OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF MEETING AND HEARING

August 17, 2007

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 17, 2007 in the Board Room of the Water Resources Board at 3800 N Classen, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Tom Volturo, Representing the Public, Chairman
Vicky Petete, CPA, Vice Chair
Wade Biswell, CPA, Secretary
Janice L. Gray, CPA, Member
Carlos Johnson, CPA, Member
E.B. St. John, PA, Member
Barbara Ley, CPA, Member

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Donita Graves, Colin Autin and Barbara Walker, Board staff members; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Lee Weeden and Kellie Gowdy representing the Oklahoma Society of Accountants (OSA); Assistant Attorney General John Crittenden; Randall Calvert, Special Prosecutor for the OAB, Jeff Detwiler, CPA, Respondent and Robert W. Haiges, Counsel representing the Respondent were also present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:34 a.m. Chairman Volturo called the meeting to order.

Agenda Item #1b -- Declaration of Quorum: Chairman Volturo 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.

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.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained 6 items for the OAB's consideration. (1) Approve the minutes of the June 29, 2007 OAB Meeting; (2) Ratify the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2007 Examination (April-May 2007); (3) Ratify the CPE Committee's granting of an extension for Michael Hamilton to comply with the CPE requirements; (4) Ratify list of inventory and equipment transferred to Office of State Finance and Surplus Property; (5) Ratify verified experience of successful candidates for certification; (Appendix 1) and (6) Ratify actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Member Johnson suggested revisions to the terminology used on the registration activity list for those individuals who voluntarily surrender their CPA certificates/PA licenses due to retirement to differentiate from those who surrendered their CPA certificates/PA licenses because of the CPE requirement. He added that it should also be noted on the website that retired individuals voluntarily surrendered their CPA certificates/PA licenses.

> St. John moved to accept the Consent Agenda; Gray second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Agenda Item #5 – Announce Appointments of FY 2008 OAB Committees and Task Forces: Chairman Volturo addressed this item and noted there had been a change to the composition of the CPE Committee to include former OAB Member Jay Engelbach. No action was taken. (Appendix 2)

Agenda Item #6 – Discuss and Act on Recommendations by the Enforcement Committee: Vice Chair Petete presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

> Petete moved to approve Administrative Consent Orders in Case Nos. 1675 and 1680; Gray second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.
>
> Petete moved that File Nos. 1255, 1361, 1412, 1413, 1414, 1442, and 1443 be closed; Biswell second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Administrative Consent Orders:

Case No. 1675 – David Ballew

The CPA had cancelled the CPA certificate in August 2001. On July 25, 2006, the Respondent filed an application to reinstate the CPA certificate. At the time of the filing the OAB had been aware that the Respondent continued to hold out as a CPA on a resume during the time period the Respondent's certificate was not valid. As instructed

by the Enforcement Committee (EC) an investigator was assigned to determine the extent of the violation. The investigator reported that it appeared no other violations had occurred. An Administrative Consent Order is being offered in this case which provides that Respondent must cease and desist from any further or future violation of these acts and Respondent must complete the AICPA Ethics course with a score of at least 90%. In addition, any failure of Respondent to comply with any of the terms of this ACO shall result in an immediate hearing before the OAB. A proven violation of the ACO, the OAA, or the Board's rules authorizes the OAB to take such other and further action as the OAB may deem appropriate under the Act.

Case No. 1680 – Mark Earl Jones CPA

Respondent self reported on the 2006 Biennial Registration renewal a December 2003 arrest and plea of no contest to a DUI to which Respondent received a two (2) year probation and one (1) year driving suspension. Staff obtained an OSBI background check which reflected additional charges for transporting an open container, tax revenue and traffic offenses which were not previously reported to the OAB. An Administrative Consent Order is being offered in this case which provides the certificate to be placed on probation beginning with the effective date of the ACO and ending two (2) years thereafter and Respondent is assessed a $500 fine which shall be paid no later than sixty (60) days from the date the Order is approved by the OAB. Any failure of Respondent to comply with any of the terms of this ACO shall result in an immediate hearing before the OAB. A proven violation of the ACO, the OAA, or the Board's rules authorizes the OAB to take such other and further action as the OAB may deem appropriate under the Act.

