

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF MEETING AND HEARINGS

April 25, 2008

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 25, 2008 in the Board Room of the Water Resources Board at 3800 North 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
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 Gloria Finch, Board staff members; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor representing the Oklahoma Society of Accountants (OSA); Peggy Johnson, CPA and Assistant Attorney General John Crittenden. Brett Willis, Special Prosecutor for the OAB was present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:35 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: Chairman Volturo acknowledged the absence of Member Johnson and declared that his absence was excused. All other 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 February 22, 2008 OAB Meeting; (2) Approve the verification of the administrative posting to the OAB's records and

certification of scores for Window 1/2008 Examination (January – February 2008); (3) Approve staff recommendations for candidate accommodations under the Americans with Disabilities Act; (4) Approve the list for verified experience of successful candidates for certification; (Appendix 1) and (5) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Questions were raised with regard to the registration of the entity, CPA+, PLC. Ms. Graves, Registration Coordinator for the OAB distributed copies of the firm's initial registration and related correspondence. Discussion ensued among the OAB members concerning the OAB's rules and how it applies to the names of d/b/a's, professional entities and their usage of fictitious names. Secretary Biswell suggested that Mr. Mueller be reminded of the requirement to register trade names with the Board.

Vice Chair questioned the denial of the Notification of Intent to Practice application. Executive Director Steele explained the reason for the denial.

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

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.

Petete moved that the Administrative Consent Orders be approved in Case Nos. 1651, 1677, 1692, 1693, 1695 and 1696; Ley second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Gray offered an amendment to the motion for the Administrative Consent Order in Case No. 1692 to require the Respondent to complete a minimum of 40 hours of CPE in year one and two and then the balance no later than the end of the third year; Petete and Ley accepted the amendment. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Petete moved that the following Files be closed: File Nos. 1154, 1157, 1227, 1330, 1277, 1433, 1477 and 1478; Gray second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Administrative Consent Orders:

Case No. 1651 – Paul Harlan Farmer, Former CPA

On the 2006 Individual Biennial Registration filing the former registrant self reported a guilty plea to a misdemeanor offense of filing a false tax return. Subsequent to the

registration filing, the Respondent relinquished the CPA certificate. An Administrative Consent Order is being offered in this case which Respondent admits to violation of Section 15.14B(4) of the Oklahoma Accountancy Act, assessed a fine in the amount of \$1,000 and assessed costs of this proceeding in the amount of \$500 which shall be paid no later than thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to appear and show cause why the certificate should be reinstated and complete 120 hours of CPE before any reinstatement. After reinstatement, Respondent's certificate would be placed on probation for three years. In addition, any failure of the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. A proven violation of this Administrative Consent Order, the Act, or the Board's Rules shall authorize the Board to take such other and further action as the Board may deem appropriate under the Act.

Case No. 1677 - Jay D. Parks, CPA

A complaint was filed that the Respondent erroneously filed wrong paperwork regarding the forming of an S Corporation which caused the client problems with the IRS and tax returns. An Administrative Consent Order is being offered in this case which provides that the Respondent has admitted to violations of Oklahoma Administrative Code 10:15-39-1(a) and (b) and AICPA Code of Professional Conduct Section 202. Respondent agrees to provide evidence of payment in the amount of \$1,000 for the new CPA's bill within 30 days from the effective date of the ACO. In addition, any failure of the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. A proven violation of this Administrative Consent Order, the Act, or the Board's Rules shall authorize the Board to take such other and further action as the Board may deem appropriate under the Act.

