

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF MEETING**

January 26, 2007

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 26, 2007 in Suite 20, 4545 N. Lincoln Boulevard, Oklahoma City, 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, Sharon Wells, Barbara Walker and Colin Autin; Guests: Daryl Hill and Rusty Hale, CPA representing the Oklahoma Society of Certified Public Accountants (OSCPA); Jim Nolen and Dean Taylor representing the Oklahoma Society of Accountants; Assistant Attorney General John Crittenden; Mark Schladitenhaefen from Capitol Network News; Jim Nickles, CPA and former Board Member and Senator Patrick Anderson, former Board member were also present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:35 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.

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 that Dean Taylor, Jim Nolen and Jim Nickles requested to speak before the OAB. Mr. Taylor, Executive Vice President of the Oklahoma Society of Accountants, spoke on the organization's behalf with regard to House Bill 1752 and Senate Bill 781. Mr. Nolen, Vice-Chair of the Legislative Committee of the Oklahoma Society of Accountants, spoke with regard to Agenda Item 6. Mr. Nickles, CPA and former member of the Board also spoke regarding Agenda Item 6.

Agenda Item #2 – Announcement of Visitors [REVISITED]: Executive Director Steele acknowledged the presence of Senator Patrick Anderson, a former OAB Board member who represented the public.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained 5 items for the OAB's consideration. (1) Approve the minutes of the November 11, 2006 Board Meeting; (2) Ratify the verification of the administrative posting to the OAB's records and certification of scores for Window 4/2006 Examination (Oct – Nov 2006); (3) Ratify decisions by the CPE Committee on requests for consideration from registrants; (4) Ratify verified experience of successful candidates for certification; (Appendix 1) and (5) Ratify actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Vice Chairman Volturo left the meeting at 8:53 a.m.

Johnson moved to approve the Consent Agenda; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Gray, Petete and Biswell. Absent: Volturo.

Agenda Item #5 – Discuss and Act on Draft 4 of the Proposed Amendments to the Oklahoma Administrative Code: As Chairman of the Rules Committee, Member Engelbach addressed this item.

Engelbach moved to leave Subchapter 27, 10:15-27-3.1 as is in the current rules; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Gray, Petete and Biswell. Absent: Volturo.

Engelbach moved to remove 10:15-33-2.(4) from the Special Definitions under Peer Review; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Gray, Petete and Biswell. Absent: Volturo.

Engelbach moved that in 10:15-33-6, with the removal of definition 4, it will now go back to the original wording and there will be no (1); there will be no (2) in the first paragraph; it will go back to the original reading; in other words, all of the underlined information is removed, all of the lined out information is removed and (1) & (2) is removed; the last item (3) "a copy of the Public Committee" will be struck and will be substituted with "a copy of the Public Company"; the only change to 10:15-33-6 is changing the word "committee" to "company"; Biswell second. Affirmative votes: St. John, Johnson, Engelbach, Gray, Petete and Biswell. Absent: Volturo.

Engelbach moved that the proposed code be accepted; Johnson second. Affirmative votes: St. John, Johnson, Engelbach, Gray, Petete and Biswell. Absent: Volturo.

Vice Chairman Volturo returned to the meeting at 9:00 a.m.

Agenda Item #2 – Announcement of Visitors [REVISITED]: Executive Director Steele acknowledged the presence of Rusty Hale, CPA, liaison for the Oklahoma Society of Certified Public Accountants (OSCPA).

Agenda Item #6 – Discuss and Act on Draft 7 of the Proposed Amendments to the Oklahoma Accountancy Act: As Chairman of the Legislative Committee, Member Johnson addressed this item. He noted that the Oklahoma Society of Certified Public Accountants (OSCPA) held five town hall meetings across the state in Tulsa, Ardmore, Oklahoma City, Enid and Lawton which exposed the concepts in the Oklahoma Accountancy Act to its members and there was discussion at each of those meetings. He added that certain members of the OAB attended those meetings. He stated that the OSCPAs made available to the Legislative Committee of the OAB its thought processes regarding the town hall meetings and the concepts that were presented at those meetings. He explained that the OSCPAs Board acted on recommendations that were represented and the OSCPAs asked the OAB to consider those concepts that had been presented. He noted that the OSCPAs presented a draft of a bill to the legislature and asked the OAB's Legislative Committee to review and make comments which resulted in Draft 7. Member Johnson summarized the proposed changes in Draft 7.

