

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF MEETING AND HEARINGS

June 27, 2008

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 27, 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, Gloria Finch 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); and Assistant Attorney General John Crittenden. Brett Willis, Special Prosecutor for the OAB; Bill C. Lester, Attorney, William R. Schmidt, Respondent, Rachel O. "Libby" Thomas, CPA, Investigator, Jon Starr, Attorney, Stephen F. Worthley, Respondent, John Belk, Paula Belk, Jerry Wright, Vivian Wright, Mike Wheeler and Trena Bloye, court reporter were 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: 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 May 22, 2008 OAB Meeting; (2) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2008 Examination (April– May 2008); (3) Take official notice of the OAB's Statement of Receipts and Disbursements for the period ending May 31, 2008; (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)

Changes to the minutes were presented by OAB members to reflect Member Johnson's attendance at the May meeting and to reflect the single executive session for Case Nos. 1642 and 1670.

Executive Director Steele noted that the date on the OAB's Statement of Receipts and Disbursements for the period ending May 31, 2008 was incorrectly reported as April 30, 2008 and a corrected copy was distributed at the meeting.

Gray moved that the Consent Agenda be approved; St. John second. Amendments to the minutes and to the date on the Statement of Receipts and Disbursements were accepted by both Gray and St. John. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

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 presented be approved in Case Nos. 1701, 1702, 1703, 1704 and 1705; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Administrative Consent Orders:

Case No. 1701 – Paul Francis Imboden, CPA

The Respondent in this case failed to file the CPE reporting form required of all registrants in 2007. Several attempts by telephone and by certified mail were made by staff to resolve this matter, but the Respondent would not respond. An Administrative Consent Order is being offered in this case which Respondent admits to violation of Section 15.35(C) of the Oklahoma Accountancy Act and Subchapters 10:15-30-5(a) and 10:15-39-8(b) of the Oklahoma Administrative Code, assessed a fine in the amount of \$1,000 which must be paid no later than thirty days from the effective date of this Order

and completion of the AICPA's Comprehensive Course with a score of 90% or above. 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. 1702 – Andrew T. Melton, CPA

The Respondent in this case failed to file the CPE reporting form required of all registrants in 2007. Several attempts by telephone and by certified mail were made by staff to resolve this matter, but the Respondent would not respond. An Administrative Consent Order is being offered in this case which Respondent admits to violation of Section 15.35(C) of the Oklahoma Accountancy Act and Subchapters 10:15-30-5(a) and 10:15-39-8(b) of the Oklahoma Administrative Code, assessed a fine in the amount of \$1,000 which must be paid no later than thirty days from the effective date of this Order and completion of the AICPA's Comprehensive Course with a score of 90% or above. 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. 1703 - Qualification Applicant

The Respondent in this case filed an application for qualification on February 1, 2008 on which the Respondent answered "No" to the question "Have any of the following events ever occurred that have not been previously reported to the OAB: (1) have you been arrested; (2) have you been charged with a crime or are any charges against you pending at this time; (3) have you pled guilty or nolo contendere to any charge(s), (4) have you been convicted of a crime? After the application was approved, the candidate filed an application March 1, 2008 on which the Respondent answered "Yes" to the same question. The arrests which were reported on the March 1, 2008 application resulted in no charges being filed. An Administrative Consent Order is being offered in this case which Respondent agrees to be subject to a probation period beginning with the effective date of this Order and ending two years later. During the probation period Respondent must at least annually and no later than June 30th of each year and with each application to sit for the CPA examination, affirmatively report to the Board whether there have been any charges or conviction of a crime of any sort. Respondent may sit for the CPA examination and in the event Respondent successfully passes the examination, will receive the certificate and may apply for a permit to practice public accounting. Should this occur, Respondent's probation period will continue for two years after the effective date of this ACO. Any incident where the Respondent is arrested, charged with, pleads guilty or nolo contendere to charges or is convicted of a crime, any violation of the terms of this ACO or any violation of the Accountancy Act or the Board's Rules 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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Case No. 1704 – Frederick Loren Gale, CPA

This case involves a registrant who failed to notify the OAB of a change in the firm name as required by Section 15.14(g). An Administrative Consent Order is being offered whereby Respondent is assessed a fine in the amount of \$500 which must be paid no later than thirty days from the effective date of the ACO.

