OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF MEETING AND HEARINGS

April 26, 2002

The Oklahoma Accountancy Board convened in regular session on Friday, April 26, 2002 in Suite 165, 4545 N. Lincoln Boulevard, Oklahoma City, Oklahoma. Notice of the meeting was filed with the Secretary of State and the agenda for the meeting was posted in the reception area of the Board's office in compliance with the Open Meeting Act. A tape recording of the meeting is on file in the Board office. Members present at the meeting:

Archer M. Honea, Chairman
Tom Dugger, Vice Chairman
James A. Nickles, Secretary
Carlos E. Johnson, Member
E.B. St. John, Member

In attendance at the meeting: Edith Steele, Deputy Director; Dan Connally, Assistant Attorney General and legal counsel to the Board; Jim Shepherd and Donita Graves, Board staff members. Daryl Hill, Executive Director represented the Oklahoma Society of CPAs. Jim Nolen, Lee Weeden, and Peggy Johnson represented the Oklahoma Society of Accountants. Rick Chamberlain, Special Prosecutor, Gay Tudor from the Attorney General's office, and Barbara Walker, Board staff member were also present for relevant segments of the meeting.

Call To Order: At 8:32 a.m. Chairman Honea called the meeting to order and declared a quorum present. Ms. Timmons and Mr. Russell were absent. He noted and explained Ms. Timmons' absence which was excused.

Introduction of Assistant Attorney General: Chairman Honea introduced Dan Connally who has been assigned to represent the Board subsequent to Doug Price's resignation.

Consent Agenda: The Consent Agenda contained 5 items for the Board's consideration: (1) Act on the minutes from the February 15, March 1, and April 8, 2002 Board meetings; (2) Ratify special accommodations for ADA candidates sitting for the May 2002 examination; (3) Ratify the Board's motion at its March 1, 2002 meeting to become a member of FARB; (4) Take official notice of the examination application files acted on by the Deputy Director; and (5) Take official notice of the files acted on by the Deputy Director since the previous meeting.

Secretary Nickles asked why the ADA candidate would be taking the examination at a different site. Deputy Director Steele replied that the ADA candidate required a separate room and a room was not available at the Myriad. She explained that the Board office was considered as a potential site, but the noise factor of the hallway and

the phones were prohibitive. She stated that a conference room at the Ramada Inn next door to the building where the Board is officed has been reserved for the ADA candidate.

> Johnson moved to approve the consent agenda; Nickles second. Unanimous affirmative vote.

Status of Pending Legislation: Chairman Honea reported the agency request bill had died because it did not come out of the Senate Business and Labor Committee. He also reported that HB 2406 died on the last day of approval and that SB 1429 passed the Senate and came out of the House Judiciary Committee with amendments which were introduced on the House floor on Wednesday. He stated that among the proposed amendments were (1) adding three lay members to the Board to make the Board consist of ten members; (2) adding language to the fee structure for substantial equivalency that would make the fee equivalent to what a CPA's home state charges to Oklahoma CPAs coming into that state under substantial equivalency, quid pro quo; (3) striking the bill's title; and (4) deleting the language to increase the examination fee.

At this point in the meeting, Deputy Director Steele received word that Mr. Russell would not be attending today's meeting due to illness. Chairman Honea approved the absence of Mr. Russell.

Status of Adopted Amendments to Chapter 15 of the Oklahoma Administrative Code: Deputy Director Steele reported that the amendments had been approved by the Governor with no comments or suggestions and that legislative approval had been extended to May 3 due to the legislature not being in session for several days due to Senator Dickinson's funeral. She added that the amendments will be effective July 1.

