

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF MEETING AND HEARINGS

January 25, 2008

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 25, 2008 in the Board Room of the Water Resources Board at 3800 N Classen, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

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

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Donita Graves, Colin Autin, Sharon Wells, Board staff members; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor representing the Oklahoma Society of Accountants (OSA); Gloria Finch; and Assistant Attorney General John Crittenden. Brett Willis, Special Prosecutor for the OAB; Ed Barnicott and Patricia Hartman with the National Association of State Boards of Accountancy (NASBA) were present for relevant segments of the meeting.

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

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

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Steele confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was posted in the reception area of the OAB's office and outside the building and meeting room in compliance with the Open Meeting Act.

Agenda Item #1d – Announcement of Absences and Action, if Necessary, to Determine Whether Absence(s) Was Unavoidable Pursuant to Title 59, Section 15.3.B.5: All members were present.

Agenda Item #2 – Announcement of Visitors: Executive Director Steele read the names of the visitors present.

Agenda Item #3 – Public Comment Period: Executive Director Steele advised the OAB she had not received any written requests or had been informed by any member of the public wishing to speak before the OAB.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained 4 items for the OAB's consideration. (1) Approve the minutes of the December 14, 2007 OAB Meeting; (2) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 4/2007 Examination (October – November 2007); (3) Approve the list for verified experience of successful candidates for certification; (Appendix 1) and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

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

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. 1688 and 1689; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Petete moved that the following File Numbers be closed: File Nos. 1197, 1355, 1436, 1439, 1480, 1481, 1482, 1484, 1485, 1486, 1487, and 1489; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Petete moved that the following two files be heard before the Administrative Law Judge: File Nos. 1324 and 1432; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Administrative Consent Orders:

Case No. 1688 – Mark A. Kremeier, CPA

The Respondent in this case was originally referred to the Enforcement Committee (EC) by the Peer Review Committee for failure to timely enroll in an approved peer review program within one year of the performance of services that require a peer review. An Administrative Consent Order is being offered in this case which provides that Respondent agreed to violations of the Oklahoma Administrative Code for failure to enroll and participate in a peer review program and failure to respond to written communications from the Board. Respondent's certificate will be placed on probation for two years from the effective date of the Order; assessed a fine in the amount of \$2,500; assessed costs in the amount of \$465; and is required to complete the AICPA's Comprehensive Ethics Course with a score of 90% or better within 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, authorizes the Board to take such other and further action as the Board may deem appropriate under the Act.

Case No. 1689 – David L. Baskin, CPA

The Respondent in this case was originally referred to the EC by the CPE Coordinator for failure to substantiate the continuing education (CPE) claimed on Respondent's 2006 permit application. The CPE Coordinator made several attempts to obtain the appropriate documentation; however, the OAB never received the requested materials. An Administrative Consent Order is being offered in this case which provides that Respondent's certificate will be placed on probation for five years from the effective date of the Order; Respondent is required to complete an additional 40 hours of CPE in addition to the 120 hours within the three year compliance period; assessed a fine in the amount of \$1,000 for failure to respond to the OAB; assessed a fine in the amount of \$2,500 for false reporting; and assessed costs in the amount of \$640. All fines and costs must be paid within 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, authorizes the Board to take such other and further action as the Board may deem appropriate under the Act.

Files to Close:

File 1197 – CPA

A complaint was filed that the registrant failed to return client records and failed to assist with an audit of the tax returns prepared. As instructed by the EC, an investigator was assigned to this file; however, subsequent to the investigation a settlement was made between the parties from a civil lawsuit which provided that the complaint in this matter must be withdrawn. The EC recommends the file be closed.

File 1355 – Former firm

The entity was listed in the AT&T Yellow Pages under the heading "Accountants – Certified Public". A Cease and Desist letter was sent by the Executive Director. The owner of the formerly registered firm responded which indicated that the violation was understood and compliance with the requirements of the cease and desist letter which included sending a letter to the telephone company instructing it to remove the listing from this category. The response satisfied the EC so it recommends the file be closed.

File 1436 – Non-Registrant

A complaint was filed that the non-registrant was held out in a newspaper article as a CPA. As instructed by the EC a Cease and Desist letter was sent by the Executive Director. A response was received which indicated that the violation was understood and that the non-registrant would comply with the requirements of the cease and desist letter. The EC recommends the file be closed.