Files to Close:

File 1255 – CPA Firm

The firm self reported on its registration renewal disciplinary actions as a result of hearings before federal and state agencies. As instructed by the EC, the Executive Director corresponded with the firm and it was determined that no Oklahoma clients or no Oklahoma registrants were involved with these actions. The EC recommends the file be closed.

File Nos. 1361, 1412, 1413, 1414, 1442 and 1443 – Non-Registrants, Former Registrants or Registrants without valid permits to practice.

The individuals or entities were listed in the AT&T Yellow Pages under the headings "Accountants – Certified Public" or "Accountants – Public". Cease and Desist letters were sent by the Executive Director. Responses were received which indicated that each individual or entity understood the violation and complied with the requirements of the cease and desist letters which included sending letters to the telephone company instructing it to remove the listings from these categories. The responses satisfied the EC so it recommends the files be closed.

File to be assigned to the Administrative Law Judge:

Subchapter 10:15-37-6(e) of the Oklahoma Administrative Code provides "Hearings will be conducted by one (1) of the following methods, ***as determined by the Board*** (emphasis added): (3) By an attorney licensed to practice law in this state appointed by the Board to act as a hearing examiner or Administrative Law Judge"

The Vice Chairman recommends the following case be heard before the Administrative Law Judge:

None

Agenda Item #7 – Discuss and Act to Authorize the Personnel Committee to Execute and Negotiate a Contract with NASBA to Review the Business Processes of the OAB and Related Technology Requirements at an Expected Cost of Approximately $25,000 Including Expenses: Member Johnson addressed this item and explained NASBA's specialized qualifications in the performance of such an evaluation. He noted that the amount of the contract should not exceed $25,000.

> Gray moved to authorize the Chairman of the Board to negotiate the contract with NASBA with the advice of Member Johnson as Chairman of the Personnel Committee with the contract to be executed by the Executive Director to review the business processes of the OAB and related technology requirements at an expected cost of approximately $25,000 including expenses; Ley second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, and St. John. Abstained: Johnson.

Agenda Item #8 – Discuss and Act on Report from FY 2007 Audit Committee Concerning the Contract with the Firm of Crawford & Associates for Accounting Services: Vice Chair Petete reported on this item. No action was taken.

Agenda Item #9 – Discuss and Act on Report from Ad Hoc Committee Whether the Oklahoma Board Wishes to Nominate an Individual to NASBA for the William H. Van Rensselaer Award or Distinguished Service Award Due by July 13, 2007: Chairman Volturo noted that there was no report to be given with regard to this item. No action was taken.

Member Gray left the meeting at 9:25 a.m.

Agenda Item #11 – Discuss and Act on Report from Ad Hoc Committee for Recommendations to Comment on the AICPA Proposal of Professional Ethics Division Interpretation and Proposed Framework for Meeting the Objective of the Fundamental Principles Due August 15, 2007: Vice Chair Petete presented a summary from the Ad Hoc Committee.

Member Gray returned to the meeting at 9:26 a.m.

Petete moved for the OAB to write a comment letter to the AICPA supporting the Proposed Interpretation 102-7 and if adopted, the OAB will insure that the public is made aware of the interpretation; Ley second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Agenda Item #10 – Discuss and Act on Report from Ad Hoc Committee for Recommendations to Comment on the AICPA Peer Review Board's Exposure Draft of Proposed Revisions to the Standards for Performing and Reporting on Peer Reviews Due June 30, 2007: Member Gray reported that the Ad Hoc Committee did not meet to discuss drafting a letter in support of the changes since it was unclear whether such a meeting would constitute a public meeting and therefore no letter was written. She stated that she anticipates participating in the public meeting via conference call to be held on August 28th by the AICPA Peer Review Board with regard to the comment letters submitted. No action was taken on this item.

Agenda Item #12 -- Discuss and Act to Authorize FY 2008 Travel to Various Meetings Benefiting the Oklahoma Accountancy Board and the Public of Oklahoma for Board Members, Appropriate Staff Members and Appropriate Individuals on Contract Status Except for the Attendance at any June Meeting by any Outgoing Board Member Unless Specifically Approved by the Board: Executive Director Steele addressed this item.

