

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

September 20, 2024

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 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
Sandy Siegfried, CPA, Member
Rusty Minnix, CPA, Member
Jody Manning, Member
Taylor Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator; Joseph Wash, Peer Review Coordinator. 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 Curzon was 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 and Blaine Peterson, representing the OSCPA.

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 two items for the OAB's consideration: (1) Approve the Minutes of the August 16, 2024, Regular Meeting of the OAB; and (2) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since previous meeting.

Motion by Minnix 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
 Manning AYE
 Siegfried AYE
 Whitman AYE
 Storms AYE
 Minnix AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2458 – Joshua D. Morphew, CPA

This case was opened as a result of a referral from the Licensing Coordinator that Respondent reported practicing public accounting for approximately ten 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. 2459 – James C. Inskeep, CPA

This case was opened as a result of a referral from the Licensing Coordinator that Respondent reported practicing public accounting for approximately three 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. 2460 – David D. Stacy, 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. In addition, 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. 2461 – Julia O. Humphrey, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 27.5 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 27.5 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.

Motion by Siegfried that the Board approve the following administrative consent orders: Case No. 2458, 2459, 2460, and 2461. Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Minnix AYE

Board Member Whitman announced the vote to close files would be split in two due to the need for a recusal.

FILES TO CLOSE:

File No. 2898 – CPA Firm

This enforcement file was opened as a result of a complaint that alleged the registrant firm failed to properly figure the complainant's fourth quarter estimated tax payment. The Enforcement Committee did not find sufficient evidence of a violation of the Act or Board's Rules. However, it did find that the registrant's engagement letter did not adequately delineate between the duties of the firm and that of an outside bookkeeper. Therefore, the Enforcement Committee recommends that the file be closed with a letter of reprimand to the registrant firm regarding the engagement letter issue.

File No. 2913 – CPA

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2020-2022. The registrant misreported and supplied documentation of sufficient hours to bring the record back in compliance. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2920 – CPA

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2020-2022. The registrant misreported and supplied documentation of sufficient hours to bring the record back in compliance. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2934 – CPA

This enforcement file was opened as a result of a complaint that alleged the registrant performed substandard tax return preparation and failed to communicate timely with the client. The Enforcement Committee did not find sufficient evidence of substandard work. However, it did find that the registrant's communication with the client could be improved. Therefore, the Enforcement Committee recommends that the file be closed with a letter of reprimand to the registrant regarding the communication issue.

File No. 2945 – CPA

This enforcement file was opened as a result of a complaint that alleged the registrant failed to respond to inquiries from a beneficiary after being appointed executor of a probate estate. The Enforcement Committee did not find evidence of a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

Motion by Whitman to close the following investigation files: File No. 2898, 2913, 2920, 2934, 2945. Second by Green.

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Minnix AYE

Board Member Whitman and Board Member Storms recused themselves from the following discussion and vote. Assistant Attorney General Martin asked for the Board's consent to allow the members to stay in the room for the vote. This was granted. Board Member Siegfried presented the items for discussion.

FILES TO CLOSE:

File No. 2883 – CPA

This enforcement file was opened after the registrant was reported to have possibly cheated on an exam. 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 No. 2884 – CPA

This enforcement file was opened after the registrant was reported to have possibly cheated on an exam. 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 No. 2885 – CPA

This enforcement file was opened after the registrant was reported to have possibly cheated on an exam. 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 No. 2886 – CPA

This enforcement file was opened after the registrant was reported to have possibly cheated on an exam. 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.

Motion made by Siegfried to close the following investigation files: File No. 2883, 2884, 2885, 2886. Second by Manning.

Green AYE
Manning AYE
Siegfried AYE
Minnix AYE

Agenda Item #6 – Discussion and possible action on potential legislation and administrative rules:

The Board first discussed the proposed administrative rules. Executive Director Plyushko detailed the foreseeable impacts of proposed administrative rules should they be implemented. Executive Director Plyushko first detailed the removal of the notarization requirement for CPE exemption requests. Executive Director Plyushko advised the Board this change would have no fiscal impact to Board operations and will simplify processes for registrants.

Executive Director Plyushko next detailed a potential change which would require all permit holders to complete Continuing Professional Education (CPE) which specifically bolsters the registrant's competency as related to the practice of public accounting. This change would require all permit holders to complete 20 hours of CPE in technical fields of study. The proposed rule change also defines technical fields of study. This removes the 72-hour requirement that currently exists exclusively for those in industry who hold a permit. Executive Director Plyushko mentioned this will lead to a change in our CPE categories and an update in our licensing system. The Board discussed the need for the same CPE requirements for everyone holding a permit.

