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*Behind the success of NASBA Chair  
Dr. Carlos Johnson, CPA*

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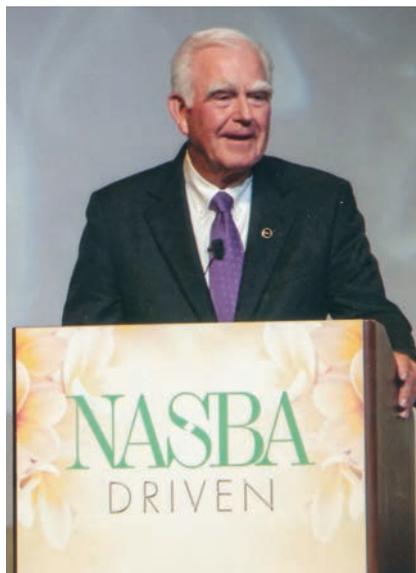
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# It Takes a Village

*An Oklahoman sits in the NASBA driver's seat for only the second time and he says everyone along the way put him there.*

**By Amy L. Welch, APR, OSCP Director of Communications**



*Dr. Carlos Johnson, CPA*



*Left:  
Carlos  
Johnson  
stands  
with  
daughter  
Terry.  
(1966)*



*Right:  
A very young  
Carlos Johnson  
hugs his dog,  
Rover.*

**D**r. Carlos Johnson, CPA, would never claim to be a self-made man.

In fact, that's a rumor the 2013-2014 chair of the National Association of State Boards of Accountancy would staunchly deny.

"My career, it's been built on the mentoring that others provided as my career progressed," Johnson said. "I didn't get to be chairman of NASBA by myself; a number of people helped."

As Johnson explains it, the list of people to be thanked for his success goes back to his childhood.

Johnson grew up in and graduated from Wilson, Okla., a small town in Carter County (approximately 17 miles west of Ardmore), boasting a population of about 1,700 people. Save for five years (from age 11 to 16) he spent in Midland, Texas, Johnson spent his childhood there, where he got his hardworking start. Johnson said he's been working almost as long as he can remember.

"At age 11, I earned 50 cents a day working from 6 a.m. to 6 p.m. for a veterinarian as a stable hand. It taught me three things that I have always remembered," Johnson explained. "Number one: I learned how to work hard. Number two: I learned I didn't want to be a stable hand. And number three: I learned I had to get an education."

Johnson helped his mother look after his three younger sisters and, in between working as a stable hand, spent time as a Boy Scout.

"The men who served as the leaders for my Boy Scout troop were mentors

and surrogate fathers," Johnson said. "Not to say anything bad about my father. He worked seven days a week as a roughneck. He just wasn't home."

Johnson continued, "I learned a lot from each of those men, foremost integrity, honesty and be accountable for your actions. When you're young, you remember comments that carry meaning throughout your life. Mr. Cumbie, our assistant scout master, said to me, 'Carlos, a man's ambition is mighty low to write his name on an outhouse wall.' Consequently, I never did scratch the surface of a bathroom wall. As I got older, that statement has had such a broad impact on my life, as it has many ramifications.

"I would hope that some statement made to one of my students, associates or friends has effected them in the same manner Mr. Cumbie's statement impacted my life."

Johnson graduated in 1959 with 53 others, which Johnson says was the largest graduating class at the time. "In fact," he added, "I don't think they've had a graduating class that large since we graduated."

"When I graduated, I knew I wanted to be a business teacher," Johnson said, "but I also knew I had to get out of Wilson, Oklahoma. So, I joined the [Army] Reserve knowing I would serve at least six months on active duty."

Joining the military wasn't enough for Johnson's aspirations. He decided to also attend Connors State College in Warner, Okla. "So I would have a roof over my head and three meals per day," Johnson



*Carlos Johnson attended graduate school at Oklahoma State University in Stillwater.*

explained. “No other school would offer me a football scholarship as my skills were not in high demand.”

“I had \$100 in my pocket after paying all the family debts and departed for Conners State College, four hours from Wilson,” Johnson said. “But I had no money, so I had to get a job quickly.” Johnson started working part-time for the Rural Water Authority director for Warner in addition to attending class and playing football.

But the Army Reserves came calling his fourth semester, briefly interrupting his college career.

“During those 11 months, I learned a lot about how to treat people,” Johnson said. “I was responsible for all the officers’ quarters, men and women, as the lowest level sergeant one could be. Literally, I was in the hotel business and all my clients were officers who thought my only responsibility was to take care of each of them. Second lieutenants were the worst!”

When he returned, he resumed studying at East Central University in Ada, Okla., graduating in 1964 with a bachelor’s in business education. Johnson then decided to attend Oklahoma State University in Stillwater, Okla., for his master’s degree. While he was at OSU, he

worked for the university controller as an accountant. He earned his master’s from OSU in 1966, but decided to continue and pursue his doctorate. Meanwhile he returned to ECU to teach. He drove back and forth between Ada and Stillwater (about 115 miles each way) along with three other ECU educators, all pursuing doctorates from OSU.

