

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

April 19th, 2024

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 19, 2024, 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:

Sandy Siegfried, CPA, Chair
Bryan Storms, CPA, Vice Chair
Mark Whitman, CPA, Secretary
Robin Byford, CPA, Member
John Curzon, CPA, Member
Taylor S. Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; Melanie King, Office Manager; Joseph Wash, Peer Review Coordinator; Chloe Nettey, Deputy Director & Chief Accountant; Rebekah Flanagan, Exam Coordinator; Symone Chambers, Exam & Licensing Assistant; and Assistant Attorney General Madalynn Martin was also present.

Agenda Item #1a – Call to Order: At approximately 10:00 AM, Chair Siegfried called the meeting to order.

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

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Plyushko 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 Jody Manning was not in attendance due to an unavoidable conflict.

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

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

Agenda Item #4 – Consent Agenda: The Consent Agenda contained three items for the OAB's consideration: (1) Approve the Minutes of the February 16, 2024, Regular Meeting of the OAB; (2) Take official notice of the unaudited YTD OAB financial statements as of February 29, 2024; and (2) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since previous meeting.

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

A roll call vote was taken and recorded as follows:

Green AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations:

ADMINISTRATIVE CONSENT ORDERS:

RECOMMENDED TO BE APPROVED:

Case No. 2394 – Scott T Wilkerson, CPA

This case was opened after Respondent submitted multiple CPE verification forms with forged instructors' signatures. Respondent's attendance at the claimed CPE events was later confirmed and proper signatures obtained. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500 for engaging in misconduct, plus costs and attorney fees in the amount of \$105, which must be paid within thirty 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.

Case No. 2401 – Virginia B. Holzman, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 24 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020, 56 hours short for 2019-2021, and 120 hours short for 2020-2022. In addition, Respondent was 4 hours short of the 4-hour minimum ethics requirement for 2020-2022 and 20 hours short of the 20-hour minimum annual requirement for 2020, 2021, and 2022. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,500, plus costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 144 hours of CPE to apply to the shortage within 180 days. Four of those hours must be in ethics. 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. 2406 – Renee W. Huffaker, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 2.5 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 2.5 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. 2407 – Treva C. McClung, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 22.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 4 hour short of meeting the 4-hour minimum ethics requirement for that same period. In addition, Respondent was 11 hours short of meeting the 20-hour minimum annual requirement for 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 22.5 hours of CPE to apply to the shortage within thirty days. Four of those hours must be in ethics. 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. 2408 – Kristen K. Wehkamp, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 1 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE to apply back 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. 2409 – Rod L. Abbott, CPA, PLLC

This case was opened as a result of a referral from SAI that Respondent engaged to perform an audit for an Oklahoma governmental entity before registering in Oklahoma and obtaining a permit. (This took place before firm mobility came into

effect.) In addition, Respondent failed to register on the Board's Government Auditor List before performing the audit. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,500 for performing audit services before registering and obtaining a permit and a fine of \$1,000 for failing to register on the Government Auditor List, plus costs and attorney fees in the amount of \$105, which must be paid within thirty 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.

Case No. 2410 – Mark A. Bahm, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 6 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE to apply back 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. 2411 – Christopher L. Jones, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 15 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 15 hours of 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. 2412 – George D. Morris, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 24 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 4 hours short of meeting the 20-hour minimum annual requirement for 2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 24 hours of 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. 2413 – Deborah L. Rodesney, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 1 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE to apply back 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. 2415 – Shadrack C. Koech, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 3 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and .5 hour short of meeting the 4-hour minimum ethics requirement for that same period. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 3 hours of CPE to apply to the shortage within thirty days. One of those hours must be in ethics. 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. 2416 – Chelsea M. Dunlap, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE to apply back 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. 2417 – Daris L. Richardson, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 20 hours short of meeting the 20-hour minimum annual requirement for 2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE to apply back 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. 2418 – Laura L. Fairchild, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE to apply back 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. 2419 – Stanlee T. Underwood, CPA