Case No. 1692 – Bradley A. Pasby, CPA

This case is a result of a referral from the OAB's CPE Coordinator. Respondent's permit number was selected for audit of the CPE claimed on the permit application filed with the OAB. On the 2006 permit application, 44 hours of CPE credits, including 2 hours of professional ethics were reported as earned in the 365 day period proceeding the date of the application. However, the documentation Respondent submitted to the OAB supported 40 hours earned in 2004 which were outdated in accordance with the information filed on the application. An Administrative Consent Order is being offered in this case which provides that the Respondent has admitted to violations of Sections 15.14B(1) and 15.35 of the Oklahoma Accountancy Act and Oklahoma Administrative Code 10:15-30-5, 10:15-32-1(e) and 10:15-39-8(b). Respondent agrees to complete 240 hours of qualifying CPE within a three year period with a minimum of 40 hours of CPE in year one and two and then the balance no later than the end of the third year, including 12 hours of professional ethics, assessed a fine in the amount of \$1,000 for failure to respond to the Board, assessed costs in the amount of \$470.21 which includes, but not limited to, the costs of this proceeding and attorney fees, all to be paid within the three year period from the effective date of this Order. In addition, any failure of the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. A proven violation of this Administrative Consent

Order, the Act, or the Board's Rules shall authorize the Board to take such other and further action as the Board may deem appropriate under the Act.

Case No. 1693 – Ann M. Bevers, CPA

This case is a result of a referral from the OAB's CPE Coordinator. Respondent's permit number was selected for audit of the CPE claimed on the permit application filed with the OAB July 31, 2006. A letter was sent to Respondent asking for documentation for the CPE claimed. Respondent provided partial documentation and admitted that not all of the CPE attested to on the permit application was completed. Respondent also reported insufficient CPE on the application for permit ending in June 2005. An Administrative Consent Order is being offered in this case which provides that Respondent agrees to violations of Section 15.14B(1) and 15.35(A) of the Oklahoma Accountancy Act and Section 10:15-39-8(b) of the Oklahoma Administrative Code. Respondent is assessed a fine in the amount of \$4,000 for violations of 15.14B(1) and 15.35(A), \$1,000 for failure to respond to the Board and assessed costs in the amount of \$795.21 which includes, but not limited to, the costs of this proceeding and attorney fees, all to be paid out over a two year period from the effective date of this Order. Respondent's certificate will be placed on probation for five years, during which time the continuing education claimed may undergo audit each year. Respondent was also required to complete the AICPA Comprehensive Ethics Course and did so with a passing score. In addition, any failure of the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. A proven violation of this Administrative Consent Order, the Act, or the Board's Rules shall authorize the Board to take such other and further action as the Board may deem appropriate under the Act.

Case 1695 – Stephen W. Sims, CPA

The OAB was notified by the AICPA that Respondent's membership had been suspended for violations of professional misconduct. An Administrative Consent Order is being offered in the case whereby Respondent agrees to violation of Oklahoma Accountancy Act Section 15.14B(6), Section 10:15-39-1(a) of the Oklahoma Administration Code, and Rules 102 and 502 of the AICPA Code of Professional Conduct. The Respondent's certificate will be placed on probation for three years, fined in the amount of \$2,500 and assessed costs of this proceeding in the amount of \$317.71 both which shall be paid no later than thirty days from the effective date of the Order. Respondent was also required to complete the AICPA Comprehensive Ethics Course and did so with a passing score. In addition, any failure of the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. A proven violation of this Administrative Consent Order, the Act, or the Board's Rules shall authorize the Board to take such other and further action as the Board may deem appropriate under the Act.

Case 1696 – S & C Professional, Ltd., Co., CPA Firm

This case is a result of a referral from the OAB's Peer Review Coordinator. Respondent attested to performing its first audit or review engagement May 1, 2006. Staff attempted several times via certified mail to obtain information concerning the Respondent's peer review enrollment status which was due May 1, 2007. The firm subsequently enrolled in a peer review program; however, an Administrative Consent Order is being offered whereby the Respondent agrees to violation of Section 10:15-39-8(b) for failure to respond to the OAB. Respondent is fined \$1,000 and assessed costs of this proceeding in the amount of \$340.38 which shall be paid no later than thirty days from the effective date of the Order. In addition, any failure of the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. A proven violation of this Administrative Consent Order, the Act, or the Board's Rules shall authorize the Board to take such other and further action as the Board may deem appropriate under the Act.

