OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF MEETING AND HEARING

September 28, 2007

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 28, 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, Holley Whitman and Barbara Walker, Board staff members; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Kellie Gowdy representing the Oklahoma Society of Accountants (OSA); Assistant Attorney General John Crittenden; Marcy Twyman, CPA from Crawford & Associates, P.C. and Brett Willis, Special Prosecutor for the OAB was also present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:43 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 5 items for the OAB's consideration. (1) Approve the minutes of the August 17, 2007 OAB Meeting; (2) Ratify the verification of the administrative posting to the OAB's records and certification of scores for Window 3/2007 Examination (July-August 2007); (3) Ratify actions taken by the Executive Director to allow registrants to renew registrations after August 31 when portal issues were discovered; (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)

> Gray moved for the Consent Agenda to be approved as presented; Biswell second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #6 – Discuss and Act on Report from Audit Committee Concerning the Progress of Reconciliation Project and Annual Audit of the OAB Financial Statements: Marcy Twyman, CPA from Crawford & Associates, P.C. presented a progress report. She fielded questions from the OAB members. No action was taken.

Agenda Item #5 – 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. Member Gray expressed concern about candidates on probation and whether they continue to retain anonymity with regard to their probation if they successfully pass the examination and become certified during the probation period. Assistant Attorney General Crittenden offered to research this issue.

> Petete moved for the Administrative Consent Orders to be approved for Case Nos. 1681 and 1682; Biswell second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.
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> Petete moved to dismiss the following Case Nos.: 1594, 1595, 1596, 1597, 1603 and 1620; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.
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> Petete moved to close the following File Nos.; 1192, 1198, 1286, 1419, 1423, 1426, 1429, 1434, 1437, 1438, 1441, 1445, 1446, 1447, 1450, 1452, 1456, and 1465; Ley second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Administrative Consent Orders:

Case No. 1681 – Qualification Applicant

The applicant self reported on the qualification application previous arrests and charges as follows: 1996 - four counts of Permitting Persons to Be Admitted on Premises Under 21 Years of Age (charges dismissed); 1998 - one count of Obtaining Merchandise by Bogus Check (after the Respondent paid the fines the charges were dismissed; 2001 – Assault and Battery, Domestic and 2002 – Unlawful Manufacturing of Controlled Drug and Possession of Firearm in Commission of a Felony. An Administrative Consent Order is being offered in this case which provides that Respondent is placed on a five year probation effective with the date of the ACO and must fully cooperate in submitting reports annually, no later than June 30th of each year affirmatively reporting to the Board whether Respondent has been charged with or convicted of a crime of any sort. During the probationary period, Respondent may sit for the CPA examination upon the filing of an appropriate application and in the event Respondent successfully passes the examination, will receive a CPA certificate and may apply for a permit to practice public accounting. Successful completion of the CPA examination does not discontinue the probation period. In addition, any incident of violation of the Accountancy Act, the Board's Rules or the Administrative Consent Order will be grounds for the Board to convene a hearing to determine whether Respondent should be allowed to continue sitting for the CPA examination or to retain any CPA certificate and/or permit to practice public accounting.

Case No. 1682 – Qualification Applicant

The applicant self reported on the qualification application one previous arrest in 1993 for Assault and Battery with a Deadly Weapon. However, staff obtained an OSBI background check which revealed an additional arrest in 1996 for Driving While Impaired. The Respondent explained that since the charges were dismissed, Respondent believed that the record had been expunged. An Administrative Consent Order is being offered in this case which provides that Respondent is placed on a two year probation effective with the date of the ACO and must fully cooperate in submitting reports annually, no later than June 30th of each year affirmatively reporting to the Board whether Respondent has been charged with or convicted of a crime of any sort. During the probationary period, Respondent may sit for the CPA examination upon the filing of an appropriate application and in the event Respondent successfully passes the examination, will receive a CPA certificate and may apply for a permit to practice public accounting. Successful completion of the CPA examination does not discontinue the probation period. In addition, any incident of violation of the Accountancy Act, the Board's Rules or the Administrative Consent Order will be grounds for the Board to convene a hearing to determine whether Respondent should be allowed to continue sitting for the CPA examination or to retain any CPA certificate and/or permit to practice public accounting.

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Cases to Dismiss:

Case Nos. 1594, 1595, 1596, and 1597 – Non-registrants and Registrants

A complaint was filed that a company offering bookkeeping services was holding out and using the designation "CPA" for employees who are registrants of the OAB. As instructed by the EC, cease and desist letters were mailed to all parties involved with the complaint. When it appeared that the company was unresponsive, the EC instructed the Assistant AG to file charges. However, the company has responded and there is no evidence that the firm continues to violate the Oklahoma Accountancy Act or the Board's rules so the EC recommends the cases be dismissed.