File 1439 – CPA

A complaint was filed that the CPA had placed an advertisement announcing the merger of the practice with another non-registrant practice. It was determined that the advertisement was misleading, so the EC instructed the Executive Director to send a Cease and Desist letter. A response was received which indicated that the advertisement was no longer being published and that the violation was understood by the CPA. The EC recommends the file be closed.

Files 1480, 1481, 1482, 1484, 1485, 1486, 1487, 1489 – Registrants and Non-Registrants

A complaint was filed that the individuals or entities were listed in the YellowPage.Com for El Reno, Oklahoma under the headings “Accountants – Certified Public” or “Accountants – Public”. Cease and Desist letters were sent by the Executive Director. Responses were received which indicated that each individual or entity understood the violation and complied with the requirements of the cease and desist letters which included sending letters to the internet listing company instructing it to remove the listings from these categories. The responses satisfied the EC so it recommends the files 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:

1324
1432

Agenda Item # 6 -- Discuss and Act on Recommendation to Revoke Policy 1993-

13: Vice Chair Petete addressed this item.

Petete moved for Policy No. 1993-13 be revoked; Johnson second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #7 -- Discuss and Act on Report from the Legislative Committee: As

Chairman of the Legislative Committee, Member Johnson reported that the OAB’s Legislative Committee had reviewed the OSCPA’s suggestions for a committee substitute for SB1010. The committee substitute includes the concept of mobility in accordance with the revised UAA and some housekeeping items previously discussed by the OAB. He stated that a copy of the bill should be available by the February Board meeting for consideration of further action.

Agenda Item #8 -- Discuss and Act on Report from the Technology Committee:

As Chairman of the Technology Committee, Secretary Biswell presented a report on the meeting with the Technology Committee, Office of State Finance (OSF), and OK.gov representatives. Member Johnson was also in attendance. Executive Director added that a meeting will be held on January 30 with staff, OK.gov and the database programmer. It was also suggested that the Technology Committee attend the January 30 meeting. Member Johnson requested a copy of the on-line programming and testing deadlines be distributed to all OAB members with written confirmation from NIC that the deadlines will be met. Member Ley stated that she should have a report for the February board meeting on services offered through OSF.

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. 1650 – Application to Assess Costs in the Matter of Jeff Lee Detwiler, CPA Certificate No. 13477: This matter came on for hearing at 9:12 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Special Prosecutor Brett Willis represented the State. No witnesses were called for the State. Respondent was not present nor represented by counsel.

The purpose of this hearing was to assess the Respondent with the costs in this proceeding, including but not limited to investigation costs, hearing officers costs, renting of special facilities costs and court reporter costs as outlined in the OAB's final order in the matter of Case No. 1650.

Johnson moved to approve the fees as presented in the amount of \$7,515.00; Petete second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

St. John moved to adjourn the hearing; Ley 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. 1650.

Case No. 1674 – Hearing in the Matter of Scott S. Morgan, CPA Certificate No. 12975: This matter came on for hearing at 9:17 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Special Prosecutor Brett Willis represented the State. Witness for the State was Edith Steele, Executive Director. Respondent was not present nor represented by counsel.

On September 7, 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 violated OAC 10:15-39-8(b) for not responding to OAB correspondence in a timely manner and should be fined not less than \$1000; (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 complete 8 hours of Standards of Tax Practicing CPE which is to be pre-approved by the CPE Coordinator; (4) Respondent must provide documentation showing proof of completion of the above CPE sent to the CPE Coordinator within ten (10) days of completion; 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.

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

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

Johnson moved that the Board accept the Administrative Law Judge's recommendations with the following amendments: Item 3, page 2 be amended to state "the Respondent must complete 8 hours of CPE relating to the standards of tax practice which is to be pre-approved by the CPE Coordinator within 120 days of the date of the order"; in addition, a letter be written to the registrant signed by the appropriate member of the Board or the Executive Director stating that the registrant as part of practicing public accounting in accordance with naming the Section of the law is to conform to the standards of tax practice which are issued by the AICPA and Circular 230 issued by the IRS including that the client receive and review the tax return and sign an authorization to file said tax return electronically before the tax return is submitted to the IRS; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Johnson moved to adjourn the hearing; St. John second. Motion withdrawn.