Mr. Nickles commented with regard to the proposed peer review requirement for compilations.

Johnson moved for the OAB to support the bill filed by the OSCPAs as presented in Draft 7; Engelbach second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Volturo moved to allow the legislative committee to track the bill, get inquiries and act on the bill on the OAB's behalf; Johnson second. Motion withdrawn.

Legal counsel advised the OAB that additional authority could be delegated to the legislative committee but a motion would be required.

Agenda Item #7a – Discuss and Act on Recommendations by the Enforcement Committee: Vice Chairman Volturo presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

Volturo moved to approve the Administrative Consent Orders in Case No. 1657 & Case No. 1658; Engelbach second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Volturo moved to dismiss Case Nos. 1602, 1606 & 1654; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Volturo moved to close File Nos. 01-09-01, 1149, 1163, 1235, 1236, 1243, 1244, 1247, 1252, 1261, 1263, 1272, 1280, 1287, 1289, 1291, 1296, 1298, 1299, 1301, 1307, 1310, 1314, 1318, 1322, 1333, 1335, 1337 & 1338; Engelbach second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Administrative Consent Orders:

Case No. 1657 – Frank M. Butts

On July 11, 2005, the Respondent requested that the Oklahoma CPA certificate be surrendered to the OAB. However, prior to the surrender of the certificate, on March 27, 2002, Respondent was indicted and pled guilty in the US District Court, District of South Carolina to one count of conspiracy to defraud the United States, six counts of health care fraud and aid and abet in another case before the court. Respondent was ordered into custody to serve 27 months. On August 8, 2002, Respondent was indicted in the U.S. District Court, District of South Carolina for one count of conspiracy to defraud the United States, one count obstructing the criminal investigations of health care offenses and three counts of frauds and swindles, and aid and abet in another case before the court. Respondent was ordered to serve 27 months concurrently with the previous case. An ACO is being offered in this case which provides that the CPA certificate be revoked and the wall certificate returned to the OAB.

Case No. 1658 – Charles Michael Humphrey, CPA

Respondent pled guilty in the United States District Court for the Western District of Oklahoma to one-count of Information for violation of Title 18, United States Code, Section 4, misprision of a felony. Respondent received two years probation and fined \$100. An ACO is being offered in this case which provides for a five-year probation. During the probation, Respondent must at least annually and no later than June 30th of each year and with each renewal, affirmatively report to the OAB if any charges or convictions of a crime of any sort have occurred.

Cases to Dismiss:**Case 1602 – CPA**

This case was opened when the registrant would not respond to the OAB's request for documentation of compliance with GAGAS. As instructed by the EC, the AAG filed charges and was negotiating an agreed settlement with the Respondent. However, it has come to the OAB's attention that the registrant is now deceased so the EC recommends the case be dismissed.

Case 1606 – CPA

This case was opened when the registrant would not respond to the OAB's request for documentation of compliance with GAGAS. As instructed by the EC, the AAG filed charges and set the case for hearing. However, a search of the records at the State Auditor's office revealed that the registrant had not performed any audits of governmental entities. Also, subsequent to charges being filed, the Respondent sent a letter in response to the charges and requested the registrant's name be removed from the list. The response satisfied the EC and it recommends the case be dismissed.

Case 1654 – Qualification Applicant

On the qualification application, the applicant self reported numerous arrests, fines and probation sanctions over a ten year period stemming from Theft By Check charges. As instructed by the EC, the AAG offered the applicant an Administrative Consent Order which stipulated to certain sanctions by the OAB. The applicant would not respond to the AAG. The Executive Director, as provided in OAC 10:15-37-11(c), denied the application. The EC recommends this case be dismissed without prejudice.

Files to Close:**File 01-09-01 – CPA**

In 2001, a complaint was filed alleging that the registrant used firm funds for personal expenses and irregularities in the financial records of the firm for which the registrant was responsible. A civil lawsuit was filed in this matter. In accordance with policy, the OAB did not initiate an investigation until all civil matters were resolved. An agreement

was settled between the parties so the civil matter was resolved in 2005; no further correspondence has been received. The Enforcement Committee (EC) recommends this file be closed.