Case No. 1705 - Qualification Applicant

The Respondent in this case filed an application for qualification on which was self-reported several incidents involving alcohol including two DUIs within the last three years. The last arrest resulted in a one-year suspended sentence, fine and court costs. An Administrative Consent Order is being offered in this case which Respondent agrees to be subject to a probation period beginning with the effective date of this Order and ending two years later. During the probation period Respondent must at least annually and no later than June 30th of each year and with each application to sit for the CPA examination, affirmatively report to the Board whether there have been any charges or conviction of a crime of any sort. Respondent may sit for the CPA examination and in the event Respondent successfully passes the examination, will receive the certificate and may apply for a permit to practice public accounting. Should this occur, Respondent's probation period will continue for two years after the effective date of this ACO. Any incident where the Respondent is arrested, charged with, pleads guilty or nolo contendere to charges or is convicted of a crime, any violation of the terms of this ACO or any violation of the Accountancy Act or the Board's Rules 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.

Files to Close:

None

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 #6 – Discussion and Possible Action on Request from University of Oklahoma Professor to Accept a Letter from him Verifying Completion of Degree Requirements in Lieu of Letter from Registrar’s Office: Executive Director Steele addressed this item. Discussion followed among the OAB members. The OAB’s current procedures allow a letter from a registrar’s office to be proof of completion of educational requirements until such time as the applicant can obtain an official transcript. Member Gray suggested this procedure be clarified in the next rules change.

Johnson moved that the OAB deny the request based on Rule 10:15-18-4(a)(2); Motion was withdrawn until later in the meeting when further information could be ascertained.

Agenda Item #7 – Discussion and Possible Action on Recommendation to Contract with Terry Westemeir, CPA as an OAB Investigator for FY 2009: Vice Chair Petete addressed this item.

Petete moved to recommend Terry Westemeir be approved as an investigator at an hourly rate of \$150 per hour; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo and Ley. Abstained: Biswell.

Case No. 1642 – Hearing in the Matter of William R. Schmidt, CPA, Certificate No. 10046: This matter came on for hearing at 9:08 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Respondent was present and was represented by counsel. Respondent testified on his behalf.

Special Prosecutor Brett Willis represented the State. Witnesses for the State were Paula Belk, Mike Wheeler, Jerry Wright and Rachel O. “Libby” Thomas.

The purpose of the hearing was to determine whether the Respondent was in violation of: (1) Sections 15.14B (2) & (6) and OAC Rule 10:15-39-1(a), (b) & (d); 10:15-39-9(1), (3), (4) & (5) by being responsible and providing services for Rock Island Grill, L.L.C. to-wit (a) being in control of preparing payroll, including writing checks, withholding appropriate taxes, submitting these taxes to the proper authorities and purposely hiding from the other LLC members the fact of unpaid payroll taxes, and also purposely hiding unpaid sales, tourism, and liquor taxes from other LLC members; (b) refusing to return bank statements of the LLC when requested by other LLC members and the bank; (c) refusing to submit financial statements repeatedly requested by other LLC members and the bank after promising to do so; (d) not preparing tax returns for the LLC and ignoring the demand for K-1s from a LLC member; (e) not returning repeated telephone calls nor answer his office door for a LLC member and the bank; and (f) not returning follow up telephone calls from the investigator.

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

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

Chairman Volturo noted for the record that no official votes or action was taken while the Board was in Executive Session.

