

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

June 19, 2020

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 19, 2020 at Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> St; Ste. 210, Oklahoma City, OK 73116 and Videoconference. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

**Each Board member is participating remotely through Videoconference from the following locations:**

<b>Randa Vernon, CPA, Chair</b> 11706 East 132 <sup>nd</sup> Street South Broken Arrow, OK 74011	<b>Jim Taylor, CPA, Vice Chair</b> 9408 E. 109 <sup>th</sup> PI Tulsa, OK 74133	<b>Mike Sanner, CPA, Secretary</b> 3701 Stonehurst Jones, OK 73049
<b>Robin Byford, CPA</b> 14236 Calais Circle Oklahoma City, OK 73142	<b>David Greenwell, CPA</b> 10713 Fairway Ave. Oklahoma City, OK 73170	<b>Jody Manning</b> 7900 S Elder Ave Broken Arrow OK 74011

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; Amy Freeman, Administrative Assistant; and Heather Grable, CPE Coordinator. Assistant Attorney General John Crittenden was also participating remotely through Videoconference.

**Agenda Item #1a – Call To Order:** At approximately 9:31 AM, Chair Vernon called the meeting to order.

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

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

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

**Agenda Item #2 – Announcement of Visitors:** The following visitors were participating remotely through Videoconference: Blaine Peterson, representing the OSCPA; Dean Taylor, representing the OSA; and Sandy Siegfried, CPA.

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

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained four items for the OAB's consideration: (1) Approve the Minutes of the May 15, 2020, Regular Meeting of

2543.

the OAB; (2) Take official notice of the preliminary OAB financial statements for the months ending May 31, 2020; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

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

A roll call vote was taken and recorded as follows:

Manning AYE

Taylor AYE

Sanner AYE

Byford AYE

Greenwell AYE

Vernon AYE

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

**FILES TO CLOSE:**

**File No. 2535 – CPA Firm**

This file is the result of a referral from the US Department of Education alleging that the registrant firm performed a substandard audit for a Texas beauty academy. Texas investigated the case and disciplined the firm, including limiting its scope of practice for one year and requiring pre-issuance reviews after that. The Enforcement Committee feels that the disciplinary action by Texas is sufficient; therefore it recommends that the file be closed.

**OAB Records Summary**

Peer Review Status: In compliance.

**File No. 2545 – CPA Firm**

This file was opened as a result of a PROC referral due to consecutive substandard peer reviews by the registrant firm. The Enforcement Committee feels that the remedial measures taken by the firm were sufficient and recommends that the file be closed.

**OAB Records Summary**

Peer Review Status: In compliance.

**File No. 2550 – CPA Firm**

This file was opened as a result of a PROC referral due to consecutive substandard peer reviews by the registrant firm. The Enforcement Committee feels that the remedial measures taken by the firm were sufficient and recommends that the file be closed.

**OAB Records Summary**

Peer Review Status: In compliance.

**File No. 2552 – CPA Firm**

This file was opened as a result of a PROC referral due to consecutive substandard peer reviews by the registrant firm. The Enforcement Committee feels that the remedial measures taken by the firm were sufficient and recommends that the file be closed.

**OAB Records Summary**

Peer Review Status: In compliance.

**File No. 2553 – CPA Firm**

This file was opened as a result of a PROC referral due to consecutive substandard peer reviews by the registrant firm. The Enforcement Committee feels that the remedial measures taken by the firm were sufficient and recommends that the file be closed.

**OAB Records Summary**

Peer Review Status: In compliance.

**File No. 2554 – CPA Firm**

This file was opened as a result of a PROC referral due to consecutive substandard peer reviews by the registrant firm. The Enforcement Committee feels that the remedial measures taken by the firm were sufficient and recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 48.5 hours for 2016 (includes 4 hours ethics); 56 hours for 2017 (includes 4 hours ethics); and 42 hours for 2018 (includes 4 hours ethics).

Peer Review Status: In compliance.

