

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

December 20, 2024

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 20, 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:

Bryan Storms, CPA, Chair
Mark Whitman, CPA, Vice Chair
John Curzon, CPA, Secretary
Sandy Siegfried, CPA, Member
Rusty Minnix, CPA, Member
Jody Manning, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator; Joseph Wash, Peer Review Coordinator; Melanie King, Office Manager; Rebekah Flanagan, Chief Accountant. Assistant Attorney General Madalynn Martin was also present.

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

Agenda Item #1b – Declaration of Quorum: Chair Storms 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 Taylor Green was declared absent due to an unavoidable reason.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA, Blaine Peterson, representing the OSCP, and Christopher Heim from HBC CPAs & Advisors.

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 November 15, 2024, meeting of the Oklahoma Accountancy Board.; (2) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since previous

meeting; and (3) Take official notice of the unaudited OAB financial statements for the month ended October 31, 2024.

Motion by Siegfried that the Board approve the items on the Consent Agenda. Second by Curzon.

A roll call vote was taken and recorded as follows:

Manning AYE

Siegfried AYE

Whitman AYE

Storms AYE

Curzon AYE

Minnix AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2443 – Courtney Boswell, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 19 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023 and 4 hours short of meeting the 4-hour minimum ethics CPE 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. In addition, Respondent must submit 19 hours of CPE to apply to the shortage within thirty days. Four (4) 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. 2462 – Charles Draper, CPA

This case was opened as a result of a referral from the Licensing Coordinator reporting that Respondent practiced public accounting for approximately two years 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 \$1,000, plus costs and attorney fees in the amount of \$105.00, 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. 2466 – Andrew Maryadi, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that

Respondent was 4 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 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. 2469 – Austin P. Willett, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2.5 hours short of meeting the 4-hour minimum ethics 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. In addition, 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. 2472 – Karen L. Holestine, CPA

This case was opened as a result of a referral from the Licensing Coordinator reporting that Respondent practiced public accounting for approximately four 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 \$105.00, 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. 2473 – Barry J. Schwarz, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 1.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023 and 3 hours short of meeting the 4-hour minimum ethics CPE 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 has submitted sufficient 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. 2474 – Brad A. Tisdale, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for compliance period 202-2023. 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. In addition, Respondent has submitted sufficient 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. 2475 – Peter Osagbodje, CPA

This case was opened as a result of a referral from the Licensing Coordinator reporting that Respondent practiced public accounting under an unlicensed firm for approximately two years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,000, plus costs and attorney fees in the amount of \$105.00, which must be paid in monthly installments over the next year. In addition, Respondent must register the firm 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. 2476 – Dennis R. Fine, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 14.5 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. In addition, Respondent must submit 14.5 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. 2477 – Charles E. Underwood, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 16 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023 and 4 hours short of meeting the 4-hour minimum ethics CPE 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. In addition, Respondent must submit 16 hours of CPE to apply to the shortage within thirty days. Four (4) 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. 2478 – Alyssa M. Bryson, CPA

This case was opened as a result of a referral from the Licensing Coordinator reporting that Respondent practiced public accounting for approximately one year 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 \$105.00, 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. 2479 – Jaime A. Froehlich, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 1 hour short of meeting the 4-hour minimum ethics 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. In addition, 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.

Motion by Whitman that the Board approve the following administrative consent orders: Case No. 2443, 2462, 2466, 2469, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479. Second by Curzon.

A roll call vote was taken and recorded as follows:

Manning AYE
 Siegfried AYE
 Whitman AYE
 Storms AYE
 Curzon AYE
 Minnix AYE

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

Presentation of the Oklahoma Accountancy Board fiscal year 2024 audit report as performed by HBC CPAs & Advisors

Chris Heim from HBC CPAs presented the 2024 audit report, highlighting key points:

- The transition of financial reporting from Chloe to Crawford & Associates was smooth and well-executed.
- The audit yielded a clean opinion with no findings or adjustments and stating that the financial statements were presented fairly in all material respects.
- The report on internal control and compliance identified no issues during the audit procedures.
- There will be a letter to those in governance outlining any difficulties or adjustments that is issued after the meeting. Heim reported there were no issues to report in that regard.

Heim answered questions from Board members, including details on the transition's effectiveness and specific challenges. The Board expressed appreciation for the clarity and thoroughness of the report.