Johnson moved to approve the travel as listed in the agenda item; St. John second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Agenda Item #13 – Discuss and Act on Recommendations for Revised Policy Manual: Chairman Volturo addressed this item. Assistant Attorney General Crittenden recommended that in accordance with the Administrative Procedures Act if a policy statement affects those outside of the OAB such as registrants and the public, it should be made into a formal rule and that such policies should be forwarded to the OAB's Rules Committee. Chairman Volturo suggested each member of the OAB review the policy manual and send comments to an ad hoc committee which will be formed to summarize and make recommendations at the October Board meeting.

Vice Chair Petete volunteered to serve as Chair of the ad hoc committee and Secretary Biswell volunteered to serve as a member.

Agenda Item #15 – Director's Report: Executive Director Steele addressed the following issues:

- Statistics of portal activity for individual registration renewal period.
- Approximately 1,700 certified letters were mailed on August 5, 2007 to registrants who failed to file an Individual Registrant Reporting form.
- Quarterly report on year-to-date enforcement activities.

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- Report from NASBA's Examination Review Board outlining the procedures, findings, conclusions and recommendations of the CPA Examination Review Board regarding the CPA Examination "Paste" issue.

- Contract with Crawford & Associates, PC for accounting services.

Member Johnson noted for the record that NASBA was aware of the OAB's position in being concerned about its examination candidates and the scores they received with regard to the CPA Examination "Paste" issue.

Agenda Item #16a – Chair's Report: Chairman Volturo addressed the following issues:

- Executive Director Steele will draft a response to NASBA's Quarterly Focus Questions to send to the OAB for their review in order to respond before the October 9 deadline.

- The CPE Committee will review questions from a registrant located in Texas regarding the Oklahoma CPE requirement for out-of-state registrants. A report from the CPE Committee on this issue will be presented at the next Board meeting.

- Executive Director Steele has compiled a list of legislative and rule making timelines and will e-mail this information to the members of the OAB.

- The OSCPA is hosting CPA Career Night in Tulsa and Oklahoma City. Along with staff, Secretary Biswell will attend the event in Tulsa and Vice Chair Petete will attend the event in Oklahoma City. Member Gray noted that she will be attending the event in Oklahoma City as an exhibitor. Proper legal notice will be posted at the OAB office notifying the public of the possibility of four or more members of the OAB being present at these events.

Agenda Item #16b – Next Meeting Date Announced: The next OAB meeting is scheduled for 8:30 a.m., Friday, September 28, 2007 at the Water Resources Board Room, 3800 N Classen Blvd, 2nd Floor, Oklahoma City, OK.

Agenda Item #14 – Presentation Commemorating Member Janice Gray's Service as Chair of the OAB from July 1, 2006 to June 30, 2007: Chairman Volturo recognized former Chair Gray's tenure as Chair of the Board and presented her a gavel plaque commemorating her service.

Case No. 1650 – Hearing in the Matter of Jeff Lee Detwiler, CPA Certificate No. 13477: This matter came on for hearing at 10:15 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden served as legal counsel to the Board. Special Prosecutor Randall Calvert represented the State. Witness for the State was

Colin Autin, OAB Peer Review Coordinator. Respondent was present and represented by counsel. Respondent testified on his behalf.

So that the Respondent is informed, and for the record, Member Gray stated that she is the internal auditor for an entity that is owned by the tribe involved in this matter.

The purpose of the hearing was to determine whether the Respondent was in violation of: (1) OAC Rule 10:15-43-1 and Oklahoma Statute Title 74 § 212A(B) by not registering and submitting to the Board the registration form for Independent Auditors Engaged in Audits of Governmental Entities prior to contracting to perform the September 30, 2004 audits as required; (2) Sections 15:30(B) and OAC Rules 10:15-33-4(a) and (b) by performing audits of governmental entities and failing to enroll in and complete a peer review program within the twelve (12) months from the performance of services that require peer review; (3) Section 10:15-39-1 of the Board's Rules by failing to confer in fact and appearance to the AICPA Code of Professional Conduct Rules, Rule 501-3 in not following Government Audit Standards; (4) Section 15.30(D) of the Act by failing to cooperate with the Peer Review Program; and (5) 10:15-39-9 of the Board's Rules by violating the Act and Board's Rules and engaging in a pattern of repeated offenses, respondents actions constitute professional misconduct.