Johnson amended his motion to include a fine of \$1000 and the amount of costs assessed in Exhibit 11 in the amount of \$1958.12; Gray accepted the amendment.

Johnson moved to approve the costs as submitted in Exhibit 11 excluding the costs incurred at the hearing on January 25, 2008; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Johnson moved to adjourn the hearing; St. John 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. 1674.

Agenda Item #9 -- Discuss and Act on Final Report Presented by Ed Barnicott, NASBA's Chief Technology Officer, on the Review of the Business Processes of the OAB and Related Technology Requirements: Ed Barnicott, CTO for NASBA, presented his report. He commended the staff's dedication to the OAB. Among his recommendations were updating the agency's disaster recovery plan and improving communications with information technology vendors particularly with respect to corrective and maintenance issues. He explained the workings of an information technology issue tracking system and an enforcement case management system prototype which could be developed for State Boards' use through NASBA at no charge. Mr. Barnicott fielded questions from members of the OAB. Chairman Volturo suggested the Technology Committee look into issues related to the areas of enforcement. Member Johnson added that various committees of the OAB will need to review the report before any specific action can be taken.

Petete moved to approve the report as presented; Gray second. Affirmative votes: St. John, Gray, Petete, Volturo, Biswell and Ley. Abstained: Johnson.

Agenda Item #10 – Discuss and Act on Presentation by Patricia Hartman, Director, NASBA National Candidate Database & CPAES Examination Operations: Patricia Hartman, Director made a presentation to the OAB on NASBA's services including the candidate application processing, score release and various licensing services. Ms. Hartman fielded questions from members of the OAB. The OAB recommended a compilation of comparisons for each level of CPAES Examination services be submitted to the OAB before any official action be taken.

Case No. 1683 – Hearing in the Matter of Kate Rutledge Ehlo, Applicant for Oklahoma Reciprocal Certificate: This matter came on for hearing at 11:40 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Special Prosecutor Brett Willis represented the State. No witnesses were called for the State. Respondent was not present nor represented by counsel.

Special Prosecutor Willis presented a Consent Order signed by the Respondent and her attorney under the following terms: (1) Respondent was in violation of: Oklahoma Administrative Code 10:15-21-1 by failing to file for a reciprocal certificate or license within one hundred twenty (120) days of engaging in the practice of public accounting in Oklahoma; (2) Respondent voluntarily agrees and stipulates to the terms and conditions set forth therein; (3) Respondent has been advised and hereby acknowledges that by signing this Consent Order, she is voluntarily waiving certain of her rights accorded under the Administrative Procedures Act, including, but not limited to, the right to a hearing and the right to present evidence and cross-examine witnesses. Respondent further acknowledges notification of her right to representation by counsel and further stipulates that she has been advised of her rights and obligations under the terms of this Consent Order; (4) The Board has independently reviewed the evidence submitted in this matter and does hereby approve this Consent Order by a majority vote taken in open meeting. The Board's approval is evidenced by the signature of the Chairman of the Board or designee, affixed hereto subsequent to the vote; (5) Respondent show successful completion of an AICPA's ethics course with a score of 90% or better. This requirement was satisfied with her application; (6) Respondent pay a fine in the amount of \$500.00; (7) Respondent is placed on probation for one (1) year. However, based on circumstances of this matter, Respondent will be given credit from date of application. As a result, the Board considers her probation period completed, effective as of the date of this Order; (8) Respondent satisfy and fulfill all other requirements under the Act and/or Board Rules necessary for the issuance of a reciprocal certificate; and (9) A copy of this Consent Order shall be on file in the Board's offices and shall be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings shall be reported by press release and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

Petete moved that the proposed Consent Order be approved; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Gray moved to adjourn the hearing; Ley 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. 1683.

Agenda Item #11a – Discuss and Act on Request from NASBA for Recommendations for Vice Chair of NASBA for the 2008-2009 Year: Member Johnson referenced the list of Vice Chair recommendations furnished by NASBA.