Files to Close:**File 1154 – CPA**

An investigation file was opened in this matter when a newspaper article reported that the CPA was accused of destroying documents and making false, incomplete or intentionally misleading statements as part of a conspiracy. As instructed by the Enforcement Committee (EC) the file was assigned to an investigator. The investigator reported that the CPA was not the problem as reported in the newspaper but was, in fact, very cooperative in the investigation. The EC recommends the file be closed.

File 1157 – CPA

This investigative file was opened when it appeared that the CPA was practicing under an unregistered name. However, the registrant subsequently assured the OAB that the firm name was not being held out in Oklahoma; only the registrant as an individual. The EC recommends the file be closed.

File 1227 – CPA Firm

This was a referral from the Peer Review Coordinator. Subsequent to the referral, the CPA firm notified the OAB that it has provided the information to its home board but since it no longer practices or performs audits services in Oklahoma, it no longer wishes to register with the OAB. The EC recommends closing the file but with a letter to the firm reminding it of the OAB's peer review requirements should it commence providing audit services in Oklahoma in the future.

File 1330 – CPA

This was a referral from the CPE Coordinator. Subsequent to the referral, the registrant's certificate was revoked for failure to renew. The EC recommends the file be

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closed however, with a reminder that if the former registrant fails to reinstate within five years, the examination must be successfully completed to obtain certification and upon reinstatement, the registrant will be required to pay \$1,000 fine for failure to respond to the OAB and owe additional CPE for the hours which were not reported which resulted in the referral.

File 1277 – CPA

The registrant self reported a plea to the charge of DWI – Alcohol and was placed on probation by the court. The registrant has successfully completed the probation so the EC recommends the file be closed.

File 1433 – CPA

A complaint was filed that the CPA was involved in a fraudulent investment scheme in the management of a company. As instructed by the EC, an investigator was assigned to this file. The investigator reported to the OAB that “it appears there was no subordination of judgment resulting in conflict of interest in managing the company for the best possible outcome. In summary, I conclude that the complainant’s referral to the Oklahoma Accountancy Board is without merit”. The EC recommends the file be closed.

File 1477 – CPA Firm

A complaint was filed alleging conspiracy to defraud a trust fund. After reviewing the documentation submitted by the complainant, it was determined that the will clearly identified the successor trustee. The EC recommends the file be closed.

File 1478 – CPA

A complaint was filed that the registrant refused to return a former client’s records and involved a fee dispute. The OAB does not have jurisdiction in the allegations regarding the fee dispute; however, the EC instructed the ED to send a letter requesting the registrant respond to the allegations involving the records. The EC recommends that the file be closed but with a reminder to the registrant that the records should be returned if the registrant still has possession of any of them and, in the future, the registrant should maintain documentation when records are returned to the clients.

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

Case No. 1610 – Hearing in the Matter of Sharon A. Triplett, CPA, Inc.: The Special Prosecutor for the OAB requested the hearing be deferred.

Case No. 1670 – Hearing in the Matter of Mona J. Loewen, CPA, Certificate No. 14908-R: The Special Prosecutor for the OAB requested the hearing be deferred.

Agenda Item #6a – Discuss and Act on Request from Jason Giaimo Concerning the Use of Biometric Fingerprints as a Method of Identification at the Examination: At the request of the Chairman, Assistant Attorney General Crittenden reviewed the issue and addressed this item. It was noted that Mr. Giaimo was not an examination candidate in Oklahoma. No official action was taken.

Agenda Item #6b – Discuss and Act on Requests from Two Candidates to Waive the Application Process and Fees When They Are Unable to Sit for Examination As Scheduled: Executive Director Steele addressed this item and explained the difference between a no-show and a reschedule. Petete requested staff research whether a candidate can reschedule to sit for an exam section on Prometric's website.