Johnson moved to go into Executive Session; Gray second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Johnson moved to come out of Executive Session; Petete second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Johnson moved that based on findings of fact and conclusions of law the Board find, the Respondent guilty of the violations listed in Item 18 on pages 9 and 10 of the formal complaint; and that the Respondent be fined $5,000 for the lack of having a peer review performed; $10,000 for non-compliance with professional standards; and $5,000 for violating the Act and the Board's rules in a repeated manner; probation for 5 years; submission of a letter of admission to the Peer Review Program within 30 days; submission of an engagement letter by the firm performing the peer review within 15 days after completion and signing of the letter; submission of the peer review report within 10 days of being approved by the sponsoring organization; and recovery of costs; Petete second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Gray moved to adjourn the hearing; Johnson second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

MINUTES OF THE AUGUST 17, 2007, EXECUTIVE SESSION OF THE REGULAR MEETING OF THE OKLAHOMA ACCOUNTANCY BOARD

The Board may have disciplinary hearings pursuant to Article II of the Oklahoma Administrative Procedures Act on the cases listed below. At the conclusion of the presentation of evidence and after argument from both sides, the Board may go into executive session pursuant to 25 O.S. § 307(B)(8) to engage in deliberations and render a decision in each of the individual proceedings listed on this hearing docket.

Present were Members Gray, Volturo, Petete, Ley, Johnson, St. John, and Biswell and John Crittenden, Assistant Attorney General. No formal actions were taken during the session.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1650.

Agenda Item #17 – New Business: No new business.

Agenda Item #18 – Adjournment: There being no further business to come before the OAB, at 1:10 p.m. Chairman Volturo called for a motion to adjourn the meeting.

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

_____
Tom Volturo, Chairman

ATTEST:

_____
Wade Biswell, Secretary

APPENDIX 1

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To The New CPE Requirements:

Kim Diane Bagwell, Certificate No. 8363 issued July 26, 1985
Phyllis Lee Brotherton, Certificate No. 3358 issued January 27, 1975
Susan Emerick Buchner, Certificate No. 4255 issued January 23, 1978
Mickey Lee Clagg, Certificate No. 4253 issued January 23, 1978
Gary Richard Degen, Certificate No. 3034-R issued November 19, 1973
Randall Len Ellis, Certificate No. 3624 issued January 27, 1976
Nancy Jane Franklin, Certificate No. 6182-R issued May 27, 1982
Dennis Ray Gwin, Certificate No. 4581 issued November 27, 1978
Cheryl Carmelle Hillary, Certificate No. 9948 issued July 28, 1988
Gregory Alan Hopeman, Certificate No. 4862 issued July 27, 1979
Frank H. Knox, Certificate No. 8436-R issued October 18, 1985
William K. Lee, Certificate No. 7639 issued July 26, 1984
William Cameron Lucas, Certificate No. 2539 issued July 30, 1971
Edward Hudlow Maddox, Jr., Certificate No. 868 issued January 23, 1953
Julie Carole Martin, Certificate No. 11094 issued January 31, 1991
Larry N. McAfee, Certificate No. 2218 issued July 25, 1969
Gerald Eugene Nixon, Certificate No. 5628-R issued June 18, 1981
Marcia Ann Paul, Certificate No. 8959 issued July 31, 1986
Paul Gene Smittle, Certificate No. 2761 issued July 31, 1972
Millie Ann Stewart, Certificate No. 7741 issued July 26, 1984
William David Welch, Certificate No. 2667 issued January 31, 1972
Edgar Watson White, Certificate No. 5588 issued January 26, 1981
Patricia Marie White, Certificate No. 5165 issued January 28, 1980

Out-of-State CPAs No Longer Practicing In Oklahoma:

Kelly Ann Barnes, Certificate No. 12128-R issued January 28, 1993
Monte L. Broeckelman, Certificate No. 15172-R issued August 24, 2001
Spencer A. Coates, Certificate No. 15196-R issued September 28, 2001
Jay Barry Cohen, Certificate No. 5376-R issued March 26, 1980
Jeffrey Michael Fox, Certificate No. 9929 issued July 28, 1988
Dennis K. Lavin, Certificate No. 15522-R issued November 22, 2002
Max Scott Lieberenz, Certificate No. 15914-R issued January 23, 2004
George E. Moschner, Certificate No. 13587-R issued August 2, 1996
Melissa N. Orton, Certificate No. 15174-R issued August 24, 2001
Philip L. Roberts, Certificate No. 15364-R issued March 1, 2002