**File No. 2555 – CPA Firm**

This file was opened as a result of a PROC referral due to consecutive substandard peer reviews by the registrant firm. The Enforcement Committee feels that the remedial measures taken by the firm were sufficient and recommends that the file be closed.

2545.

### **OAB Records Summary**

Peer Review Status: In compliance.

Motion by Byford that the Board close File no.'s 2535, 2545, 2550, 2552, 2553, 2554, and 2555. Second by Manning.

A roll call vote was taken and recorded as follows:

Manning AYE  
Taylor AYE  
Sanner AYE  
Byford AYE  
Greenwell AYE  
Vernon AYE

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

- Fiscal year 2021 professional services contracts [Peer Review Oversight Committee]

Motion by Taylor that the Board approve the professional services contracts for fiscal year 2021 for the Peer Review Oversight Committee. Second by Sanner.

A roll call vote was taken and recorded as follows:

Manning AYE  
Taylor AYE  
Sanner AYE  
Byford AYE  
Greenwell AYE  
Vernon AYE

#### **Agenda Item #7 – Discussion and possible action on report from Continuing Professional Education Committee:**

- CPE Audit Report (2018)

This report was presented to the Board by Member Manning and CPE Coordinator Heather Grable.

Motion by Manning that the Board approve the 2018 CPE Audit Report. Second by Taylor.

A roll call vote was taken and recorded as follows:

Manning AYE

Taylor AYE

Sanner AYE

Byford AYE

Greenwell AYE

Vernon AYE

- CPE Compliance Review Report (2016 -2018)

This report was presented to the Board by Member Manning and CPE Coordinator Heather Grable.

Motion by Manning that the Board approve the 2016 - 2018 CPE Compliance Review Report Second by Taylor.

A roll call vote was taken and recorded as follows:

Manning AYE

Taylor AYE

Sanner AYE

Byford AYE

Greenwell AYE

Vernon AYE

**Agenda Item #8 – Discussion and possible action on report on the National Association of State Boards of Accountancy 2020 Western and Eastern Regional (virtual) Meetings:** This report was presented to the Board by Vice Chair Taylor. A brief discussion took place.

**Agenda Item #9 – Presentation to commemorate Mike Sanner’s service to the Oklahoma Accountancy Board:** Executive Director Ross presented Mike Sanner, CPA with tokens of the Board’s appreciation and gratitude for his service.

**Agenda Item # 10 – Proposed Executive Session pursuant to Title 25 O.S. Supp. 2006, Section 307(B)(1) for discussion and possible action on employment, hiring appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions:**

- A. Executive Director
- B. Deputy Director & Peer Review Coordinator
- C. Licensing Coordinator
- D. Examination Coordinator
- E. CPE Coordinator
- F. Administrative Programs Officer III
- G. Enforcement Coordinator

2547.

- H. Accountant II
- I. Administrative Assistant II
- J. Administrative Assistant II
- K. Administrative Assistant I

This item was not addressed by the Board to remain in compliance with SB 661.

**Agenda Item #11 – New Business:** There was no new business.

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

**Updates**

- We would like to recognize Colin Autin for his 15 years of service to the Board.
- We have been busy working on working on a new system. We interviewed several vendors and visited with the Audit, Budget, and Technology Committee. We selected Thentia because they are the only vendor that can offer a Graph database at this price for the Board's online licensing platform. We expect to be live on January 1, 2021.
- We continue to receive Oklahoma Employment Security Commission fraudulent claims weekly. To date, we have received 16 claims in total; give were in a staff member's name. Claims have been reported to the Fraud Division at the OESC (they submit to the OSBI) and the Fraud Division at the Attorney General's office.
- Our plan is to continue to monitor Covid cases and will begin to open the office. We will look at two week increments.

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

- BEP One – Jun 2020 rent and storage fees - \$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 – Apr 2020 IT/lease services - \$6,283.49
- OMES – May 2020 IT /lease services - \$6,283.49

**Agenda Item #13 – Discussion and possible action on report from the Chair:**

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, August 7, 2020, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> St; Ste. 210, Oklahoma City, OK 73116

**Agenda Item #14 – Adjourn:** There being no further business to come before the Board, Chair Vernon adjourned the meeting.