Lastly, Executive Director Plyushko detailed a possible change to the Inactive CPE exemption, whereby out-of-state registrants would no longer be able to use a CPE exemption offered by their "home state" as a basis for a CPE reciprocity exemption unless that home state CPE exemption is similar to an Oklahoma exemption.

Motion by Storms that the Board approve the three rule changes to move forward in the administrative rules process. Second by Whitman.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Minnix AYE

The Board then moved into discussion of the proposed 2024 legislative priorities. Executive Director Plyushko stated the first change is clarifying the use of the CPA designation when a CPA does not work for a registered firm. While an individual CPA may use their designation to represent their work as done for an employer, the unregistered firm which employs the same individual CPA may not advertise CPA or public accounting services.

Executive Director Plyushko next outlined the proposed removal of the residency requirement to sit for the Uniform CPA exam in Oklahoma. This change would be coupled with national background checks to assure non-residents cannot escape a charge in their home state by coming to Oklahoma to sit for the exam.

Executive Director Plyushko clarified the national background check requirement has been in statute for many years; however, the language is not sufficient to satisfy the FBI who will run the checks. These changes will allow the Board to start running national background checks. Because it will involve traveling to a center to have fingerprints taken electronically, the number of background checks will be reduced from before being run twice before examination and before licensure to being run once right before licensure. Updating this language aligns with the state removing the residency requirement. There will be a notification on the exam application that a background check will be run when applying for licensure to avoid any surprises to candidates. The proposed effective date is November 1, 2025 to give ample of time to set up all necessary processes. The Board discussed that this would not be retroactive and not require current CPAs to have fingerprints taken.

Executive Director Plyushko presented the changes to the disqualifying crimes statute. At this time, the Board cannot consider any crimes that are older than five years from the guilty plea or release from prison, whichever is later. Given the light sentences for white-collar crimes, the Board is requesting an exemption from this requirement for financial related crimes. There are two possible language changes based on the preference of the bill author.

Motion by Green that the Board move forward with the legislative agenda. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE

Siegfried AYE
Whitman AYE
Storms AYE
Minnix AYE

Agenda Item #7 – Discussion and possible action on OK Accountancy Board Strategic Plan:

Executive Director Plyushko presented the Board's updated proposed Strategic Plan as updated by the Board staff. Prior to the Board meeting, Executive Director Plyushko and the Board staff held a few meetings in order to discuss metrics and goals by which the Board could assess the office's efficiency in administering the Oklahoma Accountancy Act and corresponding administrative code. Executive Director Plyushko detailed time-based metrics for processing applications and other forms; survey satisfaction metrics for registrants, candidates, and semi-annual OAB Recognition Ceremony attendees; and other measures by which Board administrative activities can be tracked and compared in meaningful ways.

While there was discussion about the proposed updates to metrics for the OAB's Strategic Plan, no action nor vote was taken.

Agenda Item #8 – Discussion and possible action on OK Accountancy Board fiscal year 2026 budget request:

Executive Director Plyushko outlined to the Board a few notable changes in the proposed fiscal year 2026 budget request. First, Executive Director Plyushko noted a trend in declining revenues stemming from a lesser number of registrants and applicants as well as the uncertainty caused by the extended testing window. Executive Director Plyushko also detailed possibilities surrounding the OAB's Information Technology (IT) budget, including projections for costs associated with upgrades to the Board's current registrant database system.

Motion by Manning to approve the OAB's fiscal year 2026 budget request as presented. Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Minnix AYE

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

Executive Director Plyushko presented her report on the state of the Board offices containing the following information:

Updates

- Several rule changes went into effect last week including the retroactive implementation of 30 months to sit.
- We have submitted the licensing information requested by the new task force created by Governor Stitt. We have not yet been contacted with any questions.
- OAB staff will be participating in the Oklahoma Suppliers Expo next week. We will be meeting with vendors and other members of the public to share our purchasing needs and those of other boards in our cabinet.
- We are preparing to release a password reset instructional video which was created by NASBA. This is one of our most common calls so we are hoping our applicants, candidates, and registrants find it helpful.