Consider Developing Policy Regarding Enforcement Guidelines: Vice Chairman Dugger cited 10:15-39-9(7) of the Oklahoma Administrative Code (Professional Misconduct) and requested guidance from the Board as to how flexible should the Board be in cases where a firm with multi-state practices is found guilty of misconduct in another jurisdiction. Chairman Honea asked the Vice Chairman what other state boards were doing. Vice Chairman Dugger replied that the state boards have taken varying views. He referenced the example of Missouri, which had no peer review requirement prior to August 2001, and explained that if a CPA from Missouri committed a violation in Kansas by not having a peer review, this would be under Kansas' jurisdiction since it is

Kansas' requirement and Missouri would not prosecute the Missouri CPA since peer review is not a requirement in Missouri.

Vice Chairman Dugger also asked what the Board should do if a public entity commits an SEC violation. Mr. Johnson suggested that the Board wait and see what legislation Congress passes with regard to the SEC and what the SEC's position would be. He added that the GAO is also in the process of changing its policies. Vice Chairman Dugger urged that a policy be in place in the event that an enforcement action needs to

be taken on a firm between now and the time such national legislation is enacted. Chairman Honea stated that the Oklahoma Administrative Code is clear and that the Board cannot adopt a policy to contradict what is in the Code. He added that there is an emergency rule procedure which can be used in these instances. Assistant Attorney General Connally concurred.

Assistant Attorney General Connally stated that the Board is authorized to promulgate rules and in 10:15-39-9(7), as it applies to a firm, the Board has discretion to limit disciplinary action to dishonesty, fraud, or gross negligence. Vice Chairman Dugger asked that in the event such a case should arise, if he could be allowed to consult with counsel to formulate appropriate administrative consent orders. Secretary Nickles commented that the Board cannot take action on such matters until there has been a suspension, cancellation, revocation, or censure made against the firm or individual. Chairman Honea recommended that since the Vice Chairman makes decisions on enforcement issues, the Vice Chairman follow the rules in place at present and discuss anything he needs with the Assistant Attorney General.

Administrative Actions Taken: Vice Chairman Dugger presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

Investigative Files:

Administrative Consent Orders:

Case No. 1495 – Examination Applicant

Applicant reported a felony charge of DUI – Liquor or Drugs/APCV. An Administrative Consent Order is being offered in this case which provides that the Respondent shall be allowed to sit for examination. Respondent is subject to a probation period ending the latter of two years from the effective date of the Order or two years subsequent to Respondent's successful completion of the examination.

Case No. 1497 – Examination Applicant

Applicant reported that he pled guilty to a charge of DUI – Liquor or Drugs/APCV. An Administrative Consent Order is being offered in this case which provides that the

Respondent shall be allowed to sit for examination. Respondent is subject to a probation period ending the latter of two years from the effective date of the Order or two years subsequent to Respondent's successful completion of the examination.

Case No. 1499 – Examination Applicant

Applicant reported two previous charges of Possession of one oz or less of Marijuana and Possession of Controlled Substance and Paraphernalia (this charge was dismissed). An Administrative Consent Order is being offered in this case which provides that the Respondent shall be allowed to sit for examination. Respondent is subject to a probation period ending the latter of two years from the effective date of the

Order or two years subsequent to Respondent's successful completion of the examination.

Case No. 1492 – Successful Candidate

Examination applicant failed to report a previous misdemeanor charge of DUI/Liquor or Drugs/APCV. An Administrative Consent Order is being offered in this case which provides that the Respondent shall be allowed to receive his CPA certificate and may apply for a permit to practice subject to a 2-year probation period beginning with the effective date of the Order.

Files Recommended to be closed:

Case No. 1488 – Successful Candidate

Based on the initial application and subsequent re-examination applications, it appeared that the applicant failed to report a previous criminal charge. However, after initializing the investigation, it was learned that the applicant did, in fact, report the activity on a previous application prior to inactivation of the first file. When the applicant re-applied as a new candidate, she did not report it since she had previously done so. The Vice Chairman recommends that the case be dismissed and the file be closed.

File No. 243 – McGladrey & Pullen, LLP

The firm self-reported non-compliance in a recent peer review. The Vice Chairman determined that there was no violation of the Oklahoma Accountancy Act and recommends that the file be closed.