File 1149 – Non-Registrant

A referral was received from the US Department of the Interior alleging substandard audit work performed for an Oklahoma tribe. The auditor was not registered in the State of Oklahoma. As instructed by the EC, the Assistant Attorney General (AAG) issued a cease and desist letter by certified mail. The non-registrant's spouse responded that all work had been performed in Indian Country and was not subject to State of Oklahoma jurisdiction; however, the non-registrant was willing to apply for practice privileges under substantial equivalency. Subsequently, the non-registrant notified the OAB that services would no longer be performed in Oklahoma for any tribe. The EC recommends the file be closed but also recommends that research be performed as to OAB jurisdiction.

File 1163 – Unregistered Firm

An out of state CPA filed a notification form for practice privileges in Oklahoma under the provisions of substantial equivalency. A letter was issued by staff reminding the out of state CPA that the firm must be registered with the OAB. After unsuccessful attempts by staff, the Assistant Attorney General was authorized to issue a Cease and Desist letter. Subsequently, the SE privileges for the out of state CPA have lapsed and a letter was issued warning the CPA that the firm could not practice public accounting in Oklahoma until such time as the SE notification is renewed and the firm is registered. The EC recommends the file be closed.

File 1235 – CPA Firm

A referral was received from the Peer Review Coordinator that the firm attested to performing audit services but, other than verbal assurances from the firm, staff did not have documentation that the firm was enrolled in a peer review program as required by the Administrative Code. The OAB now has the proper documentation that the firm is enrolled with a sponsoring organization, so the EC recommends the file be closed.

File 1236 – CPA

A complaint was filed that the registrant refused to release client records; however, subsequent to the referral by staff to the EC, the complainant notified staff that the records were received. The EC recommends the file be closed.

File 1243 – CPA Firm

The out of state firm self reported that one of their shareholder's license was revoked for failure to complete the ethics CPE requirement due to health issues and that two of their shareholders were under investigation by the AICPA Ethics Division. As instructed by

the EC, the Executive Director contacted the firm to ascertain if any Oklahoma registrants or clients were affected by these actions. The firm responded that no Oklahoma registrants or clients were involved. The EC recommends the file be closed.

File 1244 – Non-Registrant

A complaint was filed that in a magazine advertisement, the non-registrant was being held out as a CPA. As instructed by the EC, the Executive Director corresponded with the firm requesting information as to why the individual was not properly registered with the Board. The firm responded and sent documentation from the editor of the advertiser that the advertiser took full responsibility for the error. The EC recommends the file be closed.

File 1247 – CPA

A complaint was filed with allegations that the CPA removed client documents from the firm, solicited the former employer's clients and continued to wear a name badge of the former employer's. The CPA provided documentation that the allegations were not founded so the EC recommends the file be closed.

File 1252 – Non-Registrant

A solicitation was received from an out of state firm which included the CPA designation by the non-registrant's name. As instructed by the EC, the Executive Director issued a letter to ascertain the extent of the solicitation mailed to Oklahoma citizens. The non-registrant responded that the solicitation was sent to only one person and that the firm does not practice public accounting; it develops courses and training tools for CPA firms. The EC recommends the file be closed.

File 1261 – Non-Registrant

A letter was received with concerns that a college program being offered at an Oklahoma college was misleading because it contained verbiage which could be confused with certified public accountants. After researching the issue, the verbiage does not appear to be in violation of the Oklahoma Accountancy Act so the EC recommends the file be closed.

File 1263 – CPA

The registrant self reported previous arrests involving assault charges which occurred in 1995 and 2004. Staff requested OSBI background check as well as information from the state where the registrant resides. No further activity was revealed so the EC recommends the file be closed.

File 1272 – CPA

The registrant self reported a recent arrest involving domestic abuse, but it appeared that the charges were subsequently dropped or dismissed. The EC recommends the file be closed.

File 1280 – Non-Registrant

A complaint was filed that the non-registrant was listed in a community telephone directory under the category “Public Accountant”. As instructed by the EC, the AAG issued a cease and desist letter by certified mail. The non-registrant responded and cooperated with the requirements outlined in the letter so the EC recommends the file be closed.

