OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF MEETING AND HEARINGS

August 23, 2002

The Oklahoma Accountancy Board convened in regular session on Friday, August 23, 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
J.H. Jay Engelbach, Member

In attendance at the meeting: Edith Steele, Deputy Director; John Crittenden, Assistant Attorney General and legal counsel to the Board; Jim Shepherd and Donita Graves, Board staff members. Patty Hurley, Rusty Hale and Thom McGuire represented the Oklahoma Society of CPAs. Lee Weeden represented the Oklahoma Society of Accountants. Rick Chamberlain, Special Prosecutor, Bob Parks, CPA, and Susan Whelchel, CPA, were also present for relevant segments of the meeting.

Call To Order: At 8:30 a.m. Chairman Honea called the meeting to order and declared a quorum present. He noted and explained Ms. Timmons absence. He asked if any member of the Board did not think her absence was unavoidable and then declared that the Board was in unanimous agreement that her absence was excused. He introduced Assistant Attorney General John Crittenden.

Case Nos. 1516-4 through 1516-418 - Registration Hearing: Assistant Attorney General Crittenden distributed copies of Assistant Attorney General Debra Schwartz's report as Hearing Officer on the registration hearing held on Monday, August 19, 2002. He summarized Ms. Schwartz's written report which included a statement that proper and lawful notice was given to all registrants as listed in Exhibits 1, 2, and 3 submitted to the record and that in all the cases in which exhibits were offered, the findings were that the registrants failed to file the registrations and pay the registration fees or failed to comply with the new mandatory requirement implemented by the Oklahoma Tax Commission and therefore the certificates and licenses were subject to revocation.

Bob Parks, CPA, was present to explain the reason he was not in compliance with the Oklahoma Tax Commission and requested more time from the Board to file his tax returns due to personal matters. He stated that he did not intend to practice, but he did

not want to give up his certificate. Assistant Attorney General Crittenden explained that all due process requirements under state statute had been implemented by the Oklahoma Tax Commission and that the statutes stipulate that a registrant is not eligible to have a license renewed unless that registrant is in compliance with the Oklahoma Tax Commission. Assistant Attorney General Crittenden added that the Board did not have the authority to renew Mr. Parks' license. Chairman Honea stated that there are provisions for reinstatement once Mr. Parks is in compliance with the Oklahoma Tax Commission.

Susan Whelchel, CPA, was present to explain the reason she was not in compliance with the Oklahoma Tax Commission and that she would be faxing a copy of her year 2000 return to the Oklahoma Tax Commission by Monday. Chairman Honea stated that the Board does not have the authority to supercede the law and therefore cannot grant her an extension.

Secretary Nickles asked if these matters of reinstatement could be handled with Administrative Consent Orders. Deputy Director Steele replied that these matters in the past have been handled through a routine reinstatement process unless there has been reason for the applicant to have to show cause as to why he/she should be reinstated.

Mr. St. John noted that some people on the Oklahoma Tax Commission's list of those not in compliance have good reason to be on that list, while others do not. Assistant Attorney Crittenden explained that the Oklahoma Tax Commission was directed to work with those not in compliance for an extended time period and that the list of non-compliant was the end of a long due process. Deputy Director Steele commented that the Board had sent over its list of registrants to the Oklahoma Tax Commission in mid-September of last year.

Assistant Attorney General Crittenden asked the Board to move to accept the findings and recommendations from the hearing held August 19. Vice Chairman Dugger asked if there was a time frame on when the revocation becomes effective. Assistant Attorney General Crittenden replied that in the past, the Board accepted registration forms and fees received through the close of business.

> Nickles moved to adopt the hearing officer's recommendations in regard to people who have not registered or do not comply with the Oklahoma Tax Commission through 5:00 p.m. today, August 23; Dugger second. Unanimous affirmative vote.

