

Carlos E. Johnson, Ed.D., CPA
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SUMMARY

Educator

Early in my professional career, my collegiate preparation was to prepare me to be an excellent teacher of accounting, a dean and a college president. I was fortunate to achieve the first two goals through the building of a department of accounting at a regional university at which the then "Big Eight" recruited our students. My mentors were members of the Oklahoma Board of Accountancy who impressed upon me the responsibility of providing the highest quality education including business ethics to the students who entrusted their academic preparation to our department of accounting. Also, I served as a faculty member of Oklahoma State University, school of accounting while earning my doctorate and after retiring from KPMG LLP as visiting professor of accounting at the University of Oklahoma Steed School of Accounting.

Public Accounting Experience

Dr. Johnson has more than 40 years of experience specializing in the practice of financial institutions, higher education, government, not-for-profit and retail accounting. He was the partner-in-charge of the KPMG Southwest Higher Education, and Oklahoma Not-for-Profit and Government practices. In addition, Dr. Johnson was a partner with the firm of Lisle, Compton, Cole and Almen in Oklahoma City, which merged into the firm of BKD, and Horne & Company of Ada, Oklahoma. Also, he was of counsel to Oklahoma City office of Eide Bailly, LLP. In summary, Dr. Johnson earned partnership responsibilities with two well-known local firms in Oklahoma and is a retired partner of KPMG.

Dr. Johnson is self employed as a certified public accountant and a management consultant and is affiliated with BKD LLP of Oklahoma.

Oklahoma Society of CPAs

Dr. Johnson has held all of the leadership positions of the OSCPA and is a member of its Hall of Fame. Soon after becoming a member of the OSCPA, Dr. Johnson through his leadership as chairman of the OSCPA CPE committee created the infrastructure to involve the Oklahoma Academic Community in the activities of the OSCPA. In addition, the curriculum offerings available to members were increased to provide a diversity of offerings to all segments of the membership (industry, financial services and management consulting).

American Institute of CPAs

Dr. Johnson received the Special Recognition Award from the AICPA board of directors recognizing his career of Public Advocacy for the public and profession. He served as Chairman of the Uniform Accounting Act Committee of the AICPA (five years) and was a member for a prior three term, was a Member of the original AICPA 150 Hour Committee, the original committee to promote the concept of Substantial Equivalency and the original Leadership Committee of 100. He made many presentations to various professional groups supporting the 150 Hour educational requirement to enter the profession and the concept of Substantial Equivalency and why each is in the best interest of the public. Working with the staff of the AICPA, developed the workbook "Implementation of the 150 Hour Requirement". Also, he served as a member of the Awards Committee for three years. He has instructed training seminars for various professional associations at both the national and state levels for multiple years.

Oklahoma Board of Accountancy

Dr. Johnson has held all of the leadership positions of the OAB and is the past chairman (three years). Subsequent to taking his position as a member of the OAB, Dr. Johnson lead the OAB transformation to the world of technology through the development of an online registration system for firms and individuals, licensee search system and implementation of a modernized web site for use by the public to determine the status of firms and individuals registered with the OAB. He also lead the development of the uniform enforcement system. As noted on the following pages, Dr. Johnson has served five governors and leaders of the Oklahoma state legislature on reform and re-engineering task forces and committees.

National Association of State Boards of Accountancy

Participation in NASBA has included serving as Chair and Vice Chair and as a director since 2006. As Vice Chair and Chair, Dr. Johnson lead the effort to review the governance structure of NASBA toward more transparency and accountability by the executive staff, executive committee and board of directors. Also, in those roles he has increased NASBA's participation in various higher education projects: Pathways Commission, accreditation and association with the American Accounting Association. As chair of various committees he lead the efforts to strengthen regulation of the profession (Uniform Accountancy Act Committee), strengthen boards of accountancy (Board Relevance and State Legislative Support Committees), and provide oversight for NASBA's financial reporting and internal controls including the adoption of an audit charter (Audit Committee).

