

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

February 17, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, February 17, 2023 at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

David Greenwell, CPA, Chair
Bryan Storms, CPA, Secretary
Mark Whitman, CPA, Member
Robin Byford, CPA, Member
Jody Manning, Member
Taylor Green, Member

Board staff present at the meeting: Chloe Nettey, Deputy Director; LaLisa Semrad, Enforcement Coordinator; and Kylee Thompson, Administrative Assistant. Assistant Attorney General Unite Chief John Settle was also present.

Agenda Item #1a – Call To Order: At approximately 9:00 AM, Chair Greenwell called the meeting to order.

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

Agenda Item #1c – Announcement of Legal Meeting Notice: Deputy Director Chloe Nettey 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): Board member Sandy Seigfried was absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCPA; Dean Taylor, representing the OSA.

Agenda Item #3 – Public Comment Period: Deputy Director Chloe Nettey advised the Board that she 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 January 20, 2023, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending January 31, 2023; (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.

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

A roll call vote was taken and recorded as follows:

Green AYE

Manning AYE

Byford AYE

Greenwell AYE

Storms AYE

Whitman AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2326 – Alta Karen Gibbons, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 16 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021, 58.5 hours short of that same requirement for 2020-2022, and 4 hours short of meeting the 20-hour minimum annual requirement for calendar year 2021. 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 \$80.00, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 58.5 hours of CPE to apply to the shortage within ninety days. 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.

Case No. 2327 – Jacob Davis, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 20 hours short of meeting the 20-hour minimum annual requirement for calendar year 2021. 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 \$80.00, which must be paid within thirty days of the effective date of the order. Respondent has submitted 40 hours of CPE to apply to the shortage. 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.

Case No. 2328 – Frank Burch, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2019-2021. 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 \$80.00, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 2 hours of ethics CPE to apply to the shortage within thirty days. 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.

Case No. 2330 – Darin J. Steward, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2018-2020. 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 \$80.00, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 4 hours of ethics CPE to apply to the shortage within thirty days. 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.

Motion by Storms that the Board approve the Administrative Consent Orders in Cases 2326, 2327, 2328, and 2330. Second by Manning.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Byford AYE
Greenwell AYE
Storms AYE
Whitman AYE

Agenda Item #6 – Discussion and possible action on conducting request for proposal for OAB financials audits: A brief discussion took place among the board.

Motion by Byford that the Board move forward with conducting a request for proposal for the OAB financials for the fiscal year 2023. Second by Whitman.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Byford AYE
Greenwell AYE
Storms AYE
Whitman AYE

Agenda Item #7 – New Business: There was no new business.

Agenda Item #8 – Discussion and possible action on report from the Executive Director: Deputy Director Chloe Nettey presented the Executive Director report.

- HB2804, our House sunset bill, passed the Administrative Rules Committee. We continue to monitor all of our legislation.
- We are continuing to attempt to work with Thentia to upgrade our Open Regulate system.

APPENDIX I

Actions Approved by the Executive Director As of February 17, 2023

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Lynzi Blue
 Tam Dang
 Peter John Darabaris II
 Austin Riley Fielder
 Brock Jones
 Tanner J. Kasterke
 Seire Jo Steward
 Christopher C. Turner
 Cassie Marie Underwood
 Stanlee Twoguns Underwood
 Jun Zhou

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Preethi Chandramouli (Oregon)
 Youssi Farag (Texas)
 Jayme L. Via (Indiana)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Rick Dugan	3733
Sandra Henderson	8554
Stuart David Lamb	17113

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS

THE FIRM TAX & ACCOUNTING LLP

Out of State:

JENNIFER WRAY CPA PLLC
 SAYLE SANDIFER & JOHNSON LLP

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

L L THOMASON, CPA, INC. PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

JOHNSON TAX AND ACCOUNTING PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:****REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:****APPLICATION TO USE A TRADE NAME:****CERTIFICATES SURRENDERED BY REGISTRANTS:****Surrendering CPA Certificate Due to CPE Requirements:**

Tamyra Lingo	8916 Issued July 31, 1986
Carla Routhier	14110 Issued February 2, 1998
Lawrence Vitt	10082 Issued July 28, 1988

No Longer Practicing in Oklahoma:**No Longer Residing in Oklahoma:**

Lisa Ferguson	12716 Issued August 1, 1994
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Retired:

Anna-Mary Suggs	4345 Issued January 23, 1978
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Other:

Kathie Daer	15263 Issued February 4, 2002
Jacqueline Dagenais	8459 Issued January 23, 1986
Edward Krei	4787 Issued June 18, 1979
Emily Upstrom	19280R Issued August 9, 2021

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

Name	Cert. No.	Issue Date
Joe Wyatt	2325	1/29/1970
C. William Lee	2403	7/26/1970
Eugene Paul Reding	2556	7/30/1971
Douglas J. Stussi	4519	7/20/1978
Kenneth W. Meredith	4882	7/27/1979
Linda Schmidt	7021	7/28/1983
Betty Lou Koehn	7222	1/26/1984
Cynthia Diane Powell	7369	1/26/1984
William Olson	7684	7/26/1984

Sheryl Contente	7754	7/26/1984
Michael Andreatta	7853	1/31/1985
Terry Phipps	8030	1/31/1985
Joel Fink	8222	7/26/1985
Thomas David Irwin	8268	7/26/1985
Russell Potter	8329	7/26/1985
Christine Amelia Smith	8678	1/23/1986
Christian George Johnson	9203	1/29/1987
Loretta June Browning	9725	1/28/1988
Stephen Stanley	11876	7/28/1992
Sandra Bennett	11960	1/28/1993
Valerie A. Gulick	13741	2/3/1997
William A. Bush	14022	2/2/1998

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

Name	Cert. No.	Revocation Date
Charles Van De Wiele	2586	1/1/2023
Terry Cumbey	5913	1/1/2023
Dean Cross	7249	1/1/2023
Randall Miller	8939	1/1/2023
C. Butler	9401	1/1/2023
Robert Kerley	9975	1/1/2023
Helena Dionisio	10353	1/1/2023
Bryan Coleman	11095	1/1/2023
Trena McBride	12058	1/1/2023
Chris Bruehl	13082	1/1/2023
Sherry Ryan	13088	1/1/2023
Stuart Lamb	17113	1/1/2023
Angela Cozort	17477	1/1/2023
Darren Fox	19160	1/1/2023
Michael Moran	4318	2/1/2023
Michael Balsbaugh	8456	2/1/2023
Jill Lafave	12289	2/1/2023
Jamie Massie	13531	2/1/2023
Gary Stites	15463	2/1/2023
Elizabeth Rabe	16225	2/1/2023
Laura Olsen	16963	2/1/2023
John Thompson	17111	2/1/2023
Trevor Ridgway	19334	2/1/2023
Forrest Harmon	19343	2/1/2023
Paula Shoemaker	19397	2/1/2023

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

CPA Limited Liability Companies:

HARLEY RAPTOR, PLLC

CPA Limited Liability Partnerships:

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

AUSTIN FIELDER
LYNZI HERBERT-BLUE
TANNER KASTERKE
DANIEL MEEK
SOPHIA SHARP
STANLEE UNDERWOOD
JUN ZHOU