Gray moved that based on the facts that were presented under the allegations under Item A the Respondent was in control of preparing payroll, including writing checks, withholding appropriate taxes, submitting these taxes to the proper authorities and did not properly communicate to the client the unavailability of funds to pay those taxes; under Item B, the Board did not find the Respondent that evidence was shown that that would have been met; under Item C, that the Respondent refused to submit financial statements by his own admission that were requested by LLC members Belk and Wright and the bank after promising to do so, the Respondent also ignored the demand for requested K-1's from LLC member Belk; the Respondent did not return repeated telephone calls from LLC member Belk; under Item F, the Respondent did not return follow up telephone calls from the Board's investigator which is a violation based on facts presented; based on that, Respondent has violated Sections 15:14B (2) (6) OAC Rule 10:15-39-1 (a), (b) and (d); and 10:15-39-9 (1), (3), (4), and (5) by his own admission based on his testimony; Respondent will be suspended for one year, that he be on probation for five years; during the period of one year of suspension the certificate will have to be returned to the Board; during the one year suspension and the five year probation, he will be required to take 40 hours of CPE per year to be preapproved by the CPE Committee, at least 4 hours of which must be Ethics; also the Board requires the AICPA Ethics Course be taken within 90 days and he must score above 90% on that course; he would also be required to purchase a third party practice aide for compilations that his choice of a practice aide would need to be approved by the CPE Committee; the Board requires he have a pre-issuance review for all financial statements the first time issued for clients which would include 6 compilations or financial statements under SARS 8 and any reviews or audits that he would take on as clients those would have to have a pre-issuance review and that he will be required to enroll in a peer review program during the second year of probation and follow the standards that are required there; the Board will assess the fine of \$3,500 plus costs; Petete second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Johnson moved to adjourn the hearing; Gray 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. 1642.

Case No. 1673 – Hearing in the Matter of Stephen F. Worthley, CPA, Certificate No. 2240: This matter came on for hearing at 2:27 p.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Respondent was present and was represented by counsel. Respondent testified on his behalf.

Special Prosecutor Brett Willis represented the State. Witness for the State was Executive Director Edith Steele.

The purpose of the hearing was to determine whether the Respondent was in violation of Oklahoma Administrative Code 10:15-33-4(a) and Section 15.30(B) of the Act by failing to enroll in a Board approved peer review program within one (1) year of the performance of services that require a peer review.

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

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

Chairman Volturo noted for the record that no official votes or action was taken while the Board was in Executive Session.

Gray moved that based upon the evidence provided today, the Respondent should have enrolled in a peer review program effective September 30, 2005 based on the rules of the Board and then in not doing so, he violated Section 15.30.B of the Oklahoma Accountancy Act and that the Board would agree with the ALJ's fine of \$1,000 plus costs; Petete second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

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. 1673.

Agenda Item #6 – Discussion and Possible Action on Request from University of Oklahoma Professor to Accept a Letter from him Verifying Completion of Degree Requirements in Lieu of Letter from Registrar’s Office [REVISITED]: Member Johnson revisited this item. Upon his further research in the OAB rules, he noted that in accordance with Oklahoma Administrative Code 10:15-18-4(a)(2) the OAB can only accept verification of educational requirements which is on an official transcript. A letter signed and sealed by the registrar’s office is accepted until the official transcript can be obtained. Member Johnson offered his participation in a conference call with the Executive Director and the professor about this issue. Member Gray offered to meet with the University of Oklahoma.

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

Agenda Item #8 – Discussion and Possible Action on Recommendation to Renew Contracts for Two of the Three Peer Review Committee Members, Ann Fields, CPA and Jim Williamson, CPA and Issue a New Contract for Thom McGuire, CPA for FY 2009: Member Gray explained this item. Ms. Fields’ three-year appointment began in 2006 and Mr. Williamson’s in 2007.

Gray moved to reappoint and renew the contract for Ann Fields for one more year with her term expiring June 30, 2009 and Jim Williamson for a three-year term expiring on June 30, 2010 and approve Thom McGuire for an initial three-year term; Johnson second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Member Gray requested the names of the OAB’s Peer Review Committee and the Peer Review Oversight Committee be inverted in the next rule change to be uniform with the names of NASBA’s peer review related committees.

Agenda Item #10 – Discussion and Possible Action on Proposal for Digital Imaging the OAB’s records: As Chairman of the Technology Committee, Secretary Biswell addressed this item. Executive Director Steele noted the corrections to the amount of the proposal and fielded questions from the OAB members. Member Gray expressed concerns related to the contracted timeframe for the agency to review the imaged data. Chairman Volturo requested an analysis of the OAB’s current document destruction schedule to determine if it needs revision. He also requested the OAB receive a copy of the archives commission records schedule for the next meeting. Due to the questions OAB members raised concerning the terms and conditions of the contract, no official action was taken on this item.

