

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

August 6th, 2021

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 6th, 2021, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. Members present at Call to Order:

Robin Byford, CPA, Chair
David Greenwell, CPA, Vice Chair
Sandy Siegfried, CPA, Secretary
Jim Taylor, CPA, Member
Bryan Storms, CPA, Member
Taylor Green, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; Kylee Thompson, Administrative Assistant, and Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 9:30 AM, Chair Byford called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Byford 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 present for the appropriate time: Blaine Peterson and Carlos Johnson, representing the OSCPA, Dean Taylor, representing the OSA, and Tom Volturo.

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 five items for the OAB's consideration: (1) Approve the Minutes of the June 18, 2021, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the month ending June 30, 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. (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 2/2021 Examination, April, May, and June 2021

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

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

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

Case No. 2257 – CPA

This case was opened as a result of two separate complaints alleging Respondent failed to perform work in a timely manner. Respondent admitted to violating professional standards and misconduct in failing to perform work timely; therefore, an Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$434.96, 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 40 hours for 2017 (includes 4 hours ethics); 42 hours for 2018 (includes 2 hours ethics); and 40 hours for 2019 (includes 2 hours ethics).

Peer Review Status: N/A.

Motion by Manning that the Board approve Case no.'s 2257. Second by Green.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

FILES TO CLOSE:

File No. 2596 – CPA

This file was opened as a result of a submitted complaint alleging the registrant performed substandard work on behalf of the complainant's business. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2018 (includes 2 hours ethics); 76 hours for 2019 (includes 4 hours ethics); and 44 hours for 2020 (includes 2 hours ethics).

Peer Review Status: N/A.

File No. 2601 – Deceased CPA

This file was opened as a result of a submitted complaint alleging the registrant failed to perform work timely. The registrant recently passed away; therefore, the Enforcement Committee recommends that the file be closed.

Motion by Greenwell that the Board close File no.'s 2596 and 2601. Second by Taylor.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

Agenda Item #6 – Discussion and possible action on report from the Rules Promulgation and Legislative: A brief discussion took place among the Board.

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

- CPE Audit Report (2019)

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

- CPE Compliance Review Report (2017-2019)

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

Agenda Item #8 – Discussion and possible action on Peer Review Oversight Committee (PROC) activity report:

Motion by Taylor that the Board approve the November 2020 through July 2021 activity report from the Peer Review Oversight Committee. Second by Storms.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

- Proposal from OAB PROC to also serve as the PROC for the South Dakota and Kansas Boards of Public Accountancy

Motion by Manning that the Board approve the Proposal. Second by Storms.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

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 have been doing interviews for staff that left and have completed them.
- We completed employee evaluations for the last 18 months
- Continued working with Thentia about issues with legislative/ rules committee
- Preparing for offsite meeting at OU in September
- Working on a presentation for OU and UCO to be given in September
- Communications statistics

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

- Peter Delvecchia – Investigative Svcs - \$4,117.50
- Bank of America – May 2021 credit card fees - \$3,603.02
- ECapitol LLC – FY22 Subscription fee - \$2,800.00
- Bank of American – June 2021 credit card fees - \$4,910.87
- BEP One LP – Jul 2021 rent - \$4,869.00
- BEP One LP – Aug 2021 rent - \$4,869.00

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

- OMES – May 2021 IT Svcs/Lease Payments - \$6,156.61
- OMES – Jun 2021 IT Svcs/Lease Payments - \$6,156.61

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

- Announcements

Note: Chair Byford called for a break at approximately 10:10 AM and reconvened at approximately 11:10 AM.

Agenda Item #9 – 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:

- Executive Director
- Deputy Director & Peer Review Coordinator
- Licensing Coordinator
- Examinations Coordinator
- CPE Coordinator
- Administrative Programs Officer III
- Enforcement Coordinator
- Accountant II
- Administrative Assistant II
- Administrative Assistant II
- Administrative Assistant II

At this time, Chair Byford entertained a motion to enter into Executive Session.

Motion by Manning to enter into Executive Session. Second by Taylor.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

The Board entered into Executive Session at approximately 12:11 PM.

Motion by Manning to come out of Executive Session. Second by Taylor

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

The Board came out of Executive Session at approximately 12:50 PM.

During the Executive Session, no votes were taken and no other matters were discussed.

Motion by Manning that the Board approve the Executive Director to make the proposed salary adjustments for the Board's staff. Second by Storms.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

Motion by Manning that the Board approve the Executive Director's salary adjustment. Second by Taylor.

Affirmative Votes: Siegfried, Green, Taylor, Greenwell, Byford, Manning, and Storms.

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

- Announce date and location of the next meeting – 9:30 a.m., Friday, September 17, 2021, on the University of Oklahoma Campus, 660 Parrington Oval, Norman, OK 73019

Agenda Item #16 – Adjourn: There being no further business to come before the Board, Chair Byford entertained a motion to adjourn.