Secretary Nickles asked whether the failure to report criminal activity should warrant a longer probation period. Vice Chairman Dugger replied that the length of probation is determined on a case by case basis.

> Johnson moved to accept the results of the investigations as reported in the document noted as 10-c; Nickles second. Unanimous affirmative vote.

Hearing in Case No. 1481 – Noel Ancil Wyatt, CPA: This matter came on for hearing at 9:00 a.m. The members of the Board present were seated on the hearing panel. Assistant Attorney General Dan Connally represented the Board. Special Prosecutor Rick Chamberlain represented the State. Respondent was not present and was not represented by counsel. Rick Chamberlain, the Special Prosecutor, asked that this matter be continued at the request of the respondent's attorney, who had asked for a continuance until the next Board meeting scheduled for May 17.

> Nickles moved to accept the continuance in the matter of Noel Ancil Wyatt to the next Board meeting; Johnson second. Unanimous affirmative vote.

Hearing in Case No. 1491 – Elizabeth Ann Skarke, Suspended CPA and Elizabeth Ann Skarke, Inc., an Oklahoma Corporation: This matter came on for hearing at 9:05 a.m. The members of the Board present were seated on the hearing panel. Assistant Attorney General Dan Connally represented the Board. Special Prosecutor Rick Chamberlain represented the State. Ms. Skarke was not present, nor was she represented by counsel. The purpose of the hearing was to determine whether (1) Respondent violated Section 15.14B(6) of the Oklahoma Accountancy Act and OAC 10:15-39-8(e) by failing to respond to the Board's written communications and the Special Prosecutor's cease and desist letter; (2) Section 15.11(B) of the Oklahoma Accountancy Act by using the designation "Elizabeth A. Skarke, Inc., Certified Public Accountant" in an Independent Auditor's Report without registering the firm with the Board and without obtaining a permit to practice public accounting; (3) Section 15.14A(A) of the Oklahoma Accountancy Act by issuing an Independent Auditor's Report over the signature "Elizabeth A. Skarke, Inc.," without registering the firm with the Board or obtaining a firm permit to practice public accounting; (4) Section 15.14B(6) of the Oklahoma Accountancy Act and 10:15-39-8(c) of the Oklahoma Administrative Code by using plural pronouns such as "we" and "our" in an Independent Auditor's Report issued by a firm consisting of a single CPA; (5) Section 15.14B(6) of the Oklahoma Accountancy Act and 10:15-39-8(a) of the Oklahoma Administrative Code by failing to comply with the Order issued in Case 1477-26 and committing acts that reflect adversely on her fitness to engage in the practice of public accounting; (6) Section 15.14B(6) of the Oklahoma Accountancy Act and 10:15-39-9(3) and 10:15-39-9(5) of the Oklahoma Administrative Code. No witnesses were called by the Respondent. Special Prosecutor Rick Chamberlain called Barbara Walker, CPE Coordinator, as a witness.

> Nickles moved to go into Executive Session; Johnson second. Affirmative votes: Johnson, Honea, Dugger, Nickles, and St. John.
>
> Nickles moved to come out of Executive Session; Johnson second. Affirmative votes: Johnson, Honea, Dugger, Nickles, and St. John.

Mr. Connally noted for the record that he was asked to remain in Executive Session during its deliberation of Case No. 1491 and that during deliberation the Board took no votes or other official action as that term is defined in the Open Meeting Act.

> Johnson moved that in the matter of Elizabeth Ann Skarke, Certificate Number 13768 and Elizabeth Ann Skarke, Inc., evidence has been presented that has been clear and convincing on counts 1, 2, 3, 5, and 6 and based on this clear and convincing evidence and that her certificate be revoked, and that a fine of $500 per count be assessed plus the cost of the investigation, and that her certificate be returned; St. John second. Affirmative votes: Johnson, Honea, Dugger, Nickles, and St. John.

