-02-01

Labels: Board Funding Budget

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	SB 183	Second Reading Referred To Business Commerce And Tourism 2021 02 02	In Senate	None	None	22.9% 0.0%

Title
Professional and occupational licenses; directing promulgation of rules for certain default. Effective date. Emergency.

Introduction Date: 2021-02-01

Labels: ARPL Licensure

Primary Sponsors
Dossett (J.A.)

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	SB 274	Second Reading Referred To Business Commerce And Tourism 2021 02 02	In Senate	None	None	45.4% 69.0%

Title
Oklahoma Accountancy Board; modifying board members.
Effective date. Emergency.

Introduction Date: 2021-02-01

Labels: ARPL Board Composition

Primary Sponsors
Tom Dugger

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	SB 372	Second Reading Referred To Judiciary 2021 02 02	In Senate	None	None	34.0% 40.0%

Title

Child support; modifying procedures for revocation, suspension and reinstatement of certain licenses. Effective date.

Primary Sponsors

Paul Rosino

Bill Summary: Last edited by FiscalNote Services at Jan 19, 2021, 10:45 PM

The bill authorizes the district courts of this state and the Department of Human Services to order the revocation, suspension, nonissuance or nonrenewal of an occupational, professional, business or any recreational license or permit, or permit including, but not limited to, a hunting and fishing license or other authorization issued, and certificates of title for vessels and motors and other licenses of registration, and the driving privilege of or to order probation for a parent who is in noncompliance with an order for support for at least ninety (90) days or failing, after receiving appropriate notice to comply with subpoenas or warrants relating to paternity or child support proceedings.

Introduction Date: 2021-02-01

Labels: ARPL Licensure

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	SB 539	Second Reading Referred To Rules 2021 02 02	In Senate	None	None	30.0% 40.0%

Title

Agency administrative rules; requiring certain publication on agency websites; amending rules. Emergency.

Primary Sponsors

Nathan Dahm

Bill Summary: Last edited by FiscalNote Services at Jan 26, 2021, 6:48 PM
The bill requires certain publication on agency websites.

Introduction Date: 2021-02-01

Labels: Administrative Procedures Act ARPL
Regulatory Reform Rules Review

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
OK	SB 542	Second Reading Referred To Business Commerce And Tourism 2021 02 02	In Senate	None	None	34.0% 40.0%

Title

Labor; creating Right To Earn A Living Act; limiting occupational license regulations. Effective date.

Primary Sponsors

Nathan Dahm

Bill Summary: Last edited by FiscalNote Services at Jan 26, 2021, 3:10 PM
This bill limits regulations on occupation licensing and instructs agencies to conduct a comprehensive review of all occupational license regulations and occupational licenses within their jurisdictions.

Introduction Date: 2021-02-01

Labels: ARPL Least Restrictive Means
Regulatory Reform

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
AR	HB 1219	Read The First Time Rules Suspended Read The Second Time And Referred To The Committee On Joint Budget Committee 2021 01 21	In House	None	None	36.1% 72.2%

Title
 HB1219 - AN ACT FOR THE DEPARTMENT OF LABOR AND LICENSING - BOARDS AND COMMISSIONS APPROPRIATION FOR THE 2021-2022 FISCAL YEAR.

Primary Sponsors
 Joint Committee on Budget

Bill Summary: Last edited by FiscalNote Services at Jan 26, 2021, 4:22 PM
 This bill establishes for the Arkansas State Board of Public Accountancy for the 2021-2022 fiscal year the maximum number of regular employees and the maximum number of temporary or part-time employees; appropriates a total amount of \$1,162,654.

Introduction Date: 2021-01-20

Labels: Board Appropriations

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
AR	SB 78	Returned By The Committee With The Recommendation That It Do Pass 2021 01 28	In Senate	None	None	39.0% 63.3%

Title
 SB78 - TO ESTABLISH ARKANSAS OCCUPATIONAL LICENSING OF UNIFORMED SERVICE MEMBERS, VETERANS, AND SPOUSES ACT OF 2021; AND TO DECLARE AN EMERGENCY.

Primary Sponsors
 Ricky Hill, Roger Lynch

Bill Summary: Last edited by FiscalNote Services at Jan 19, 2021, 10:40 PM
 The bill would provide automatic occupational licensing or expedited licensure to military members and their families. It would also extend continuing educational requirements or expirations for military members deployed.

Introduction Date: 2021-01-11

Labels: ARPL Licensure Military

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
AR	SB 121	Filed 2021 01 14	In Senate	None	None	24.9% 0.0%

Title
 SB121 - AN ACT FOR THE DEPARTMENT OF LABOR AND LICENSING - DIVISION OF LABOR APPROPRIATION FOR THE 2021-2022 FISCAL YEAR.

Primary Sponsors
 Joint Committee on Budget

Bill Summary: Last edited by FiscalNote Services at Jan 20, 2021, 9:55 AM
 The bill appropriates over \$1.6 million to the board of licensing.

Introduction Date: 2021-01-14

Labels: Board Appropriations

State	Bill Number	Last Action	Status	Position	Priority	FN Outlook
AR	SB 153	Filed 2021 01 19	In Senate	None	None	23.6% 63.8%

Title
 SB153 - TO CREATE THE WORKFORCE EXPANSION ACT OF 2021.

Primary Sponsors
 Ben Gilmore, David Ray

Introduction Date: 2021-01-19

Labels: ARPL Licensure