St. John moved to grant the requests; Gray second.
Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Agenda Item #6c – Discuss and Act on Request from John Strange for a Refund of the \$50 Qualification Application Fee: Executive Director Steele addressed this item and explained that it was very clear in the rules and in the OAB's correspondence to candidates that a candidate must meet the examination requirements before making application. Member Ley asked if it is stated anywhere that the fee is non-refundable and, if not, to add a statement to the website. Executive Director Steele responded that she will research this issue.

Gray moved to deny the request; St. John second.
Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Agenda Item #7 – Discuss and Act on Recommendation for OAB Compliance with HB1804: Assistant Attorney General Crittenden addressed this item. He explained that the Attorney General's office had developed two affidavits for the purpose of verifying U.S. citizenship. Another state agency had requested an Attorney General opinion, which should be forthcoming soon, as to whether a permit to practice constitutes professional licensure. Discussion followed among the OAB members as to how the verification process will work and the issues that might arise with regard to CPA certification and PA licensure. Secretary Biswell suggested a policy might be needed which ultimately becomes culminated in a rule. Assistant Attorney General Crittenden commented that would not be advisable in the event that the law changed.

Assistant Attorney General Crittenden recommended that the OAB begin implementing this process to meet the objectives of this legislation for those who apply for reciprocity

and reinstatement in addition to those candidates who successfully pass the examination and apply for certification. Members of the OAB requested staff go back to those who fall into these categories from November 1, 2007 forward to follow up with this process.

Gray moved that in order to comply with HB1804, the OAB require the affidavit on examination qualification candidates, all successful candidates who apply for certification from this point forward and including those who applied since November 1, 2007 reciprocal applicants and applicants for reinstatement of their CPA certificate or PA license with one affidavit at this point; Petete second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Agenda Item #8 – Discuss and Act on Renewal of Professional Services Contracts for FY 2009: Executive Director Steele addressed this item and noted the requests for rate increases. Member Gray recommended obtaining another investigator in the governmental arena to replace Mr. Crawford who has requested to serve only as a consultant. She suggested placing a notice in the OAB's upcoming Bulletin. Member Ley suggested providing a list of the OAB's investigative needs for the purpose of recruiting investigators.

As Chair of the OAB's Budget and Audit Committee, Member Ley addressed the increase in the blended hourly rate in Finley & Cook PLLC's contract and recommended the firm be retained to perform the OAB's audit.

Petete moved to recommend that the Enforcement Committee actively begin a recruitment of new individuals and that they be charged with the responsibility of interviewing them and determining their credentials; Gray second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Petete moved to recommend that the proposed contracts be approved; Gray second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Biswell moved to approve Barbara Ley, as Chair of the Audit Committee, to sign the engagement letter with Finley and Cook for the \$19,000 contract that was previously approved; Petete second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Agenda Item #9 – Discuss and Act on Report from the Legislative Committee:

Chairman Volturo reported that SB1010 had been passed by the House and is on its way back to the Senate. He commended Peggy Johnson, CPA for the amendments she offered to clarify language in the original SB1010. He urged the OAB members to convey to legislators that the issue of mobility had been thoroughly studied by all of the state boards, NASBA and the AICPA and the OAB is doing due diligence to its 11,000 registrants by supporting mobility. No official action was taken.

Agenda Item #10 – Discuss and Act on Report from the Technology Committee:

As Chairman of the Technology Committee, Secretary Biswell reported on this item. He noted that the Technology Committee had a meeting with NIC/ok.gov later today to discuss the firm online renewal and the individual online renewal process. Chairman Volturo commended the Technology Committee for its work. Secretary Biswell commended the staff for their work.

Agenda Item #11 – Discuss and Act on Report from Budget and Audit Committee:

As Chair of the Budget and Audit Committee, Member Ley addressed the most recent summary of revenue and expenses furnished by the OAB staff. Member Gray commended Member Ley and the staff's work and suggested the name of the report be changed from "Revenues and Disbursements" to "Receipts and Disbursements." Member Ley commented that she would recommend that this be distributed with each month's agenda. Vice Chair Petete further suggested making it an item on the Consent Agenda. No official action was taken.

