

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

September 18, 2020

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 18, 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 staff present at the meeting: Randy Ross, Executive Director; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also participating remotely through Videoconference.

Agenda Item #1a – Call To Order: At approximately 9:32 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): Member Manning and Member Green were both absent. Chair Taylor excused their 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; Sheridan Fuller; and Dan.

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 August 7, 2020, Regular Meeting

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of the OAB; (2) Take official notice of the preliminary OAB financial statements for the months ending July 31, 2020 and August 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 Byford that the Board approve the first item on the Consent Agenda. Second by Vernon.

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Vernon AYE

Greenwell AYE

Siegfried AYE

Motion by Byford that the Board approve the remaining items on the Consent Agenda. Second by Vernon.

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Vernon AYE

Greenwell AYE

Siegfried AYE

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

FILES TO CLOSE:

File No. 2539 – CPA

This file is the result of a complaint alleging the registrant failed to file several years of personal and business tax returns for the client. The registrant sold the practice several years ago but stayed on as an employee of the new firm for a short time. The complainant was aware of the sale of the practice and the transfer of the client's file to the new firm. After leaving the new firm, the registrant had no access to the complainant's documentation and the responsibility was left with the new firm to address the client's issues; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 53 hours for 2017 (includes 4 hours ethics); 28 hours for 2018 (includes 2 hours ethics); and 41.5 hours for 2019 (includes 2 hours ethics after adjustment).

Peer Review Status: N/A.

File No. 2540 – CPA

This file is the result of a complaint alleging substandard audit work that failed to catch employee embezzlement. The Enforcement Committee did not find a violation concerning the audit work of the registrant and recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 42 hours for 2016 (includes 2 hours ethics); 40 hours for 2017 (includes 2 hours ethics); and 40 hours for 2018 (includes 2 hours ethics after adjustment).

Peer Review Status: In compliance.

File No. 2559 – CPA

This file is the result of a complaint alleging the registrant failed to include out-of-state retirement income on the complainant's tax return. The registrant admitted to the error, offered to reimburse associated penalties and interest, and refunded the return preparation fee; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2017 (includes 2 hours ethics); 28 hours for 2018 (includes 2 hours ethics); and 54 hours for 2019 (includes 2 hours ethics after adjustment).

Peer Review Status: N/A.

File No. 2560 – CPA

This file is the result of a complaint alleging the registrant did not adequately perform the court appointed role as the accountant for complainant's husband's business during their divorce proceeding. The Enforcement Committee did not find a violation of the Act or Board's Rules and recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2017 (includes 2 hours ethics); 47 hours for 2018 (includes 4 hours ethics); and 52 hours for 2019 (includes 0 hours ethics after adjustment).

Peer Review Status: N/A.

File No. 2571 – CPA

This file is the result of a complaint alleging the registrant failed to respond to the client's inquiries. Shortly after submitting the complaint, complainant contacted the OAB and asked to drop the matter as communication had taken place and the issue had been resolved. Therefore, the Enforcement Committee recommends that the file be closed.

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OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2016 (includes 2 hours ethics); 48 hours for 2017 (includes 2 hours ethics); and 4 hours for 2018 (includes 2 hours ethics after adjustment).

Peer Review Status: N/A.

File No. 2572 – CPA

This file is the result of a complaint alleging the registrant made a mistake on the complainant's tax return and failed to respond to inquiries. Shortly after submitting the complaint, complainant contacted the OAB and asked to drop the matter as communicated had taken place and the return was prepared correctly. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 57 hours for 2017 (includes 4 hours ethics); 44 hours for 2018 (includes 4 hours ethics); and 26 hours for 2019 (includes 2 hours ethics after adjustment).

Peer Review Status: N/A.

Motion by Byford that the Board close File no.'s 2539, 2540, 2559, 2560, 2571, and 2572. Second by Siegfried

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Vernon AYE

Greenwell AYE

Siegfried AYE

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

- Fiscal year 2022 Budget Request Program

Motion by Greenwell that the Board approve the fiscal year 2022 Budget Request Program. Second by Vernon.

