

**OKLAHOMA ACCOUNTANCY BOARD**  
**MINUTES OF MEETING AND HEARINGS**

September 22, 2006

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 22, 2006 in Grand Ballroom Salon A of the Tulsa Doubletree at Warren Place Hotel in Tulsa, Oklahoma. A tape recording of the meeting is on file in the OAB office. Members present at the meeting:

Janice L. Gray, CPA, Chair  
Tom Volturo, Representing the Public, Vice Chairman  
Vicky Petete, CPA, Secretary  
J.H. "Jay" Engelbach, CPA, Member  
Carlos Johnson, CPA, Member  
E.B. St. John, PA, Member  
Wade Biswell, CPA, Member

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Kelly Brown, Deputy Director; Donita Graves, and Colin Autin; David Kinney, Assistant Attorney General. Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Peggy Johnson and Lee Weeden representing the Oklahoma Society of Accountants (OSA).

**Agenda Item #1a -- Call To Order:** At 8:10 a.m. Chair Gray called the meeting to order.

**Agenda Item #1b -- Declaration of Quorum:** Chair Gray declared a quorum.

**Agenda Item #1c -- Announcement of Legal Meeting Notice:** Executive Director Steele confirmed the 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 OAB's office and outside the building and meeting room in compliance with the Open Meeting Act. In addition, notice of the meeting was properly posted at the Tulsa Doubletree at Warren Place Hotel.

**Agenda Item #1d -- Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Was Unavoidable Pursuant to Title 59, Section 15.3.B.5:** All members were present.

**Agenda Item #2 -- Announcement of Visitors:** Executive Director Steele read the names of the visitors present.

**Agenda Item #3 -- Public Comment Period:** Executive Director Steele advised the OAB she had not received any written requests or had been informed by any member of the public wishing to speak before the OAB.

**Case No. 1575 – Hearing in the Matter of James L. Gresham, Revoked CPA:** Chair Gray announced this case will be deferred to the October meeting.

**Case No. 1646 – Hearing in the Matter of Raymond Harris Gardner, Jr., Suspended Registrant:** Chair Gray announced this case will be deferred to the October meeting.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained 4 items for the OAB's consideration. (1) Approve the minutes of the August 18, 2006 Board Meeting; (2) Ratify the CPE Committee's granting of experience for Suzanne Hathaway, Stephen Knoy, and Mark Jones to comply with the CPE requirements; (3) Ratify verified experience of successful candidates for certification; (Appendix 1) and (4) Ratify actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

St. John moved to approve the Consent Agenda; Engelbach second.

Executive Director Steele stated that the letter to Mr. Jeffery C. Steinhoff from Chair Gray had not been included in the minutes but needed to be added to the minutes.

St. John amended his motion to include this attachment to the minutes; Engelbach accepted the amendment. Affirmative votes: St. John, Johnson, Engelbach, Gray, Petete and Biswell. Volturo abstained on Item 1 but voted aye on Items 2, 3 and 4.

**Agenda Item #5a – Discuss and Act on Recommendations by the Enforcement Committee:** Vice Chairman Volturo stated that due to the tremendous upsurge of files coming before the Enforcement Committee, the Executive Director will prepare a quarterly summary of enforcement activity for members of the OAB. He presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

#### **Files to Close:**

##### **File No. 1061 - CPA Firm**

A complaint was filed from a shareholder alleging substandard work in the audit of a hospital and disputing the fees charged by the firm. The OAB does not have jurisdiction over the professional service fees charged by the registrants. The documentation was reviewed by the Enforcement Committee (EC) and no evidence of violations was found so the EC recommends the file be closed.

##### **File No. 1196 – CPA**

A complaint was filed that that the registrant refused to return records to a former client. As instructed by the EC, a letter was written to the registrant requesting an explanation.

The registrant responded and subsequent follow-up to the complainant established that the matter had been resolved. The EC recommends the file be closed.

**File No. 1213 – Non-Registrant**

A complaint was filed that the non-registrant was listed in the Broken Arrow telephone directory under the category "Accountants". As instructed by the EC a Cease and Desist letter was issued and sent by certified mail. The non-registrant responded and documented that correspondence was sent to the telephone directory publishers to discontinue this listing. The EC recommends the file be closed.

**File No. 1217 – PA**

A complaint was filed that that the registrant refused to return records to a former client. As instructed by the EC, a letter was written to the registrant requesting an explanation. The registrant responded and subsequent follow-up to the complainant established that the matter had been resolved. The EC recommends the file be closed.

**File No. 1221 – Non-Registrant**

During a project establishing Texas registrants located in Oklahoma, staff noted that it appeared a Texas CPA was being held out in Oklahoma. As instructed by the EC, the Executive Director attempted to reach the non-registrant and subsequently learned that the individual was, in fact, working in industry, had moved back to Texas and the Oklahoma telephone number was no longer in service. The EC recommends the file be closed.

**File No. 1228 – Non-Registrant**

The Executive Director noticed an ad in a local business journal paper for accounting services solicited by an out-of-state CPA who was not registered with the Oklahoma Board. As instructed by the EC, a Cease and Desist letter was issued and sent by certified mail. The response from the non-registrant established that the ad was published due to an error by the publishing company, not the individual so the EC recommends the file be closed.

**File No. 1239 – CPA**

A complaint was filed that that the registrant refused to return records to a former client. As instructed by the EC, a letter was written to the registrant requesting an explanation. The registrant responded and subsequent follow-up to the complainant established that the matter had been resolved. The EC recommends the file be closed.

**File No. 1249 – Non-Registrant**

A complaint was filed that the non-registrant was listed in the Cushing/Drumright telephone directory under the category "Accountants – Certified Public". As instructed by the EC a Cease and Desist letter was issued and sent by certified mail. However,

the letter was returned by the Post Office. In a subsequent follow up conversation with the publisher, it was established that the listing was a result of the publisher's error. The EC recommends the file be closed.

#### **File No. 1253 – Suspended CPA**

When the suspended registrant filed an application to reinstate the CPA certificate, a routine OSBI background check was obtained. The applicant answered negative to the question as to whether the applicant had ever been arrested or convicted of a crime. The OSBI background check, however, established that the applicant had, in fact, been arrested as a teenager 46 years ago for grand larceny but charges had never been filed. As authorized by the EC, a letter requesting an explanation was issued. The applicant responded and the response satisfied the EC so it recommends the file be closed.

#### **File No. 1257 – SE Applicant**

This investigation resulted when the CPA requested that the Oklahoma reciprocal certificate be cancelled so the individual could serve Oklahoma clients through practice privileges (SE). During the processing of the SE application, information was obtained from the home state that the individual had been censured for failure to file his federal tax return and pay his liabilities in a timely manner. The EC recommends the file be closed.

#### **File No. 1258 – Reciprocal Applicant**

On the application for an Oklahoma reciprocal certificate, the applicant disclosed an arrest in 1999 for DWI and Possession of an Open Container. An OSBI background check did not reveal any other charges so the EC recommends the file be closed.

#### **File No. 1259 – Qualification Applicant**

The qualification applicant disclosed on the application convictions of Unlawful Possession of Paraphernalia, a misdemeanor and Possession of Controlled Substance in 2000. An OSBI background check did not disclose any other activity. The EC recommends the file be closed.

#### **File No. 1260 – Qualification Applicant**

The qualification applicant disclosed on the application a plea of guilty to a DUI charge which occurred in 1998. An OSBI background check did not disclose any other activity. The EC recommends the file be closed.

#### **File No. 1267 – CPA**

On the biennial registration renewal, the CPA self reported an arrest which occurred in 1998; however, the charges were subsequently dropped. This previously had not been reported until the verbiage on the registration was changed to include all arrests as well as charges or convictions. The EC recommends the file be closed.

**File No. 1268 – CPA**

On the biennial registration renewal, the CPA self reported an out of state charge for driving while impaired. After completing all of the requirements issued by the Court, the Judge ordered that the entire record be dismissed, set aside and expunged. The EC recommends the file be closed.

**File No. 1269 – CPA**

On the biennial registration renewal, the CPA self reported a 2005 plea of guilty to unlawfully fighting in a public place. The EC recommends the file be closed.

**File No. 1270 – CPA**

The registrant self reported an arrest as a result of a domestic dispute which occurred in 1995. This previously had not been reported until the verbiage on the registration was changed to include all arrests as well as charges and convictions. The EC recommends the file be closed.

**File No. 1274 – CPA**

The registrant self reported a 1995 arrest stemming from a divorce/custody dispute with the ex-spouse; no charges were filed. This previously had not been reported until the verbiage on the registration was changed to include all arrests as well as charges and convictions. The EC recommends the file be closed.

**File No. 1275 – CPA**

The registrant self reported two previous arrests; one in 1973 for a minor in possession of beer and in 1996 for possession of marijuana. However, an OSBI background check revealed another arrest in 1985 for Dangerous Drugs and Public Drunk. It appears that the charges may have been dismissed or dropped. These charges were before the OAB changed the wording on the registration to require the reporting of all arrests. The EC recommends the file be closed.

**File No. 1276 – CPA**

The registrant self reported a 2005 plea of guilty to DUI and Transporting Open Container and received a six month deferred sentence. The EC recommends the file be closed.

**File No. 1278 – CPA**

The registrant self reported a plea of nolo to the charges of DWI in 2003; he was ordered to pay a fine, serve 2 years of probation, attend a MADD seminar and perform 40 hours of community service. The EC recommends the file be closed.

**File No. 1281 – CPA**

The registrant self reported a plea of no contest to a misdemeanor charge of a Minor in Possession of Alcohol in 1991. The EC recommends the file be closed.

**File No. 1282 – CPA**

The registrant self reported a charge in District Court of head-lighting deer. The registrant pled guilty and was fined. The EC recommends the file be closed.

**File No. 1283 – CPA**

The registrant self reported a guilty plea of DWI in 2001 and was placed on probation for two years. The EC recommends the file be closed.

**File No. 1284 – Qualification Applicant**

The qualification applicant disclosed on the application a 1993 arrest for manufacturing a false ID. The applicant received a six months and ordered to perform community service. After meeting the requirements, the case was dismissed. The EC recommends the file be closed.

**File No. 1285 – Qualification Applicant**

The qualification applicant failed to report a past conviction on the application which was revealed on an OSBI background check. The applicant explained that the incident was forgotten since it was over 15 years ago. The arrest and plea of guilty was for Driving Under the Influence, Transporting an Open Container and a Minor in Possession of 3.2 Beer. According to the information furnished the applicant was only required to pay a fine. The EC recommends the file be closed.

Volturo moved to close File Nos. 1061, 1196, 1213, 1217, 1221, 1228, 1239, 1249, 1253, 1257, 1258, 1259, 1260, 1267, 1268, 1269, 1270, 1274, 1275, 1276, 1278, 1281, 1282, 1283, 1284, and 1285; Petete second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #5b – Discuss and Act on FY 2007 Contracts for Additional OAB**

**Investigators:** Executive Director Steele stated that it was the recommendation of the OAB's Enforcement Committee to contract with additional investigators due to the increase of enforcement activity.

Volturo moved to recommend the OAB authorize the contract with Don Jackson at \$100 per hour and Randy Compton at \$150 per hour; Johnson second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #12 – Director’s Report:** Executive Director Steele addressed the following issues:

- Draft of responses to NASBA’s Focus Questions due on October 6, 2006.
- CPE Question & Answer information sheet.
- Status of the OAB audit.
- Resignation of the OAB’s IT Director, Jim Shepherd on August 22, 2006.
- The OAB is awaiting a proposal to be reviewed by the OAB Technology Committee to outsource some of the duties and responsibilities previously handled by the OAB’s IT Director.
- Quarterly report on the OAB’s Enforcement activity.
- Comparative statistics from FY06 and FY07 Registration periods regarding those who cancelled their registration, who were reported as deceased, and whose certificate/license were revoked.
- The OAB’s next Recognition Ceremony is scheduled for Saturday, November 18, 2006 at the House Chambers, State Capitol Building.

Secretary Petete commented that the auditor expressed to her how smoothly the audit went and acknowledged Deputy Director Brown’s efforts.

**Agenda Item #4 – Consent Agenda [REVISITED]:** Member Johnson raised questions on the usage of the term “certificates cancelled by registrant’s request” instead of “certificates surrendered” on the activity list. The OAB agreed to use the term “surrender” on the activity list when referring to CPA/PAs canceling their certificate/license. Chair Gray requested OAB staff to research Section 15.14 with regard to whether those who cancel their CPA certificate or PA license will be required to take the CPA examination again in order to reinstate their CPA Certificate or PA license after a period of five years. Chair Gray advised staff to review current procedures in place with regard to the forfeiture of CPA certificates and PA licenses and present a policy to the OAB.

Member Johnson raised questions about the CPAs who were revoked for not being in compliance with the Oklahoma Tax Commission. He expressed concern that former CPAs and PAs whose certificates and licenses were revoked continue to practice. Member Engelbach added his concerns regarding revoked CPAs and PAs who fail to forfeit their certificates or licenses to the OAB.

**Agenda Item #12 – Director’s Report [REVISITED]:** Chair Gray entertained discussion among OAB members with regard to the CPE Question & Answer information sheet. Chair Gray determined the staff still needed direction from the OAB regarding the information sheet. She suggested the information sheet be sent back to

the OAB's staff and CPE Committee. Member St. John requested the CPE Question & Answer information sheet be put on the October meeting for official action to be taken.

**Agenda Item #6 – Discuss and Act on Course of Action for Invitation to Comment from the AICPA on Enhancing the Financial Accounting and Reporting Standard-Setting Process for Private Companies:** Chair Gray encouraged input from the OAB regarding this item. She stated that she believed there should be two sets of standards. Members of the OAB concurred.

**Agenda Item #7 – Discuss and Act on Request for Comments on the AICPA's Exposure Draft of the Professional Ethics Division Independence Interpretations and Rulings:** Chair Gray addressed this item.

Johnson moved to defer this item to the October meeting;  
Engelbach second. Affirmative votes: St. John, Johnson,  
Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #8a – Discuss and Act on the Recommendation by the Peer Review Committee to Approve the Mississippi Society of Certified Public Accountants as a Peer Review Sponsoring Organization:** OAB Peer Review Coordinator Colin Autin reported that the OAB's Peer Review Committee had approved the Mississippi Society as a sponsoring organization.

Johnson moved to approve the Mississippi Society of CPAs  
as a sponsoring organization for peer review; Petete second.  
Affirmative votes: St. John, Johnson, Engelbach, Volturo,  
Gray, Petete and Biswell.

**Agenda Item #8b – Discuss and Act on Request from Rohit Sharma, CPA, to Waive the Peer Review Requirement:** OAB Peer Review Coordinator Colin Autin addressed Mr. Sharma's request. As Chair of the OAB's Peer Review Oversight Committee, Chair Gray reported that the committee had reviewed the request and recommended the peer review requirement not be waived.

Johnson moved the OAB deny the request to waive the peer  
review requirement for Mr. Sharma; Engelbach second.  
Affirmative votes: St. John, Johnson, Engelbach, Volturo,  
Gray, Petete and Biswell.

**Agenda Item #8c – Discuss and Act on Proposed Policy to Require Revoked Firms to Submit Latest Copy of Peer Review:** OAB Peer Review Coordinator Colin Autin explained the proposed policy. As Chair of the OAB's Peer Review Oversight Committee, Chair Gray reported that the committee had reviewed the policy and proposed amending the verbiage in the policy to include suspended or resigned firms.

Engelbach moved for the OAB to adopt the staff's recommendation that a policy be implemented requiring any firm having been revoked, suspended, or resigned, that held a permit from the Board at the time it provided audit or review services, to enroll in a Board approved peer review program as provided in subsection 10:15-33-4(a) or submit a peer review as provided in subsection 10:15-33-6(a); Johnson second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Policy to Require Revoked Firms  
to Submit Latest Copy of Peer Review**

The Oklahoma Accountancy Board requires any firm having been revoked, suspended or resigned, that held a permit from the Board at the time it provided audit or review services, to enroll in a Board approved peer review program as provided in subsection 10:15-33-4(a) or submit a peer review as provided in subsection 10:15-33-6(a).

**Agenda Item #8d – Discuss and Act on Recommendation to Renew the FY 2007 Contract for Susan Nicewander as a Member of the Peer Review Committee:**

Chair Gray explained that the recently approved emergency rules allowed for the Peer Review Committee currently in place to remain intact.

St. John moved to accept the FY 2007 contract for Susan Nicewander as a member of the Peer Review Committee; Johnson second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #9a – Discuss and Elect the Designated Voting Representatives for the NASBA Annual Meeting:** Chair Gray acknowledged that she, Members St. John, Johnson, Biswell, Secretary Petete and Executive Director Steele will be attending the annual meeting.

Engelbach moved for Chair Gray to be the voting representative; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Engelbach moved for Member Johnson to be the alternate voting representative; Petete second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #9b – Discuss and Act on How the Oklahoma Voting Representative Will Vote for the Proposed NASBA By-Law Changes at the NASBA Annual Meeting:** Chair Gray commented that the by-law changes appeared to be minor.

Johnson moved the OAB approve the voting representative of the OAB at the NASBA Annual Meeting to vote aye in whatever manner to support the changes in the by-laws; Volturo second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #9c – Discuss, Formulate and Act on Responses to NASBA’s Education Committee State Board Questionnaire:** The OAB addressed, discussed and formulated responses to certain questions on the questionnaire. On the question of determining the percentage of problematic transcript evaluations related to applications submitted to sit for the CBT examination, the OAB requested more information be presented with regard to the sample size and the criteria used for selection of the sample. Chair Gray recommended the appointment of a task force composed of herself, Members Johnson and Engelbach to review the additional information for the purpose of responding to the focus questions related to transcript evaluation.

**Agenda Item #10 – Discuss and Act on Appeal Filed by NSBN LLP of the SE Privileges Withdrawn by the Executive Director:** Executive Director Steele addressed the appeal and recommended Ms. Wang refile her application for SE privileges and pay all fees but only if the properly completed firm registration and firm fees accompanies the application.

Johnson moved the OAB deny the request to reinstate the SE privileges; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #11 – Discuss and Act on Request from Steven Chandler to Rescind the Revocation of his CPA Certificate:** Executive Director Steele addressed Mr. Chandler’s request.

Johnson moved that the OAB consider Mr. Chandler’s application to be in process as of August 31, 2006; his certificate will be renewed on receipt of the additional \$100 and Mr. Chandler be allowed to file the remaining fee by October 15, 2006; Petete second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

**Agenda Item #13 – Chair’s Report:** Chair Gray addressed the following:

- Her appointment to the AICPA Board of Examiners State Board Committee.

**Agenda Item #13b -- Next Meeting Date Announced:** The next OAB Meeting is scheduled for 8:30 a.m., October 20, 2006 in Suite 250 at the Lincoln Office Plaza in Oklahoma City. Chair Gray announced the date of the November meeting on November 14<sup>th</sup> at 8:00 a.m. on the campus of East Central University in Ada, Oklahoma with a reception to be held on the evening of November 13<sup>th</sup> on the university campus.

**Agenda Item #14 – New Business:** No new business.

**Agenda Item #9c – Discuss, Formulate and Act on Responses to NASBA's Education Committee State Board Questionnaire [REVISITED]:** Discussion resumed with regard to formulating responses to particular focus questions.

**Secretary Petete and Member Johnson left the meeting at 11:27 a.m.**

St. John moved to appoint a task force composed of Chair Gray, Members Johnson and Engelbach to prepare the final answers; Biswell second. Affirmative votes: St. John, Engelbach, Volturo, Gray and Biswell. Absent: Petete and Johnson. Motion passed.

**Agenda Item #15 – Adjournment:** There being no further business to come before the OAB, at 11:35 a.m. Chair Gray called for a motion to adjourn the meeting.

Engelbach moved to adjourn; St. John second. Affirmative votes: St. John, Engelbach, Volturo, Gray and Biswell. Absent: Petete and Johnson.

  
Janice L. Gray, Chair

ATTEST:

  
Vicky Petete, Secretary

## APPENDIX 1

### **CERTIFICATES SURRENDERED BY REGISTRANTS:**

#### **CPAs:**

#### **Coming into Oklahoma to practice under Substantial Equivalency:**

Edward L. Field, Certificate No. 6394-R issued September 23, 1982

#### **New CPE requirements:**

Leicle Edward Chesser, Certificate No. 4177-R issued September 12, 1977  
 JoAnn Sander DeVries, Certificate No. 2505-R issued July 16, 1971  
 Robert Bruce Dimmick, Certificate No. 8840 issued July 31, 1986  
 Steven Gene Eubanks, Certificate No. 6574 issued January 17, 1983  
 Jim D. Machen, Certificate No. 2040 issued January 27, 1968  
 Elizabeth A. Martin, Certificate No. 15198-R issued September 28, 2001  
 Timothy R. Moore, Certificate No. 4890 issued July 27, 1979  
 Susan M. Pinley, Certificate No. 12328 issued July 30, 1993  
 Sharon Denise Stanford, Certificate No. 14892 issued July 31, 2000  
 Gary L. Wilburn, Certificate No. 8396 issued July 26, 1985  
 Darrell E. Wilson, Certificate No. 2510-R issued July 16, 1971

#### **Not in Compliance with the Oklahoma Tax Commission:**

Danny C. Douglas, Certificate No. 3464 issued July 28, 1975

#### **No Longer practicing in Oklahoma:**

David Allen Gilbert, Certificate No. 5820-R issued July 27, 1981  
 Patrick Thompson King, Certificate No. 3736-R issued June 4, 1976  
 Dennis R. Peare, Certificate No. 10588-R issued September 28, 1989  
 Ivan B. Silverman, Certificate No. 11484-R issued December 19, 1991  
 Kimberly R. Wedel, Certificate No. 15996-R issued October 15, 2004  
 Raymond A. Weihofen, Certificate No. 14598-R issued July 23, 1999  
 Teresa R. Zion, Certificate No. 15218-R issued September 28, 2001

#### **No longer residing in Oklahoma:**

Jimmie Dean Allen, Certificate No. 6176-R issued May 27, 1982  
 Gina Marie Ball, Certificate No. 9654 issued January 28, 1988  
 Jack D. Becker, Certificate No. 5014 issued January 28, 1980  
 Donna Mae Bishop, Certificate No. 7206 issued January 26, 1984  
 Eric Taylor Brandell, Certificate No. 15256 issued February 4, 2002  
 Candace K. Brandstetter, Certificate No. 5222 issued June 20, 1980  
 Darrell Wayne Cook, Certificate No. 7244 issued January 26, 1984

Stuart Wesley Draughon, Certificate No. 4830 issued July 27, 1979  
 Teresa J. Ford, Certificate No. 5148 issued January 28, 1980  
 Kitty H. Hermes, Certificate No. 14680 issued January 31, 2000  
 Suzan Snider Holmes, Certificate No. 14202 issued August 3, 1998  
 Vicki P. Hoover, Certificate No. 10940 issued July 26, 1990  
 Tamyra Faye Lingo, Certificate No. 8916 issued July 31, 1986  
 Francis E. Maxwell, Jr., Certificate No. 5600-R issued January 26, 1981  
 Natalie Kelly McCurdy, Certificate No. 12936 issued January 30, 1995  
 Jennifer L. McFarland, Certificate No. 9608-R issued July 23, 1987  
 June Nhung Molina, Certificate No. 15298 issued February 4, 2002  
 Mary K. Nugent, Certificate No. 9854-R issued January 28, 1988  
 Judith Ann Parsons, Certificate No. 6988 issued July 28, 1983  
 Arlene Payne, Certificate No. 7270 issued January 26, 1984  
 Elizabeth Readinger, Certificate No. 10124-R issued October 27, 1988  
 Brad Ritter, Certificate No. 15612 issued February 3, 2003  
 Robert Edgar Straus, Certificate No. 894 issued July 24, 1953  
 Pamela A. Zimmerman, Certificate No. 5302 issued July 25, 1980

**Retired:**

Bill Gene Ardemagni, Certificate No. 2930 issued July 27, 1973  
 Lynn H. Brown, Certificate No. 1968 issued August 5, 1967  
 Robert E. DeBoard, Certificate No. 1642 issued February 2, 1963  
 Glen Dale Earley, Certificate No. 5054 issued January 28, 1980  
 Jack K. Hatfield, Certificate No. 946 issued January 21, 1954  
 Wesley Derald Hunt, Certificate No. 1486-R issued July 1, 1961  
 George William Kreig, Jr., Certificate No. 980 issued July 26, 1954  
 Melanie Ruth Middlemist, Certificate No. 6304 issued July 22, 1982  
 Dorothy P. Roy, Certificate No. 11256-R issued February 21, 1991  
 A. Z. Smith, Certificate No. 2312 issued January 29, 1970  
 Sally Ann Venator, Certificate No. 7422 issued January 26, 1984  
 John Leonard Vincent, Certificate No. 900 issued July 24, 1953  
 Mary Jane Voigtlander, Certificate No. 8096 issued January 31, 1985  
 Deanna Woods, Certificate No. 4778 issued June 18, 1979

**PAs:**

**New CPE requirements:**

Iris Lilian Brownfield, License No. 167 issued July 22, 1968

**Retired:**

Lindsey C. Owsley, Jr., License No. 822 issued May 23, 1969

**DECEASED REGISTRANTS:**

**CPAs:**

Dennis L. Garrett, Certificate No. 15064-R issued June 22, 2001  
N. Darlene Hagler, Certificate No. 9182 issued January 29, 1987  
Allen Keith Linduff, Certificate No. 7991 issued January 31, 1985  
William Edgar Miller, Certificate No. 3564-R issued December 3, 1975  
James Preston Vineyard, Certificate No. 1296 issued February 4, 1959  
Geoffrey Middleton Wood, Certificate No. 4986-R issued November 30, 1979

**PA:**

James C. Frazier, Jr., License No. 860 issued June 23, 1969

**DISSOLVED FIRMS:**

**CPA Corporations:**

Reavis & Associates, P.C.  
Timothy M. Havern, Inc.

**INDIVIDUALS AUTOMATICALLY REVOKED ON AUGUST 31, 2006:**

**As a result of non-compliance with Title 68, § 238.1 and Section 15.14 of Oklahoma Statutes:**

**CPAs:**

764	James B. Huff
2418	George Breeden, Jr.
2978	Nancy Neil McElyea
4510	Rebecca E. Small
4714	David Ray Svejkovsky
5316	Mahlon Karl Pitt
7284	Ron D. Harris
8462	Sharon C. Blaho
9594	Steven Andrew Ewing
11042-R	Mark Alan Caldwell
14384	Janet L. Long
14766	Kimberly A. Wares

**CPAs:****Pursuant to Section 15.14 of the Oklahoma Accountancy Act:**

526	Gerald D. McGehee	5030	Steven L. Chandler*
534	Russell E. Withrow	5084	John William Horton
536	Russel Everet Kierig	5086	Mark Alan Jackson
1154-R	Stanley Petain Porter	5282	Kayren Oliver Hughes
1300	David William Bardwell	5510	Ulysses G. Keener III
1304	Dave L. Ridley	5526	Homer C. McLaughlin
1420	Louise Parker Bingham	5540	Joseph Peter Morsman
1638	Bob G. Burns	5560	Steven Rodesney
1660	Carl Jay Van Marel	5582	Teresa Lynn Utley
1740	William Earl Barrett	5620-R	David Paul Coshman
1912	Jerry A. Reed	5720	James R. Hickman
1936	Edwin O. Boothe, Jr.	5850-R	James Brian Karter
2294	Cleda A. Oertle	6002	John Walter Mantooth
2340	O. Riley Black, Jr.	6094	William Dennis Wing
2482	William W. White	6096	Steven Ray Wise
2548	Salin Miller Low	6208-R	Richard L. Liester
2614	Helen Dawn Ellison	6210-R	John Earl Towsley
2768	Benjamin F. Stout	6310	Douglas W. Morgan
2846	John L. Heiny	6358	Douglas H. Turner
2862	William R. Morris	6442-R	Joseph George Eisele
2870	Joseph R. Reddick	6476	Mark H. Lang
2900	Henry C. Winburn, Jr.	6518	Kurt A. Alter
2928-R	Martin Kehlmann	6624	Charles William John
2942	Leonard W. Carpenter	6748	Kathy A. Scovic
3030	Edward Cassatly, Jr.	7078	W. E. Wince, Jr.
3074	Rod Donica	7138-R	Patricia K. Phillips
3114	William M. Neilson	7148-R	Gary L. Conner
3302-R	Robert S. Van Dusen	7192	David Lee Arms
3488	Robert A. Livingston	7228	P. Andrew Carpenter
3628	Phillip B. Garrison	7246	Mitchell A. Coplon
3774	Jimmie D. Frisbie	7254	Clifton T. Edwards
3816	Mary Edith Ditto	7326	Henry Lee McCluskey
3910	David E. Burja	7362	Mary Lynette Pebernat
3924	Paul Leonard Ezell	7418	Carol Ann Trissell
3976	Danny Owen	7454	Debra L.K. Procter
4022	Earl Leon Wood	7516	Kevin W. Archer
4216-R	Jay S. Mitchell	7692	David F. Peterson
4340	James Phillip Smith	7702	James P. Quillen
4408	Robert Clare Biggs	7742	Thomas Gordon Suess
4506	David Lee Segraves	7770	Winifred Mary Whelan
4588	Robert Edward Rhee	7986	Brenda J. M. Laizure
4638	Deborah Lynn Yarsa	8060	Conrad W. Skantz, Jr.
4646	Anne Boyce Keller	8130	Thomas C. Phillip, Jr.
4900	Lisa Diane Toal Porter	8236	Kevin Leroy Greene

4851.

8290	John Edward Lowe	11114	Kimberly Dawn Gant
8316	Anthony William Pack	11164	Lisa Ann Livengood
8390	Jay T. Ward	11250	L. Randall Wilson
8532	Connie Cowell Gibson	11304	Gerald M. Culhane
8566	Jean McKenzie Hurst	11306	P. B. De Albuquerque
8584	Anita Ruth Koval	11368	Freda Ruth Mansfield
8592	R. Richard Leppla, II	11408	Lisa Renee' Sullivan
8598	John William McCarty	11424	Jana Kay Wallace
8692	Brenda K. Lopiccolo	11516	Walter Davenport, Jr.
8724	Karen S. Zuther	11586	William Ray Mansfield
8814	Robert G. Cass	11638	William Walter Short
8904	Gregory Allen Kirk	11648	Gregory W. Steiner
8930	John R. McMillin	11656	Kendall P. Thompson
9084	Teresa Jean Lafferty	11662	Usha C. Varma
9092	Tracy Beardmore	11682	Derik Michael Wyckoff
9096	Maura Lee Berney	11784	J. Brian Frere
9130	Jeffry J. Cotner	11930-R	Jerrell Felix Sims
9226	Susan Sperry Maple	11982	Timothy G. Crawford
9392	John B. Brentlinger	12006	Jennifer E. Garner
9504	Pamela Jean Short	12054	Jeanne L. Reynolds
9528	Stacy Edward Scheffler	12250	Alesa D. Hampton
9564	Diane R. Turpin	12254	Sherry J. Harris
9586	Mark Andrew Wirt	12270	Fonda Hull Giacoia
9670	Norman Jean Flaming	12330	Brenda L. Baird
9676	Christopher K. Dooley	12378	Jama Elaine West
9754	Jeanne Marie Smith	12450	Vernon R. Brown
9846	Kevin Reed Snyder	12704	Sandra Annette Hunter
9898	Kitt Carroll	12730	Douglas E. Hensley
10114-R	Darlene Adel Smith	12774	Michael Allen Parker
10196	Jamie Hadden Gable	12930	Keith Michael Johnson
10266	Staci M. Nash	13016	Vaudeana C. Thoma
10306	Susan Luke Doolin	13136	Roger Paul Johnson
10326-R	Katharine G. Kuntz	13246-R	Mesheila D. Flaming
10360	Roxi Lea Apicerno	13296	Pamela A. Smith
10456	Gary Wayne Livengood	13326	Teresa Z. Jackson
10502	Lisa Winner Robinson	13398	Reginald E. West
10514	Joel Milan Shields	13452	Kyle K. Bartleson
10536	Rachel Elizabeth Tullos	13454	Andrew Call Bell
10564-R	Linda M. Usher	13504	John C. Holleman
10594-R	Ronald Joe Maberry	13592-R	James E. Sledge
10726	Kirk Dennis Mann	13736	Mark D. Morris
10764	Deanna Gwen Fay	13872	Kevin Lyn Hanna
10780	George B. Skidmore	14128	Konrad R. Vanderburg
10796	Jeanne E. Stracke	14260	Charles David Suggs

14300-R	Roxanne E. Benincosa	15020	Tamara K. Stephens
14358	Dennis P. Gillespie	15076	Scott Michael Berter
14370	James G. Jordan, Jr.	15366-R	Jessica Sue Casey
14404	Bradley Alan Rode	15368-R	Jeffrey Thomas French
14442-R	Patricia Kelley Caldwell	15740	Andrew Curtis Peck
14494	Craig Robert Erickstad	15778	Joseph Kurt Williams
14684	Penny L. Considine	15806-R	Erin Marie Eckles
14778	James A. Youngblood	15860	Beth Alison Heath
14866	Kyle Eugene Markel	15920-R	Mark Cary Stehr
14878	Jason Lee Palmer	15950	Michelle Victoria Mott
14910-R	Kris S. Cummins	15954	Andrea Marie Ross
15010	Jason M. Robertson	16178	Roderick A. Pickney

**PAs:**

**Pursuant to Section 15.14 of the Oklahoma Accountancy Act:**

616	Wanda Van Gelder*
704	Dempsie O. Basler, Jr.
816	John P. Morgan
936	Wilbur Eugene Williams

\*revocation subsequently rescinded

**Applications Approved:** The OAB took official notice of the following experience verification applications which have been approved by the Executive Director:

Name

Karla Marie Bennett  
Nathan Lee Geist  
Brent Leroy Hendrick  
James Douglas Ledbetter  
Patricia Lynn Zeiler

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

4853.

**APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

16155	Amanda Jauna Lizardi
16165	Gary Wayne Dennis
16173	Mitzi A. Doster
16205	Crystal Brooke Stewart
16215	Kari Lynn Moeller
16217	Zachary Michael Walters
16220	Rachael A. Yarbrough
16223	Justin Robert Anderson
16224	Rachelle Claire Scott
16229	Amy Michelle VanDuser

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

16242-R	Lindsey L. Baker
16243-R	Daniel Charles Benco
16244-R	Kevin W. Brown
16245-R	Amy Annette Elbow
16246-R	Travis Michael Frye
16247-R	Melissa Rae McLain

**APPLICATIONS FOR PRACTICE PRIVILEGES IN ACCORDANCE WITH  
SUBSTANTIAL EQUIVALENCY (Based on State SE Recognition):**

Robert E. Ackerman (Washington D.C.)  
Jean M. Christensen (Wisconsin)  
Laurie J. Espinosa (Texas)  
Edward L. Field (Kansas)  
Stephanie Gayle Finn (Texas)  
Ray Ramiro Garcia (Texas)  
Thuy Trang Dinh Hoang (New York)  
Peter Joseph Keller (Minnesota)  
James Krezek (Missouri)  
Kurt W. Krueger (Missouri)  
Timothy Roger Larson (Texas)  
David Alan Northcut (Texas)  
Bruce M. Pietraszek (New York)  
Julie Marie Plesh (New York)  
Mark S. Reid (New York)  
Scott Alan Roehr (California)  
Daniel J. Ryan (Arizona)  
Leslie Ann Sims (Missouri)

Mindy Suzanne Stinson (Texas)  
Charles Frederick Tanner (Kansas)  
Gregory W. Tanner (Arizona)  
Jason Lee Tonjes (Nebraska)  
Mieke Velghe (California)  
Brett Matthew Williams (Georgia)  
Christopher Marloyer Williams (Texas)

**APPLICATION FOR REINSTATEMENT OF A CPA CERTIFICATE:**

4734 Samuel Joe Younger

**INITIAL REGISTRATION OF A CPA LIMITED LIABILITY PARTNERSHIP:**

GLO CPAS, LLP (Texas)

**INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:**

Clunn, Tygart & Company CPA'S, P.C.  
Firley, Moran, Freer and Eassa, C.P.A., P.C.  
Hubbs, Lyon & Company CPA'S P.A. (Arkansas)  
Mary G. Baranski, CPA, PC  
Swift & Cooper PC  
W. Grant Woody & Associates, C.P.A.'S, P.C.  
W. Paul Woody & Associates, C.P.A.'S, P.C.

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

Michael Mares – CPA P.C.  
Sandra R. Henderson, P.C.

**INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**

Audit Solutions, LLC (Missouri)  
Control Advisory Services, PLLC  
Insight Financial Services, PLLC  
Kelley & Fuser, PLLC  
Samuel A. Wilks, CPA, PLLC  
Steven F. Myers, PLLC  
Woody & Associates, C.P.A.'S, P.L.L.C.

4855.

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**ERRATA SHEET FOR THE SEPTEMBER 22, 2006 MINUTES****Re: Agenda Item # 5a: Discuss and Act on Recommendations by the Enforcement Committee****Page No. 4837 File No. 1196 -- CPA**

**First line reads:** A complaint was filed that that the registrant refused to return records to a former client.

**Change:** Delete one "that" to read: A complaint was filed that the registrant refused to return records to a former client.

**Reason:** For grammatical purposes

**Page No. 4838 File No. 1217 -- PA**

**First line reads:** A complaint was filed that that the registrant refused to return records to a former client.

**Change:** Delete one "that" to read: A complaint was filed that the registrant refused to return records to a former client.

**Reason:** For grammatical purposes

**Page No. 4838 File No. 1239 -- CPA**

**First line reads:** A complaint was filed that that the registrant refused to return records to a former client.

**Change:** Delete one "that" to read: A complaint was filed that the registrant refused to return records to a former client.

**Reason:** For grammatical purposes

**Page No. 4841 File No. 1284 – Qualification Applicant**

**Second line:** The applicant received a six months and ordered to perform community service.

**Change:** Add the words "deferred sentence" to read: The applicant received a six months deferred sentence and ordered to perform community service.

**Reason:** For clarification purposes

4857.

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