Agenda Item #12 – Discuss and Act on the Nomination of Carlos Johnson for NASBA Regional Director and Possible Nominations for Director At Large Positions: Chairman Volturo addressed this item. Executive Director Steele noted that she had not received any nominations or recommendations for nominations for the Director-At-Large positions.

Gray moved to nominate Carlos Johnson as NASBA Regional Director for next year; Petete second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Agenda Item #13 – Discuss and Act on Possible Nominations for the AICPA Board of Examiners and Related Committees: Executive Director Steele addressed this item and noted that she had not received any nominations or recommendations for nominations. She requested OAB members to send her any recommendations for nominations. Member Gray noted that the deadline was May 22 and that nominations did not require Board approval. No official action was taken.

Agenda Item #14 – Discuss and Act on the OAB Voting Representative at the NASBA Regional Meeting: Chairman Volturo stated that he planned to attend the NASBA Regional Meeting.

Biswell moved for Tom Volturo to be the voting representative and Member Petete be the alternate voting representative at the NASBA Regional Meeting; Ley second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Agenda Item #15 – Discuss and Act on the Recommendation to Fill the Position of Records Coordinator at a Starting Salary of \$28,000: Executive Director Steele addressed this item. She advised that the OAB's Personnel Committee made the recommendation to hire Matthew Sinclair for the position.

Gray moved, as a member of the Personnel Committee, approval be granted to hire Matthew Sinclair for the position of Records Coordinator at the starting salary of \$28,000 effective May 1; St. John second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and St. John. Absent: Johnson.

Agenda Item #16 – Presentation Commemorating Donita Graves, Registration Coordinator, for her Ten Years of Service to the Oklahoma Accountancy Board: Chairman Volturo presented Donita Graves, Registration Coordinator with a pin commemorating her ten years of service to the OAB.

Agenda Item #17 – Director's Report: Executive Director Steele addressed the following issues:

- The resignation of Naimah Bond, Records Coordinator effective April 3, 2008.
- The development of a personnel policy and procedure manual.
- The Proposed Amendments to Chapter 15 of the Oklahoma Administrative Code approved by the Governor. Since the OAB filed the rules on February 28, the tentative date of legislative approval is April 24. That date can change based on whether the legislature is in session as scheduled. The rules will be effective on July 1, 2008.
- Completion and filing of the NASBA Focus Questionnaire.
- The 2008 first quarter Enforcement Report.
- The contract with CDS Systems Co. Inc. for the development of portal interface.

Agenda Item #18a – Chair's Report: Chairman Volturo did not present a report.

Agenda Item #18b – Next Meeting Date Announced: There will be a special meeting of the OAB scheduled for Thursday, May 22, 2008 at 1:00 p.m. at the Water Resources Board Room, 3800 N Classen Blvd, 2nd Floor, Oklahoma City, OK 73118. The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, May 23, 2008 at the Water Resources Board Room, 3800 N Classen Blvd, 2nd Floor, Oklahoma City, OK 73118.

Agenda Item #19 – New Business: No new business.

Agenda Item #20 – Adjournment: There being no further business to come before the OAB, at 10:50 a.m. Chairman Volturo called for a motion to adjourn the meeting.

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

Tom Volturo, Chairman

ATTEST:

Wade Biswell, Secretary

APPENDIX 1

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Not residing in Oklahoma:

Dayle L. Cullum, Certificate No. 11761 issued July 28, 1992
Miriam Elaine Linn, Certificate No. 9992 issued July 28, 1988
Bruce Robert Thompson, Certificate No. 7745 issued July 26, 1984

DECEASED REGISTRANTS:

CPAs:

Jim E. Madole, Certificate No. 2455 issued February 1, 1971
Vaughan Virgil Story, Certificate No. 744 issued January 21, 1951

DISSOLVED FIRMS:

CPA Corporation:

Egghart & Associates, A Professional Corporation (Nevada)

CPA Limited Liability Company:

Marks, Nelson, Vohland & Campbell, LLC (Kansas)

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 1/2008 Examination which were certified by the Executive Director.