File 1287 – CPA

The registrant self reported a previous charge of misdemeanor violation of a domestic issue in 1993. Staff submitted a routine background check through the OSBI and no further activity was revealed. The EC recommends the file be closed.

File 1289 – CPA

The registrant self reported a plea of nolo contendere to a DUI charge in October 2002. No other activity has been reported so the EC recommends the file be closed.

File 1291 – CPA

A complaint was filed that the registrant refused to release client records. Subsequent to an investigation, the complainant notified the OAB that the records had been received as requested. The EC recommends the file be closed.

File 1296 – CPA

This matter involves a referral from the Peer Review Committee. On the 2006 biennial registration form, the CPA attested to performing governmental audits of Oklahoma entities prior to submitting the registration form for firms who perform audits as required in Title 74, Section 212A. Upon notification of non-compliance and the violation, the registrant complied with all requirements so the EC recommends the file be closed.

File 1298 – CPA

The registrant self reported an arrest in 1982 for DUI. Since there is apparently no other activity since that time, the EC recommends the file be closed.

File 1299 – CPA

The registrant self reported a conviction of misdemeanor impaired driving in May 1994. Since there is apparently no other activity since that time, the EC recommends the file be closed.

File 1301 – CPA

The registrant self reported an arrest for driving while over the legal alcohol limit; however, the charges were dismissed. The EC recommends the file be closed.

File 1307 – CPA

This matter involves a referral from the Peer Review Coordinator. The registrant reported on the 2006 permit application that a review engagement was performed in January 2005. The Peer Review Coordinator attempted to contact the registrant through certified letters because the registrant was not enrolled in a peer review program. As instructed by the EC, the AAG contacted the registrant in an effort to negotiate an agreed settlement for failure to respond to the certified letters and failure to enroll in a peer review program. The registrant responded that due to eye sight and health issues another person completed the permit form using the on-line process for the registrant and the answers given were erroneous. Based on this information, the EC recommends the file be closed.

File 1310 – CPA

The registrant self reported two prior arrests; one in 1967 (charges unknown) and in 2000 for assault and battery but the registrant was not prosecuted in either case. Staff submitted an OSBI background check and no other activity was revealed. The EC recommends the file be closed.

File 1314 – CPA

The registrant self reported a previous arrest for failure to pay a traffic violation ticket. The EC recommends the file be closed.

File 1318 – Reinstatement Applicant

The applicant self reported an arrest in December 2005 for soliciting in an immoral act; however, the charges were dismissed upon completion of the deferred sentence. The EC recommends the file be closed.

File 1322 – Qualification Applicant

The applicant self reported an arrest and charges for disorderly conduct while the applicant was enrolled in college. The court mandated a fine and 24 hours of community service. Staff submitted a routine background check through the OSBI and no further activity was revealed. The EC recommends the file be closed.

File 1333 – CPA Firm

When an applicant for reciprocity revealed employment with the CPA firm since August 2005 without properly registering with the OAB the EC requested the Executive Director to correspond with the firm. The firm responded and the EC was satisfied with the response so it recommends the file be closed.

File 1335 – CPA Firm

When an applicant for reciprocity revealed part time employment with the CPA firm

since September 2004 without properly registering with the OAB the EC requested the Executive Director to correspond with the firm. The firm responded and the EC was satisfied with the response so it recommends the file be closed.

File 1337 – Reinstatement Applicant

The applicant self reported a previous charge involving a domestic dispute. Staff submitted a routine background check through the OSBI and no further activity was revealed. The EC recommends the file be closed.

File 1338 – Reciprocal Applicant

The applicant self reported a charge filed in 1977 for Petit Larceny; however, the charges were reduced to trespassing and the applicant was fined. Staff submitted a routine background check through the OSBI and no further activity was revealed. The EC recommends the file be closed.

Agenda Item #7b – Discuss and Act on FY 2007 Contracts for Additional OAB

Investigators: Vice Chairman Volturo explained that due to the increasing number of investigative files forwarded to the OAB's Enforcement Committee and the limited number of investigators to assist with those files, there is an ongoing need for additional investigators with different areas of expertise and different locations around the state. He addressed the varying rates of the investigators by stating that it was the Enforcement Committee's recommendation to stay on the list of available investigators and then depending on the nature of the case or the file, assign the appropriate investigator to that file depending upon their background. He cited the example of one investigator on the list as having experience in valuation and that there is currently an enforcement file which needs to be assigned to an investigator with that background.

