

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF MEETING AND HEARINGS**

May 22, 2008

The Oklahoma Accountancy Board (OAB) convened in special and regular session on Thursday, May 22 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
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, Gloria Finch and Matthew Sinclair, Board staff members; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor representing the Oklahoma Society of Accountants (OSA); Assistant Attorney General John Crittenden. Brett Willis, Special Prosecutor for the OAB, Bill C. Lester, Attorney, William R. Schmidt, CPA, Respondent, John and Paula Belk, complainants, Mona Loewen, CPA, Respondent were present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 1:05 p.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. Chairman Volturo announced that Member Johnson would be leaving the meeting before its adjournment due to a prior engagement and that his absence was excused.

Case No. 1610 – Hearing in the Matter of Sharon A. Triplett, CPA, Inc.: This matter came on for hearing at 1:06 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 not present nor represented by counsel.

Special Prosecutor Brett Willis represented the State. No witnesses were called for the State.

Member St. John recused himself from the hearing on the basis of the Respondent being an acquaintance.

The purpose of the hearing was to determine whether the Respondent was in violation of: (1) Oklahoma Administrative Code 10:15-39-8(b) by failing to respond in writing to the December 1, 2004 letter from the Board within thirty (30) days; (2) Oklahoma Administrative Code 10:15-39-8(b) by failing to respond in writing to the December 5, 2005 letter from the Board within thirty (30) days; (3) Oklahoma Administrative Code 10:15-39-8(b) by failing to respond in writing to the January 24, 2006 letter from the Board within thirty (30) days; (4) Oklahoma Administrative Code 10:15-39-8(b) by failing to respond in writing to the February 8, 2006 letter from the Board within thirty (30) days; (5) Oklahoma Administrative Code 10:15-33-4(b)(1) by failing to notify the Board with proof of enrollment in a Board approved peer review program within one (1) year of the performance of services that require a peer review; and (6) Oklahoma Administrative Code 10:15-39-1 and AICPA Code of Professional Conduct Section 501-3 by failing to have a peer review as required by GAGAS Sections 3.50 and 3.55.

Special Prosecutor Willis presented a Consent Order under the following terms: (1) Respondent violated Oklahoma Administrative Code 10:15-39-8(b) for failing to respond to the Board within thirty (30) days and is assessed a fine in the amount of \$1,000 for each offense, for a total amount of \$4,000; (2) Respondent violated Oklahoma Administrative Code 10:15-39-1 and AICPA Code of Professional Conduct Section 501-3 by failing to have a peer review as required by GAGAS Sections 3.50 and 3.55 and assessed a fine in the amount of \$2,000; (3) Respondent failed to comply with Professional Auditing Standards and is assessed a fine in the amount of \$2,500; (4) Respondent will pay \$4,500 toward the fines within thirty (30) days from the effective date of the Order, and the remaining amount of \$4,000 shall be paid by April 30, 2009. Respondent can make periodic payments if she chooses, so long as the fines are paid in full by April 30, 2009; (5) Respondent must have a peer review within six (6) months of the effective date of the order; (6) Respondent must complete 8 hours of CPE in courses relating to Yellow Book within one hundred eighty (180) days of the effective date of the order. This CPE will not count toward the Respondent's CPE requirement of 120 hours over a three year period; (7) A proven violation of this 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 Law; (8) Respondent agrees not to violate the Act or Board's Rules in the future; (9) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Act or the Board's rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate/license and/or permit to practice public accounting which may, at that time, be held by the Respondent; and (10) 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 to accept the Consent Order as presented; Ley second. Affirmative votes: Ley, Biswell, Volturo, Petete, Gray and Johnson. Abstained: St. John.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1610.

Case No. 1642 – Hearing in the Matter of William R. Schmidt, CPA, Certificate No. 10046: This matter came on for hearing at 1:20 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. No witnesses were called.

Special Prosecutor Brett Willis represented the State. No witnesses were called for the State.

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.

Special Prosecutor Willis presented a Consent Order under the following terms: (1) Respondent admits to violations of AICPA standards; (2) Respondent is placed on probation for a period of three years; (3) Respondent is required to complete 24 hours of additional CPE in the area of tax; (4) Respondent is required to complete the AICPA's Professional Ethics Examination; (5) Respondent is assessed a fine in the amount of \$2,500; and (6) Respondent is assessed the costs of this proceeding, including but not limited to investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs in the amount of \$995; (7) A proven violation of this Consent Order, the Oklahoma Accountancy Act, or the Oklahoma Administrative Code, authorizes the Board to take such other and further action as the Board may deem appropriate under the Law; (8) Respondent agrees not to violate the Act or Board's Rules in the future; (9) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Oklahoma Accountancy Act of the Board's rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate/license and/or permit to practice public accounting which may, at that time, be held by the Respondent; and (10) 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.

The following motions for Executive Session were taken for Case Nos. 1642 and 1670:

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.

Petete moved that in the matter of William Schmidt, the Consent Order be rejected as presented by the Special Prosecutor and a formal hearing be set on June 27, 2008; 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. 1642.

Case No. 1670 – Hearing in the Matter of Mona J. Loewen, CPA, Certificate No. 14908-R: This matter came on for hearing at 1:26 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 but not represented by counsel. No witnesses were called.