<u>Certified Public Accountants:</u>

2142	Ashley, Lola M.	13080	Brown, Charles D.
14154	Atchley, Michael Wayne	11274	Brown, Sylvia A.
11954	Bastion, Carl L.	5398-R	Bunselmeyer, Suzette
14472	Batt, Krista K.	6910	Buntz, Lori
6376-R	Beall, Bernard W.	2926-R	Byrd, Benjamin Calvin III
2242-R	Bechold, Dennis Lee	10100-R	Canon, Louie Barton Jr.

12840-R	Beehler, Paula Carol
1072	Bishop, James Earl
1466	Bishop, Robin D.
4264	Blake, Linda A.
4048-R	Bland, Lindy D.
7212	Blevins, Steven B.
5444	Bode, C. James, Jr.
10108-R	Bordeaux, Byron M.
1542	Botchlet, Harley Inlow
7868	Bowden, Philip L. II
12446	Boyd, Charles O.
4412	Brackin, Mark R.
672	Bragg, Ben F. Jr.
7216	Brooks, Mary K.
11124	Gregory, Peggy Marie
2960	Grigg, Diana Donkin
12014	Groom, David Allen
5598-R	Hanmer, Glenn Stuart II
14506	Harris, Ernest R.
7952	Hartman, Andrew Stuart
2846	Heiny, John L.
8556	Heyburn, Daniel Joseph
7610	Holcomb, Edwin L. Jr.
8558	Holland, Billy Kevin
5722	Horner, David Louis
14204	Hudson, Kimberly S.
1556	Hunter, Horace B.
384	Ingram, Raymon Charles
12034	Irom, Yael
14912-R	Jakino, Michael Brandon
5090	Kendall, Karry R.
10584-R	Kierstead, Dale Glendon
13142	Krysler, Kevan Patrick
14136-R	Lavelle, Kristen Duffy
1612	Lawrence, John B.
10718	Little, Brian K.
8596	Lovejoy, Shelley Kay
10960	Lucas, Timothy Alan
13340	Martin, Steven James
13906	Matheny, Christopher Todd
10966	McCoy, Russell A.
14622-R	McCubbin, Kenneth Paul
13728	McGuire, Deborah Pauline
7658	McVey, Michael David
7348	Morris, Thomas P., Jr.
13170	Onyemem, Francis Ngozi
8734	Orr, Timothy Carl
1404	Parks, Robert Dee
3308-R	Cole, William Gerald
8766-R	Cook, Jean Ahrent
11758	Couch, Lydia George
1972	Cox, Lloyd Russell
3282-R	Daugherty, Robert E.
586	Deering, Fred Jr.
3618	Demoss, Donald C.
12890	Drury, Sheryl Renee’
14832	Dupont, Claudia
14456-R	Eoff, Randell W.
3468	Fisher, Luther S. IV
11536	Foote, Laine Shafer
10188	Forman, John Cushing
14906-R	Goetz, Janet Kay
728	Robinson, Jack Walton
872	Ruskoski, Albert
11216	Shepard, Robert Ray, II
15140	Shough, Evan Martin
6340	Siegele, Paula Janeine
2876	Singleton, Richard Lynn
1176	Sisney, Elza Riley
13064-R	Smith, Danial Wayne
13196	Spencer, Christopher L.
15058-R	Spencer, Elizabeth Miles
15212-R	Sponseller, Jared Earl
5794	Stafford, Joel Dan
9816	Starnes, Lesley A.
4344	Stone, Michael B.
13954	Street, Cheryl L.
1240	Suggs, Harwood D.
7048	Taylor, Kevin Michael
3400	Teske, Earl E.
9558	Thacker, Randy D.
13782	Theodoridis, Alex
14756	Thompson, Eric Alan
11008	Thompson, Kevin B.
9008	Tinsley, Lee R.
15028	Wall, Catherine Anne
7870	Webb, Diana D.
14896	Wehr, Kevin
11016	Whelchel, Susan Sims
14138-R	White, Tamara J.
12380	Wienecke, Fred W.
13216	Williams, Bill E.
15156	Williams, Joshua Franklin
7076	Wilson, John Robert
13976	Winfrey, C. Mark
12444	Xing, Wenjian

4185.