Johnson moved to adjourn the hearing; Nickles second. Unanimous affirmative vote.

The proceedings and the individual votes of the members were conducted in open session and were recorded by a court reporting service. The evidence is contained in Docket File No. 1491.

Report on the Status of Recent Court Decisions and Appeals: Vice Chairman Dugger stated that the summaries included in the agenda packet are sufficient and that questions should be directed to him and that if any follow-up is needed, he would ask Rick Chamberlain to provide it at the May meeting. Chairman Honea added that the case Oklahoma of Oklahoma ex rel. Oklahoma Accountancy Board v. Townshend, Case No. CJ-90-4780, Tulsa District Court has been concluded.

Discussion of Board Employee Salaries and Realignment of Staff Positions:

Nickles moved to go into Executive Session; Johnson second. Unanimous affirmative vote.

Dugger moved to come out of Executive Session; Nickles second. Unanimous affirmative vote.

Dugger moved that the title of the Deputy Director remain the same and the salary be increased temporarily by $3,000 per annum; the salary of the CPE Coordinator be increased by $1,400 per annum; the current position of Data Processing Manager be changed to Records Clerk with no change in salary; the salary of the Registration Clerk/CPO be increased by $2,000 per annum; and the current position of Examination Clerk/Alternative CPO be changed to IT Director with a salary increase of $9,234.20 per annum effective May 1; Johnson second. Unanimous affirmative vote.

Act on Proposed Contract for Portal Development with the Office of State Finance: Jim Shepherd, Board staff member, presented the proposal submitted by NIC, developer of the state portal in cooperation with the Office of State Finance. He explained that the proposal presented is to get the Board's presence on the portal. Vice Chairman Dugger added that the proposal included all programming plus the first year of maintenance. Mr. Shepherd added that the proposal also included a projected by 2 to 5 year annual maintenance cost as well. Mr. Johnson stated that as a member of the Governor's Portal Oversight Council, he reviewed what other agencies were paying and that the proposed amount was in line with what the Board of Nursing paid to get on the portal. Vice Chairman Dugger expressed that the goals of being on the portal are to provide service to registrants of this Board and to provide efficiency and accommodation to them in an electronic media format that is secure and controlled by the state. He added that these goals were the basis for the selection of this vendor. Chairman Honea asked how many state agencies are on the portal and if the Accountancy Board was one of the first. Mr. Johnson replied there are ten; five are

already on the portal and another five are in the process. Chairman Honea raised the question of whether Tom Daxon at OSF had any objection to the Board's spending money in light of the upcoming budget cuts. Mr. Johnson stated he brought this up on the agenda of the Portal Oversight Council to discuss whether the Board's spending on the portal appeared to be in line with what other state agencies were doing and that there was no discussion from Tom Daxon or the assistant Secretary of State. Deputy Director Steele added that it was the Board's goal to roll out the portal in time for firm registration in August. Chairman Honea extended his appreciation to the Board's Information Technology Committee for the handling of this matter.

> Dugger moved as Chairman of the IT Committee to accept the proposal to utilize the state's portal as presented on the agenda at today's board meeting, Item 8-1; Johnson second. Unanimous affirmative vote.

Act on Proposal for Purchase of New Computer System and Staff's Proposal for Furniture: Vice Chairman Dugger suggested these items be deferred to the May 17 Board Meeting. Mr. Johnson reminded the Board that the money has to be encumbered by June 30. Mr. Johnson stated that he was in favor of purchasing a new computer system and that the OSF is also supportive of such an upgrade.

Mr. Johnson left the meeting.