While he was an educator at ECU, Johnson met and mentored a plethora of accounting superstars. His students are virtually a Who’s Who among Oklahoma CPAs: Nate Atchison, Rodney Gray, Zeke Hanson, Mike Crawford and Don Orr, just to name a few. That he drove more than 200 miles between Stillwater and Ada so he could teach and earn his doctorate is not the most impressive aspect—it’s that his mentoring of accounting students at ECU had such a profound affect.

Rodney Gray, CPA, PFS, CVA, a tax partner with Gray, Blodgett & Company PLLC, said Johnson played an integral part in the hiring of ECU accounting students

all over the state.

“He was responsible for setting up a job interview and assisted in obtaining part time work for me while I attended college,” Gray said. “After graduation, I was hired by an oil company in Tulsa, Horne & Company CPAs in Ada and Peat, Marwick, Mitchell & Co.—now KPMG—all as a result of Carlos’ influence.

“Carlos was good in a classroom setting but I remember him more because of the outside activities he organized for the students. ... He was busy building relationships then—and I think he might win the prize for the most contacts in an address book of any CPA.”

Former student Don Orr, CPA, agreed with Gray on Johnson’s enthusiasm for students in accounting and their subsequent employment in Oklahoma.

“I started college directly after my enlistment in the Navy and didn’t have a clue as to what my major should be,” explained Orr, a retired partner from Finley & Cook, PLLC in Shawnee, Okla. “Carlos was one of the accounting professors and he seemed bigger than life, outgoing and enthusiastic, not only about the profession but the students also. He actually helped me believe in myself and grasp the vision of what I wanted. He continued to



*Carlos Johnson returned to ECU to teach classes.*

encourage me and touted me to the Big Eight (back then), which actually didn’t recruit on campus. He got me in-office interviews with several of the firms, which opened the door to me into the profession. Carlos actually had a big impact on my

**(CARLOS cont. 24)**

## (CARLOS from 11)

professional career.”

Current Finley & Cook Partner Nate Atchison, CPA, added, “What I remember about Carlos as an instructor was that he made it fun and entertaining to learn. He put accounting concepts in everyday terms so you could understand. One of his quotes that has stayed with me over the years, that he said was, ‘Always take what you know and find out what you don’t know.’ I have used this a lot of times over the years.”

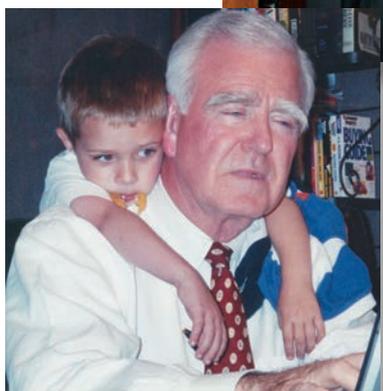
Pat Milligan, CPA, came along just after Johnson moved on, but said Johnson left a lasting impression.

“The impact he left on that school was obvious because former students and colleagues were still raving about him,” said Milligan, a partner with

HoganTaylor LLP in Tulsa, Okla. “I do recall the occasion when I was personally able to develop a true appreciation for his dedication and prowess as a teacher. We were both at a CPA certificate presentation ceremony, he as the chairman of the [Oklahoma Accountancy Board] and myself as president of the OSCP. The impromptu remarks he delivered to those successful candidates that day were eloquent, inspiring and relevant, and demonstrated a genuine interest in their success and the success of the profession. Several of us give him a hard time for running too long when he gets the floor, but he just has a gift that I find very rare in accountants, and the passion to cause us all to benefit from it.”

Johnson’s passion for educating and helping others continued to grow fiercely and propelled him down an accounting career path any CPA would be excited to travel.

With more than 40 years of accounting experience, Johnson has expertise in financial institutions, higher education, government and nonprofits. He was a partner with KPMG, Lisle, Compton, Cole



*Above: Carlos Johnson appears with other officers of the NASBA Board and leadership of the Mexican Institute of CPAs. Left: While his grandson Cole looks on, Carlos Johnson completes his Texas ethics credits.*

and Almen in Oklahoma City—which merged into BKD—and Horne & Company in Ada.

Throughout, he continued his professional dedication to the OSCP, serving all leadership positions. Additionally, he’s the 1995 inductee in the Oklahoma Accounting Hall of Fame and the 2012 recipient of the OSCP Public Service Award, and continues to be actively involved on the OSCP Government Relations Committee.

“Carlos has contributed to the success of so many projects and initiatives related to the accounting profession,” said Daryl J. Hill, CAE, OSCP executive director. “However, probably his biggest contribution is in the legislative and political arena. He has devoted hours and hours of his personal time supporting and promoting the OSCP’s legislative agenda and program. His tireless efforts to modernize the Oklahoma Accountancy Act have been highly successful. He led the way in the successful passing of the 150-hour education requirement, substantial equivalency, CPE for all CPAs, ethics education requirement and mobility. His

leadership and devotion to everything he is connected to is immeasurable.”