958	Parks, Shirrell Royce
8958	Patterson, Flo A.
10588-R	Peare, Dennis R.
1792	Pearson, John C. III
2868	Phillips, Margaret Ann
4998	Pickett, Leonard Dale
15312	Potter, Michael J.
634	Price, Allen Ernest
8970	Redmond, Timothy Matthew
3252	Rhoads, Stan A.
14402	Richards, Michael A.
8038	Roberts, Kimberly Ann

Public Accountant:

38	Thompson, Bobby Gaylord

Consent Agenda: The Consent Agenda contained 5 items for the Board's consideration: (1) Approve the minutes of the July 31, 2002 Board meeting; (2) Authorize travel for up to four persons to attend the FARB Attorney Certification Seminar in October in Colorado Springs, CO; (3) Authorize the proposed purchase of filing cabinet and keyboard tray; (4) Ratify CPE Committee's extension of CPE reporting for Charles Dennis, CPA; and (5) Take official notice of the files acted on by the Deputy Director since the previous meeting.

Vice Chairman Dugger requested that in the letter granting Mr. Dennis a CPE extension include wishing him well toward his recovery.

> Nickles moved to adopt the Consent Agenda with the addition of the letter; Engelbach second. Unanimous affirmative vote.

Act on Amendment to Policy on Public Notice of Enforcement Actions: Vice Chairman Dugger introduced the amended draft and explained that the news media did not respond to Board actions on the basis that it is old news if submitted after 30 days. He suggested removing the 30 day wait period. Chairman Honea noted that waiting 30 days made the Board appear not to be protecting the public.

Secretary Nickles questioned the usage of the word "violative" as it refers to the present and "violated" as it refers to the past. Chairman Honea replied that violative is used in this case as an adjective modifying the word "acts." Secretary Nickles argued that the policy refers to the present instead of the past.

> Dugger moved to recommend the Board adopt the amended policy handed out today as a change and correction to the current policy on public notice of enforcement actions; Johnson second. Unanimous affirmative vote.

POLICY ON PUBLIC NOTICE OF ENFORCEMENT ACTIONS

The Board will make public notice of all enforcement actions taken by the Board whether by Administrative Consent Order, Consent Order or by a Board Administrative Hearing. In the public notices, the Board will set forth the violative act(s) of the Respondent(s) and the sanction(s) imposed.

All Board actions which result in imposed sanctions, including suspension or revocation of a CPA certificate, PA license, and/or permit to practice will be published. Public notifications will be published in the Board's *Bulletin* and will be posted on the Board's Website. Public notifications will also be disseminated through the press release service of the Oklahoma Press Association or other appropriate news agency.

~~A minimum of thirty (30) days must elapse after entry of the final Order and service of the final Order upon the Respondent before any notice of disposition may be published or posted on the Website.~~

Each public notification will identify the Respondent(s) involved by name and city, provide a summary of the wrongful act(s), and any ~~appropriate~~ sanction(s) imposed by the Board. Facts of each summary will be taken directly from the Administrative Consent Order, Consent Order or the Board's Order resulting from the Board's Administrative Hearing regarding the case.

Exceptions to the Policy:

1. Dispositions involving initial applicants for the CPA/PA examination who have been approved to take the examination will not be published.

2. Dispositions involving successful candidates with minor misdemeanor infractions, as determined solely by the Vice Chair.

3. If the Board votes that it is in the public interest and is for good cause shown, all or a portion of a Board Order or an enforcement action may be withheld from publication in press releases, in the Board's *Bulletin* and/or the Board's Website. Such vote shall not be used to withhold any portion of the Respondent's public record from appropriate requests from the public.

Authorize Professional Services Contract for Tulsa Area Investigator, Harry Potter, CPA: Mr. Potter's resume was distributed and Vice Chairman Dugger stated that Mr. Potter was well qualified. He added that Mr. Potter expressed interest in serving the Board in that capacity.