Agenda Item #7 – . Discussion and possible action on report from the Legislative Committee:

• Presentation of any public comments received and final proposed 2025 changes to Board Rules

• Discussion of possible 2025 legislation

Presentation of any public comments received and final proposed 2025 changes to Board Rules: (None).

Motion made by Storms to adopt the proposed rule changes as presented. Second by Minnix.

Manning AYE
 Siegfried AYE
 Whitman AYE
 Storms AYE
 Curzon AYE
 Minnix AYE

Executive Director Plyushko discussed the addition of background checks for reciprocal applicants in the previously approved legislative proposal. This was correcting an oversight when the legislative agenda was originally approved in September. Chair Storms stated the Board is monitoring legislative developments from other states regarding the 120+2 credit hour requirement. He also highlighted the importance of keeping the Board informed about potential legislative changes in neighboring states, particularly Texas and Ohio, which have implemented or are considering legislation that may affect licensure requirements. The Board agreed to closely monitor these developments to proactively adapt to changes that could impact Oklahoma's CPA profession.

Agenda Item #8 – Discussion and possible action to review the list of crimes which would disqualify an individual from obtaining or holding a license or certificate:

The Board discussed adding drug-related crimes under Title 63 to the disqualifying crimes list to align with neighboring states. Board members noted that drug-related offenses were previously overlooked because they were not explicitly listed under Title 21. Executive Director Plyushko provided data from surrounding states, showing that several include drug-related crimes as a disqualifying crime.

Motion by Curzon to approve the inclusion of felony drug-related crimes under Title 63 in the disqualifying crimes list. Second by Manning.

Manning AYE
 Siegfried AYE
 Whitman AYE
 Storms AYE
 Curzon AYE
 Minnix AYE

Agenda Item #9 – Discussion and possible action to form ad hoc committee to review private equity considerations:

Chair Storms proposed forming an ad hoc committee to address emerging issues with private equity and CPA ownership. During the discussion, it was noted that the complexities of private equity ownership, including employer identification and regulatory compliance, require proactive planning to mitigate potential challenges. Recent developments in states like New York highlight the need for clarity in identifying the employer of record and other key operational considerations for CPAs involved in private equity.

Members appointed to the committee include Chair Storms, Secretary Curzon, and Member Minnix, with staff representation from Executive Director Plyushko and Enforcement Coordinator LaLisa Semrad.

Motion by Storms to form the ad hoc committee as proposed. Second by Manning.

Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

Agenda Item #10 – Discussion and possible action on report from the Executive Director

- Blaine and I met with Representative Gerrid Kendrix to discuss legislation. He has agreed to run two pieces of our legislation: Removal of Residency Requirement/National Background Checks and Amendments to the Disqualifying Crimes List for Financial Crimes. A shortened version of talking points have been provided to Representative Kendrix.
- We will be starting the Thentia Cloud implementation process in January 2025. The Oklahoma Board of Architects, Landscape Architects and Licensed Interior Designers and the Oklahoma State Board of Osteopathic Examiners are currently undergoing the transition. As such, we are keeping in touch with them to prepare for any pain points.
- I spoke at the Oklahoma Tax Institute a couple of weeks ago regarding ethics for tax professionals. It was a good crowd of around 270, and the presentation seemed well received.
- Heather Grable has been accepted into the Certified Public Manager program at OMES. The Certified Public Manager® program is a nationally accredited comprehensive management development program open to those in federal, state and local government agencies. It is a 300 hour year-long program which includes both virtual and in-person events. Out of the almost 100 applicants, Heather was chosen as one of 35 for the program after a nomination and interview process.

Executive Director Plyushko informed the board of the Governor's executive order requiring all state employees to return to full-time office work effective February 1, 2025. Executive Director Plyushko also informed the board that the Oklahoma Accountancy Act was mentioned in a press release by three state representatives regarding the audit provided by OG&E to the Oklahoma Corporation Commission.

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

- BEP One; December 2024 Rent and Storage Fees - \$4,982.87

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

N/A

Agenda Item #11 – New Business which could have not been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10): There was no new business.