New Business: In the matter of Case No. 1494, which was submitted on a supplemental Investigative File list, Special Prosecutor Rick Chamberlain was in receipt of a signed Administrative Consent Order for the Board's consideration upon his return to his office from the Board meeting. Assistant Attorney General Connally stated that such an item was not known or could reasonably be known within 24 hours prior to the posting of the agenda and therefore this matter qualifies as new business. Vice Chairman Dugger added that the signed Administrative Consent Orders voted on earlier by the Board, but because this one had not been signed, it was put on a supplemental list in the event the signed Administrative Consent Order was received by Rick Chamberlain before the Board meeting was adjourned. Vice Chairman Dugger summarized the case and recommended approval of the signed Administrative Consent Order.

SUPPLEMENTAL

Administrative Consent Orders:

Case No. 1494 – Examination Applicant

Applicant reported three past charges of Delivery of Marijuana, Possession of Marijuana and Public Intoxication. An Administrative Consent Order is being offered in this case which provides that the Respondent shall be allowed to sit for examination. Respondent is subject to a probation period ending the latter of two years from the effective date of the Order or two years subsequent to Respondent's successful completion of the examination.

> Nickles moved to accept the Vice Chairman's recommendation to approve the Administrative Consent Order in Case 1494; St. John second. Unanimous affirmative vote.

Mr. St. John asked about the Board's procedure for following up on cases such as these where there is a probation period involved. Vice Chairman Dugger replied that in compliance with the Administrative Consent Order a statement is submitted by the respondent on each individual application attesting that there have been no other or subsequent violations. Deputy Director Steele added that in addition they must answer the criminal activity questions on the examination applications.

Discuss Proposed News Release: Chairman Honea asked if any of the Board members present had any objections to the release. Vice Chairman Dugger invited comments from Daryl Hill. Mr. Hill stated that the AICPA had done a lot of public relations in this matter and that the OSCPA is continuing the image campaign as it has done for several years. Vice Chairman Dugger asked the Board if the proposed news release was still timely and applicable and if they had any modifications to the news release. Chairman Honea commented that the news release is still appropriate and recommended it be approved. Vice Chairman Dugger requested that Barbara Walker edit the final draft.

> Nickles moved to release the proposed statement from the Oklahoma Accountancy Board; St. John second. Unanimous affirmative vote.

Discuss and Take Possible Action on Professional Contracts for the Ensuing Fiscal Year – Special Prosecutor, Investigators, and Legal Research: Chairman Honea suggested contracting with an investigator in the Tulsa area to handle enforcement issues in that region. Vice Chairman Dugger volunteered to find an investigator for that area. Deputy Director Steele asked if the contract with Noel Allen for legal research is necessary any longer.

> Dugger moved to approve professional contracts discussed in Item 13 for all indicated areas, with the exception of the Special Prosecutor, and to give authority to the Vice Chairman to make recommendations to the Board for a special investigator in the Tulsa area, or other contracts, or other applicable people as may be presented to the Board and approved by the Board action; and not limited solely to Noel Allen; Nickles second. Unanimous affirmative vote.

Discuss NASBA Committee Preferences: Chairman Honea encouraged Board members' involvement as it gives the Board input on the national level and added he was on the Continuing Education Standards Committee for a third year. He expressed his reservations as to whether he should continue to work on the nominating committee despite being nominated for another year as part of this committee. He explained that

half of the nominating committee's terms in the next election at the regional meeting would be for two-year terms and the other half of the nominating committee's terms would be for a one-year term. He added that the term of the Southwest Region would only be for one year, which had been determined by lottery at NASBA's Board Meeting. Vice Chairman Dugger suggested that for coordination purposes preferences for committees be submitted to Chairman Honea but Chairman Honea suggested that preferences be submitted to Deputy Director Steele to forward to him.

Determine Board Members to be On Call or In Attendance at the May 2002 Examination in Oklahoma City and Tulsa: Member St. John volunteered to be in attendance at the examination in Tulsa. Vice Chairman Dugger said he would be available on May 8th. Chairman Honea stated that he will attend whichever site needs to be covered.