This case was opened as a result of a referral from the Licensing Coordinator that Respondent reported practicing public accounting for approximately nine months without the required permit. 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. 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. 2420 – Mei-Lin Yang, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 4.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 4.5 hours of 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. 2421 – Jennifer K. Rudolf, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 19 hours short of meeting the 120-hour minimum 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has qualified for a CPE exemption starting in calendar year 2022 and will not be required to submit CPE hours 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. 2422 – Cheryl J. McCue, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 13.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 13.5 hours of 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. 2423 – Charles L. Deaton, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 1 hour short of meeting the 20-hour minimum annual requirement for calendar year 2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 1 hour of 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. 2424 – Joseph L. Hanna, Jr., CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 17.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 17.5 hours of 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. 2425 – Douglas R. Riess, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 6.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 6.5 hours of 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. 2426 – Amy K. Strunk, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 3 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 3 hours of 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. 2427 – Vicki K. Holdridge, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 19 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 19 hours of 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. 2428 – Shawn B. Randall, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 1 hour short of meeting the 4-hour minimum ethics requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 1 hour 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. 2429 – Judi K. Lacko Zallaps, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 22 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has submitted sufficient CPE to apply back 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. 2430 – Matthew A. Sartin, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 4 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 \$105, which must be paid within thirty days of the effective date of the order. 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.

Case No. 2431 – Aaron O. Jones, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 19 hours short of meeting the 120-hour minimum 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent has qualified for a CPE exemption starting in calendar year 2023 and will not be required to submit CPE hours 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. 2432 – Carla G. Scott, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 33.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 20 hours short of meeting the 20-hour minimum annual requirement for 2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 33.5 hours of CPE to apply to the shortage within sixty 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. 2433 – Margaret H. Donnelly, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 5 hours of 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. 2434 – Daniel J. Dempewolf, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 27 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023 and 2 hours short of meeting the 4-hour minimum ethics CPE requirement for that same period. In addition, Respondent was 2.5 hours short of the 20-hour minimum annual requirement for 2023. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 27 hours of CPE to apply to the shortage within sixty days. Two of these hours must be in ethics. 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. 2435 – Eyo Effiong, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 6 hours short of meeting the 20-hour minimum annual CPE requirement for 2023. 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 \$105, which must be paid within thirty days of the effective date of the order. Respondent must submit 6 hours of 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 Byford to approve the approve the aforementioned Administrative Consent Orders as recommended by the Enforcement Committee. Second by Curzon.

A roll call vote was taken and recorded as follows:

Green AYE
 Byford AYE
 Storms AYE
 Siegfried AYE
 Whitman AYE
 Curzon AYE

CASES TO DISMISS:

Case No. 2404 – Cancelled CPA

This case was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2020-2022. The registrant's certificate has been cancelled; therefore, the Enforcement Committee recommends that the case be dismissed.

Case No. 2414 – CPA

This case was opened after the registrant failed to report the required minimum required CPE hours for compliance period 2020-2022. The registrant submitted documentation of serious medical issues at the end of 2022; therefore, the Enforcement Committee recommends that the case be dismissed.

Motion by Whitman to dismiss Cases 2404 and 2414 as recommended by the Enforcement Committee.
 Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE
 Byford AYE
 Storms AYE
 Siegfried AYE
 Whitman AYE
 Curzon AYE

RECOMMENDED TO BE CLOSED:

File 2784 – CPA Firm

This file was opened as a result of a referral by the PROC that the registrant firm received two consecutive substandard peer reviews. The firm volunteered to have a pre-issuance review which came back clean; therefore, the Enforcement Committee recommends that the file be closed.

File 2801 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2020-2022. The registrant's certificate has been cancelled; therefore, the Enforcement Committee recommends that the file be closed.

File 2822 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance periods 2019-2021 and 2020-2022. The registrant's certificate has been cancelled; therefore, the Enforcement Committee recommends that the file be closed.

File 2837 – Revoked CPA

This enforcement file was opened after the registrant failed to report the required CPE hours to "return to active status." The registrant's certificate has been revoked for failure to register; therefore, the Enforcement Committee recommends that the file be closed.

File 2841 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2019-2021. The registrant's certificate has been cancelled; therefore, the Enforcement Committee recommends that the file be closed.

File 2847 – CPA

This enforcement file was opened as a result of a complaint that alleged the registrant wrongly retained proprietary data of an ex-employer. The Enforcement Committee did not find sufficient evidence of a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

File 2851 – CPA

This enforcement file was opened as a result of a complaint that alleged the registrant gave bad tax advice. The Enforcement Committee did not find sufficient evidence of a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

File 2858 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2020-2022. The

registrant's certificate has been cancelled; therefore, the Enforcement Committee recommends that the file be closed.

File 2871 – CPA

This file was opened due to a complaint alleging the registrant made a labeling error on a city audit and that the audit was late. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

Motion by Byford to close the aforementioned investigative files as recommended by the Enforcement Committee.
Second by Curzon.

A roll call vote was taken and recorded as follows:

Green AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

Agenda Item #6 – Discussion and possible action on fiscal year 2025 professional service contracts – Plyushko

Executive Director Plyushko presented the FY-2025 professional services contracts for approval including those for the Peer Review Oversight Committee, investigators, attorneys which assist during enforcement actions, and audit services. There were no requests for increases in rates from FY-2024.