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In-State CPAs No Longer Practicing:

Peter Adamson III, Certificate No. 1813 issued July 31, 1965
William R. Briggs, Certificate No. 7872 issued January 31, 1985
Jeffrey Mark Gutman, Certificate No. 11549 issued January 30, 1992
Robert Barbour Hurd, Certificate No. 2448 issued February 1, 1971
Shirley Hensley Mefford, Certificate No. 5349 issued July 25, 1980
Kathy A. Topping, Certificate No. 12368 issued July 30, 1993

No Longer Residing In Oklahoma:

Patricia Dianne Andersen, Certificate No. 9362-R issued May 28, 1987
Charles Phillip Anton, IV, Certificate No. 7515 issued July 26, 1984
Matthew A. Bales, Certificate No. 15533 issued February 3, 2003
David Lewis Burnstein, Certificate No. 12451 issued January 21, 1994
Melissa M. Combs, Certificate No. 15825-R issued January 23, 2004
Sharon Winkler Cordes, Certificate No. 7247 issued January 26, 1984
Cynthia M. Dolle, Certificate No. 16141-R issued January 9, 2006
Nick D. Elkins, Certificate No. 3581 issued December 3, 1975
J. Spencer Farrington, Certificate No. 5697 issued July 27, 1981
Ray Keith Fleming, Certificate No. 1361 issued July 28, 1959
Michael Stuart Hardwick, Certificate No. 4855 issued July 27, 1979
Gary M. Hathcock, Certificate No. 3634 issued January 27, 1976
Lisabeth W. Huddleston, Certificate No. 9588 July 23, 1987
Michael Lyle Hutton, Certificate No. 2143 issued February 1, 1969
Donald Lee Johnson, Certificate No. 2367 issued July 27, 1970
Shannon Marie Lee, Certificate No. 13525 issued August 5, 1996
Jennifer Kay Lott, Certificate No. 7646 issued July 26, 1984
Glen Steele Morse, Certificate No. 6135-R issued February 19, 1982
Brent L. Nelson, Certificate No. 8949 issued July 31, 1986
Melissa M. Newport, Certificate No. 8165-R issued July 26, 1985
Randall R. Readinger, Certificate No. 9067-R issued October 23, 1986
Lisa Franck Rogers, Certificate No. 10661 issued January 25, 1990
Gordon Everett Schaechterle, Certificate No. 11259-R issued March 21, 1991
Vicki S. Sears, Certificate No. 8050 issued January 31, 1985
Julie Edwards Shah, Certificate No. 13671 issued February 3, 1997
Edward Egan Stelzer, Certificate No. 4517 issued July 20, 1978
Steven Jeffrey Stone, Certificate No. 10527 issued July 27, 1989
John D. Tenbrunsel, Certificate No. 7789 issued July 26, 1984
Cynthia Ann Todd, Certificate No. 13233-R issued September 21, 1995
John Hal Turner, Certificate No. 3266 issued July 26, 1974
David Ray Turney, Certificate No. 10861-R issued June 21, 1990
Peter Chowarin Tusiri, Certificate No.10537 issued July 27, 1989
David Thomas Wacht, Certificate No. 12107 issued January 28, 1993

CERTIFICATES VOLUNTARILY SURRENDERED BY REGISTRANTS:

Due to Retirement:

Lorren H. Beavers, Certificate No. 3898 issued January 24, 1977
Robert Donald Call, Certificate No. 1425 issued July 29, 1960
Langley J. Chavis, Certificate No. 8815 issued July 31, 1986
Isaac Edwin Clemens, Certificate No. 407 issued June 26, 1943
Donald Wayne Garis, Certificate No. 3471 issued July 28, 1975
Johnny Lynn Green, Certificate No. 1631-R issued October 13, 1962
Steven A. Greiner, Certificate No. 2797-R issued September 8, 1972
Larzette G. Hale, Certificate No. 1441-R issued October 6, 1960
Alice Dickerson Lees, Certificate No. 3643 issued January 27, 1976
Robert Earl Logan, Certificate No. 3101 issued January 28, 1974
Richard Dean Jones, Certificate No. 2091 issued July 27, 1968
John Francis Kelley, Certificate No. 769 issued August 2, 1951
Neil J. MacDonald, Certificate No. 5390-R issued September 26, 1980
Pete C. Miller, Certificate No. 4119 issued July 18, 1977
Robert W. Parker, Certificate No. 4491 issued July 20, 1978
Clarence Melvin Simmons, Certificate No. 1305 issued February 4, 1959
Emmet L. Terril, Certificate No. 1763 issued August 1, 1964
Julian Mack White, Certificate No. 6758 issued January 17, 1983
Jill E. Wickliffe, Certificate No. 8709 issued January 23, 1986