Case No. 1603 – CPA

The registrant failed to respond to the OAB's request for documents verifying eligibility to perform audits in accordance with Governmental Auditing Standards (GAS). The registrant's name was removed from the list maintained by the OAB as provided in Title 74, Section 212A. Subsequent to filing a formal complaint, the registrant responded that no Yellow Book audits have been performed. Verification was made that the registrant did not perform any audits in accordance with GAS within the last three years. The EC recommends the case be dismissed.

Case No. 1620 – CPA

The registrant failed to respond to the OAB's request for documents verifying eligibility to perform audits in accordance with Governmental Auditing Standards (GAS). The registrant's name was removed from the list maintained by the OAB as provided in Title 74, Section 212A. Subsequent to filing a formal complaint, a recommendation was received from Peer Review Committee that the file be closed since the registrant has documented proof of compliance with the peer review and GAS requirements. The EC agrees with the Peer Review Committee to dismiss the case.

Files to Close:

File No. 1192 – CPA

Registrant self reported a charge of embezzlement from a former employer. All charges were dismissed by the District Court so the Enforcement Committee (EC) recommends the file be closed.

File No. 1198 – CPA Firm

Staff noted on the firm's letterhead that a successful candidate for examination was being held out prior to the candidate making application for the certificate. As instructed by the EC, an investigator was assigned to investigate the extent of the violation. The investigator reported that the firm did not realize that the successful candidate had not received the certificate and that no signs, business cards or other violations were evident in the firm's office. The firm has removed the name from the letterhead so the EC recommends the file be closed.

File No. 1286 – CPA

Registrant self reported an indictment on Conspiracy to Commit Securities Fraud; however, the Federal Court issued a Judgment of Acquittal. The EC recommends the file be closed.

File No. 1419 – Reinstatement Applicant

The reinstatement applicant self reported a DUI which had occurred in January 1998. However, this arrest and charge was not reported to the OAB when the applicant initially applied for examination in 2000. As instructed by the EC, the Executive Director (ED) corresponded with the applicant as to why this information was not divulged with the examination application. The applicant responded and the response satisfied the EC so it recommends the file be closed.

File No. 1423 – Reinstatement Applicant

The reinstatement applicant answered negative to the question concerning any arrests or convictions. Staff obtained an OSBI background check which revealed that the applicant had, in act, been arrested in 1971 for petty larceny and in 1991 for felony vehicle theft. As instructed in the EC, the ED corresponded with the applicant. The applicant explained that the impression was made that since these charges were dismissed that the arrests were expunged from the record. The applicant's explanation satisfied the EC so it recommends the file be closed.

File No. 1426 – Qualification Applicant

The applicant self reported an arrest which occurred in 2003 involving public intoxication. The applicant received six months probation and a fine of $160. The EC recommends the file be closed.

File No. 1429 – Qualification Applicant

The applicant self reported an arrest in 2001 which involved failure to appear in court and driving while the license was suspended. The applicant received a six-month probation and a fine. The EC recommends the file be closed.

File No. 1434 – Reciprocal Applicant

The applicant self reported an arrest in 1979 for DWI. No other charges have been documented. The EC recommends the file be closed.

File No. 1437 – Qualifications Applicant

The applicant self reported an arrest which occurred in 2006 involving DUI. The charges were reduced to a misdemeanor and the applicant received one-year probation and a $185 fine. The EC recommends the file be closed.

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File No. 1438 – Qualification Applicant

The applicant self reported an arrest which occurred in 2003 involving DUI. The applicant pled *nolo contendere* and paid the fine. The EC recommends the file be closed.

File No. 1441 – Non-Registrant

A complaint was filed alleging that the individual was holding out as a CPA in a newspaper article. The newspaper article did identify the individual as an employee of a local public accounting firm but did not give any indication that the individual was a CPA. The EC recommends the file be closed.

File No. 1445 – CPA

The registrant self reported on the individual reporting form an arrest in 2007 involving public intoxication. The registrant received a $75 fine. The EC recommends the file be closed.

File No. 1446 – CPA

The registrant self reported on the individual reporting form an arrest and misdemeanor charge of DWI. The registrant received one-year probation, 40 hours of community service and a fine. The EC recommends the file be closed.

File No. 1447 – CPA

The registrant self reported on the individual reporting form a misdemeanor charge from 2002 which had not been previously reported to the OAB. The registrant explained that there was a misunderstanding that misdemeanor charges were included in the question on the form. The explanation satisfied the EC and it recommends the file be closed.

