OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF MEETING AND HEARINGS

October 18, 2002

The Oklahoma Accountancy Board convened in regular session on Friday, October 18, 2002 in Suite 284, 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
Jeanette C. Timmons, Public Member

In attendance at the meeting: Edith Steele, Deputy Director; John Crittenden, Assistant Attorney General and legal counsel to the Board; David Kinney, Assistant Attorney General and Prosecutor for the Board; Jim Shepherd and Donita Graves, Board staff members. Patty Hurley and Rusty Hale represented the Oklahoma Society of CPAs. Jim Nolen, Lee Weeden and Peggy Johnson represented the Oklahoma Society of Accountants. Rick Chamberlain, Special Prosecutor; Barbara Walker, Board CPE Coordinator, Lewis Carter and Richard Hix, Attorneys; Tom Cross, Respondent; Allen M. Hart, CPA; Ronald Clough, David King, Jason Jett, Ronald Phillips and Chris Chitwood 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. He explained Ms. Timmons' absence and declared her absence unavoidable.

Consent Agenda: The Consent Agenda contained 4 items for the Board's consideration: (1) Approve the minutes of the September 27, 2002 Board meeting; (2) Authorization of travel expenses as provided by the Oklahoma Travel Reimbursement Act for the members of all committees; (3) Take official notice of the examination application files acted on by the Deputy Director; and (4) Take official notice of the files acted on by the Deputy Director since the previous meeting.

Secretary Nickles, Mr. Johnson, and Assistant Attorney General Crittenden proposed changes to the minutes from the September Board meeting.

Ms. Timmons arrived at the meeting at 8:37 a.m.

Mr. Johnson requested that item 2 (Authorization of travel expenses as provided by the Oklahoma Travel Reimbursement Act for the members of all committees) on the

Consent Agenda be discussed with Item 5 (Committee Reports) on the General Agenda.

> Engelbach moved to accept Consent Agenda Items 1, 3, and 4 as amended; St. John second. Secretary Nickles offered the amendment that Item 1 was the only item amended and that Items 3 & 4 are okay; Engelbach and St. John accepted amendment. Unanimous affirmative vote.

Case Nos. 1524-6 through 1524-58 – Firm Registration Hearings: David Kinney, Assistant Attorney General and Special Prosecutor for the Board, summarized the hearing conducted on Monday, October 14, 2002. No representatives of the firms attended the hearing. He stated that in all the cases in which exhibits were offered, the findings were that notices of hearing were properly given. Mr. Kinney recommended revocation of the following firms which failed to register and pay the annual registration fee if the firms fail to apply for permits by close of business on the Board meeting date. He asked the Board to move to accept the findings and recommendations from the hearings.

The following firm registrations were revoked:

CPA Limited Liability Partnership:

1524-58 Price.Bednar LLP

CPA Professional Corporations:

1524-6 Bill Mitts, Inc.
1524-10 Bruce Compton C.P.A., Inc.
1524-20 Jerry J. Saxon, C.P.A., P.C.
1524-23 Knol & Company, P.C.
1524-42 Roy M. Garcia, CPA, Inc.

> Nickles moved to accept the hearing officer's recommendation to revoke the firms registration; Dugger second. Unanimous affirmative vote.

Case Nos. 1525-2 Individual Registration Hearing – Johnnie Paul Graves, CPA: David Kinney Assistant Attorney General and Special Prosecutor for the Board, summarized the hearing conducted on Monday, October 14, 2002. He explained that Mr. Graves had renewed the registration of his certificate but the Board was notified by the State Treasurer's Office of insufficient funds for the instrument tendered. He recommended Mr. Graves' certification be revoked if the registration and late fee are not paid with a cashier's check or money order by the close of business on the Board meeting date.

Nickles moved to accept the hearing officer's recommendation, provided registrant pays the fees with acceptable funds; Engelbach second. Unanimous affirmative vote.

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. 1526–Examination Applicant

The applicant reported two previous charges for (1) Driving Under the Influence of Intoxicating Liquor, which was dismissed for lack of prosecution, and (2) Driving While Intoxicated to which applicant pled guilty and paid a fine. Applicant also indicated a current charge of Driving while Under the Influence of Intoxicating Liquor. On October 14, 2002, he pled guilty to a reduced charge of Driving While Impaired, received a suspended sentence, and paid a fine. An Administrative Consent Order is being offered in this case which provides that the Respondent is subject to a probationary period beginning with the effective date of the Administrative Consent Order and ending the later of October 1, 2004 or two years subsequent to the Respondent's successful completion of the Oklahoma CPA examination. Respondent shall be allowed to sit for examination and receive certification upon successful completion. Respondent must, at least annually and no later than June 30th of each year, affirmatively report to the Board whether he has been charged with or convicted of a crime of any sort.