Johnson moved for the OAB to nominate Billy Atkinson of Texas as the Vice Chair Elect; St. John second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #11b – Report from the NASBA Annual Meeting [deferred from December meeting]: Executive Director Steele commented that mobility was the major issue discussed throughout the meeting. Member Ley stated that the meeting was very beneficial, particularly the regional session chaired by Member Johnson.

Agenda Item #11c – Discuss and Act on Rules 5-1 and 5-2 Exposure Draft due January 31, 2008 [deferred from December meeting]: As a member of the NASBA Education Committee, Member Gray addressed this item.

As a result of the discussion, Member Johnson recommended that all applications denied on the basis of the applicants not meeting the 76-hour upper-level course requirement must be placed before the Board. Member Ley suggested that a policy might need to be developed.

Gray moved that the Board draft a letter to the Education Committee at NASBA supporting Rules 5-1 and 5-2; Johnson second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item 12 – Request from AICPA Board of Examiners for Comments on the CPA Examination Due on December 31, 2007 [deferred from December meeting]: Member Gray noted that she had responded individually. No official action was taken.

Agenda Item #13 – Discuss and Act on Recommendation for an Ad Hoc Committee to Update the OAB’s Performance Measurements for the Budgeting Process: Executive Director Steele addressed this item. Member Gray suggested that the proposed performance measurements be forwarded to the OAB’s Audit and Budget Committee. Member Ley also requested copies of the existing performance measurements for the committee members to use.

Agenda Item #14 – Discuss and Act on Staff’s Recommendation to Extend June 30, 2008 Permit Filing Deadline to Coincide with the July 31 Registration Filing Deadline: Executive Director Steele addressed this item.

Biswell moved to accept the staff’s recommendation; St. John second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

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

- Request for additional space and to move OAB office filed with State Leasing.
- Monthly Reconciliation Reports with the Office of State Finance and the State Treasurer’s office are filed and up to date including monthly transfers.
- The annual Report to the Governor, as required by Section 15.7 of the OAA, has been filed.

- Completion of employee evaluations for 2007.
- Development of form for members of the public and interested parties to file a complaint with the OAB.
- Implementation of fee increases from the AICPA, Prometric and NASBA effective January 1, 2008.

Member Johnson requested a vendor history of the ARSYS and CANSYS databases.

Supplemental Agenda Item – Discuss and Act on the Recommendation to Fill the Position of Administrative Assistant at a Starting Salary of \$29,000: Executive Director Steele recommended the OAB hire Gloria Finch for the Administrative Assistant position. The OAB's Personnel Committee concurred with the recommendation.

Johnson moved to recommend hiring Gloria Finch effective Monday, January 28, 2008; St. John second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #16a – Chair's Report: Chairman Volturo did not present a report.

Agenda Item #16b – Next Meeting Date Announced: The next OAB meeting is scheduled for 8:30 a.m., Friday, February 22, 2008 at the Lincoln Office Plaza, 4545 North Lincoln, Suite 269, Oklahoma City, OK.

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

Agenda Item #18 – Adjournment: There being no further business to come before the OAB, at 1:08 p.m. Chairman Volturo called for a motion to adjourn the meeting.

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

Tom Volturo, Chairman

ATTEST:

Wade Biswell, Secretary

APPENDIX 1**CERTIFICATES SURRENDERED BY REGISTRANTS:****CPAs:****Surrendering CPA Certificate Due To The New CPE Requirements:**

Scott F. Hussey, Certificate No. 9720 issued January 28, 1988
Eugene J. Schwarz, Certificate No. 7506-R issued May 24, 1984

No Longer Practicing In Oklahoma:

Louis M. Rovner, Certificate No. 15057-R issued April 27, 2001

Retired:

Lewis P. Colbert, Certificate No. 3328 issued January 27, 1975
Ralph Joseph Zerwas, Certificate No. 971 issued July 26, 1954

PA:**Holds a CPA Certificate:**

Donna Self, License No. 1020 issued February 10, 1983

DECEASED REGISTRANTS:**CPAs:**

Cindy R. Badertscher, Certificate No. 7199 issued January 26, 1984
Charles William Daniel, Certificate No. 1494 issued July 29, 1961

DISSOLVED FIRMS:**CPA Corporations:**

Craighead & Dersch, P.C.
Ferguson & Redelsperger, P.C.
Gary Meunier, C.P.A., P.C.
Hulin & Betterton, CPA'S, P.C.
Roger A. Rose, CPA, P.C.
Stewart & Stewart, CPA'S, A Professional Corporation

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 4/2007 Examination which were certified by the Executive Director.