For the AICPA, Johnson has served on the Uniform Accountancy Act Committee, the State Legislative Committee, the National Steering Committee for the Uniformity of Regulation, the Awards Committee and the Committee on State Regulation. Additionally, he is a charter member of the 150 Hour Committee and the Committee of One Hundred (advisory committee to the AICPA chairman and president). In 2011, the AICPA bestowed upon Johnson the Special Recognition by the Board for his career of public advocacy.

His OSCP and AICPA service occurred simultaneously with accountancy board service: Johnson served two terms on the Oklahoma Accountancy Board, appointed by two different governors. He served as chairman for three years; chaired the technology, personnel, enforcement, rules and legislative committees; and led the effort to create an online registration system for firms and individuals. Johnson also led the efforts to open the activities of the OAB to the public and to create a website to provide information to the public regarding the activities of the OAB and its registrants.

With all that service, it was only natural for Johnson to continue at the national level with NASBA, where his success continued. He chaired the Uniform Accountancy Act Committee, the State Board Relevance Committee, the State Legislative Support Committee, the Audit Committee and the Special Task Force for the Implementation of Substantial

Equivalency. Johnson eventually climbed to vice chair and, currently, chair—only the second time an Oklahoman was elected NASBA chair. The first Oklahoman to hold the position was Noel Kirch, CPA, an OSCPALifetime Member who served as the NASBA chair in 1993-1994.

Johnson's continued success in the accounting profession comes as no surprise to those who know him.

"Carlos was also a good partner when we practiced public accounting with Horne & Company in Ada," Gray explained. "He was then and continues to be the ultimate rainmaker. Probably the most rewarding part of my knowing Carlos has been the experiences we have shared in our professional volunteer activities.

"This is where he shines. I have never known an individual so dedicated to the advancement of the CPA profession. He lives and breathes to make it better."

Another former—and Oklahoma famous—student of Johnson's, Bill Anoatubby, governor of the Chickasaw Nation, said Johnson is an excellent choice to chair NASBA.

"We believe his deep understanding of accounting principles and practice combined with his strong leadership abilities will enable him to achieve his goal of helping the organization further enhance its mission of protecting the public," Anoatubby said.

In his first letter to NASBA members, Johnson stated he wanted to enhance public protection through proactive outreach, relationship building and student recruitment in accounting.

"Each and every one of us is part of the community we regulate and there is great opportunity to bring your untold resources to the community," Johnson wrote. "Be the positive force in the community."

His words are much more than lip service.

Johnson's community service includes dedication to the Ada and Oklahoma City communities and various statewide nonprofit organizations. He's served as director of the Ada Chapter of Commerce, president of Ada Community Chest, president of East Central University Alumni Association, director and president



*Carlos Johnson recently visited the Institute of Singapore Chartered Accountants.*

of the Higher Education Alumni Council and president of East Central University Foundation. He's also served the Oklahoma City Philharmonic Board of Trustees, the Omniplex (Science Museum Oklahoma) Board of Directors and the Boy Scouts of America/Arbuckle and Last Frontier Councils. Currently, he's a member of the Audit Committee of Oklahoma's Court Appointed Special Advocates (CASA), the Oklahoma State University Foundation Board of Governors and the Oklahoma State Chamber of Commerce Board of Directors. He served as chairman of OSU's School of Accountancy Advisory Board and president and secretary of the Economic Club of Oklahoma. As if that weren't enough, he's also on the board development and audit committees for Oklahoma's Center for Nonprofits and is a life director for the Oklahoma Zoological Society.

Though his exhaustive list of community endeavors would be difficult for most to manage, those who know Johnson are not surprised.

"I have worked with him in several roles over the years and he is one of the hardest working individuals I know," Atchison said. "He can manage many projects at the same time."

Orr added, "I've worked with him in several capacities in the OSCPALifetime Member and he still continues to amaze me with his undying

passion, energy and commitment to the profession...I'm proud to call him my friend."

Though Johnson's position as NASBA chair takes him all over the country, he said he doesn't mind racking up the frequent flyer miles.

"It's not about where the meetings are, it's about being able to make a contribution to finding solutions to mobility, educational requirements to sit for the CPA Exam and encouraging boards to become change agents," he explained. "It's been very meaningful to be able to represent Oklahoma, the Oklahoma Board of Accountancy and the OSCPALifetime Member...I want to help make a difference in other people's lives via educational programs."

Johnson carries a small card in his wallet to remind him of his personal mantra. It reads, "Be active. Be involved. Be heard. Be aggressive. Be smart. Don't be afraid."

The words are from the memorial of a dear friend of his, Sarah Mussett, a fellow Leadership Oklahoma classmate. She passed away January 2013. The inspiration was scribbled on a card and was kept next to her bed, and later published in her memorial program.

"I look at it every day," Johnson said. "I always thought like that but never memorialized those thoughts. Sarah put those thoughts together nicely." €