Volturo moved to approve the four individuals at the hourly rates presented; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Todd Lisle at \$250 per hour
Ben Kemendo at \$150 per hour
Tim Roberts at \$150 per hour
Paul Hartog at \$170 per hour

Agenda Item #7c – Discuss and Act on FY 2007 Contract with Calvert Law Firm to Serve as Special Prosecutors: Member Johnson addressed the Calvert Law Firm's proposal letter sent to the OAB.

Johnson moved that based on the interview, a review of credentials, and based on this letter received by the Executive Director and the Enforcement Committee, the OAB retain the Calvert Law Firm to serve as its prosecutor and to provide other legal services as deemed necessary by the OAB, the Executive Director, the Chair and the Enforcement Committee; Engelbach second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Randall Calvert at \$225 per hour

Agenda Item #7d – Discuss and Act to Amend the Contract with the Attorney General’s Office for Legal Counsel: Executive Director Steele explained that with Assistant Attorney General David Kinney’s reassignment, there is still a need for OAB representation by the Attorney General’s office but at a reduced percentage.

Johnson moved the OAB grant the Chair and the Executive Director the ability to negotiate and act with the Attorney General’s office for the appropriate representation to be provided by that office; Petete second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Agenda Item #7e – Discuss and Act on Executive Director’s Recommendation to Lift the Suspension of Certificate No. 6462-R, William L. Wessels: Executive Director Steele addressed this item.

Johnson moved to lift the suspension of Certificate No. 6462-R, William L. Wessels; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Agenda Item #8a – Discuss and Act on Request from Oral Roberts University Concerning December Graduates: Executive Director Steele explained the current policy. Discussion followed among the OAB as it related to clarification of the administration of the current policy. No action was taken on this item.

Agenda Item #8b – Discuss and Act on Certification of an Applicant whose Experience is Verified by an Individual who must be Approved by the OAB: Member St. John addressed this item.

St. John moved to accept this experience verification; Volturo second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Name:

Matthew Edwin Clarkson

Agenda Item #9 – Discuss and Act on Request from NASBA Nominating Committee for Recommendations for Vice Chair of NASBA for the 2007-2008 Year: Executive Director Steele addressed this item.

Johnson moved the OAB to nominate Billy Atkinson, CPA in Texas, former Chairman and member of the Texas Board for the position of Vice Chair for the 2007-2008 Year; Engelbach second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Agenda Item #10a – Discuss and Act on Request from the PCAOB for Comments to the Proposed Standard on Auditing Internal Control Over Financial Reporting and Related Proposals due by February 26, 2007: Chair Gray addressed this item. Member St. John requested a copy of NASBA's response to PCAOB when available. No action was taken.

Agenda Item #10b – Discuss and Act on Request from NASBA to Comment on Additions and Modifications to Uniform Accountancy Act Model Rules due by April 30, 2007: At the request of Member Johnson, Chair Gray deferred this item to the March meeting.

Agenda Item #10c – Discuss and Act on Request from AICPA/NASBA for Comments to the Proposed Revisions to AICPA/NASBA Uniform Accountancy Act Section 23 due by May 15, 2007: At the request of Member Johnson, Chair Gray deferred this item to the March meeting.

Agenda Item #11 – Director's Report: Executive Director Steele addressed the following issues:

- The quarterly enforcement activity report
- Examination fee increases from NASBA, AICPA & Prometric effective for 2008 and 2009

Supplemental Agenda 1 Item #1 – Discuss and Act on Request from NASBA CPA Licensing Examinations Committee for Feedback on the Examination: Chair Gray addressed this item and explained the purpose of this committee. As a result of the OAB's discussion, Chair Gray deferred action on this item until the February meeting.

Supplemental Agenda 2 Item #1 – Discuss and Act on Introduced Legislation – HB1752: Member Johnson addressed this item.