Case No. 1527–Examination Applicant

The applicant failed to report that he had been arrested and charged with (1) Burglary II; (2) Driving while Privileges were Suspended and Speeding; (3) DUI–Liquor or Drugs. Applicant pled guilty to (1) and (2) and a reduced charge of Reckless Driving for (3). An Administrative Consent Order is being offered in this case which provides that the Respondent is subject to a probationary period beginning with the effective date of the Administrative Consent Order and ending the later of October 1, 2004, or two years subsequent to the Respondent's successful completion of the Oklahoma CPA examination. Respondent shall be allowed to sit for examination and receive certification upon successful completion. Respondent must, at least annually and no later than June 30th of each year, affirmatively report to the Board whether he has been charged with or convicted of a crime of any sort.

Case No. 1529–Examination Applicant

The applicant failed to report that she had been arrested on two (2) misdemeanor counts, Obstructing an Officer and Speeding 58 in a 45. Charges were filed in Payne County District Court. The charge of Obstructing an Officer was dismissed with costs. The speeding charge was dismissed at the request of the State. An Administrative

4207.

Consent Order is being offered in this case which provides that the Respondent is subject to a probationary period beginning with the effective date of the Administrative Consent Order and ending the later of October 1, 2003, or one year subsequent to the Respondent's successful completion of the Oklahoma CPA examination. Respondent shall be allowed to sit for examination and receive certification upon successful completion. Respondent must, at least annually and no later than June 30th of each year, affirmatively report to the Board whether she has been charged with or convicted of a crime of any sort.

Case No. 1530–Examination Applicant

The applicant failed to report that she had been arrested on a felony count of shoplifting. Charges were filed in Tulsa County District Court. The Respondent pled guilty to a misdemeanor charge and received a deferred sentence. The Respondent was also placed on probation. An Administrative Consent Order is being offered in this case which provides that the Respondent is subject to a probationary period beginning with the effective date of the Administrative Consent Order and ending the later of October 1, 2004, or two years subsequent to the Respondent's successful completion of the Oklahoma CPA examination. Respondent shall be allowed to sit for examination and receive certification upon successful completion. Respondent must, at least annually and no later than June 30th of each year, affirmatively report to the Board whether she has been charged with or convicted of a crime of any sort.

Case No. 1531–Examination Applicant

The applicant failed to report that she had been arrested for (1) possession of marijuana and charged in Logan County District Court, and (2) arrested on two counts of selling dangerous drugs and charged in Logan County District Court. On the first arrest, Respondent received a deferred sentence. On the second arrest, Respondent pled to a reduced charge of possession of marijuana and drug paraphernalia. The Respondent was also placed on probation. An Administrative Consent Order is being offered in this case which provides that the Respondent is subject to a probationary period beginning with the effective date of the Administrative Consent Order and ending the later of October 1, 2004, or two years subsequent to the Respondent's successful completion of the Oklahoma CPA examination. Respondent shall be allowed to sit for examination and receive certification upon successful completion. Respondent must, at least annually and no later than June 30th of each year, affirmatively report to the Board whether she has been charged with or convicted of a crime of any sort.

Case No. 1532–Examination Applicant

The applicant failed to report that he had been arrested for a felony count of fraud-impersonating an officer and misdemeanor traffic counts. Respondent indicated he paid a fine on the charges. An Administrative Consent Order is being offered in this case which provides that the Respondent is subject to a probationary period beginning with the effective date of the Administrative Consent Order and ending the later of October 1, 2004, or two years subsequent to the Respondent's successful completion of the Oklahoma CPA examination. Respondent shall be allowed to sit for examination and receive certification upon successful completion. Respondent must, at least annually

and no later than June 30th of each year, affirmatively report to the Board whether he has been charged with or convicted of a crime of any sort.

> Dugger moved that in Case Nos. 1527-1532 the Board approve the Administrative Consent Orders as drafted with the exception of Case No. 1526 and in that case, the Board allow the candidate to withdraw his application and not sign the Adminstrative Consent Order; Nickles second. Unanimous affirmative vote.

Discuss Adoption of Emergency Rules: Chairman Honea suggested this item be tabled since the emergency rules for Substantial Equivalency had not been fully briefed and reviewed by the committee.

Committee Reports: Secretary Nickles reported on the two meetings of the Regulatory Structures and Legislative Committee he chaired. He explained that the committee had met to discuss the basic concepts and that he had sent letters to the Oklahoma Society of CPAs and the Oklahoma Society of Accountants extending an invitation for their input. He added that the goals of the committee were to have one more discussion session in November and work on language at the December committee meeting to present to the Board for review at its January board meeting.

Mr. Johnson urged that the language be presented at the December meeting due to legislation filing deadlines. The deadline depends on whether the agency request bill is a House bill or a Senate bill. Secretary Nickles asked if the actual language needed to be presented to the legislature or if an agency request bill could be presented in the form of a shell bill. Mr. Johnson replied that in the case of the Senate, the language must be presented to the author in the Senate so it can be presented to the bill drafter and attorneys. Secretary Nickles asked how a shell bill worked. Mr. Johnson replied that the House or the Senate can introduce a shell bill with a title to keep the bill open but that agency request bills normally must have actual language.

Vice Chairman Dugger announced that the committee chaired by him would be meeting on Monday in Stillwater and the committee would be working on language for the emergency rules. He added that there would be an exposure period for all Board members and interested parties prior to the next Board meeting and that there would be a final review of emergency rules at the November meeting.

Chairman Honea reported on the Executive Search Committee. He said that interviews had not been scheduled yet but should be later in the month or early the following month. Mr. Johnson asked how many applicants would be recommended to the Board. Chairman Honea replied that the Board would have full access to each of the three candidates to review their qualifications and may interview each of them at a later Board Meeting.

Authorize Travel Expenses as Provided by the Oklahoma Travel Reimbursement Act for All Committee Members: Chairman Honea stated that since both current and past Board members have been appointed to committees, they should get travel reimbursement. Mr. Johnson posed the question of whether the committees had been formed in conformity with the Board and whether the committees had been announced

publicly and expenditures authorized. Secretary Nickles noted that these were different issues.

Mr. Johnson referenced the Travel Reimbursement Act and added that such authorization was not appropriate under Board policy. Secretary Nickles maintained that these are different issues and that it is the Chairman's prerogative to appoint committee chairmen and committee members. Mr. Johnson raised the issue of whether or not in the past the names of the people who serve on such committees, whether non-members, current or former members of the Board, were announced to the Board publicly. Secretary Nickles responded that Chairman Honea had mentioned the formation of these committees in the minutes. Mr. Johnson cited the example of the screening committee for the Executive Director which former Chairman Russell had appointed but was composed of prior Board members. Mr. Johnson maintained that the committees for which travel expenditures are being authorized had not been publicly announced. He noted that the Chairman could appoint anyone to any committee and reimburse them for travel when it may not be necessary.

Chairman Honea asked Assistant Attorney General Crittenden if it was appropriate to approve expenditures regardless of how the committees are formed. Mr. Crittenden advised that these were two separate legal issues with one issue being the Board acting as one body but delegating what it can do to certain groups such as committees and the Executive Director while the other issue involved travel expenses of a non-state employee who had performed services to the state. Mr. Johnson emphasized that the Board had not acted as one body to appoint committees and approve the members. He raised the question of how expenditures could be authorized if the committees have not been legally constituted by the Board. He requested the Chairman announce the committees and ask for approval of the committee appointments.

Secretary Nickles noted that the Chairman announced the committees but not the composition of the committees and that there had been no objections to the committees raised at that time. Mr. Johnson stated that there was no written policy in place by the current Board on appointing committees.

Mr. St. John asked whether anyone, non-Board member or Board member, can be appointed to a committee under the current law. Assistant Attorney General Crittenden replied affirmatively and advised that committees need to be defined along with the duties assigned to them. Chairman Honea asked the Attorney General's office to review the scope of the Board Chairman's authority not specifically enumerated in the laws, acts, and rules and added that the Oklahoma Administrative Procedures Act, the Open Meeting Act, and prior history of the Oklahoma Accountancy Board need to be included in this review. He requested that Mr. Crittenden present his recommendations at a later Board meeting. Assistant Attorney General Crittenden urged the Board to search its own records for its written policies and its formalized oral policies with regard to the duties of the Chair.

Mr. Engelbach raised the issue of whether a prior Board can obligate the current Board by assigning or not assigning certain duties. Assistant Attorney General Crittenden replied that such an issue related to outside financial contracts that the Board has committed to beyond a limited time period. Mr. Johnson emphasized that the Board cannot be bound by the action of a prior Board. Secretary Nickles argued that a policy change cannot be retroactive but must be prospective. Vice Chairman Dugger

recommended the Board look at its policies. Secretary Nickles stated that in the past six years he has been on the Board the Chairman has had the authority to appoint committees and that such authority has not been challenged.

Ms. Timmons expressed concern of denying reimbursement to committee members after the committee members have accepted the appointments in good faith and after the committees have already met. Mr. Johnson stated that he did not have an issue with the expenses but that the issue he raised was with paying expenditures to members of a committee not publicly announced or approved by the Board. Secretary Nickles commented that there had never been a ratification of committee appointments in the past and called the motion to question.

> Nickles moved to approve travel expenditures of committee members; Dugger second. Affirmative votes: St. John, Nickles, Dugger, Honea, and Timmons. Negative votes: Engelbach and Johnson. Motion passed.

Show Cause Hearing in Case No. 1517 – Tom L. Cross, Suspended CPA: This matter came on for hearing at 9:15 a.m. The members of the Board present were seated on the hearing panel. Assistant Attorney General John Crittenden represented the Board. Special Prosecutor Rick Chamberlain represented the State. Mr. Cross was present but was not represented by counsel. The purpose of the hearing was to provide an opportunity for the applicant to show cause as to why his application for reinstatement should be granted by the Board.

Witnesses called by the Respondent included Ronald Clough, Chris Chitwood, and Ronald Phillips.

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

Mr. Crittenden noted for the record that the Board deliberated Case No. 1517 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 Mr. Cross be reinstated as a CPA, given that he has met all of the normal reinstatement application requirements; Nickles second. Affirmative votes: St. John, Engelbach, Nickles, Dugger, Honea, Timmons and Johnson.
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> Johnson moved to adjourn the hearing; Nickles second. Unanimous affirmative vote.

The Hearing adjourned at 10:12 a.m.

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. 1517.

Hearing in Case No. 1520 – Arthur Andersen, LLP: This matter came on for hearing at 10:13 a.m. The members of the Board present were seated on the hearing panel. Assistant Attorney General John Crittenden represented the Board. Special Prosecutor Rick Chamberlain represented the State. Respondent was represented by counsel, Lewis Carter and Richard Hix. The purpose of the hearing was to determine whether (1) the Respondent violated Section 15:16(B)(7) of the Oklahoma Accountancy Act, OAC 10:15-39-6(b) and/or (d), OAC 10:15-39-8(a) and/or OAC 10:15-39-9(3) and/or (7) by failing to comply with GAAS, the Texas Public Accountancy Act and the Texas Board's rules in connection with its audit of Randalls Food Markets, Inc.; (2) the Respondent violated Section 15.16(B)(7) of the Oklahoma Accountancy Act, OAC 10:15-39-6(b) and/or (d), OAC 10:15-39-8(a) and/or OAC 10:15-39-9(3) and/or (7) by failing to comply with GAAS, the Texas Public Accountancy Act and the Texas Board's rules in connection with its audit of World Cycle Corp.; (3) the Respondent violated Section 15.16(B)(7) of the Oklahoma Accountancy Act, OAC 10:15-39-8(a) and/or OAC 10:15-39-9(2), (3), and/or (4) by participating in the destruction of documents and other information related to Enron in anticipation of regulatory and criminal investigations and proceedings, as established by the jury verdict in *United States of America v. Arthur Andersen, LLP*, Case No. CR-H-02-121, United States District Court, Southern District, Texas; and (4) the Respondent violated Section 15.16(B)(7) of the Oklahoma Accountancy Act, OAC 10:15-39-6(b), (c) and/or (d) OAC 10:15-39-8(a) and/or OAC 10:15-39-9(3), (4) and/or (7) by virtue of its actions surrounding the audits of Enron's financial statements for the fiscal years ended December 31, 1997 through December 31, 2000, and its audit opinions thereon.

No witnesses were called by the Respondent or the Special Prosecutor.

Chairman Honea ruled that the Hearing in Case No. 1520, Arthur Andersen, LLP be continued until next Board meeting or if necessary, a special called Board meeting and that further proceedings in this matter be suspended. He instructed Board members not to discuss this case with each other in this interim period.

Ms. Timmons left the meeting at 11:57 a.m.