File No. 1450 – CPA

The registrant self reported on the individual reporting form an arrest involving DUI; however, the charges were dismissed. The EC recommends the file be closed.

File No. 1452 – CPA

The registrant self reported on the individual reporting form an arrest involving moral turpitude. As yet no formal charges have been filed but all charges will be dismissed upon completion of community service and psychological evaluation. The EC recommends the file be closed.

File No. 1456 – CPA

The registrant self reported on the individual reporting form an arrest and plea of guilty to DWI charges. The EC recommends the file be closed.

File No. 1465 – Qualification Applicant

The applicant self reported an arrest in 2000 for driving under a suspended license, failure to come to a complete stop and failure to display current tag. An OSBI background check did not reveal any other charges. The EC recommends the file be closed.

Files 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 files be heard before the Administrative Law Judge:

None

Agenda Item #7 – Discuss and Act on Report from Legislative Committee: As Chair of the Legislative Committee, Member Johnson announced that the OAB's Legislative Committee composed of Chair Volturo, Member Gray and himself will meet within the next ten business days to discuss SB1010 to decide on content of a bill from the OAB for the upcoming legislative session with the committee bringing a report back to the OAB at its October meeting. Chair Volturo invited OAB members with topics for the Legislative Committee to forward to Member Johnson for consideration. No action was taken.

Agenda Item #8 – Discuss and Act on Recommendations from the Peer Review Committee on Initial and Renewal Qualifications of Sponsoring Organizations: Executive Director Steele addressed this item and explained the process. Member Gray proposed that the sponsoring organization information should be presented to the OAB's Peer Review Oversight Committee for the committee to review and present to the OAB its own recommendations. She added that the dates the sponsoring organizations were initially approved should also be included in the information presented to the Peer Review Oversight Committee.

> Johnson moved that the OAB approve the Georgia CPA Society as a sponsoring organization and that the list as submitted by the Executive Director which includes the Societies of CPAs from the following states: Arkansas, California, Colorado, Kansas, Missouri, Mississippi, Nevada and Tennessee be approved as sponsoring organizations for the Peer Review process; then the following Societies: Alabama, Illinois, Indiana, Iowa, Montana, New York and Oklahoma also be approved for the annual review subject to the review of the OAB's Oversight Peer Review Committee; Petete second. Motion withdrawn by Johnson.

After continuing discussion, Assistant Attorney General Crittenden recommended the agenda item be tabled but with the effective date of Board action on this item being the date of today's meeting.

> Johnson moved to table the agenda item until the next meeting; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Case No. 1672 – Hearing in the Matter of Clay Parmley, CPA Certificate No. 6026: This matter came on for hearing at 9:30 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 Brett Willis represented the State. No witnesses were called by the State. Respondent was not present nor represented by counsel.

On August 27, 2007, the OAB's Administrative Law Judge heard this matter and recommended, based on findings of fact and clear and convincing evidence, that (1) Respondent had violated the Act and Board Rules and should be fined $2500; (2) Respondent should be assessed all costs in this hearing, including but not limited to investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs; (3) Respondent must apply for a permit within thirty (30) days of the effective date of the order; (4) With his Application, Respondent must show he completed eighty (80) hours of CPE from January 1, 2005, including a "Professional Ethics: the AICPA Comprehensive Course" with a score of 90% or more. These hours cannot be used again for subsequent CPE reporting; and (5) A copy of the Board Order should be on file in the Board's offices and should be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings should be reported by press release and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

> St. John moved for the OAB to accept the Administrative Law Judge's recommendation to include the fine, the previous costs and today's costs; Petete second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.
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> Gray moved to adjourn the hearing; Johnson second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1672.

Agenda Item #9 – Discuss and Act on Report from the CPE Committee on Request from Out of State CPA Concerning the Ethics CPE Requirement: As Chairman of the CPE Committee and at the request of the OAB's Chairman, Member St. John presented a report. Member Gray noted that the rules committee will review the OAB's current Ethics CPE requirement and consider changes. No action was taken on this item.

Agenda Item #10 – Discuss and Act on Draft of NASBA Regional Directors' Focus Questions due October 9, 2007: Executive Director Steele addressed this item. Member Gray presented her changes to the responses to the Focus Questions and requested a copy of the draft after changes to the responses had been made. Executive Director Steele noted that October 9, 2007 was the submission deadline for the Focus Questions to the Regional Director.

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

- An outline of reports and filings required from the OAB by other state agencies.
- The move of the OAB's system servers to the Offices of State Finance for higher security.
- Staff and the Technology Committee's planned meeting with representatives of NIC to discuss problems which occurred with this year's renewals and develop ways that the portal can be enhanced to assist the registrants and staff.
- The annual audit of the OAB's financial statements is anticipated to begin October 1.
- The AICPA Practice Analysis Oversight Group's status report of the 2008 Practice Analysis study.