PAs:

Holds a CPA Certificate:

Linda May Bridges, License No. 971 issued March 11, 1977

LICENSES VOLUNTARILY SURRENDERED BY REGISTRANTS:

Due to Retirement:

Wayne Hickman Edge, License No. 741 issued May 23, 1969
George E. Failing II, License No. 117 issued July 8, 1968
Harold Eugene Thacker, License No. 844 issued May 23, 1969
Arvel Raymond Winter, License No. 439 issued December 6, 1968

DECEASED REGISTRANTS:

CPAs:

Lawrence O. Lair, Certificate No. 4761 issued April 20, 1979
Robert Jake Simmons, Certificate No. 12087 issued January 28, 1993
Steven F. Tiley, Certificate No. 9072-R issued November 20, 1986

DISSOLVED FIRMS:

CPA Limited Liability Partnership:

Welch, Barry & Sanders, LLP

CPA Corporations:

JKH Accounting Services, P.C.
Robert W. Parker, Inc.
Susan M. Davidson, CPA, P.C.

CPA Limited Liability Company:

Steven J. Anderson CPA PLC

FIRMS AUTOMATICALLY REVOKED ON JULY 2, 2007 PURSUANT TO SECTION 15:15.E:

CPA Limited Liability Partnerships:

GLO CPAS, LLP
Helin, Donovan, Trubee & Wilkinson, LLP
Henry & Horne, LLP
Henry, Held & Reilly, LLP
Moseley, Riddle & Dunnam, L.L.P.

CPA Professional Corporations:

Alan Holmes and Associates, PC
Earl J. Cheek, CPA, P.C.
Firley, Moran, Freer and Eassa, C.P.A., P.C.
Gardiner Thomsen, P.C.
George, Morgan & Sneed, P.C.
Godwin & Co., P.C.
James R. Robertson PC
Michael Mares – CPA P.C.
Michelle L. Brenner & Company PC
Randy Murray, CPA, P.C.
Rebecca A. Hembree, CPA, P.C.
Scott S Morgan & Associates, P.C.
The CPA Group, P.C.

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 2/2007 Examination which were certified by the Executive Director.

The following 17 candidates successfully passed the Certified Public Accountant Examination:

Name

Aaron Curtis Bryant
Sherri Ann Carson
John Randal Cooper
Steven Mark Hoffman
Courtney Ann Jones
Abdul Ahad Khan
Amber Leigh Koehn
Donald Irwin Lehman
Shelby Marie Mann
Michael Winston Matthews
Kristen Diane Merkle
Andreas Rydholm
Chase Harrison Schnebel
Jason Martin Shultz
Christy Deann Sughru
Melanie Elaine Warren
Robert D. Williams

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

Name

Christopher Allen Carr
Sherri Ann Carson
Kimberly Marie Johnson
Courtney Ann Jones
Marianne Renee Landoll
Jennifer Lark
Christopher Colby Papin
Andrew Scott Pipal
Stephanie L. Shanor
Vanessa Dawn Taylor
Joe Alson Walker, Jr.
Coby Ray Wilson

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

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

16149	Teresa Jean Wall Garcia Gardner
16297	Benjamin Ryan Cammack
16319	Kendra R. Horner
16328	Tea Cantrell
16329	Laura Dehart
16333	Kevin M. Rueb
16334	Rhett Alan Thomas
16335	Jessica R. Wren
16340	Lynzi Black
16341	Travis C. Conklin
16342	Joshua Drew Litsch
16343	Mary-Susan Simon
16344	Rebecca Elizabeth Spence
16345	Summer A. Brunsman
16354	Abdul Ahad Khan