Johnson moved that in the interest of the protection of the public, the OAB oppose this bill on the basis that there are no requirements needed to be changed to become a public accountant and the services a public accountant can provide; Engelbach second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Supplemental Agenda 2 Item #2 -- Discuss and Act on Introduced Legislation -- SB 1010: Member Johnson addressed this item.

Johnson moved for the OAB to support Senate Bill 1010; Engelbach second. Affirmative votes: St. John, Johnson, Engelbach, Volturo, Gray, Petete and Biswell.

Agenda Item #12a – Chair’s Report: Chair Gray did not present a report.

Agenda Item #12b -- Next Meeting Date Announced: The next OAB Meeting is scheduled for 8:30 a.m., Friday, February 23, 2007 in Suite 20 at the Lincoln Office Plaza in Oklahoma City.

Agenda Item #13 – New Business: Since the OAB’s knowledge of SB781 occurred less than twenty-four hours before the meeting, it was deemed new business. Member Johnson commented on SB781.

Johnson moved to oppose this act in the interest of the public; St. John second. Affirmative votes: St. John, Johnson, Engelbach, Gray, Petete and Biswell. Abstained: Volturo.

Agenda Item #14 – Adjournment: It was announced that the luncheon scheduled for after the board meeting has been deferred to the February board meeting. There being no further business to come before the OAB, at 11:50 a.m. Chair Gray called for a motion to adjourn the meeting.

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

Janice L. Gray, Chair

ATTEST:

Vicky Petete, Secretary

APPENDIX 1

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate due to the new CPE requirements:

Jerry Buchanan, Certificate No. 2515 issued July 30, 1971
Andrew Lynn Crawford, Certificate No. 12698 issued August 1, 1994
Darlene E. Hlavacek, Certificate No. 7089 issued July 28, 1983
James Lloyd Maxwell, Certificate No. 5601-R issued January 26, 1981

Retired:

Hardy F. Miller, Certificate No. 2641 issued January 31, 1972

DECEASED REGISTRANTS:

CPAs:

Marilou Caldwell, Certificate No. 5669 issued July 27, 1981
James D. Crook, Certificate No. 4613 issued January 29, 1979
Edward Otto Yelton, Certificate No. 901 issued July 24, 1953

DISSOLVED FIRMS:

CPA Partnership:

Parker and Company

CPA Limited Liability Partnerships:

FWC Certified Public Accountants & Consultants LLP
Keeney, Hembree and Company L.L.P. (Texas)
Stovall, Grandey & Whatley, L.L.P. (Texas)

CPA Corporations:

Krista Y. Jones, C.P.A., P.C.
Murray & Gunkel, P.C.
Nancy J. Pelley, Inc.
P. Harlan Farmer CPA, P.C.

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 4/2006 Examination which were certified by the Executive Director.

The following 29 candidates successfully passed the Certified Public Accountant Examination:

Name

Benjamin Ryan Cammack
John Thomas Cunningham
William Keenon Deleon
Latoya Duncan
Laurie Adawn Ehmen
Graham A. Gerner
Virginia B. Holtzman
Tara Reza Howell
Justin Ward Jorns
Joseph Dirk Kramer
Jennifer R. Lark
Laine Rae Lindsey
Kelly Deann Luelf
Huong Thilan Luu
James Robert McCoy
Richard Allen Rose
Christy Dawn Schellenberg
David Michael Schuermann
Kenneth Adam Schwerd
Matthew Carl Smith
Rebecca Elizabeth Spence
Jocelyn Stachmus
Megan Elizabeth Stone
Brad Alan Tisdale
Li-uei Tsai
Viktoriya Tyshchenko
Samantha Weyrauch
Coby Ray Wilson
Dongfang Zhao

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

Derek Raymond Allison
Rebecca May Cone
Kimberly Suzanne Faught
Sohee Kang Kinder
Laine Rae Lindsey

4893.