The following 37 candidates successfully passed the Certified Public Accountant Examination Window 1/2008:

Name

Binu Abraham	Ashley Micheal Everett
Justin Wayne Baldwin	Frank Fitzgerald Fairbanks
Shehla Begum	Patricia Michelle Fulks
Elizabeth Lea Chandler	Patrick Ryan Gorman
Jared Chappell	Andrew Jonathan Habiger
Brian Conway	Sonja Hightower
Ashley Nicole Dayton	Jonathan Dale Hillman
Leann Nichole Delong	Richard Dean Johnson II
Crystal Michalle Duke	Anthony Warren Keathley

Amy Michelle Kroll
 Mildred Pauline Lemon
 Mary Jo McCaghren
 Katie Louise McCants
 Jennifer Lynn Oliver
 Kami Shawn Painter
 Elizabeth Eileen Pilgrim
 David Albert Reynolds
 Joshua Todd Richards
 Nathan Edward Robnett

Patrick Reese Schafer
 David Andrew Scott
 Justin Ryan Shaw
 Janae Dawn Sheffer
 Rhonda Joy Sifford
 Theron L. Stoltzfus
 James Randall Turner
 Raewyn Wentroth
 Tong Yu

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

Name

Binu Abraham
 Sara Kay Araskog
 William Dean Bass
 Forrest Wayne Belindo
 Frank Fitzgerald Fairbanks
 Robert Gregory Haight
 Kimberly Ann Joyce
 Greisa Lalazi
 Christopher Anthony Miller
 Nathan Edward Robnett
 David Andrew Scott
 Justin Ryan Shaw
 Rhonda Joy Sifford
 James Randall Turner

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):

16365	Vanessa D. Taylor
16401	Kevin Dean Stewart
16411	Elizabeth Anne Autrey
16413	Bree Danyele Carson
16432	Kari Kay Catlett
16433	Jarin Louis Dykstra
16434	Mandy Kay French
16435	Kyle J. Johnson
16436	Christopher Douglas Ramsey
16437	Abigail J. Shurigar
16439	Melanie Elaine Warren

5099.

APPLICATION FOR A RECIPROCAL CPA CERTIFICATE:

16455-R Randy R. Roehm

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

Linda H. Erickson (Nebraska)
Michelle Xan Horaney (Iowa)
Donald Wade Housh (Kansas)
Mark Stephen McMorrow (California)
Johnathan Modisett (Georgia)
Ana Moron (New Jersey)
Gregg Alan Neis (Kansas)
Melissa Beth Petersen (Michigan)
Robert Roche (New Jersey)
Roger Andrew Stadtmueller (Arizona)
Deborah Renee Taylor (Kansas)
John Ed Welch (Arkansas)
Kenneth Paul Wood (Georgia)

DENIED APPLICATION FOR SUBSTANTIAL EQUIVALENCY (Based on Individual SE
Recognition) DUE TO PROVIDING CONFLICTING INFORMATION:

Michael Leonard Charles (New Jersey/South Carolina)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

7770 Winifred Mary Whelan
9975 Robert Preston Kerley

INITIAL REGISTRATIONS OF CPA LIMITED LIABILITY PARTNERSHIPS:

NDB Nickell LLP (New Hampshire)
PricewaterhouseCoopers (Canada) PLLP

INITIAL REGISTRATION OF A CPA PROFESSIONAL CORPORATION:

Janice Jansing, P.C.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY
COMPANIES:

CPA+, PLC
Egghart & Associates, LLC (Nevada)
Gresham Smith & Wyatt, LLC (Missouri)
Marks Nelson Vohland Campbell Radetic LLC (Kansas)
Tran Professional Services, PLLC