As a member of the board of NASBA, Dr. Johnson provided leadership to the implementation effort of Substantial Equivalency in state licensing requirements by meeting with various state boards and attorneys general to discuss the importance of Substantial Equivalency and the changes necessary in statutes. As chairman of the Audit Committee, initiated the development of an audit committee charter, led the committee in the adoption of the best practices for audit committees of not for profit organizations and a review of the qualifications of the external auditing firm. As chairman of the State Board Relevance and Effectiveness Committee in cooperation with its members, led the effort to develop a Rationale Document regarding why boards of accountancy should be self directed and semi-independent (SD-SI). Also, led the development of a template for the modification of a state statute and the development of a budgetary template to assist state boards with a convenient tool to create "what if" budgets to support a SD-SI board. With two state board executive directors and members of the Legislative Support Committee developed and populated a web site to provide documents, articles, testimony, etc. to provide Boards with immediate resources to respond to various

inquiries. Also, Dr. Johnson has served as the chair of the Uniform Accountancy Act Committee (UAA) which creates the model accountancy act for the 55 boards of accountancy. Serving the public interest, Dr. Johnson led the completion of the "Firm Name Exposure Draft" and its adoption by the respective boards of directors of NASBA and AICPA resulting in the Sixth Edition of the UAA. In addition, he led the adoption of a new rule to the UAA, providing that the SAS 70 service bifurcated as an Attestation Service continue as a covered service subject to board of accountancy jurisdiction.

Consumer of CPA Services

It has been my privilege to work with public accounting firms engaged by clients of the broker dealer with which I was associated for a period of nine years. It is paramount that the firms understand the public relied on the financial information the firms audited and or reviewed to make investment decisions. As an investment banker providing the investment information to the public making investment decisions, it was most important that I knew that the public accounting firms had performed their professional responsibilities in accordance with the applicable professional standards. Also, as a board member of various not-for-profit organizations with responsibilities to the stakeholders of each organization, the responsibility of selecting firms with the appropriate professional credentials took on a new meaning providing me with an appreciation for the professional credentialing boards.

PROFESSIONAL EXPERIENCE

2001 – present	Management Consultant, self employed
2014-	Affiliated with BKD, LLP of Oklahoma
2011 – 2013	Of counsel to Eide Bailly LLP, CPAs
2001 – 2010	Senior Investment Banker, BOSCO, Inc.
2001 – 2006	Partner, Lisle Compton Cole & Almen LLP (firm merged with BKD)
2001 – 2002	Visiting Professor, School of Accounting, University of Oklahoma
1977 – 2001	Partner, KPMG LLP, Certified Public Accountants (Retired)
1973 – 1977	Partner, Horne & Co., Certified Public Accountants, Ada, Oklahoma
1966 – 1973	Chairman, Department of Business Administration, East Central University
1964 – 1966	Accountant, Controller's staff, Oklahoma State University

EDUCATION AND TRAINING

High School Diploma - 1959

Wilson High School, Wilson, Oklahoma

Bachelor of Science - 1964

East Central University, Ada, Oklahoma

Master of Science and Doctorate (Ed.D.) – 1966/1977

Oklahoma State University, Stillwater, Oklahoma

ACADEMIC HONORS

Beta Gamma Sigma (College of Business academic honor)

Alpha Chi (Small College academic honor)

2003 Distinguished Accounting Alumnus: Oklahoma State University School of Accounting
Chi Chapter of Beta Alpha Psi

REGULATORY EXPERIENCE

Oklahoma Board of Accountancy (OAB) (2000-2010)

- Member two terms, appointed by two different governors
- Chairman, three years
- Chaired the technology, personnel, enforcement, rules and legislative committees
- Led the effort to create an online registration system for firms and individuals
- Led the effort to open the activities of the OAB to the Public (meetings at University campuses)
- Led the effort to modernize the accountancy statute
- Created an efficient and consistent method of enforcement
- Led the effort to create a website to provide information to the public re the activities of the OAB and its registrants

National Association of State Boards of Accountancy

- Chair 2013-2014
- Vice Chair 2012-2013
- Member of the Board, at large member (2009-2012)
- Chairman, Uniform Accountancy Act Committee (2010-2012)
- Member of the Board as Southwest Regional Director (2006-2009)
- Chairman, State Board Relevance Committee (2009-2010)
- Chairman, State Legislative Support Committee (2007-2009)
- Chairman, Special Task Force – Implementation of Substantial Equivalency
- Member, Regulatory Structures Committee
- Chairman, Audit Committee and member for six years

Academic Experience

- Chairman, Department of Business Administration, East Central University
- Faculty member, East Central University (1966-1973)
- Faculty member, Oklahoma State University (1969-70)
- Visiting Professor, Steed School of Accounting, Oklahoma University (2001-02)