The meeting was adjourned at approximately 10:24 AM.

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

ATTEST:

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

**APPENDIX I**  
**Actions Approved by the Executive Director**  
**As of June 19, 2020**

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Melissa Ann Gruenewald

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

Andrea Shay Burghardt  
Piper Olivia Finley  
Geoffrey Randall Harmon  
Frankie Lee Horne  
Kennedy Ishee  
Sedalia Richelle Parker  
Laura Lindsey Stebbins  
Hellen Chau Huynh Vo

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Ashley Dawn Knoll (Kansas)  
Kathryn Elizabeth Langley (Texas)  
Geron O'Neil Morgan (Arkansas)  
James A. Tate (Ohio)  
Joshua Jared Tyree (North Carolina)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Paul Kallenberger	3357
Bryan Lamey	12535
Oluwakemi Ogunsina	16169
Debra Thompson	13383

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Hubbs & Whitehead CPAs (Arkansas)

**INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:**

Goldie Roberts CPA (Indiana)

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

Baker Tilly US, LLP (Wisconsin)



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

Jeanna King, CPA, PLLC  
 Merryman Accounting Services, CPA, PLLC  
 Provident CPAs PLC  
 Steinbach & Associates PLLC  
 Taylor Dollens, CPA, PLLC

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**

**No Longer Practicing in Oklahoma:**

Debra Winterrowd                      18816                      Issued May 2, 2019

**No Longer Residing in Oklahoma:**

Kaleigh Boone                      18643                      Issued September 21, 2018  
 Scott Harris                      15859                      Issued February 2, 2004  
 Guillermo Lopez                      18006                      Issued October 10, 2015

**Retired:**

Richard Francis                      9689                      Issued January 28, 1988  
 Richard Lobdell                      17270                      Issued May 4, 2012  
 Michael McNulty                      5527                      Issued January 26, 1981

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

**CPAs:**

<b>Cert No.</b>	<b>Name</b>	<b>Issue Date</b>
1452	Jerry Dean Dickinson	Feb 04, 1961
1677	Terry Elton Hinshaw	Aug 02, 1963
1865	James Charles Duensing	Feb 05, 1966
2071	Richard Norman Coffman	Jul 27, 1968
2098	James Daniel Miller	Jul 27, 1968
2175	Bart Hopkins Ward	Feb 01, 1969
2192	Jerald W. Anderson	Jul 25, 1969
2265	L. Scott Chapline	Jan 29, 1970
2286	Lawrence Michael Knoles	Jan 29, 1970
2304	Robert Gene Roderick	Jan 29, 1970
2437	Maurice Stanley Emmer	Feb 01, 1971
2479	Robert Louis Terrell Jr.	Feb 01, 1971
2582	Steven Wesley Base	Jul 16, 1971
2860	John Stephen Mize	Jan 26, 1973
3115	Henry R. Newmark	Jan 28, 1974