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

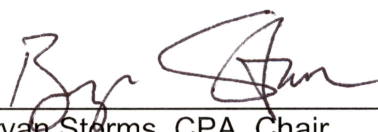
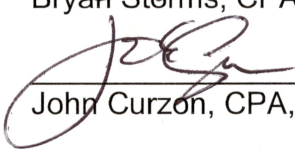
Chair Storms announced the next meeting would be held on Friday, January 17, 2025, at 10:00 A.M. at the Oklahoma Accountancy Board office.

Adjourn:

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

The meeting was adjourned at approximately 10:22 AM.

ATTEST:

	4/18/25
Bryan Storms, CPA, Chair	Date
	4/18/25
John Curzon, CPA, Secretary	Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive
Director as of 12/18/2024**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Dillan Browne
Catherine
Callahan Sara
Elizabeth Eason
Haley Germain
Tyler LaCourse
Shelby Lankford
Cing Kim Lopez
Kristi R.
McGranahan
Addison Leigh Newman
Austin Ogden
James Oplotnik
Joselyn Pando
Christine Victoria
Reynolds Alec
Rothbauer
Meagan Stevens
Ashton Nicole Mainord Vance
Janessa Wilbur

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Jiaxi Sun

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Lakeisha Gunter
(Washington) Hayden M.
Lewellen (Arkansas) Casey
Worley (Texas)

Tristan Michael Wyatt
 (Montana) Mike Zheng
 (Washington)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Forrest Robert Harmon	19343
William Junk	10701
James Russell Mcreynolds	4309
James N. Oakes	3655
Russell Uselton	6739

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERS

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

ARTISAN ACCOUNTING SERVICES
 PLLC CAMPAGNA, FRANCIS &
 COMPANY PLLC DAWSON JONES
 CPA PLLC
 INSIGHT ADVISORS PLLC
 MILES COX CPA, PLLC
 OZTURK & OZTURK CPAS
 PLLC PAXUS CPA GROUP
 PLLC REGIER &

ASSOCIATES, PLLC TYLER
FIELDER CPA 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:

Jeffrey Nickle
1992

11605 Issued January 30,

No Longer Practicing in Oklahoma:

No Longer Residing in Oklahoma:

Anna Booze
Allyson Weimer

9389 Issued July 23, 1987
18855 Issued August 2, 2019

Retired:

Other:

Brian Baumgarten
2016
Donna Denison
2000

18256 Issued October 13,
14760 Issued January 31,

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
Henry G. Martin, Jr.	4774	June 18, 1979
Kathryn Adams	5228	July 25, 1980
Michael J. Mester	5310	July 25, 1980
Robert Kent Sexton	6050	January 29, 1982
John G. Whipple	6757	January 17, 1983
Jeany High Franz	7291	January 26, 1984
Donald A. Pidcock	8638	January 23, 1986
James Earl Zeller	8720	January 23, 1986
Pauline K. Quintero	10499	July 27, 1989
Stephen Douglas Burns	10885	July 26, 1990
John Norman Scott	11211	January 31, 1991
Roy B. Thompson	11415	July 25, 1991
John Otis Aaron	13442	August 5, 1996
James C. Mills	13733	February 3, 1997
Julie A. McFarlin	13772	February 3, 1997
Angela Buchanan	15287	February 4, 2002
Rickey Vaughn Hoffman	15584	February 3, 2003

PAs:

Name	Cert No.	Issue Date
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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
Carl H. Fiddner	2355	11/1/2024
Ronald K. Mauch	5529	11/1/2024
Twila K. Shelton	7028	11/1/2024
Janice Marie Weeks	10813	11/1/2024
Lisa Susanne Roper	11630	11/1/2024
Ryan Wayne Greenlee	17485	11/1/2024

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
Roy Martin Felton	1644	February 2, 1963
Dwight A. Kealiher	2147	February 1, 1969
Debra Carol Shepard Cook	6556	January 17, 1983
William Ellis Albaugh	7113	September 15, 1983
Robert Oscar O'Bannon	7356	January 26, 1984
Charles Phillip Stough	13779	February 3, 1997

PAs:

Minnie Mae 'Katie' Mathes	220	August 5, 1968
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INACTIVE FIRMS:**CPA Partnerships:****CPA Corporations:**

STEVE M. RUTHERFORD CPA, P.C.

CPA Limited Liability Companies:

OZ ACCOUNTING PLLC

PAXUS CPA PLLC

REGIER, COX AND ASSOCIATES, PLLC

CPA Limited Liability Partnerships: