

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

October 16, 2020

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, October 16, 2020 at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116 and Videoconference. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

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

Jim Taylor, CPA, Chair 9408 E. 109 th PI Tulsa, OK 74133	Robin Byford, CPA, Vice Chair 14236 Calais Circle Oklahoma City, OK 73142	David Greenwell, CPA, Secretary 10713 Fairway Ave. Oklahoma City, OK 73170
Randa Vernon, CPA 11706 East 132 nd Street South Broken Arrow, OK 74114	Sandra Siegfried, CPA 35 Cedar Ridge Rd Broken Arrow, OK 74011	

Board members present at the meeting: Taylor Green. Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also participating remotely through Videoconference.

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

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

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

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

Agenda Item #2 – Announcement of Visitors: The following visitors were participating remotely through Videoconference: Blaine Peterson and Steve Milam, representing the OSCPA; Dean Taylor, representing the OSA; and Stacy Robinson, applicant.

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

Agenda Item #4 – Consent Agenda: The Consent Agenda contained four items for the OAB’s consideration: (1) Approve the Minutes of the September 18, 2020, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the months ending September 30, 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 Byford.

A roll call vote was taken and recorded as follows:

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

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

ADMINISTRATIVE CONSENT ORDER:

Case No. 2238 – Henry G. “Hank” Martin, Jr., CPA

This case was opened as a result of a complaint alleging Respondent filed complainant’s tax return electronically without authorization. Respondent admitted to the violation. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$241.90, which must be paid within 30 days of the effective date of the order. A proven violation of this ACO, the Act or the Board’s Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 42 hours for 2016 (includes 0 hours ethics); 36 hours for 2017 (includes 4 hours ethics); and 42.5 hours for 2018 (includes 2 hours ethics after adjustment).

Peer Review Status: N/A.

Motion by Taylor that the Board approve the Administrative Consent Order in Case no. 2238. Second by Greenwell.

A roll call vote was taken and recorded as follows:

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

Agenda Item #6 – Discussion and possible action on Stacy Michelle Robinson’s request for a criminal history eligibility review in accordance with OAC 10:15-37-11(f):

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

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

Motion by Vernon that the Board approve the criminal history eligibility review application of Stacy Michelle Robinson.
 Second by Siegfried.

A roll call vote was taken and recorded as follows:

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

Agenda Item #7 – Discussion and possible action on Rick Klahsen’s request to substitute various ethics courses in lieu of the American Institute of Certified Public Accountants’ Comprehensive Ethics Examination required to obtain a Reciprocal Certificate and Permit to Practice Public Accounting: A discussion took place among the Board. Chair Taylor directed Executive Director Ross to send Mr. Klahsen a letter regarding the Board’s decision.

Motion by Byford that the Board deny Rick Klahsen’s request to substitute various ethics courses in lieu of the American Institute of Certified Public Accountants’ Comprehensive Ethics Examination, pending the ability to come back before the Board and provide materials that demonstrate substantial equivalency. Second by Manning.

2579.

A roll call vote was taken and recorded as follows:

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

Agenda Item #8 – Discussion and possible action to formally adopt the Oklahoma Accountancy Board’s strategic plan for fiscal years 2021 – 2026:

Motion by Manning that the Board approve the formal adoption of the Oklahoma Accountancy Board’s strategic plan for fiscal years 2021 – 2026. Second by Byford.

A roll call vote was taken and recorded as follows:

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

Agenda Item #9 – Discussion and possible action to comment on the proposed amendments to the National Association of State Boards of Accountancy bylaws due October 20, 2020:

Motion by Siegfried approved submission of letter by Executive Director Ross commenting on the proposed amendments to the National Association of State Boards of Accountancy bylaws. Second by Greenwell.

A roll call vote was taken and recorded as follows:

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

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

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

Updates

- We continue to meet with Thentia almost daily and have made great progress. Currently we are on pace to meet each milestones for the project:
 - ✓ Onboarding Project Planning – *complete August 11, 2020*
 - ✓ Onboarding Initiation – *complete August 26, 2020*
 - Onboarding Project Execution - *in progress*
 - Business Requirement Configuration – *October – November 2020*
 - Onboarding Project Closure – *December 2020*
 - System Launch – *January 1, 2021*
- The vendor has been responsive however we've been forced to have some serious discussion about filling the gaps between our requirements, processes, and procedures and the system's limitations.
- The staff has worked very hard and done an incredible job overcoming the difficulties working with the vendor in a virtual environment to design a new system.
- The Audit is going well with no report of any issues.
- We submitted our strategic plan by October 1 to John Budd as required.
- The office is running well however two staff members and a Board member contracted COVID. Fortunately, all have reportedly recovered nicely. I want to remind everyone that the virus is leaving some unknown results on some of its victims.
- We replaced the refrigerator in the breakroom. The old one lasted 11 years.
- I presented at a couple of Master's level courses virtually.
- The OSCPAs has taken over the administration of the AICPA Peer Review Program for Kansas. They hired David Eatmon, CPA to manage the Program to meet the new AICPA requirement that a CPA be the Peer Review Program manager.

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

- BEP One – Oct 2020 rent/storage fee - \$4,543.67
- HBC CPAs – Auditing services for progress bill #2 - \$4,500.00

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

- OMES – Aug 2020 IT services/lease payments - \$6,156.61

Motion by Manning to approve the Executive Director's Report.
Second by Byford.

2581.

A roll call vote was taken and recorded as follows:

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

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

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, November 20, 2020, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Taylor adjourned the meeting.

The meeting was adjourned at approximately 10:24 AM.

_____ Date
James Taylor, Chair

ATTEST:

_____ Date
David Greenwell, Secretary

APPENDIX I
Actions Approved by the Executive Director
As of October 14, 2020

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Matthew Burris Linscott

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Trevor James Beutler
Samuel Edward Blodgett
April Lynn Campbell
Joleen M. Cox
Zachary James Fate
Lauren Kellie Lyon
Matthew Philip Manganaro
Rachel Faith Poe
Chelsea Nicole Powers
Maeghan Rush
Stephanie Anne Singer
John David Stringer

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Robert D. Musgrave (Kansas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

K & H Accounting Partners PC
Kimberly Buckman, CPA, Professional Corporation

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Dynamic Business Services PLLC
Humphrey CPA, PLLC
Sabrina P. Starks, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Rodney Maxwell, C.P.A., P.C.

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

2583.

Laura Cooke	4086	Issued July 18, 1977
Benjamin Donchin	18381	Issued August 11, 2017
Greis Harzheim	16448	Issued May 22, 2008

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Cert No.	Name	Issue Date
1355	Donald Warren Collins	Jul 28, 1959
1760	James Dan Pollard	Aug 01, 1964
2601	Gary Ray Belitz	Jan 31, 1972
3375	Stanley Wayne Moore	Jan 27, 1975
4590	Elizabeth Fern Gray	Nov 27, 1978
4688	Gwendolyn K. Peard	Jan 29, 1979
4837	Daniel E. Fairchild	Jul 27, 1979
4838	Richard N. Ficken	Jul 27, 1979
5094	Janell A. West	Jan 28, 1980
5233	Loretta J. Waterman	Jul 25, 1980
5258	Margaret Diane Smith	Jul 25, 1980
5274	Paul Richard Haxton	Jul 25, 1980
5345	Mary J. Swafford	Jul 25, 1980
5535	Robert Joseph Mogelnicki	Jan 26, 1981
6019	Karla Rhea Nickels	Jan 29, 1982
6107	Teresa Oberle Floistad	Jan 29, 1982
6148	E.J. Guerrant Jr.	Mar 17, 1982
6243	Karen Lee Chronister	Jul 22, 1982
6528	Ronald L. Bateman	Jan 17, 1983
6570	Alice C. Edwards Merritt	Jan 17, 1983
6727	Gary Duane Taylor	Jan 17, 1983
6893	Joni Brewer Way	Jul 28, 1983
7580	Judy Frances McMurray	Jul 26, 1984
7614	Sharon Kay Hopkins	Jul 26, 1984
7623	John Tamblyn Jarrett	Jul 26, 1984
7992	Nancee Thonn	Jan 31, 1985
8318	Pamela K. Strategier	Jul 26, 1985
8349	Bruce Miller Shapard	Jul 26, 1985
8460	Juanita Marie Bellinghausen-Rice	Jan 23, 1986
8855	Carol Ann Franklin	Jul 31, 1986
8887	Robbie L. Tittle	Jul 31, 1986
9825	Ruth Ann Waits	Jan 28, 1988
9958	R. Craig Herman	Jul 28, 1988
11362	Pamela Marie McIntosh	Jul 25, 1991
11398	Patricia Ruth Shurley	Jul 25, 1991
12145	Charles R. Schaller	Jan 28, 1993
13176	Sammy Clark Patterson	Jul 31, 1995

15749	Donna L. Rambo	Aug 04, 2003
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DECEASED REGISTRANTS:**CPAs:**

Michael Faulkenberry	11108	Issued January 31, 1991
Jerry Gearheard	1710	Issued February 8, 1964
Stephen Jackson	16775	Issued August 20, 2010

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Anna Leah Barton
Crystal Lee Delaney
Christopher Kyoo-Shik Green
Jeremy Andrew Hladik
Drew A Krause
Adam Lee Lightfoot
Lauren Kellie Lyon
Michael Chet Mongold
Rachel Faith Poe
Chelsea Nicole Powers
Maeghan Nicole Rush
Stephanie Anne Singer
Jacalyn Leigh Swedlow
Isaac Pandong Winters

2585.

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