Agenda Item #12 – Discussion and Possible Action on Report from the Technology Committee: As Chairman of the Technology Committee, Secretary Biswell reported that the staff will begin testing the individual online renewal process beginning next week.

Agenda Item #11 – Discussion and Possible Action on Proposed Budget Work Program for Fiscal Year FY 2009: As Chair of the Budget and Audit Committee, Member Ley addressed this item.

Member Johnson left the meeting at 4:10 p.m.

Ley moved that the budget as proposed be approved and authorize the staff to submit it this afternoon; Gray second. Affirmative votes: St. John, Gray, Petete, Volturo, Biswell and Ley. Absent: Johnson.

Member Johnson returned to the meeting at 4:13 p.m.

Due to the late hour, the members agreed that staff could wait until Monday, June 30 to submit the budget to the Office of State Finance.

Agenda Item #13 – Discussion and Possible Action on Report from the Outreach Committee: As Chairman of the Outreach Committee, Secretary Biswell addressed issues involving the Presentation Ceremony to be held at the State Capitol the next day.

Biswell moved to eliminate the trade show booths due to the lack of space and let the organizations distribute their materials however they want to at this particular meeting; Petete second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #14 – Discussion and Possible Action on Staff's Recommendation to Extend the Firm Automatic Revocation Date to July 31, 2008 due to the Delay in the Firm Renewal Process: Executive Director Steele addressed this item.

Johnson moved that the staff be directed to delay the automatic revocation process to July 31, 2008 for firms; Ley second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #15 -- Discussion and Possible Action on Staff's Recommendation to Extend Individual Renewals to September 2, 2008 with Automatic Revocation on September 30, 2008 due to Delay in Individual Reporting Process: Executive Director Steele addressed this item.

Johnson moved that the staff be directed to extend individual renewals to September 2, 2008 with automatic revocation on September 30, 2008 due to the delay in the individual reporting process; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #16 – Discussion and Possible Action on Recommendation to Revoke Policy 2005-03 Since Proposed Amendments to Accountancy Act were not Enacted: Executive Director Steele addressed this item.

Gray moved to revoke policy 2005-03; Biswell second.
Affirmative votes: St. John, Johnson, Gray, Petete, Volturo,
Biswell and Ley.

Agenda Item #17 – Report from the NASBA Regional Meeting: The OAB members who were in attendance and Executive Director Steele reported on the various topics addressed at the NASBA Regional Meeting.

Agenda Item #18 – Director’s Report: Executive Director Steele addressed the following issues:

- Report on the pros and cons for outsourcing examination procedures to NASBA is still in progress.
- The OAB personnel policy and procedure manual is still under development.
- Contract with CDS Systems for Conversion of data from ARSYS to Portal database - Phase I and Phase II.

Member Johnson requested that OAB members be included in testing the individual online renewal process.

Agenda Item #9 – Proposed Executive Session Pursuant to 25 O.S. Supp. 2006, Section 307(B)(1) for Discussion and Possible Action on Employment, Hiring Appointment, Promotion, Disciplining, Resignation, Changes to Existing Salaries, or Setting Salary Ranges for the Following Individual Positions: a) Executive Director, b) Deputy Director, c) Registration Coordinator, d) Examination Coordinator, e) CPE Coordinator, f) Administrative Assistant, g) Peer Review Coordinator, h) Records Coordinator, i) Receptionist, j) Information Systems Services Coordinator, and k) Legal Counsel (in house) and Recommendation to fill the Receptionist Position at a Starting Salary of \$24,960: Executive Director Steele addressed the receptionist position. No official action was taken on the other positions.

Gray moved to hire Kassandra Nelson effective July 1, 2008 at a starting salary of \$24,960; St. John second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #19a – Chair’s Report: Chairman Volturo did not present a report but expressed his appreciation for the OAB allowing him to serve as Chairman.