Oklahoma Society of Certified Public Accountants

- Current:
 - Congressional Key Person Coordinator, 1990-present
 - Chairman, Governmental Relations Committee, 1985-present
 - 2012 Public Service Award
- Previous:
 - President
 - Chairman, Continuing Professional Education Committee
 - Accounting Hall of Fame

American Institute of Certified Public Accountants

- Current:
 - Special Recognition by Board for a career of Public Advocacy (2011)
 - Member, Awards Committee, 2005-2008
 - Chairman, Uniform Accountancy Act Committee (five years)
 - Chairman, State Legislative Committee, 1997 – 1999
 - Charter Member, Committee of One Hundred (advisory committee to the AICPA Chairman and President)
 - Member, Area IV Legislative Committee
 - Member, Committee on State Regulation
 - Member, National Steering Committee, Uniformity of Regulation
 - Member, State Legislative Committee, 1993 - 1996
 - Member, Uniform Accountancy Act Committee (six years)
 - Charter Member, 150 hour Committee

STATE OF OKLAHOMA ACTIVITIES

- Chairman, Governmental Technology Application Review Board [Government records available online to the public at a reasonable cost], formerly Oklahoma Internet Application Review Board (2000 – 2011)
- Member, Building Bonds Commission (2011 – Present)
- Member and Past Chairman, Oklahoma Board of Accountancy (2000-2010)
- Member, Reform Commission for Governor Mary Fallin, 2011
- Member, Commission on Government Performance for Governor Keating
- Vice-Chairman, Oversight Committee to Review State Treasurer's Office for Governor Bellmon
- Member, Committee on Fiscal Reform for Governor Bellmon

- Member, Committee on Governmental Reform for Governor Nigh
- Member, Committee for Restructuring Executive Branch for Governor Nigh
- Member, Committee for Restructuring Oklahoma Tax Commission for Speaker Barker

COMMUNITY AND CIVIC AFFILIATIONS

- Current:
 - Director, Oklahoma Zoological Society, Executive Committee and Life Director (1990-present)
 - Center for Not for Profits- Board Development Committee and Audit Committee
 - Member, Oklahoma State Chamber of Commerce Board of Directors, 1998 – present, and various committees
 - Chairman, Oklahoma State University, School of Accounting Advisory Board (2008-2010)
 - Member of Board of Governors, Oklahoma State University Foundation
 - Member Board of Directors and Chair, Audit Committee of CASA – Oklahoma
 - Economic Club of Oklahoma, Secretary and Member of the Board
- Previous:
 - Treasurer and/or Director , Oklahoma Zoological Society, 15 years
 - Trustee, Audit Committee, Oklahoma City Zoological Trust
 - Treasurer, Oklahoma State Chamber of Commerce Board of Directors, 2003
 - President, East Central University Foundation, 1990/91 & 2006/07
 - President, The Economic Club of Oklahoma and member of the board 2002-2013
 - Member, Leadership Oklahoma Class IX
 - Director and President, Higher Education Alumni Council, 1985-1986 and 2001-2005
 - Member, Oklahoma City Philharmonic Board of Trustees, six years
 - Member, Omniplex Board of Directors
 - Member, The Men’s Dinner Club Executive Committee
 - Boy Scouts of America/Last Frontier Council (various committees)
 - President, East Central University Alumni Association
 - President and Director, Community Chest, Ada
 - President, Delta Pi Epsilon, Oklahoma State University Chapter (Business Fraternity)

OTHER EXPERIENCES

- 2015 Hall of Fame inductee, Spears School of Business, Oklahoma State University
- Recognized as a member of the “100 for 100 years” outstanding graduates of Oklahoma State University, Spears School of Business, 2014
- Distinguished Professional, School of Accounting, Oklahoma State University
- Distinguished Lecturer for the Year 2003, Don W. Sands Endowed Lecturer - Southeastern Oklahoma State University School of Business
- Distinguished Graduate - East Central State University, Ada, Oklahoma
- Advisory Director, Board of Directors of Spirit Bank

- Scouting:
 - Eagle Scout (1955) – Troop 122, Midland, TX
 - Explorer Post Advisor – First Methodist Church of Ada, Oklahoma

 - High Adventure Experiences
 - Philmont Scout Ranch
 - Charles Sommers Canoe Base (2 trips)
 - Alaska, 31 days by Church Bus