Agenda Item #12a – Chair's Report: Chairman Volturo addressed the following issues:

- Consulting contract with NASBA has been finalized at a cost not to exceed $25,000 and 160 hours at a rate of $125 per hour to include travel costs. The scope of work includes an evaluation of technology, personnel and the overall organization of the OAB. A final report is tentatively due in mid-January. Member St. John requested a copy of the contract.
- The OAB's policy manual will be brought back to the Board at its October meeting.

Agenda Item #12b – Next Meeting Date Announced: The next OAB meeting is scheduled for 8:30 a.m., Friday, October 19, 2007 at the Water Resources Board Room, 3800 N Classen Blvd, 2nd Floor, Oklahoma City, OK.

Agenda Item #13 – New Business: No new business.

Supplemental Agenda Item #1 – Discuss and Act on Consideration to Accept Electronic Submission of Peer Review Reports as Required in Oklahoma Administrative Code 10:15-33-6(a) in conjunction with Oklahoma participating in the AICPA Pilot Opt Out Program: Member Gray addressed this item and noted that Oklahoma is one of the pilot states in this program. Member Johnson suggested the OAB's Peer Review Coordinator send acknowledgement to firms that the OAB has electronically retrieved their peer reviews.

> Gray moved that the OAB accept electronic submission of peer review reports to meet the requirements of 10:15-33-6(a) and that Colin notify the firms upon his receipt of that report electronically; St. John second. Johnson proposed an amendment to remove the language "upon his receipt of that report electronically" in the event a registrant requests to be notified by letter. Gray and St. John accepted the amendment. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray, Johnson and St. John.

Agenda Item #14 – Adjournment: There being no further business to come before the OAB, at 10:12 a.m. Chairman Volturo called for a motion to adjourn the meeting.

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

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Tom Volturo, Chairman

ATTEST:

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Wade Biswell, Secretary

APPENDIX 1

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To The New CPE Requirements:

Alan L. Allenbach, Certificate No. 11437-R issued July 25, 1991
Daryl R. Brown, Certificate No. 12679 issued August 1, 1994
Glynda L. Churchill, Certificate No. 6552 issued January 17, 1983
Richard H. Graham, Jr. Certificate No. 3219 issued July 26, 1974
Jack Robert Key, Jr, Certificate No. 3484 issued July 28, 1975
Allen F. Lawrence, Certificate No. 789 issued January 22, 1952
Don Philip Millican, Certificate No. 4547-R issued July 20, 1978
Fred M. Rosenberger, Certificate No. 4338 issued January 23, 1978
Donald R. Saxton, Certificate No. 9527 issued July 23, 1987
Scott Stephen Spooner, Certificate No. 10067 issued July 28, 1988

Not in Compliance with the Oklahoma Tax Commission:

Steven K. Francis, Certificate No. 12235 issued July 30, 1993

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

Yvonne S. Anderson-Woodruff, Certificate No. 10359 issued July 27, 1989
Brian Saxon Baber, Certificate No. 13830 issued August 4, 1997
Melody Yvonne Crowl, Certificate No. 10092 issued July 28, 1988
Jack Champion Elliott, Certificate No. 13858 issued August 4, 1997
Charlene Emrick, Certificate No. 10652 issued January 25, 1990
Sarah Tisdale Horton, Certificate No. 15798-R issued September 26, 2003
Douglas N. Hughston, Certificate No. 15351-R issued January 25, 2002
Johnny Keith Lacy, Certificate No. 6132-R issued February 19, 1982
Jie Liang, Certificate No. 14293-R issued June 19, 1998
Russell Vernon Payne, Jr. Certificate No. 1929-R issued November 25, 1966
Robert Eugene Rowland, Certificate 1518 issued July 29, 1961
James Brian Simpson, Certificate No. 15234-R issued November 16, 2001
Sharon K. Allen Smith, Certificate No. 13805-R issued January 24, 1997
Beverly J. Woodsmall, Certificate No. 15049-R issued February 23, 2001

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In-State CPAs No Longer Practicing:

Charles Robert Baxter, Certificate No. 13630 issued February 3, 1997
Douglas A. Bradley, Certificate No. 10151 issued January 26, 1989
Charles J. Campbell, Certificate No. 3173-R issued May 20, 1974
Ainslee Nicole Crum, Certificate No. 15197-R issued September 28, 2001
Ephraim Edward Davidson, Certificate No. 2059-R issued March 23, 1968
Susan Elizabeth Dominguez, Certificate No. 13293 issued January 29, 1996
Danny Gene Dupree, Certificate No. 8215 issued July 26, 1985
Christopher Michael Elliot, Certificate No. 15402 issued August 5, 2002
Frederick Emerson Facker, Certificate No. 1550 issued February 3, 1962
Paul Harlan Farmer, Certificate No. 11106 issued January 31, 1991
Lynn Edward Goodwin, Certificate No. 3629 issued January 27, 1976
James Curtiss Kneale, Certificate No. 4786-R issued June 18, 1979
Timothy E. Martin, Certificate No. 4663 issued January 29, 1979
Melissa A. O'Sullivan, Certificate No. 10330-R issued January 26, 1989
James L. Olson, Certificate No. 5765 issued July 27, 1981
Russell D. Oltmanns, Certificate No. 12576 issued January 21, 1994
Larry D. Pinkston, Certificate No. 6319 issued July 22, 1982
Eddie L. Schmitz, Certificate No. 13369 issued January 29, 1996
Earl W. Smith, Certificate No. 10060 issued July 27, 1988
Bill E. Williams, Certificate No. 13216 issued July 31, 1995

No Longer Residing In Oklahoma:

Victor Usemwinhiakin Aimuyo, Certificate No. 13067 issued July 31, 1995
Cathy Jones Ashcraft, Certificate No. 5432 issued January 26, 1981
James H. Ashcraft, Certificate No. 5433 issued January 26, 1981
Leah Renee Beckwith, Certificate No. 15073 issued July 30, 2001
Robert F. Breisch, Certificate No. 7215 issued January 26, 1984
Susan M. Bruton, Certificate No. 8803 issued July 31, 1986
Sarah Jackson Chafai, Certificate No. 8723 issued January 23, 1986
Brian S. Coordsen, Certificate No. 10897 issued July 26, 1990
Cynthia Gean Erickson, Certificate No. 9605-R issued July 23, 1987
Dennis Ray Farnsworth, Certificate No. 4621 issued January 29, 1979
Emilie J. Fowler, Certificate No. 10191 issued January 26, 1989
James John Gnall, Certificate No. 4580 issued November 27, 1978
Kirk Douglas Greenawalt, Certificate No. 4630 issued January 29, 1979
Staci M. Hajny, Certificate No. 12016 issued January 28, 1993
Sidney O. Harris, Jr., Certificate No. 2082 issued July 27, 1968
Rebekah Sue Heppner, Certificate No. 4285 issued January 23, 1978
Christy Lee Hudson, Certificate No. 13505 issued August 5, 1996
Karin Rebecca Kaye, Certificate No. 14373 issued February 1, 1999
John Robert Kern, Certificate No. 2629 issued January 31, 1972
Jean E. Lamer, Certificate No. 7785 issued July 26, 1984
Kathi Lynne Manley, Certificate No. 9164 issued January 29, 1987
Gayle Gatling Maples, Certificate No. 9999 issued July 28, 1988

Connie S. McFarland, Certificate No. 4193 issued November 21, 1977
Valerie Jane Pigg Rutledge, Certificate No. 7717 issued July 26, 1984
Elizabeth Anne Huston Rybicki, Certificate No. 6046 issued January 29, 1982
Paul Edward Smith, Certificate No. 8681 issued January 23, 1986
John Newton Stogner III, Certificate No. 2048 issued January 27, 1968
Kermit Lee Swindall, Certificate No. 6458-R issued October 28, 1982
Kimberly Buchanan Walker, Certificate No. 6471 issued December 16, 1982
William Allen Wasson, Certificate No. 16086-R issued July 20, 2005
Brent A. Wilson, Certificate No. 15345 issued February 4, 2002
Terrance M. Wright, Certificate No. 14777 issued January 31, 2000
Michael Jerome Zumwalt, Certificate No. 4940 issued July 27, 1979

CERTIFICATES VOLUNTARILY SURRENDERED BY REGISTRANTS:

Retired:

Gunnar Anderson, Certificate No. 4596 issued January 29, 1979
Richard Lee Arnett, Certificate No. 15229-R issued November 16, 2001
Norman Alan Barker, Certificate No. 3446 issued July 28, 1975
John W. Battershell, Certificate No. 1742 issued August 1, 1964
Tony R. Beattie, Certificate No. 7145-R issued October 27, 1983
Jerry L. Bolen, Certificate No. 8795 issued July 31, 1986
Dale A. Buckmaster, Certificate No. 1599 issued July 27, 1962
Mark A. Chupack, Certificate No. 3845-R issued July 19, 1976
Bonnie M. Clough, Certificate No. 1864 issued February 5, 1966
Phil Henry Deschner, Certificate No. 482 issued December 28, 1946
Roger B. Godwin, Certificate No. 1605 issued July 27, 1962
Gary C. Hertweck, Certificate No. 3349 issued January 27, 1975
Rudolph Merton Keeney, Certificate No. 2488-R issued February 1, 1971
James Lawrence, Certificate No. 1023 issued January 22, 1955
Ray A. Murphy, Jr., Certificate No. 8305 issued July 26, 1985
Tommy J. Patterson, Certificate No. 2989 issued July 27, 1973
Nancy J. Pelley, Certificate No. 3383 issued January 27, 1975
Haddon Clark Redding, Certificate No. 619 issued August 12, 1949
Jerry B. Reeder, Certificate No. 1722 issued February 8, 1964
Burt N. Rippetoe, Certificate No. 2104 issued July 27, 1968
George Arthur Savage, Certificate No. 1569 issued February 3, 1962
Robert R. Weaver, Certificate No. 11687-R issued January 30, 1992
Gary W. Young, Certificate No. 1885 issued February 5, 1966

PAs:

No Longer Practicing:

Jim Lee Pittman, License No. 537 issued February 1, 1969

Retired:

Glenn F. Rhodes, License No. 81 issued June 24, 1968

INDIVIDUALS AUTOMATICALLY REVOKED ON SEPTEMBER 4, 2007:

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

CPAs:

557	WILLIAM W. WEESE
639	GERALD N. EASON
933	ELMER C. WILKENING
1033	LEON GUY PENN
1037	BILL MARVIN SPAULDING
1075	GERARD G. MOSS
1223	RICHARD C. GAWORSKI
1235	WILLIAM A. HESS
1379	LUCIEN M. ROUSE
1463	ALLEN M. HART
1603	ROBERT P. DELMORE
1617	DONALD JAY ROUK
1659	CHARLES STRONG
1667-R	ROBERT ARLIS MOSLEY
1685	FORREST J. MILLER
1689	CHARLES A. STEWART
1741	MICHAEL ED BARTLETT
1761	JAMES M. SCHMIDT
1825	DONALD C. GASTON
1979	JOHN W. GARDNER
1995	PHILIP C. NEILSON
2119-R	JAMES G. BLASDEL
2181-R	GORDON E. SUESS
2255	ROBERT R. ABEL
2279	CURTIS EUGENE HALE
2289	WILLIAM D. LYLE
2413	KIM M. ANDERSON
2423	CHARLES R. BUTTON
2471	EARNEST B. SARTIN
2535	DONALD LEWIS KYLE
2547	NICKI ANN MEZGER
2659	RICHARD BATES TALLEY
2721	STEVEN T. GARNER
2733	JOHN W. HENSON JR.
2855	JOHN L. LITTLE
2857	STUART KENT MANVILLE
3053	MARK EVAN BIGGS
3119	JAMES T. PARKS
3189	SIDNEY L. ANDERSON
3217	RONALD E. GILL
3239	ROBERT G. LEMONS
3249	JAMES E. PEARSON
3251	JOHN LARON QUAID
3287-R	DAVID S. KRUEGER
3313	CHRISTY G. ARMSTRONG
3327	DONALD B. COATES
3401	HAROLD F. THILL
3537-R	JAMES E. BARRINGTON
3597	JOHN JAMES BLACK
3639	LONNIE W. JOURDAN
3769	MARVIN BRUCE DENNIS
3805	DARREL W. RADFORD
3877	LUTHER G. MANSFIELD JR.
3905	THOMAS R. W. BROWN
4021	ZANE C. WILKINSON
4041-R	JAMES L. SNYDER
4145	WILLIAM R. SNODGRASS
4191	JENNIFER J. O'NEILL
4287	ROBERT J. HEWITT
4341	KARLA ANN BLANTON
4353	REX C. WILLIAMS JR.
4355	PHILIP J. WILNER
4385-R	ROBERT HARRY L. BAIRD
4391	J. MICHAEL HAYS
4417	JOSEPH O. BUSH
4429	JAMES T. DECLAIRE
4529	COURTNEY B. WALTER
4559-R	WILLIAM WARD BRITTON
4643	RICHARD B. JARVIS
4671	KAREN NAISER TENNERY
4707	GERALD DUANE SMITH
4771	GEOFFREY C. HENDRICK
4781-R	DAN H. GILLILAN
4883	LARRY D. MERRYMAN
5027	KAREN R. CARPENTER
5149	DALE MAX SPOMER
5189-R	PAUL LANG STAFFORD
5221	LARRY G. BEACH
5255	EUGENE G. DOUGHERTY
5477	ROYCE WAYNE ELLIOTT
5665	PATRICIA JEAN B. TURNER
5833-R	PATRICK A. HENNESSEE
5891	STEPHEN MARK BERGER
5917	STEPHEN J. CURTIS
5933	ANGELA TIPTON ELROD
5985	STEVEN RAY KOONE
5993	JAN DOUGLASS QUIST
6029	HARRY N. PEFANIS
6031	JANA PINSON GRUIDL
6253	ERNEST DRY, JR.
6331	CHARLES M. ROYER
6343	DREW M. SMITH
6355	KATHY JEAN TAM
6557	DAWN RUSSELL COX
6575	DOUGLAS E. FEARS
6591	BRYAN EDWIN GREEN
6735	DAVID DREW TOBEN
6865	ROBERT E. COMPTON
6881	TERESA D. JANNUSIK
6945	TONY S. LONG
7001	MARY T. RANDALL
7083	WILLIAM L. ZOCCOLA
7381	DON E. ROBINSON
7387	EVELYN C. SCHAEFER
7437	LINDA D. HUTCHINSON