Houng Thilan Luu
James Michael Milligan
Ryan Wayne Pixley
Jocelyn Anna Stachmus
Darryl W. Turnbull
Dong Fang Zhao

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):

16074	Kimberly Don Hurst
16127	Christine Meredith Soucek
16130	James Bryan Fissel
16180	Tracie M. Bates
16249	Barbara Jo Coe
16252	Cynthia A. Howell
16263	Sue A. Bement
16264	Brad Aron Johnson
16265	Brock Lakely

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

16281-R	Richard Emmett Byrd
16282-R	Susan L. Harrell
16283-R	Katie Ann Horne
16284-R	Lauren Emily LaBass
16285-R	James Bradley Reed
16286-R	Skip Riley
16287-R	Gregory F. Pilcher

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

Richard William Allen (Texas)
Michael Jon Bohling (Texas)
Michael F. Cummins (Missouri)
Andrew Dahl (Minnesota)
Daryl D. Eagon (Kansas)
Scott Erickson (Minnesota)
John D. Evans (Arkansas)
Wayne A. Fortier (North Carolina)
Lynn Friedrichs (Minnesota)
Richard Malcolm Gibbs (Louisiana)

Terry Lee Hothem (Arizona)
 Kenneth Anthony Jacobson (Arizona)
 Billy Wayne Jarvis (Texas)
 Jeffrey Jurek (Minnesota)
 James Edward Keller (Texas)
 Lynne Ann Lamkin (Texas)
 Steven Lew Mason (California)
 John C. Mathis (Texas)
 Nan Elizabeth Max (Texas)
 Barbara Anne Nagy (Texas)
 Vicki L. Packer (Arkansas)
 Sarah Empson Quilici (Texas)
 Mark Andrew Ritsche (Minnesota)
 Kathryn Lynn Rothschadl (Minnesota)
 Gina D. Sabala (Kansas)
 Jodi Lee Schmidt (Texas)
 Kate Daniel Shibilski (Minnesota)
 Roger Andrew Stadtmueller (Arizona)
 Hui Sun (Minnesota)
 Felix N. Thetford (Texas)
 Jeffrey F. Ward (Missouri)
 Colleen Wardell (Texas)
 Mike Wischkaemper (New Mexico)

APPLICATION FOR PRACTICE PRIVILEGES IN ACCORDANCE WITH
SUBSTANTIAL EQUIVALENCY (Based on Individual SE Recognition):

Dusan Sevc (Colorado)

DENIED APPLICATION FOR SUBSTANTIAL EQUIVALENCY (Based on State SE
Recognition) DUE TO FAILURE TO PAY FEE:

Annette P. Elliott (North Carolina)

DENIED APPLICATION FOR SUBSTANTIAL EQUIVALENCY (Based on State SE
Recognition) APPLICANT REQUESTED TO COME IN UNDER SE BUT SE WAS
DENIED DUE TO APPLICANT'S HOLDING ORIGINAL CPA CERTIFICATE IN
OKLAHOMA:

Richard L. Teeter (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

6462-R	William L. Wessels
8598	John William McCarty
9092	Tracy Beardmore
9528	Stacy Edward Scheffler
9597	James Thomas Irwin, Jr.

11586	William Ray Mansfield
11784	J. Brian Frere
12103	Bryan D. Truitt
13504	John Christian Holleman
14091	George A. Moore
14778	James A. Youngblood
15020	Tamara K. Stephens
15604	Deaneen Christina Denney

INITIAL REGISTRATIONS OF CPA PARTNERSHIPS:

Keeney, Hembree & Company (Texas)
Keller and Jarvis CPAS (Texas)

INITIAL REGISTRATIONS OF CPA LIMITED LIABILITY PARTNERSHIPS:

Stovall, Grandey & Allen, L.L.P. (Texas)
Todd, Hamaker & Johnson, LLP (Texas)

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

Cole & Company CPAS, P.C.
Diehl, Banwart, Bolton CPA'S, P.A. (Kansas)
HSPG & Associates, PC
Mark E. Gunkel, CPA, PC
Monica D. Best, C.P.A., P.C.
Rebecca Steichen Bolene, CPA, PC

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Bomhoff Accounting Services, P.L.L.C.
Calvin Weissinger CPA, P.L.L.C.
Doyle Farrar & Associates PLLC
High Tide Consulting, PLLC
J.D. Beller and Company, PLLC
John N. Scott, CPA, PLLC
Kershaw CPA & Associates, Robert E. Kershaw, Certified Public Accountant, A Professional Limited Liability Company
Kevin W. Burnett & Associates, P.L.L.C.
Krista Y. Jones, C.P.A. PLLC
Sallee & Archer, PLLC