Agenda Item #7 – Discussion and possible action on CPE Compliance Review (2020-2022) and CPE Audit (2021) - Grable

2020-2022 CPE Compliance Review Summary

- Total registrants out of compliance are slightly higher than in the past as we have not included the self-reported deficiency data as part of the review. However, providing these numbers gives a more accurate representation of the population out of compliance. We continue to educate registrants on CPE requirements via courtesy notices, social media, and use of the online CPE dashboard.

2021 CPE AUDIT SUMMARY

- Overall audit compliance remains consistent with 91% of registrants submitting valid CPE documentation and "passing" the CPE audit. This confirms most registrants are reporting accurate CPE information and retaining appropriate CPE documentation. Going forward registrants claiming CPE Exemptions will be part of a separate audit, rather than included in the overall CPE audit.

Agenda Item #8 – Discussion and possible action on 2023 Annual Peer Review Oversight Committee Report – Wash

The report was disseminated to attending Board members, staff, and other interested parties as part of the agenda and materials. The Peer Review Coordinator was available to answer questions about the report and its findings.

Agenda Item #9 – Discussion and possible action on report from the Executive Director – Plyushko

GENERAL OFFICE UPDATES:

- Employee of the Month: Jason Zaragoza – CPE and Enforcement Assistant

DISCUSSION ABOUT MARCH 2024 NASBA EXECUTIVE DIRECTOR CONFERENCE:

Professional Licensure Task Force:

They have had six meetings. NASBA spoke to the AASB who reported it went well, but OU says differently.

NASBA is going to have a joint working group with NPAG to continue to develop the SPP. NASBA will be working on national standards like CPE standards and also work on UAA language. The hope is to get it done by June regionals.

Principles: Want to be cost efficient, protect public interest, and be equivalent; Can be in government, business, and public accounting

Sample model: Learning objectives were considered competencies; Experience rubric based on CPA evolution model.

- Flexible to allow for those that practice in a specific area.
- Individual does self-assessment based on modules chosen; After that, the supervisor would also do assessment as well quarterly, semi-annual, or after busy season. They eventually sign off that that person is competent in that module. They complete all the modules this way. It is meant to be a two-year program, but it can go longer if needed.

NASBA will create a tracking system with rubrics. They will apply for SPP through this program; Supervisor also registers and is linked to the person. There can be more than one candidate per supervisor.

Rubric

- Competency is tied to rubric; There is five levels of competency. The individual can technically go to another firm and they can continue the program.

Questions and concerns were brought up by the states.

- Can they pass the module right away if the supervisor believes they have the competency They have to choose a certain number of modules. Supervisor is also a control.
- Can you complete the SPP faster if you have more than 120 hours? No, it is designed to be a 2 year program; Better to do ELE program.
- Will soft skills be covered by some of the modules? Yes, they are incorporated in the accounting rubrics about explaining etc.
- How much will it cost? NASBA is going to cover cost; There will be no cost to the individual party or employer.
- Will it include the 1 year of experience? Yes
- Does the SPP have to be approved for each individual? States would change statute and everyone would be in.
- Will there be supervisor requirements? Experience requirement or training materials so they understand role.
- Will there be a transition period for those who lack 150 hours for licensure and are already working? Still looking at this.
- Why not just 120 plus 2? The task force was worried that minimal accounting work would count as experience. This makes sure rigor remains.
- Administrative Issues – This will be a heavy lift for CPA supervisor for the smaller firms. NASBA claims firms are basically already doing this when they make sure they are having good quality.

Some states have already mentioned that their laws do not allow for this program.

Agenda Item #10 – New business which could not have been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10)

None


Agenda Item #11 –Discussion and possible action on report from the Chair – Siegfried

- Presentation to honor outgoing OAB Deputy Director and Chief Accountant Chloe Nettey, CPA, for her service to the OAB.
- The next board meeting will be:
Friday, May 17th, 2024, 10:00am, at the Oklahoma Accountancy Board

Adjourn:


There being no further business to come before the Board, Chair Siegfried adjourned the meeting.

Meeting was adjourned at approximately 10:45am.


sandy.siegfried (Jul 9, 2024 16:18 CDT)
Sandy Siegfried, Chair

Jul 9, 2024
Date

ATTEST:


Mark Whitman (Jul 10, 2024 09:07 CDT)
Mark Whitman, Secretary

Jul 10, 2024
Date










C1_APRIL 2024 BOARD MEETING MINUTES

Final Audit Report

2024-07-10

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