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

- Business Imaging Systems – Cannon color scanner - \$4,000.00
- Crawford & Associates – Financial statement prep. services through August 2024 - \$3760.00
- BEP One – Sept 2024 rent-storage fee - \$4982.87
- Sandra Siegfried – NASBA 2024 Western Regional Meeting Reimbursement- \$2,538.53

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 #12 – 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 #13 – Discussion and possible action on report from the Chair:

- Announce date and location of the next meeting – 10:00 a.m., Friday, October 18, 2024, at the Oklahoma Accountancy Board. **This October 18, 2024, regularly scheduled meeting of the OAB was later canceled pursuant to Open Meeting Act requirements.**

Adjourn:

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

The meeting was adjourned at approximately 10:39 AM.

Appendix I

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Michael Allen Carson
Danielle Renee Cook
Aubrey Christine Crawford
Mikita Yuryevich Dzialendzik
Catherine Easterling
Nathan Malone
Gabrielle Morris
Austin B. Rabon

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Aldo Carlos Luna

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Travis Scott Buchan (Missouri)
James Park Witten (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Marissa Fortner	18525
Prashamsa Neupane	17397

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:**

CHRISTOPHER C. TURNER CPA, PLLC
CORNERSTONE CPA'S PLLC
JDB CPA CONSULTING PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:****REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

STANFIELD & O'DELL, P.C.

APPLICATION TO USE A TRADE NAME:**CERTIFICATES SURRENDERED BY REGISTRANTS:****Surrendering CPA Certificate Due to CPE Requirements:**

Darcy Conant	11096	Issued January 31, 1991
Donald Weeks	7069	Issued July 28, 1983
Tyler Winn	17813	Issued October 20, 2014

No Longer Practicing in Oklahoma:

Gary Endicott

7567 Issued July 26, 1984

No Longer Residing in Oklahoma:

Brooke Blaes

19040 Issued August 7, 2020

Retired:**Other:**

Gary Allen Jones

14856 Issued July 31, 2000

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

Name	Cert No.	Issue Date
Bob L. Slovacek	2877	1/26/1973
Joe B. Koehler	3485	7/28/1975
Rickey L. Hall	3934	1/24/1977
Paul B. Leathers	3958	1/24/1977
Gerald D. Mills	5533	1/26/1981
Valerie Hamar Gooden	6905	7/28/1983
Michael Jerome Gibson	7269	1/26/1984
Gregory Alan Andersen	7852	1/31/1985
Marshall Q. Buzan, Jr.	8808	7/31/1986
Gwendolyn Kay Cook	9125	1/29/1987
Suzanne Wills	10476	7/27/1989
Lisa G. Quinn	10524	7/27/1989
Steven Keith Goeringer	10672	1/25/1990
Scott Francis	11318	7/25/1991
L. Nicole Moore	11370	7/25/1991
James Ronald Conner	11511	1/30/1992
R. Preston Arnold	11716	4/30/1992
Lisa Rutledge Carr	11972	1/28/1993

Charles Randolph Davis	13852	8/4/1997
Kelli S. Brown	15835	2/2/2004
Suzanne Elizabeth Schmitz	18470	11/8/2017

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
David E. Oliver	6021	8/1/2024
Linda Fox Webb	8705	8/1/2024
Brian William Haley	12172	8/1/2024
Daniel Garcia, Jr.	14356	8/1/2024
Kim R. Snider	14417	8/1/2024
Tonya D. Faris	14963	8/1/2024
Cassandra L. Griffin	15574	8/1/2024
Nathanial Mark Parris	16585	8/1/2024
David Michael Spring	16824	8/1/2024
Brett Russell Jackson	18726	8/1/2024
Amber Rena Pierce	19291	8/1/2024
James Thompson	19424	8/1/2024

RESCINDED REVOCATION:**DECEASED REGISTRANTS:****CPAs:**

Name	Cert No.	Issue Date
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PAs:

INACTIVE FIRMS:**CPA Partnerships:****CPA Corporations:**

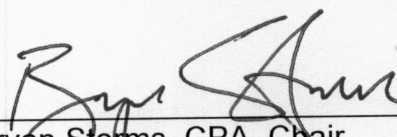
FISHER & COMPANY A PROFESSIONAL CORPORATION

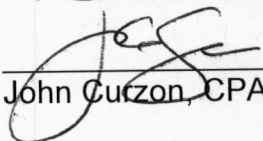
CPA Limited Liability Companies:

CIRRUS PAYROLL PLLC
MCNAMARA AND ASSOCIATES, PLLC

CPA Limited Liability Partnerships:

ATTEST:

 12/20/24
Bryan Storms, CPA, Chair Date

 12/20/24
John Curzon, CPA, Secretary Date