Hearing in Case No. 1466 – Monty F. Rainwater, CPA: This matter came on for hearing at 12:00 p.m. The members of the Board present were seated on the hearing panel. Assistant Attorney General John Crittenden represented the Board. Special Prosecutor Rick Chamberlain represented the State. Mr. Chamberlain stated that neither the Respondent nor his attorney were present. Vice Chairman Dugger reminded the Board that Respondent's attorney had specifically requested this hearing be continued to this month's Board meeting. Assistant Attorney General Crittenden encouraged setting the hearing to another date. Chairman Honea deferred this hearing to be heard at the same time of the Hearing in Case No. 1520 in the event a special meeting is called.

Committee Reports: Chairman Honea announced the members of the committees he had established. The Rules Committee: Tom Dugger, Chairman, E.B. St. John, Archer Honea, Vernon Askew, and John Wilguess. The Regulatory Structure and Legislation Committee: Jim Nickles, Chairman, Carlos Johnson, Bill Eubank, Lee Weeden, Harold

Russell, Bob McGrew who resigned before the first meeting and was substituted with Craig McMurphy, and Charlie Gray. The Board Member Ethics Committee: Jeanette Timmons, Chair; Jim Nickles; Sam Hunsaker; and Sam Cole.

Chairman Honea also announced the following committees which were previously announced. The CPE Audit Review Committee: Archer Honea, Chair; E.B. St. John; and Jay Engelbach. The OAB Audit Committee: Tom Dugger, Chair and Jay Engelbach. Executive Director Search Committee: Archer Honea, Chair; Tom Dugger; and Jim Nickles. Budget Committee: Carlos Johnson.

Act on Staff's Recommendations to Changes at the Tulsa Examination Site: Deputy Director Steele reported that the actual room reserved at the Tulsa Expo Center will not hold all of the examinees. She explained that the Expo Center officials have offered the adjacent room at no extra charge and that due to this addition, there will not be a smoking area. She enumerated the staff's recommendations of 1) not allowing smoking for candidates in Tulsa, which is consistent with the Oklahoma City site; and 2) a special mailing be sent advising Tulsa candidates there will not be a smoking area provided, if recommendations are approved by the Board. Deputy Director Steele stated that the Doubletree Hotel had been considered but their conference rooms were not large enough and had columns. She added that the Renaissance Hotel's conference rooms were not available yet since the hotel has not opened.

> Johnson moved that the Board approve recommendations of the staff regarding Item 6 at the Tulsa examination site; Engelbach second. Unanimous affirmative vote.

Board Members On Call or in Attendance at the November 2002 Examination in Oklahoma City and Tulsa: Mr. St. John offered to be present at the Tulsa examination site for part of Wednesday and Chairman Honea offered to be present for part of Thursday. Vice Chairman Dugger and Mr. Engelbach commented that they will determine which one will be present at the Oklahoma City site on Wednesday and Thursday.

Act on Proposed Policy Requiring Social Security Numbers of All Registrants: Chairman Honea deferred this item on the recommendation of Counsel from the Attorney General's office for further study.

Act on Proposed Revision to CPE Policy: Chairman Honea addressed the issue of whether Board members attending a conference on behalf of the Board can be allowed to use credit toward their CPE requirement if CPE is offered at the conference. Vice Chairman Dugger reminded the Board that past policy had been that if the Board paid for a member to attend, then the credit at the conference could not be claimed for CPE.

Mr. St. John commented that the Board would be required to make a determination on every conference as to how much of the conference qualified for CPE and how much credit could be claimed. Secretary Nickles suggested that the CPE committee make recommendations to the Board for the basis of uniformity of the CPE credit claimed at

conferences. Mr. Johnson cautioned the Board that it is a felony for a member of the Board to benefit indirectly or directly from being a Board member. Vice Chairman Dugger concurred and added that such a policy revision could render the appearance of a conflict of interest. Assistant Attorney General Crittenden commented that the proposed policy did not render the appearance of a conflict as long as the CPE claimed is incidental to the purpose of the attending the program.

> Nickles moved to approve the revised policy; St. John second. Affirmative votes: St. John, Engelbach, Nickles, Honea, and Johnson. Negative vote: Dugger. Motion passed.

POLICY ON ALLOWING CONTINUING PROFESSIONAL EDUCATION CREDIT FOR BOARD PAID EVENT ATTENDANCE

If a Board member attends an event at Oklahoma Accountancy Board cost, he/she may claim Continuing Professional Education credit that is incidental to the event, provided that the primary purpose of the Board member's attendance was to benefit the Board and not to meet the member's CPE requirement. This policy is to be effective for the CPE reporting period beginning January 1, 2002 and all subsequent CPE reporting periods.