4992.

7449	GWENDOLYN K. EICHORN
7527	SHERRY F. BOLAND
7669	MARILYN K. MLNARIK
7673	CHARLES E. MOORE
7733	BRUCE A. SMALLWOOD
7767	HUBERT H. WEDELL
7817-R	MARK A. KLINGHAMER
7839-R	GERALD R. SULLIVAN
7849-R	CHARLES J. KVINTA
7917	ALICE J. ADAMS
7923	JAMES L. EDWARDS
8027	DAVID JAKE PEARSON
8101	SHELLEY R. WALTON
8211	BRIAN M. DIFFIN
8277	KENNETH K. KINNEAR, II
8335	SHERRI K. CHILDS
8403	ZELMA W. ARTHUR
8551	PERRY E. HAYWOOD
8715	STEPHEN EARL WILSON
8749-R	WILLIAM R. REMPE
8801	FRANCIS J. BREWER
8809	PAUL M. BYRD JR.
8817	RAY C. CHIOU
8825	WESLEY H. COLWELL
9029	CHARLES A. BULLOCK JR.
9109	PAMELA K. CARPENTER
9119	KEN R. CLARK
9123	SUSAN FLOW COLWELL
9431	CAROL K. ENGLISH
9457	JERRY HINES
9459	PAULA RENEE HOMSEY
9567	DONN WILLIAM VICKREY
9607-R	THOMAS P. GRAGG
9639	KEVIN P. BAIRD
9647	WILLIAM F. BOUCHER, JR.
9931	SHERRI COLLINS NEELEY
10135-R	JAMES ROYCE MILLER
10161	DONALD P. CAIL
10221	CATHY L. HAMMOND
10227	KENNETH D. KEARNS
10277	WILLIAM C. PRITCHARD
10489	MARY ELIZABETH PASQUE
10503	HAROLD WAYNE ROE
10559-R	NANCY M. MCGREGOR
10585-R	JOEL WAYNE LEBOVITZ
10621	J. KEVIN BARNES
10807	RANA J. WARREN
10909	RANDALL W. EDGAR
10965	VALERIE K. MCCALL
10991	STEVEN T. SCOTT
10995	WILLIAM R. SHAWN
11183	ALICE C. HAUGER
11197	GREGORY C. POARCH
11367	TERRY L. MEADORS
11395	WILLIAM L. SCHOTT
11483-R	WILLIAM M. SAMPLES II
11795	JAMES ERNEST GREEN
11801	JOHN C. HARNED
11865	DEBORAH A. ROSS*
12039	MICHAEL A. JOHNSON
12069	DANH CONG NGUYEN
12237	EDWARD H. FULKERSON
12317	J. PATRICK NELSON
12349	CHARLES N. SHARPE III
12361	SHARRA LYNN STRAIGHT
12419-R	TINA R. DEBORD
12491	RONALD L. HALL
12595	GERALD LEE REIMER
12643-R	MARY KAY FUQUA
12759	LYNDAL S. MCMURPHY
12827-R	JEFFERY C. BRYAN
12829-R	R. DEAN GRAVES
12893	BARBARA J. ELLIOTT
12903	F. LYNN GALYEAN
12919	R. JAMES HERT
12975	SCOTT SUMNER MORGAN
13015	TREYNOR TEVEBAUGH
13097	LISA R. COLLIER
13165	BRYAN D. MORLAND
13275	LAURA LEE CATLETT
13279	KRISTI LYNN CHAPMAN
13349	MICHELLE LYNN MORISSE
13463	KATHLEEN F. CARTER
13473	RENEE' L. CURTIS-ADAIR
13555	PATTI LEE RILEY
13581	JOHN M. R. WORKMAN
13689	KEVIN P. HEATHERMAN
13693	LORA LEIANN CONGER
13833	SHERRI LANE KANALY
13881	ANGELIA PATREASE HINTON
14123	KATHERINE S. TOWNLEY
14131	MICHAEL GLENN WARD
14263	LORRAE D. TAYLOR
14443-R	SHANNON K. CHAMBLESS
14453-R	MICHAEL W. SWEET
14455-R	LORI ANN CANNON
14539	JULIE M. WITHERSPOON
14643	BARRY J. BOLAND
14755	KIMBERLY D. THOMAS
14861	BRIAN T. LAWSON
14867	VERONICA MARSHALL
14909-R	EARL P. ROBINSON
15023	TRACY LOU HARNISCH
15081	JERRY BRYAN BROWN
15089	SARAH ANN COMPTON
15109	ALICIA ANNE JOHNSON
15253	LINCOLN WILSON BOYD
15365-R	DON N. TENNILL, II