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

16368-R	Steven Lew Mason
16369-R	Cynthia Ann McGhee
16370-R	Stephanie Lyn Sullivan
16371-R	Robert Alfred Woodall

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

William James Carr (Texas)
Kevin Alan Duvall (Texas)
Jason Graff (Indiana)
Steven Douglas Huebner (Washington)
Mark A. Hull (Indiana)
Curtis A. Palutro (New York)
Andrew Lee Prescott (Kansas)
Daniel Reteguin (Illinois)
Danielle Kristek Shipley (Texas)
Katherina Sityar (Arkansas)
Rebecca B. Vescovo (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

1309	John Arthur Osborne
4384-R	Nile W. Farnsworth
8390	Jay T. Ward
8462	Sharon C. Blaho
10360	Roxi Lea Apicerno
10851-R	Bruce James Jorth
12054	Jeanne L. Reynolds
15010	Jason M. Robertson
10143	David Michael Ballew

INITIAL REGISTRATIONS OF CPA LIMITED LIABILITY PARTNERSHIPS:

Kerber, Eck & Braeckel LLP (Illinois)
Moss Adams LLP (Washington)
Tronconi Segarra & Associates LLP (New York)
Welch Sanders & Associates LLP (Texas)

REINSTATEMENT OF A CPA LIMITED LIABILITY PARTNERSHIP:

Moseley, Riddle, & Dunnam, L.L.P. (Texas)

INITIAL REGISTRATION OF A CPA PROFESSIONAL CORPORATION:

H. William Frizzell, C.P.A., P.C.

REINSTATEMENTS OF CPA PROFESSIONAL CORPORATIONS:

Earl J. Cheek, CPA, P.C.
Godwin & Co. P.C.
Michael Mares – CPA P.C.
Michele L. Brenner & Company, PC

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Anderson, Reichert & Anderson PLLC
Crum & Associates, PLLC
K. Forell & Associates, PLLC
Laquetta E. McCartor, CPA PLLC
Nikki A. Chisum, C.P.A., PLLC

APPENDIX 2

Oklahoma Accountancy Board
FY 2008 Committee List

CPE: Assist the CPE Coordinator with non-routine CPE issues and guidance or decisions related to the annual CPE audit.

E.B. St. John, Chair
Barbara Ley, Member
Jay Engelbach, CPA

Rules Promulgation: Assess needs and develop draft of any proposed emergency or permanent rules.

Carlos Johnson, Chair
E.B. St. John, Member
Tom Volturo, Member

Legislative: Assist the Executive Director and develop proposed amendments to the Oklahoma Accountancy Act, if needed, to present to the full Board.

Carlos Johnson, Chair
Janice Gray, Member
Tom Volturo, Member

Audit and Budget: Review of the Board's Audit of Financial Statements before final report is issued to the full Board. Oversight and approval of the annual Budget Request and Budget Work Program drafts to present to the full Board.

Barbara Ley, Chair
Vicky Petete, Member
E.B. St. John, Member

Technology: Assist the Executive and IT Directors in assessing the OAB's technology needs.

Wade Biswell, Chair
Barbara Ley, Member
Vicky Petete, Member

Peer Review Oversight Committee: Assist the Peer Review Coordinator with development of forms and procedures for the peer review program. Develop proposed amendments to the peer review rules, if needed. Assist Peer Review Committee as defined in Subchapter 33 of the Oklahoma Administrative Code.

Janice Gray, Chair
Barbara Ley, Member
Wade Biswell, Member

Enforcement: As provided in the Board's rules, the Vice Chairman is responsible for enforcement matters and one other Board member, who is not an officer, shall be a designated member.

Vicky Petete, Chair
Carlos Johnson, Member

Personnel: Perform evaluation of directors, assist the directors with recommendations for staff changes, hiring of new personnel, and salary adjustments.

Carlos Johnson, Chair
Janice Gray, Member
Tom Volturo, Member

Experience Verification: To assist staff with experience verifications which are non-routine.

E.B. St. John, Chair
Vicky Petete, Member

Outreach Programs: Assist staff with Recognition Ceremony and make recommendations for the OAB's Outreach Program.

Wade Biswell, Chair
Janice Gray, Member
Vicky Petete, Member

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