The meeting was adjourned at approximately 12:53 PM.

Robin Byford, Chair Date

ATTEST:

Sandy Seigfried, Secretary Date

APPENDIX I**Actions Approved by the Executive Director
As of August 5, 2021****APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Natnael Abebe
Thaimy Ivanny Castro Benítez
Nilamba Chudasama
David Anthony Dani
Diane Louise Day
Jordan Edwards
Ashley D. Isaac
Joseph Kennedy
Amanda Koll
Matthew Krehbiel
Joseph Grant McNamara
Alexandra Moody
Michael Christopher Neuberger
Ochanya Praise Ocheola-Okie
Tyler W. Ogle
Rita Patel
Robert Michael Reining
Alexandra Riggs
Jay Andrew Smith
Jacob Richard Teague
Beth Ann Ward
Landon Wheelock
Hannah Woodman

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Amalia Christine Bruce (Kansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Mun Sun Chang 12208
Lynsea Freeman 18149
Sara Momper 17118
Myrna Robinson 8703
Lesley Starnes 9816

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Ray D. Young CPA, P.C. (Texas)
Schumacher, Smejkal, Herley & Elm PC (Nebraska)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Lutz, Selig & Zeronda, CPAs, LLP (New York)
PKF O'Connor Davies, LLP (New York)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

AdamsBrown, LLC (Kansas)
Alexander & Williams, LLC (Texas)
Dirk Palmer, CPA, PLLC
Ehrhardt and Co., P.L.L.C.
Mollman CPA, PLLC
Paxus CPA PLLC
Sewell & Taylor PLLC
Summit Tax Relief PLLC
Tyler Nicholson CPA PLLC
VTS Tax PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Accounting by Heather PLLC
Elaine Childs CPA, PLLC
Janice W. Cox, CPA, PLLC
Jerry J. Saxon, CPA, PLLC
Kevin L. McGuire CPA, P.L.L.C.
Trenary CPA Firm, PLLC
Wilks & Co., CPA, PLLC
Zybach & Fairchild, CPAs, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Cherry Bekaert LLP (Virginia)
The Whitlock Company, LLP (Missouri)

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Fiddner & Company, P.C.
Gustafson & Associates, P.C.
Nash & Company, P.C.
Schalk & Smith, P.C. (Texas)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due to CPE Requirements:

Timothy Anderson 14636 Issued January 31, 2000

Mark Blankenship	10370	Issued July 27, 1989
Liana Danzi	10916	Issued July 26, 1990
Tiffany Day	15451	Issued August 5, 2002

No Longer Practicing in Oklahoma:

Jay Bennett	10874	Issued July 26, 1990
Frances Church	6092	Issued January 29, 1982
Mike Drake	3771	Issued July 19, 1976
Joseph Eve	15510	Issued October 18, 2002
Billy Holland	8558	Issued January 23, 1986
Wanxiang Jiang	13509	Issued August 5, 1996
Stanley Leasure	4192	Issued November 21, 1977
Mark Scribner	7025	Issued July 28, 1983
Charles Thompson	7746	Issued July 26, 1984
Justin Wingo	9585	Issued July 23, 1987
Dean Wooten	9337	Issued January 29, 1987

No Longer Residing in Oklahoma:

Gregory Wilkinson	8397	Issued July 26, 1985
Dwain Baker	16497	Issued July 28, 2008

Retired:

Dennis Schminke	7724	Issued July 26, 1984
Timothy Stiger	7407	Issued January 26, 1984
Deborah Vinyard	9622	Issued October 22, 1987

Other:

Julie Sale	11040	Issued August 23, 1990
Robert Byers	2264	Issued January 29, 1970

INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:

Cert No.	Name	Revocation Date
2377	Lee Nicholas	June 1, 2021
4208	Fred Horton	June 1, 2021
8333	Johnnie Rast	June 1, 2021
9543	Donna Short	June 1, 2021
10049	Jeffery Dibartolo	June 1, 2021
11830	Eric McMillan	June 1, 2021
13410	Belinda Packard	June 1, 2021
16231	Darko Naumoski	June 1, 2021
Cert No.	Name	Revocation Date
2653	Ray E. Schmitz	7/1/2021

6898	Troy Milton Gentry	7/1/2021
9536	Spencer Todd Sewell	7/1/2021
11748	Rhonda Cannon	7/1/2021
13167	Allison Newfield Keltner	7/1/2021
14077	Steve A. Maggard	7/1/2021
16923	Stephen Daniel Sharpe	7/1/2021
17049	Tonia Darnette Fitzpatrick	7/1/2021
18634	Laura Jean Cole	7/1/2021

DECEASED REGISTRANTS:**CPAs:**

Joyce Anderson	11011	Issued July 26, 1990
Joseph Dooley	2715	Issued July 31, 1972
Ronald Kolker	2584	Issued September 13, 1971
James Morgan	5539	Issued January 26, 1981
Claude Seaman	5786	Issued July 27, 1981

INACTIVE FIRMS:**CPA Corporations:**

BKC, CPAs, PC (New Jersey)
 Casey & Rouse P.C.
 Edward E. Leason, CPA, Inc.
 Fitts, Roberts & Co., P.C.
 Kositzka, Wicks and Company (Virginia)
 Lynda D. Hughes, C.P.A., A Professional Corporation
 Pippenger, Reed & Thomas, P.C.
 R.E. Palmer, CPA, Inc.
 Schumacher, Smejkal, Brockhaus & Herley, P.C. (Nebraska)
 Steven L. Terry, CPA, P.C.
 Sullivan & Young, P.C. (Texas)

CPA Limited Liability Companies:

Apex Business Solutions, PLLC
 Bluethman, PLLC
 Cannon & Rayburn, CPA's, PLLC
 Ehrhardt & Co PLLC
 Gloria Ann Cherry, CPA, P.L.L.C.
 Impact Accounting and Consulting PLLC
 Solvo Advisory, PLLC
 Steven K. Morris, CPA, PLLC
 VTS Business. PLLC

CPA Limited Liability Partnerships:

Todd, Hamaker & Johnson, LLP (Texas)

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

Cert No.	Name	Issue Date
1524	Max Vowel	7/29/1961
1644	Roy Felton	2/2/1963
1820	James Davenport	7/31/1965
2019	Jack Carter	1/27/1968
2443	Ronald Griffin	2/1/1971
2444	George Hall	2/1/1971
2525	Marvin Fornwalt	7/30/1971
2656	Sharon Sovereign	1/31/1972
2766	Jon Stephenson	7/31/1972
2945	Joseph Coffey	7/27/1973
3029	Aubrey Anderson	11/19/1973
3137	Steven Terry	1/28/1974
3304	Stanley Lyons	11/15/1974
3355	Michael Johnson	1/27/1975
3362	Kevan Lacroix	1/27/1975
3407	Danny Webb	1/27/1975
3506	Floyd Rhodes	7/28/1975
3685	Michael Wedman	1/27/1976
3783	Christopher Huston	7/19/1976
3973	Carol Mountford	1/24/1977
3996	James Rummage	1/24/1977
4074	William Barnes	7/18/1977
4091	Michael Davis	7/18/1977
4315	Connie Metheny	1/23/1978
4443	Donald Gray	7/20/1978
4523	Stephen Tinsley	7/20/1978
4560	David Bryant	11/27/1978
4941	Sarah Lane	7/27/1979
5321	Ralph Pregler	7/25/1980
5458	Phyllis Bolt	1/26/1981
5555	Larry Pulliam	1/26/1981
5782	Richard Samson	7/27/1981
5881	Bruce Bailey	1/29/1982
6220	Elizabeth Babb	7/22/1982
6303	Patrick Meziere	7/22/1982
6579	Keith Fitzsimons	1/17/1983
6850	Joanna Seaton	7/28/1983

6884	Dana Sacks	7/28/1983
7255	Tina Elam	1/26/1984
7263	Judson Fisher	1/26/1984
7281	Debra Hanni	1/26/1984
7409	Jeffery Stroberg	1/26/1984
7461	Richard Arend	1/26/1984
7511	Carol Aldridge	7/26/1984
8051	Odessa Selby	1/31/1985
8108	Steven Whaley	1/31/1985
8121	Mary Mikkelson	1/31/1985
8348	Dwight Sehon	7/26/1985
8385	Harold Walker	7/26/1985
8398	Charlie Williamson	7/26/1985
8491	William Council	1/23/1986
8944	Sam Moore	7/31/1986
9307	S. Watt	1/29/1987
9327	Jimmy Young	1/29/1987
9479	Gail Blandford	7/23/1987
9593	Melanie Davis	7/23/1987
9889	Robert Boyd	7/28/1988
10457	Mark Loehrs	7/27/1989
10483	Kim Nguyen	7/27/1989
10523	Patricia Smythe	7/27/1989
10961	Xi Ly	7/26/1990
10985	Julian Rotramel	7/26/1990
11326	Karen Warner	7/25/1991
11512	Christine Williams	1/30/1992
11702	Jeffry Andrews	3/25/1992
12048	Pamela Langston	1/28/1993
12593	Lisa Raymond	1/21/1994
12983	Floyd Ogle	1/30/1995
12990	Suzanne Patterson	1/30/1995
15002	Monica Parker	1/29/2001

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Natnael Abebe
 KC Boultinghouse
 Nilamba Chudasama
 David Dani
 Diane Day
 Jordan Edwards
 Haley Evans

John Gorman
Joseph Kennedy
Michael Krehbiel
Joseph McNamara
Michael Neuberger
Marla Niskern
Todd Riddle
Alexandra Riggs
Ryan Shores
Kyler Skelton
Jacob Ventris
Beth Ward
Hannah Woodman