> Dugger moved to recommend the Board authorize the Deputy Director to go through with the appropriate contract procedures to make these arrangements for the future; Nickles second. Unanimous affirmative vote.

Oklahoma Deemed Substantially Equivalent by NASBA: Chairman Honea recognized that NASBA had accepted Oklahoma's application based on the substantial equivalency language in the passed law and as a result had declared Oklahoma to be substantially equivalent.

Report on the American Accounting Association 2002 Annual Meeting: Chairman Honea stated that the agenda of the meeting as it appeared on the organization's website seemed to be parallel with what the Board was doing. He reported that among the topics discussed at the meeting were the Sarbanes-Oxley Bill, the aftermath of Enron, and corporate governance. He added that in the panel discussions, FASB had been impelled to set more rules as opposed to setting principles, and it was suggested that FASB go back to a principles-based structure. Chairman Honea mentioned that there was only one official pronouncement regarding special purpose entities and that was the Emerging Institute's Task Force Pronouncement 90-15. He concluded by saying that although the educators' presentation of research papers presented at the meeting were not particularly beneficial, it was a good conference overall. He recommended that members of the Board consider attending future meetings of the American Accounting Association.

Show Cause Hearing in Case No. 1483 – Thomas W. Jablonski, Non-registrant: Vice Chairman Dugger explained that the Respondent had initially indicated verbally that he would waive a 20-day notice and based on that, the Board's Special Prosecutor was prepared for a show cause hearing but the Respondent decided not to waive the 20-day notice. The show cause hearing is to be deferred until next Board meeting.

Hearing in Case No. 1522 – Stacey R. Overton, CPA: Vice Chairman Dugger explained that the Respondent had initially indicated verbally that he would waive a 20-day notice and based on that, the Board's Special Prosecutor was prepared for a hearing but the Respondent decided not to waive the 20-day notice. The hearing needed to be deferred until next Board meeting.

Discussion of NASBA's Site Visit Procedures: Deputy Director Steele addressed the correspondence she had received from Prometric which will now allow scheduled site visits. She explained that the administrators have been asking for the ability to visit but, up until now, had been told that no visits would be allowed. She suggested that at least one staff member and one Board member visit the Tulsa and Oklahoma City sites.

Vice Chairman Dugger expressed concern that this was a substantial change from what the states agreed to initially because it was a part of the agreement that state boards be allowed unannounced visits. He recommended that the states voice their concerns vigorously to NASBA. Mr. Johnson commented that the test sites are a public place and encouraged the Board members and staff to visit the sites anytime during business hours. Secretary Nickles argued that they would not be allowed to walk into the examination area and that the purpose of a site visit is to ensure that candidates are not cheating.

Vice Chairman Dugger restated that the concept discussed in numerous meetings between state Boards and NASBA involved the state boards submitting a list to NASBA

of all Board members in order for them to be credentialed so that they could visit the testing centers at any time. He added that the state boards were adamant that internal control of the examination sites be subject to review without prior notice since the state boards are responsible for the examination and now those terms have changed without giving the state boards the opportunity to respond. Mr. Johnson commented that he understood Prometric's reasoning to schedule a time in which to visit the site.

Mr. Johnson commented that he has had no conversations at all with NASBA about this, but that a response is in order. He recognized the test site's concerns about needing order. Vice Chairman Dugger argued that since the Board is responsible for the examination, the Board needs to know what controls are in place.

Mr. Johnson asked if the commitment of unannounced site visits had been made at the January meeting. Secretary Nickles replied that this had been promised to the state boards well over a year ago, long before the January 9, 2002 NASBA meeting in Atlanta. Chairman Honea added that there was a discussion before the January meeting about whether the language in the contract presented to the state boards was consistent with surprise visits and it was indicated that it was. Vice Chairman Dugger concurred and added that a request was sent to all state boards to provide a list of the names of the boards' members who would be conducting these site visits.

> Dugger moved that the Board contact NASBA and indicate to them that site visit procedures as outlined today are not in accordance with what the state boards were told and agreed to and appear to be substantially different than the indications provided to the Board in which all the boards or the majority of the boards voted to accept the contract and that they revisit this question and correct it as necessary; Nickles second with the amendment that the Chairman write the letter. Dugger accepted the amendment that the Chairman sign the letter. Affirmative votes: Honea, Dugger, Nickles, Engelbach, and St. John. Johnson abstained.

Act on Nebraska Board's Request to Endorse Their Proposed NASBA Bylaws Changes Dated August 8: Chairman Honea reported that the Kansas Board did not attend the meeting in January in Atlanta regarding the computerized examination contract but asked the Nebraska Board's voting representative to vote on their behalf. He added that this would put in NASBA's bylaws a provision whereby state boards could vote in some other way without being physically present. Secretary Nickles commented that this was much like proxy voting and that would not be wise on the Board's part. Chairman Honea explained that one problem faced by many state boards is the ability of their designated voting members to change their votes based on changes made at the meeting and therefore the board's voting representative could not vote. Deputy Director Steele noted that states facing budget cuts are unable to travel to some of these meetings and telephone voting was suggested as an alternative. Secretary Nickles recommended writing a letter to vote but that he did not agree with proxy voting.

Chairman Honea cited the example at the January 2002 meeting where he specifically asked Michael Weatherwax and David Costello if he could call Board members to discuss how to vote on the computerized examination before the vote took place. He was told he could but that did not happen.

> Nickles moved that the Board not agree with the proposal by the state of Nebraska Board of Public Accountancy regarding the proxy vote. No second. No vote taken.

Chairman Honea ruled that due to the Board's inaction, a formal endorsement in the form of a motion would not be needed, but with the Board's permission, he would communicate either verbally or by e-mail with the Nebraska Board that the Oklahoma Board could not endorse their proposed bylaws changes at this time.

New Business: Chairman Honea noted that there had been some discussion in the panels at the American Accounting Association convention about how business schools have not been offering discussions or formal training in ethics. He suggested that it was the universal opinion at the convention that educators need to put ethics courses back in business schools, not just for accountants but for future CEOs and CFOs as well. Chairman Honea asked for the Board's permission to draft a letter to each of the state's colleges and universities to their Business Education Division requesting they seriously consider adding ethics as a significant portion of their curriculum, not just for accounting but for every business degree. Mr. St. John added that it be strongly stressed. Vice Chairman Dugger proposed that through statute or rule, such an Ethics course be counted as part of the required Accounting hours. Mr. Johnson agreed on the basis that there is a 2-hour Ethics requirement for CPE and cautioned that given recent budget cuts, adding courses is not being discussed among business schools at the present time.

> Johnson moved that the Chairman communicate with the various colleges of business and/or schools of business that, given the recent activity of CEOs and CFOs, there appears there is a need for a course in Business Ethics; Nickles second with the amendment to include accountants as well. Johnson accepted the amendment. Unanimous affirmative vote.

Next Meeting Date Announced: The next Board Meeting is scheduled for 8:30 a.m., September 27 at the Board office in Oklahoma City.

Certificates Cancelled By Registrant's Request: CPAs with no Oklahoma clients: Kristen L. Alexander, Certificate No. 12746, issued August 1, 1994; Charles E. Chapman, Certificate No. 14294-R, issued August 14, 1998; Alka Dhall, Certificate No. 11102, issued January 31, 1991; Dee Ann Kelley, Certificate No. 15202-R, issued September 28, 2001; Gregory Eric Gullo, Certificate No. 13996-R, issued November 21, 1997; Matthew G. Hayertz, Certificate No. 14594-R, issued July 23, 1999; Gregory W.

Hext, Certificate No. 14290-R, issued August 7, 1998; Donald S. Kinney, Certificate No. 15180-R, issued August 24, 2001; Christie E. Lovell, Certificate No. 15056-R, issued April 27, 2001; Scott Lunsford, Certificate No. 15228-R, issued October 26, 2001; Maribess Miller, Certificate No. 12160-R, issued March 19, 1993; Alison Nysewander, Certificate No. 15186-R, issued August 24, 2001; Jeffrey L. Provost, Certificate No. 14142-R, issued February 20, 1998; Susan Beeler Queary, Certificate No. 13926, issued August 4, 1997; Richard Barry Singleton, Certificate No. 14616-R, issued October 22, 1999; Roger E. Thompson, Certificate No. 13224-R, issued July 28, 1995; Kris Michael Trainor, Certificate No. 15214-R, issued September 28, 2001; Paula Carol Whatley, Certificate No. 12642-R, issued January 21, 1994; **CPAs no longer residing in Oklahoma:** William Ernest Baldry, Certificate No. 5370-R, issued September 26, 1980; Kelly Kenneth Barhite, Certificate No. 12864, issued January 30, 1995; Habibullah Bhuiyan, Certificate No. 12442, issued January 21, 1994; Stacy Baugh Coleman, Certificate No. 14178, issued August 3, 1998; Tammy S. Denton Davis, Certificate No. 12220, issued July 30, 1993; Susan Laster Hicks, Certificate No. 9318, issued January 29, 1987; Amy L. Jayne, Certificate No. 14762, issued January 31, 2000; Kathleen D. Leatherby, Certificate No. 8124, issued January 31, 1985;Susan Katerinos Manz, Certificate No. 7456, issued January 26, 1984; James A. Nichols, Certificate No. 14284-R, issued July 24, 1998; Jay Phillip Norris, Certificate No. 14596-R, issued August 6, 1999; Crystal Kay Page, Certificate No. 14100, issued February 2, 1998; Sharon K. Price, Certificate No. 7370, issued January 26, 1984; Meredith L. Taylor, Certificate No. 15024, issued January 29, 2001; John R. Thorpe, Certificate No. 2106, issued July 27, 1968; Martha Sue Weeks, Certificate No. 5586, issued January 26, 1981; **CPAs no longer in public practice or serving Oklahoma clients:** Denise G. Bauer, Certificate No. 13378, issued January 29, 1996; Carl J. Burger, Certificate No. 5900, issued January 29, 1982; Patricia D. Cox, Certificate No. 12696, issued August 1, 1994; Delene Green Ephraim, Certificate No. 15230-R, issued November 16, 2001; Curtis Dwayne Gipson, Certificate No. 6266, issued July 22, 1982; Lewis Edward Hunt, Jr, Certificate No. 1260, issued August 5, 1958; Christopher Johnson, Certificate No. 14924-R, issued November 17, 2000; James K. Ocker, Certificate No. 13994-R, issued October 17, 1997; Clayton E. Roberts, Certificate No. 12144-R, issued January 28, 1993; Ronald Jay Wilburn, Certificate No. 13418-R, issued February 23, 1996; Frederic Williamson, Certificate No. 7840-R, issued October 25, 1984; **Retired CPAs:** Richard M. Ardemagni, Certificate No. 2920-R, issued March 19, 1973; James E. Bentz, Certificate No. 3052, issued January 28, 1974; Donnie Edwin Cain, Jr. Certificate No. 1202, issued July 29, 1957; James B. Davis, Jr., Certificate No. 2132, issued February 1, 1969; James Dennis Devine, Certificate No. 3620, issued January 27, 1976; Woodrow W. Foster, Jr., Certificate No. 2028, issued January 27, 1968; Edgar G. Frank, Certificate No. 4974-R, issued November 30, 1979; Jimmie E. Hayes, Certificate No. 14146-R, issued April 24, 1998; Edgar Hullum, Certificate No. 13586-R, issued August 2, 1996; Leslie Warren Kinser, Certificate No. 824, issued July 28, 1952; Thomas Francis McIntyre, Certificate No. 542-R, issued May 1, 1948; Cecil Eugene Nelon, Certificate No. 796, issued January 22, 1952; Deryl G. Sabin, Certificate No. 2306, issued January 29, 1970; Jimmie L. Shannon, Certificate No. 7160-R, issued October 27, 1983; Gil J. Van Lunsen, Certificate No. 5218-R, issued June 20, 1980; **OTC non-compliant:** Linda Pyle Moeller, Certificate No. 4120, issued July 18, 1977; Richard E. Roberts, Certificate No. 5186-R, issued January 28, 1980

PAs: Retired: Charles Bailey Dryden, License No. 174, issued July 22, 1968; Norman Edward Highfill, License No. 572, issued March 15, 1969; Donald Wayne Pigg, License No. 824, issued May 23, 1969

Deceased Registrants: CPAs: George Harlan Bumpas, Certificate No. 584, issued January 30, 1949; Oren Glen Bynum, Jr. Certificate No. 4418, issued July 20, 1978; Paul Joseph Cammack, Certificate No. 516, issued January 31, 1948; Carolyn F. Cason, Certificate No. 14904-R, issued August 18, 2000; Russell Paul Cecil, Jr., Certificate No. 1102, issued January 28, 1956; Michael E. Dicus, Certificate No. 13854, issued August 4, 1997; Ford Rutland Hale, Jr., Certificate No. 548-R, issued August 16, 1948; William Wesley Hollis, Certificate No. 1554, issued February 3, 1962; Jack Kinnebrew, Jr. Certificate No. 1456, issued February 4, 1961; Barry Alan Jones, Certificate No. 12934, issued January 30, 1995; Edmond Dale Leigh, Certificate No. 11448, issued August 22, 1991; James Russell McLain, Certificate No. 2096, issued July 27, 1968; Clarence F. McCubbins, Certificate No. 470, issued July 27, 1946; Joe N. Myers, Certificate No. 2250-R, issued December 12, 1969; George Brewster Reno, Certificate No. 988, issued July 26, 1954; Ray Wayne Robison, Certificate No. 1474, issued February 4, 1961; Eldred Franklin Smith, Certificate No. 1032, issued January 22, 1955; Roy L. Soule, Certificate No. 10562-R, issued July 27, 1989; James Jay Walker, Certificate No. 8386, issued July 26, 1985; Robert William Watson, Certificate No. 3548-R, issued September 12, 1975; Christopher C. Winters, Certificate No. 11900, issued July 28, 1992; Margaret Regina Wood, Certificate 5100, issued January 28, 1980

PAs: John K. Hall, License No. 64, issued June 24, 1968; Lois P. Hunn, License No. 302, issued October 4, 1968; Sherman L. Rueb, License No. 884, June 23, 1969

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 Certificates:

15493-R	Timothy John Adler
15494-R	Melissa J. Davis
15495-R	Veronica Lynn Davis
15496-R	Kent Joseph Fox
15497-R	Rebecca J. Kincheloe
15498-R	Bob L. Knight
15499-R	Thomas M. O'Neal
15500-R	Alexander Edwin Petrone
15501-R	Adam F. Small

Application for the Reinstatement of a CPA Certificate:

9817 Harold Wayne Stephens

Initial Registration of a CPA Limited Liability Partnership:

Weikel, Johnson & Rouse, PLLP

Initial Registrations of CPA Professional Corporations:

Carpenter & Zolicoffer, P.C.
Dimick Green Brown & Stark, P.C.
Dwayne Worthy Consulting Co. PC
Elite Small Business Solutions PC, Inc.
Harrison Associates, P.C.
Hyde & Chisum, CPA's, P.C.
Lynn E. McCaslin, CPA, P.C., Inc.
Pazoureck & Co., P.C.
Sanders, Bledsoe & Hewett, Certified Public Accountants, P.C.

Initial Registrations of CPA Professional Limited Liability Companies:

David R. Mathieson CPA, PLLC
Gray & Northcutt, PLLC
Stayner & Associates, LLC

Adjournment: There being no further business to come before the Board, at 9:40 a.m. Chairman Honea adjourned the meeting.

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Archer M. Honea, Chairman

ATTEST:

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James A. Nickles, Secretary

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