Discuss and Take Possible Action on Professional Contracts for the Ensuing Fiscal Year – Special Prosecutor, Investigators, and Legal Research (Revisited): Chairman Honea addressed a possible alternative which had been suggested to him by Pam Warren's office and Assistant Attorney General Dan Connally. Rather than hiring a Special Prosecutor, the Board could contract with the Attorney General's office to hire a full-time, in-house attorney. Gay Tudor, from the Attorney General's General Counsel Division, was present to explain the program and answer questions. She explained that the Attorney General's General Counsel Division has 24 attorneys on staff to perform such tasks as advising and prosecuting for state agencies, boards, and commissions. Ms. Tudor explained that an attorney can be contracted for 100%, 50%, or 25% of his/her time to provide legal services for a particular agency. She stated that the amount the agency is charged is based on the attorney's salary and benefits in addition to an administrative overhead charge of $9,000 a year for an attorney at 100%. She added that the cost is based on the level of expertise.

Chairman Honea asked whether an attorney assigned to an agency 100% would office with the Attorney General or with the agency. Ms. Tudor replied that the attorney would be located in the Attorney General's office due to our agency size and location being downstairs from the Attorney General's office. Vice Chairman Dugger asked if an upgrade from 25% to 75% or 100% is permissible. Ms. Tudor replied that due to staffing and budget, such upgrades are difficult. Secretary Nickles asked what would happen if an agency should decide to downscale the amount of time from 100% to 75%. Ms. Tudor responded that the attorney has other duties in addition to serving the agency, such as writing Attorney General opinions. Chairman Honea asked if an agency would have one attorney designated to serve its needs. Ms. Tudor said that agencies are not assigned one particular attorney, but that the attorneys assigned to agencies do not vary from week to week.

Secretary Nickles raised the issue of an assigned attorney's performance and what measures are taken should that attorney not perform to the standards of the Board. Ms. Tudor assured the Board that such complaints would be handled through the Attorney General's office and that the Attorney General's office would accommodate the Board as best as possible.

Secretary Nickles asked if there is a conflict with Dan Connally being the Board's legal counsel. Ms. Tudor stated that there is no conflict and assured him that Mr. Connally would not discuss cases with the agency's attorney. Secretary Nickles raised the issue of how the no conflict matter would be proven, should it be challenged. Vice Chairman Dugger asked if the Attorney General had been to court on such a challenge and whether the Attorney General's office had been successful. Ms. Tudor replied that laws allow the Attorney General to perform both prosecutorial and adjudicatory functions. She added that the ethical rules are different for government lawyers and offered the example of attorneys with the Attorney General's office representing two agencies which are in disagreement with each other in a lawsuit. She said that an attorney takes assignments from the agency and that there are many agencies that have 100% attorneys.

Secretary Nickles asked how the agency's needs would be prioritized and whether the percentage of time the agency had contracted for would be a factor. Ms. Tudor replied that, for the most part, there is not a priority conflict. Member St. John posed the question of what would happen if the Board's designated attorney had a number of hearings on the same day with other agencies with which he was contracted. Ms. Tudor said that the agency with the lowest percentage of contracted time might have to postpone its hearing in favor of the agency who had a higher percentage of the attorney's contracted time. Ms. Tudor said that it is difficult for an agency to estimate how much of an attorney's time it will need. She encouraged the Board to contact state agencies that use this arrangement.

Chairman Honea asked whether or not an attorney with the Attorney General's office would have the ability to coordinate with a Deputy Sheriff to remove a sign. Ms. Tudor replied in the affirmative, provided such a duty fell within the Board's enforcement needs. She cautioned that the contracted attorney would not serve in an investigative capacity, but could oversee that process, as well as handle appeals in district court. She added that the contracted attorney would handle injunctions, go to district court, seek contempt of a Board order, and initiate other proceedings for violations of Board orders.