The following 34 candidates successfully passed the Certified Public Accountant Examination Window 4/2007:

Name

Sara Kay Araskog	Greisa Lalazi
Elizabeth Anne Autrey	Haley Beth Legg
James Christopher Bennett	Blake Lowry
Bree Danyele Carson	Christopher Anthony Miller
Kari Kay Catlett	Bryan Lynn Neal
Yin Dyn Clara Chan	Zibing Pan
Andrew Wayne Confer	Aaron Kent Penix
Jarin Louis Dykstra	Christopher Douglas Ramsey
Jason Lee Engstrom	Tao Sai-Lever
Mandy Kay French	Tammy Ann Smallwood
Samuel Hughes Gardner	Abigail Jean Shurigar
Mandy Michelle Garvie	Trai Michael Stiles
Erin Elizabeth Gerner	Tao Tao
Robert Gregory Haight	Traci Michele Trasky
Timothy M. Helms	Wesley Milton Tur
Kyle James Johnson	Susan Maleah Wallace
Kimberly A. Jordan	Yan Xu

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

Name

Elizabeth Anne Autrey
James Christopher Bennett
Bree Danyele Carson
Jason Lee Engstrom
Timothy M. Helms
Aaron Timothy Kesler
Kristi Lue Mahaffey
Michael Winston Matthews
Zibing Pan
Aaron Kent Penix
Andreas Rydholm
Tammy Ann Smallwood
Traci Michele Trasky
Wesley Milton Tur
Susan Maleah Wallace
Andrew William Ward

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):

15751	Lisa Renae Reece
16270	Matthew E. Clarkson
16321	Joshua W. Ketter
16386	Tamera Leigh Eck
16388	Anna J. Barnes
16393	Noe Duran
16394	Virginia Gurney
16395	Laura Ann Hackler
16396	Anna Wells Hixon
16397	Katharine E. Johnston
16398	Matthew R. Logsdon
16400	John Robert Pettifer

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

16427-R	Amber Michelle Brady
16428-R	Ashley Lauren Davis
16429-R	Edward L. Franz
16430-R	Kevin K. Griffin
16431-R	Michele K. Smith

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

James J. Boviard (Massachusetts)
 Donald Matthew Brown (Arkansas)
 Steven Davis Denoon (Pennsylvania)
 Daryl D. Eagon (Kansas)
 Mark Andrew Ferm (New York)
 Catherine L. Harper (Kansas)
 Phillip Stone Hodges (Georgia)
 Daniel R. Hutchins (Massachusetts)
 Suzanne Johnston (Kansas)
 Patrick Joseph Sherlock Mathews (New York)
 Larry Clinton Mingledorff (Alabama)
 Todd M. Wall (Oregon)
 Ronald P. Willnerd (Nebraska)

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

Nancy Marie Ridenour (Florida)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

5911	Pamela Ferguson Cox
12450	Vernon R. Brown
12474	Kami Doyle Ragsdale
13555	Patti Lee Riley
14298-R	Lori Lynn Pittman
16185	Melanie R. Laster

INITIAL REGISTRATION OF A CPA LIMITED LIABILITY PARTNERSHIP:

Whitlock, Selim & Keehn, LLP (Missouri)

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

Carol A. Rhodes, CPA, PC
Elliott, Dozier & Helland, P.C.
Ferguson, Redelsperger & Bradley, P.C.
Richard Stewart CPA, P.C.
Tonya Swindell CPA, PC

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Allcom Administrative Services, PLLC
Amber Randolph, CPA, PLLC
Craighead & Dersch, PLLC
Dana Arric, CPA PLLC
John E. Wright CPA, PLLC
Kirkendall & Swindell CPA'S, PLLC
Phillips Accounting & Consulting, PLLC
Stephen L. Canary CPA, PLLC
Steve Landreth, CPA, PLLC