Agenda Item #19b – Next Meeting Date Announced: The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, July 18, 2008 at the Water Resources Board Room, 3800 N Classen Blvd, 2nd Floor, Oklahoma City, OK 73118. He noted the Presentation Ceremony will be tomorrow at 2:00 p.m. at the State Capitol with the OAB's officers in attendance. Member Johnson suggested inviting NASBA Regional Director Kent Smoll to attend either the July or August meeting.

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

Agenda Item #20 – Adjournment: There being no further business to come before the OAB, at 4:40 p.m. Chairman Volturo called for a motion to adjourn the meeting.

St. John moved to adjourn; Petete 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:

In-State CPAs No Longer Practicing:

Nancy Ann Hodgkinson, Certificate No. 6373 issued July 22, 1982
Shelley Lewis, Certificate No. 14606-R issued September 3, 1999

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

Charles Gerald Davis, Certificate No. 2024 issued January 27, 1968
Marc Marion Morozzo, Certificate No. 15789-R issued August 1, 2003

Retired:

Earl Charles Lairson, Certificate No. 2241-R issued July 25, 1969

DISSOLVED FIRMS:

CPA Partnership:

Robertson & Wright, CPA's

CPA Corporations:

Benway & Associates, P.C.
Cary L. Manek, CPA P.C.
Cindy R. Badertscher, Inc.
Colbert, Francks & Associates, PC
D. Start P.C.
E. F. Feronti, Inc.
Gates & Associates P.C.
Gray & Company, P.C.
Harry Dean Gossman, CPA, P.C.
Mike Humphrey, CPA, P.C.
Ray D. Young CPA, P.C.
Swift & Cooper PC
Thomas J. Hess, Inc.

CPA Limited Liability Companies:

Insight Financial Services, PLLC
Wilks, Braun & Co., PLLC
Woodrum, Kemendo, Tate & Cuite, PLLC
Wyatt Burkeen Group, PLLC

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 10 candidates successfully passed the Certified Public Accountant Examination Window 2/2008:

Name

Staci Elaine Clour
Courtney McCrary Fretheim
Scott Walter Fretheim
Jennifer Michelle Herron
Jason Ray Moss
Santhosh Parameswaran
Eric Michael Procter
Kalyn Louise Schuetzner
Jumao Wang
Zhenhua Xie

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

Name

Justin Wayne Baldwin
Ashley Micheal Everett
Samuel Hughes Gardner
Andrew Jonathan Habiger
Andrew Lewis Hejtmanek
Joshua Todd Richards
Theron Luke Stoltzfus
Keri Jean Wright
Tong Yu

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):

16408	Andrew W. Confer
16422	Tammy Ann Smallwood
16425	Susan Maleah Wallace
16438	Tao Tao
16441	Binu C. Abraham
16445	Frank Fitzgerald Fairbanks

16453	Rhonda Joy Sifford
16457	Jared B. Chappell
16458	Brian Kyle Conway
16459	Leann Nichole DeLong
16460	Crystal Michalle Duke
16461	Patricia Michelle Fulks
16462	Patrick Ryan Gorman
16463	Sonja Hightower
16464	Jonathan Dale Hillman
16466	Amanda Jean Kernan
16467	Haley Beth Legg
16468	Mildred P. Lemon
16469	Mary Jo McCaghren
16470	Katie Louise McCants
16471	Bryan L. Neal
16472	Kami Shawn Painter
16473	Tao Sai-Lever
16474	Janae Dawn Sheffer
16475	Raewyn Taylor Wentroth

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Tina M. Grippa
Kelly Painton Nelson

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

Shannon Euliss (Kansas)
John W. Jacobsen (Montana)
Tiffany Michelle Rogers (Kansas)

APPLICATION FOR REINSTATEMENT OF A CPA CERTIFICATE:

15307 Mary M. Spears

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

Ann L. Francks, CPA, P.C.
Coy D. Martin, CPA, PC
Gates, Winden & Associates, P.C.
Hughes, Welch and Milligan, Ltd. (Arkansas)
Stanfield & Brim, P.C.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Jim V. Robertson CPA, PLLC
Lana S. Ortwein, C.P.A., P.L.L.C.
Wilks & Co., CPA, PLLC
Wyatt Consultants, PLLC

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