Chairman Honea inquired about the level of experience an attorney contracted with the Board at $80,000 for 100% of his/her time would be. Ms. Tudor replied that the attorney would have 10+ years of experience. Chairman Honea asked how much time the current Special Prosecutor devotes to the Board's matters. Deputy Director Steele offered to do a study of billable time from the last two years. Secretary Nickles suggested the study encompass the past three years the current Special Prosecutor has been contracted with the Board in addition to the year before when another attorney was the Board's Special Prosecutor.

Chairman Honea asked if an attorney would be hired by the Attorney General. Ms. Tudor replied in the affirmative. Chairman Honea asked if the Attorney General's office would be interested in hiring a CPA/Attorney. Ms. Tudor replied that the Attorney General would have to hire a CPA/Attorney as there is not one on staff. She said that

FTE was available in which to hire one for the Attorney General's office if that is what the Board desired.

Chairman Honea asked Deputy Director Steele about the duration of the current Special Prosecutor's contract. She replied that the contract expires June 30, but that a decision upon this matter can wait until the May meeting. Chairman Honea asked if there was a slot available for the Board to hire its own in-house attorney. Deputy Director Steele replied that there was one FTE available, but that if the Board hired an attorney, he/she would have to be his/her own secretary.

Next Meeting Date Announced: The next Board Meeting is scheduled for 8:30 a.m., May 17 at the Board office in Oklahoma City.

Report on the Final Results of the CPE Audit: Barbara Walker, Board CPE Coordinator, reported that 154 permit holding registrants were audited and that 119 were selected through statistical sampling, 2 were included as the subjects of enforcement actions, while 33 were added in compliance with OAC 10.15.29-8. She explained that 12 registrants had reported the same CPE credit previously reported due to having two compliance periods from which to choose. She added that seven of those audited would be put into the next audit due to misreporting credit and substantiating credit reported. She explained that three had been turned over for enforcement action and that of the three, one was from the statistical sampling, one was a result of enforcement action, and one was a follow-up from the previous year's audit. Chairman Honea stated that three was an improvement from the past and that mandatory inclusion in the CPE audit for those who had enforcement action against them had been helpful in decreasing the number of registrants requiring enforcement action.

Deceased Registrants: CPAs: Denton C. Emanuel, Certificate No. 5693, issued July 27, 1981; John Alden Rowley, Certificate No. 2044, issued January 27, 1968; William Allen Wilson, Certificate No. 1921, issued August 6, 1966

Applications and Registrations Approved: The Board took official notice of the following applications and registrations, which have been approved by the Deputy Director:

Applications for Reciprocal CPA Certificates:

15366-R	Jessica Sue Casey
15367-R	Gary A. Davidson
15368-R	Jeffrey Thomas French
15369-R	Michael Shaun Gallagher
15370-R	Sherrie E. Gold
15371-R	Milan Douglas Hall
15372-R	Erin Kathleen Johnstone
15373-R	Barbara J. Levi
15374-R	Jesse Michael Miles
15375-R	Matthew Wade Pellows
15376-R	Kate Shannon Ulrich

4141.

Applications for Reinstatement of CPA Certificates:

6347	Darold R. Stagner
10184	Ann Elizabeth Fincher

Initial Registration of a CPA Limited Liability Partnership:

Capin Crouse LLP

Initial Registrations of CPA Professional Corporations:

CFO Advisors, P.C.
C.J. Runyon P.C.
Gary P. Courtney, C.P.A., P.C.
Jeffrey S. Anderson, CPA, P.C.
Patti J. Clift, C.P.A., Inc., P.C.
Peck & Associates, P.C.
Sandra R. Henderson, P.C.

Initial Registrations of CPA Professional Limited Liability Companies:

Rick J Ford, PLLC
Sallee & Scott, PLLC

Adjournment: There being no further business to come before the Board, at 11:35 a.m. Chairman Honea called for a motion to adjourn.

St. John moved to adjourn the meeting; Dugger second.
Unanimous affirmative vote.

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Archer M. Honea, Chairman

ATTEST:

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James A. Nickles, Secretary