Report on Issues Discussed at the NASBA Annual Meeting: Deputy Director Steele reported that the launch date for the computerized examination is April 1, 2004. She added that she had taken a demonstration of the system processes, not the actual examination. Vice Chairman Dugger commented that the committee on the tax simulations would be meeting in New Orleans on December 5 & 6, 2002.

Deputy Director Steele added that among the concerns addressed at NASBA's annual meeting was that the number of graduate students was decreasing and that a number of accounting professors were not CPAs. Among other concerns, she commented that students were being taught to copy instead of learning to think and applying analytical principles.

Mr. Engelbach added that NASBA had approved agreements with Mexico and Canada. He commented that Missouri was adopting a provision allowing anyone with a CPA certificate, a degree, and 10 years experience to come into Missouri to practice.

Mr. Johnson reminded the Board that they have a year to decide how to implement the computerized examination in Oklahoma and that rules need to be in place to address such issues as whether to require a candidate take all four parts at the same time or if the test can be taken twice or more times a year.

Chairman Honea commented that the state boards did not get a copy of the model contract between the state boards and NASBA until NASBA's annual meeting. Deputy Director Steele mentioned that state boards can give the computerized examination without having a contract with NASBA.

Next Meeting Date Announced: The next Board Meeting is scheduled for 8:30 a.m., November 22 in Suite 284, 4545 N. Lincoln Boulevard, Oklahoma City.

NOVEMBER 2002 APPLICATION DISAPPROVAL LIST

Initial Applicants:	Reason for Disapproval by Deputy Director
Mickey Davenport	Lacks 6 semester hours of accounting coursework.
Tonya Crutcher	Application received after filing deadline.
Connie Fry	Lacks 2 2/3 semester hours of accounting coursework.
Billie Houston	Lacks 3 semester hours of accounting coursework.
Deborah Szymkowiak	Does not meet residence requirement.
Conchita Wilkerson	Lacks an Auditing course.

Re-Examinees:

Bradley Dempster	Application received after filing deadline (remains active candidate)
Teresa Crow	Application received after filing deadline (will be inactivated)

Applications Returned in Accordance with Board Policy:

Melanie Renfrow	Initial; Transcript not official (appl rcvd 9/5).
Paula Walton	Initial; Transcript not official (appl rcvd 9/5).

Applications Withdrawn:

Linda Workman	Lacks 3 semester hours of accounting coursework.
Amanda Kernan	Lacks 1 2/3 semester hours of accounting coursework.

Certificates Cancelled By Registrant's Request: **CPAs:** Lara A. Brumitt, Certificate No. 15173-R, issued August 24, 2001**(no longer practicing in Oklahoma)**

Deceased Registrants: **CPAs:** John Arthur Green, Jr., Certificate No. 521, issued January 31, 1948; Harry Arnold Ingold, Certificate No. 13433-R, issued June 6, 1996

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

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Applications for Reciprocal Certificates:

15509-R	Lindy L. Decker
15510-R	Joseph P. Eve
15511-R	Mark Joseph Hager
15512-R	John David Hart
15513-R	Daniel Clarke Moulton
15514-R	David Harold Ovesen
15515-R	Quantina LeAnna Rush

Applications for Reinstatement of Certificates:

7658	Micheal David McVey
7795	Tom L. Cross
15140	Evan Martin Shough

Initial Registration of a CPA Limited Liability Partnership:

Lane Gorman Trubitt, L.L.P.

Initial Registration of CPA Professional Corporations:

Oldfield, CPA P.C.
Paula K. Novotny C.P.A. P.C.
Youngblood & Company, P.C.

Adjournment: There being no further business to come before the Board, at 12:47 p.m. Chairman Honea called for a motion to adjourn.

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

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Archer M. Honea, Chairman

ATTEST:

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James A. Nickles, Secretary

ADDENDUM

Subsequent to the Board Meeting held on the 18th day of October, in the matter of Monty F. Rainwater, CPA, Case No. 1466, the Chairman, at the recommendation of the Board's Special Prosecutor, decided that the hearing on this matter be deferred until such time that proper notice could be given to Respondent's attorney.

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Archer M. Honea, Chairman

ATTEST:

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James A. Nickles, Secretary

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