3215	William Douglas Frans	Jul 26, 1974
3391	Jim R. Rager	Jan 27, 1975
3623	Marvin Glenn Eck	Jan 27, 1976
3664	John Michael Rauh	Jan 27, 1976
3834	Leo O. Trammell	Jul 19, 1976
3915	Leland Albert Chase	Jan 24, 1977
3946	Lloyd F. Howell	Jan 24, 1977
4189	Philip Dale Eubanks	Nov 21, 1977
4709	Vickie Conners Spivey	Jan 29, 1979
4847	Richard W. Gentry	Jul 27, 1979
5064	Randy Wilburn Furr	Jan 28, 1980
5137	David Paul Sartin	Jan 28, 1980
5248	Joseph A. Curtis	Jul 25, 1980
5534	Diane L. Beatty	Jan 26, 1981
5667	Susan Parker Butterworth	Jul 27, 1981
5780	Linda E. Ross	Jul 27, 1981
5798	David Michael Thomas	Jul 27, 1981
5855	Michael J. Nyikos	Nov 20, 1981
5989	William Joseph Lancaster	Jan 29, 1982
6008	Pamela Ann Mattson	Jan 29, 1982
6068	Brenda Joyce Weigt	Jan 29, 1982
6572	Dan Benjamin England	Jan 17, 1983
6709	Evelyn Rita Raymos	Jan 17, 1983
6876	Teresa Davidson Brown	Jul 28, 1983
6989	Kathryn Shelton Patterson	Jul 28, 1983
7165	Stephen Robert Blood	Dec 15, 1983
7265	Benjamin F. Foster III	Jan 26, 1984
7522	David Leroy Bastings	Jul 26, 1984
7596	Raymond F. Hall	Jul 26, 1984
7976	Jerry Wayne Jones	Jan 31, 1985
8666	Denise C. Anderson	Jan 23, 1986
8674	Phyllis A. Simmons	Jan 23, 1986
9019	Clyde E. Walters	Jul 31, 1986
9155	Leslie J. Jones	Jan 29, 1987
9241	Gary F. Moore	Jan 29, 1987
9369	Patrick Alan Austin	Jul 23, 1987
9638	Wyman Keith Atwell	Jan 28, 1988
9747	Helen M. Martin	Jan 28, 1988
9881	Janice Anne Garbart	Jul 28, 1988
10053	John Wesley Sheehan	Jul 28, 1988
10183	Lynn Marie Brill	Jan 26, 1989
10254	Nancy Ann McClendon	Jan 26, 1989
10465	Vicky Sue Mayhue	Jul 27, 1989
11192	Joy Kathyleen Ondracek	Jan 31, 1991
11285	William C. Bess Jr.	Jul 25, 1991
11849	Denise Batterton Perry	Jul 28, 1992
12086	Elizabeth Walters Schumacher	Jan 28, 1993

12305	James Lee McHenry	Jul 30, 1993
12316	Andrea Jaye Nash	Jul 30, 1993
12881	Ronald D. Craig	Jan 30, 1995
13223	Thomas Lee Burke	Jul 28, 1995
13704	Karen K. Jordan	Feb 03, 1997
13737	Nicole Renee Weaver	Feb 03, 1997
13957	Amber D. Thompson	Aug 04, 1997
14067	Melissa Carol McQuiston	Feb 02, 1998

### **DECEASED REGISTRANTS:**

#### **CPAs:**

Heidi Hartman	7953	Issued January 31, 1985
Phillip Heideman	5079	Issued January 28, 1980
Sharon Hume	6009	Issued January 29, 1982
Joy McBride	8291	Issued July 26, 1985
Elsie Rodgers	8041	Issued January 31, 1985
Charles Stidham	1621	Issued July 27, 1962
Cynthia Warren	7763	Issued July 26, 1984

### **INACTIVE FIRMS:**

#### **CPA Corporations:**

Crankin Accounting Services, PC  
 Cynthia L. Warren CPA, P.C.  
 Hubbs, Belcher & Company CPA's P.A. (Arkansas)  
 Uselton, Clay & Bright, P.C. (Tennessee)

#### **CPA Limited Liability Companies:**

ATM CPA PLLC  
 Boulanger & Montgomery Tax Solutions PLLC  
 Cascade Investment Compliance & Verification, LLC (Oregon)  
 James A. Porter, III, CPA, PLLC  
 Johnson & Steinbach CPAs and Advisors PLLC  
 Julie Luster, CPA, PLLC  
 Provident PLLC  
 Robin Slack, CPA PLLC  
 Wilburn CPA PLLC

#### **CPA Limited Liability Partnerships:**

Baker Tilly Virchow Krause, LLP (Wisconsin)

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

2553.

Brooke Elizabeth Blaes  
Margaret Lane Deibert  
Carlie Marie Fangman  
Hannah Marisha Kamphuis  
Laura Lindsey Stebbins