4993.

15369-R	MICHAEL S. GALLAGHER
15415	JOHN ERNEST HENRY
15509-R	LINDY L. DECKER
15613	BRADLEY LANE ROBERTS
15701	GAYLON J. GARRETSON
15783-R	MICHAEL E. BARRETT
15909	BRIAN JAMES MCTASNEY
15931-R	CHARISSE ANN DYE
15971	JASON A. HERR
15977	CYNTHIA NICOLE LINDSEY
16157	STEVEN C. RODRIQUEZ
16185	MELANIE R. LASTER
16193	VIRGIL EARL DOWNING III
16203	JAY DANIEL HOUSE

PAs:

195	DONALD H. WILKINSON
437	THOMAS J. VAUGHN
575	EDMOND EARL HUFFINES
761	J. C. GROOMS
881	CHARLES CLOVIS REESE

*subsequently rescinded

DECEASED REGISTRANTS:

CPAs:

Eugene Francis Feronti, Certificate No. 1696-R issued August 2, 1963
James Edward Goetzinger, Certificate No. 3779 issued July 19, 1976
Charles H. Kinnear, Certificate No. 553 issued August 16, 1948
Michael Lee McKee, Certificate No. 3368 issued January 27, 1975

DISSOLVED FIRM:

CPA Corporation:

Hampton & Co., 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 7 candidates successfully passed the Certified Public Accountant Examination:

Name

Forrest Wayne Belindo
Blake Jordan Bergman
Jennifer Elizabeth Colby
Kristi Lue Mahaffey
Rabih Ali Mehdi
Anne Renee Obermueller
Jerod Wayman Stanton

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

Name

Batbayar Delger
Amber Leigh Koehn
Shelby Marie Mann
Christy Deann Sughru

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):

16324	Rita S. Steinhart
16325	Garren Wayne Taylor
16351	Aaron Curtis Bryant
16352	John R. Cooper
16355	Jason Martin Shultz
16357	Sherri Ann Carson
16359	Courtney Ann Jones
16361	Jennifer R. Lark
16362	Christopher Colby Papin
16363	Andrew Scott Pipal
16364	Stephanie L. Shanor
16366	Joe A. Walker, Jr.

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

16377-R	Sara Elaine Broberg
16378-R	Kevin Michael Lawrence
16379-R	Lauren Elizabeth McGoogan
16380-R	George Andrew Slusarz

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

Jude Troy Broussard (Texas)
Valerie Susan Fleming (Maryland)
William Robert Hamilton III (California)
Cheryl Renee Hazelwood-Estes (Texas)
Stephen Kyle Johnson (Maryland)
Aaron Charles Kofira (Pennsylvania)
Wei Edward Ku (New York)
Thomas Richard Larchey (Illinois)
Bobby Marandi (Texas)
James Reuben Merrill (Pennsylvania)
Brett Douglas Pinkin (California)

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

Theresa Burdine (Florida)
Michael John Vergo (Florida)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

1379	Lucien M. Rouse
5054	Glen Dale Earley
5316	Mahlon Karl Pitt
12349	Charles N. Sharpe, III
14955	Daniel Connelly Cupps

INITIAL REGISTRATIONS OF CPA LIMITED LIABILITY PARTNERSHIPS:

PMB Helin Donovan, LLP (Texas)
Weaver and Tidwell, L.L.P. (Texas)

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

Accounting & Tax Consultant, Foster CPA, PC
Briggs & Veselka Co. (Texas)
Yanari Watson McGaughey P.C. (Colorado)

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Bledsoe & Assoc., PLLC
Hampton & Co, PLLC

4997.

[BREAK]