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Vernon AYE

Greenwell AYE

Siegfried AYE

Agenda Item #7 – Discussion and possible action on Invoice # INV-0063 [\$28,560; Thentia Global Systems USA Inc.; Thentia Cloud licensing August 2020 – July 31, 2021]:

Motion by Taylor that the Board approve the Thentia Global Systems USA Inc.; Thentia Cloud licensing Invoice for August 2020 – July 31, 2021 #INV-0063 [\$28,560]. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Vernon AYE

Greenwell AYE

Siegfried AYE

Agenda Item #8 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors’ Focus Questions: Executive Director Ross presented this item to the Board. Chair Taylor suggested that the process of changing licensing software be included to the question referring to what is happening in your jurisdiction that is important for other State Boards and NASBA to know about. Chair Taylor also requested that the choice of “input from all Board Members and Executive Director” be selected for how the responses shown above were compiled.

Motion by Greenwell that the Board approve the submission of the National Association of State Boards of Accountancy Regional Directors’ Focus Questions with discussed changes. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Byford AYE

Taylor AYE

Vernon AYE

Greenwell AYE

Siegfried AYE

Agenda Item #9 – Discussion and possible action to select the OAB voting representative and alternate at the NASBA Annual Meeting: Chair Taylor entertained nominations for the voting representative and alternative for the OAB at the NASBA Annual Meeting.

Motion by Siegfried to nominate Chair Jim Taylor as the OAB’s voting representative and Vice Chair Robin Byford as the OAB’s voting alternate representative at the NASBA Annual Meeting. Second by Byford.

A roll call vote was taken and recorded as follows:
Byford AYE
Taylor AYE
Vernon AYE
Greenwell AYE
Siegfried 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

- As you may be aware, we finally got the contract done with Thentia. The staff and I have been having TEAMS calls with their staff and working hard on a successful transition.
- The State is requiring a standardized strategic plan. We are currently working on this.
- We will submit the preliminary budget for the Governor.
- We want to welcome Taylor Green to the Board. We know that his absence today was unavoidable, but he plans on making the rest of the meetings.
- There was a Southwest Regional meeting this week that Jim and I attended.
- I did make the OU class via Zoom this month.
- The office continues to work well in a difficult time.

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

- Bank of America – Jun 2020 credit card fees - \$3,720.81
- BEP One – Sep 2020 rent and storage fees - \$4,543.67
- HBC CPAs – Auditing services - \$3,500.00

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

- SHI International Corp – 11 scanners - \$9,746.00
- NASBA – FY21 Membership Fees - \$6,600.00
- OMES – Jul 2020 IT services/Lease payments - \$6,156.61

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, October 16, 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 10:12 AM.

James Taylor, Chair Date

ATTEST:

David Greenwell, Secretary Date

APPENDIX I
Actions Approved by the Executive Director
As of September 18, 2020

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Trevor James Beutler

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Kristy Michelle Brenner
Levi Thomas Chuculate
Margaret Lane Deibert
Sheridan Brooke Fuller
Ricky Lynn Garver Jr.
Christina Joy Grant
Johnathan T. Harrington
Gabrielle Hooper
Brittney Elizabeth Jarnagin
Samuel Jay Jew
Brittany J. Jordan
Samuel Tucker Laverde
Amy Michelle Lucas
Carson Scott Mitchell
Colton G Pearce
Dalton Cole Truman Record
Alexis Marie Row
Jeffrey Rhett Schuman
Christopher Michael Stiles

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Kimberly D. Buckman (Montana)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFGATES:

Jennifer Colby	16372
Dean Cross	7249
Roy Dille	7561
Joseph Richards	18655
Christian Roderick	17102

INITIAL FIRM REGISTATIONS OF PROFESSIONAL CORPORATIONS:

The Tech CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Baldwin Moffitt PLLC (Arizona)
 DC CPAs PLLC
 Elaine Childs CPA, PLLC
 Green Forest Financial, PLLC
 Hartgraves Accounting & Consulting, LLC (Texas)
 Jennifer Pettijohn, CPA, PLLC
 Tosha Inman CPA, PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Waymond Summers 6724 Issued January 17, 1983

No Longer Practicing in Oklahoma:

Christopher Koiner 13141 Issued July 31, 1995
 Yufan Yang 18045 Issued December 9, 2015

No Longer Residing in Oklahoma:

Janet Brown 11498 Issued January 30, 1992
 Carl Daugherty 17539 Issued July 29, 2013

Retired:

Susan Bays 9090 Issued January 29, 1987
 Diane Lutton 9998 Issued July 28, 1988

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Cert No.	Name	Issue Date
2427	Jerry D. Castleman	Feb 01, 1971
2624	Ruth Kennedy	Jan 31, 1972
2866	Linda L. Booker	Jan 26, 1973
2968	Gary D. Huneryager	Jul 27, 1973
3038	John A. Moss Jr.	Nov 19, 1973
3375	Stanley Wayne Moore	Jan 27, 1975
3870	Charles Wayne Blaschke	Nov 22, 1976
4593	Debra Margaret Grace	Nov 27, 1978
4644	Carolyn Mirts Johnson	Jan 29, 1979
4837	Daniel E. Fairchild	Jul 27, 1979
5450	Robert D. Burchfield	Jan 26, 1981

5789	Terry K. Smith	Jul 27, 1981
5983	George Michael Koch	Jan 29, 1982
6019	Karla Rhea Nickels	Jan 29, 1982
6093	Terry L. Williams	Jan 29, 1982
6148	E.J. Guerrant Jr.	Mar 17, 1982
6227	Sandra J. Teer	Jul 22, 1982
6282	William Patrick Kelch	Jul 22, 1982
6311	Donna Kay Mouton	Jul 22, 1982
6570	Alice C. Edwards Merritt	Jan 17, 1983
6645	Charles William Lister	Jan 17, 1983
6883	Terry Prince Dopson	Jul 28, 1983
7296	William Alan Hough	Jan 26, 1984
7373	Philip J. Reedy	Jan 26, 1984
7580	Judy Frances McMurray	Jul 26, 1984
7618	Elton Peter Huey	Jul 26, 1984
7623	John Tamblyn Jarrett	Jul 26, 1984
7992	Nancee Thonn	Jan 31, 1985
8074	Kelly Stewart Sudduth	Jan 31, 1985
8531	Nancy Jane Wojciehowski	Jan 23, 1986
8887	Robbie L. Tittle	Jul 31, 1986
9092	Tracy Cavazos	Jan 29, 1987
9474	Robyn Lambrecht	Jul 23, 1987
9734	Judith L. Landrum	Jan 28, 1988
9878	Sharla Love Bailey	Jul 28, 1988
9887	Dee Ann Blasdel	Jul 28, 1988
10257	Sandra Miller Jones	Jan 26, 1989
11244	Richard D. Wells	Jan 31, 1991
12062	Kathy Jane King	Jan 28, 1993
12239	Malini R. Gandhi	Jul 30, 1993
12828	Jeanette R. Clardy	Aug 19, 1994
13481	Suzanne C. Duncan	Aug 05, 1996
13751	Mindy Price	Feb 03, 1997
13972	Susan South Wilbanks	Aug 04, 1997
15978	Janie F. Littrell	Oct 29, 2004

DECEASED REGISTRANTS:

CPAs:

Carl Gibbs	2621	Issued January 31, 1972
Ralph Haynes	7605	Issued July 26, 1984
John Mansfield	4311	Issued January 23, 1978
Betty Northcutt	772	Issued August 2, 1951
Randall Schmitz	7390	Issued January 26, 1984
Frederick Shelton	6052	Issued January 29, 1982
Clovis Swanney	1917	Issued January 29, 1982
Thomas Tracey	7753	Issued July 26, 1984

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Trevor James Beutler
April Lynn Campbell
Levi Thomas Chuculate
Joleen Michelle Cox
Zachary James Fate
Sheridan Brooke Fuller
Ricky Lynn Garver Jr.
Christina Joy Grant
Jonathan Tyler Harrington
Gabrielle Paige Hooper
Brittney Elizabeth Jarnagin
Jacob Addison Kern
Samuel Tucker Laverde
Amy Michelle Lucas
Matthew Philip Manganaro
Carson Scott Mitchell
Colton Garrett Pearce
Dalton Cole Truman Record
Alexis Marie Row
Kirsty Alexandra Shankles
Cole Bryant Stephenson
Christopher Michael Stiles
Jue Wang

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