Special Prosecutor Brett Willis represented the State. No witnesses were called for the State.

The purpose of the hearing was to determine whether the Respondent was in violation of Section 15.14B (4) of the Oklahoma Accountancy Act and Section 10:15-39-9(4) of the Oklahoma Administrative Code by being arrested for felony Grand Larceny and found guilty of Misdemeanor Larceny of Merchandise from Retailer.

Special Prosecutor Willis presented a Consent Order under the following terms: (1) Respondent is in violation of Section 15.14B (4) of the Oklahoma Accountancy Act and Section 10:15-39-9(4) of the Oklahoma Administrative Code; (2) Respondent is placed on probation for two (2) years from the effective date of the Consent Order. During this probation, Respondent must provide evidence to the Board of successful completion of the "Professional Ethics: the AICPA Comprehensive Course" with a score of 90% or

more, affirmatively report to the Board no later than June 30th of each year whether she has been charged with or convicted of a crime of any sort; (3) Respondent is assessed the costs of this proceeding, including but not limited to investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs in the amount of \$1,131.02 which shall be paid by December 31, 2008; (4) A proven violation of this Consent Order, the Oklahoma Accountancy Act, or the Oklahoma Administrative Code, authorizes the Board to take such other and further action as the Board may deem appropriate under the Law; (5) Respondent agrees not to violate the Act or Board's Rules in the future; (6) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Oklahoma Accountancy Act of the Board's rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate/license and/or permit to practice public accounting which may, at that time, be held by the Respondent; and (7) 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 in the matter of Mona Loewen, the Consent Order be rejected and the file be closed and as a result there will be no fine and no probation; 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. 1670.

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

Case No. 1673 – Hearing in the Matter of Stephen F. Worthley, CPA, Certificate No. 2240: The Special Prosecutor for the OAB requested the hearing be deferred to the June meeting.

At 2:30 p.m., the special meeting was concluded and the Board then went into its regular agenda.

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 April 25, 2008 OAB Meeting; (2) Take official notice of the OAB's Statement of Receipts and Disbursements for the period ending April 30, 2008; (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)

Petete moved that the Consent Agenda be approved; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley. Abstained on the minutes' portion of the Consent Agenda: 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. 1640, 1694, 1697, 1698 and 1699; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Gray moved to amend the Administrative Consent Order in Case No. 1694 that the Respondent received an adverse peer review report for the year ending July 30, 2006 with a conditional letter of acceptance and the condition to the letter of acceptance was that the Respondent would no longer perform audits and reviews and if he does, he is required to have a pre-issuance review; Biswell second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Administrative Consent Orders:

Case No. 1640 - Jerry W. Brown, CPA, PC, Non-registrant firm

In 2005, the OAB was notified that the Respondent in this case performed an audit for an Oklahoma based non-profit entity. The entity was notified that neither the CPA nor the Respondent was properly registered or holding a permit to practice public accounting in Oklahoma. An Administrative Consent Order is being offered in this case which Respondent admits to violation of Section 15.1A(6) of the Oklahoma Accountancy Act and Subchapter 10:15-3-1 of the Oklahoma Administrative Code and assessed a fine in the amount of \$2,500 which must be paid no later than thirty days 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. 1694 – Wesley J. Long CPA

This case is as a result of a referral from the Peer Review Coordinator. Respondent received an adverse peer review report for the year ending July 31, 2006 with a conditional letter of acceptance and the condition to the letter of acceptance was that the Respondent would no longer perform audits and reviews and if he does, he is required to have a pre-issuance review. An Administrative Consent Order is being offered in this case which provides that the Respondent shall cease providing audit and review services. If the Respondent desires to perform audit and review services in the future, Respondent will notify the OAB and be subject to forty hours of CPE related to auditing and reporting prior to the performance of audit services. 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. 1697 – Huan Chen, Reciprocal Certificate Applicant

Respondent applied for a reciprocal CPA certificate on August 14, 2007; however, the Respondent had been working for an Oklahoma CPA firm since March 2006 in violation of Section 15.14A(A) of the Oklahoma Accountancy Act and Section 10:15-21-1(6) of the Oklahoma Administrative Code. An Administrative Consent Order is being offered in this case which provides that the Respondent is subject to a probation period beginning with the effective date of this Order and ending three years thereafter, and assessed a fine in the amount of \$1,000 which must be paid no later than 30 days 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. 1698 – Rohit C. Sharma, CPA

This case is as a result of a referral from the Peer Review Coordinator. Respondent attested to performing an audit engagement using Government Auditing Standards for Oklahoma entities on April 27, 2006 without first submitting the registration form for registrants who perform audits for governmental entities in violation of Section 15.14B(6) of the Oklahoma Accountancy Act and Section 10:15-43-1 of the Oklahoma Administrative Code. An Administrative Consent Order is being offered in this case which provides that Respondent is assessed a fine in the amount of \$500 and costs in the amount of \$485 which must be paid no later than 30 days from the effective date of this Order and must show proof of passing the AICPA Comprehensive Ethics course with a score of 90% or better. Respondent has completed the ethics course as required. 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. 1699 – Richard Henry Smith, CPA

Respondent self reported a federal indictment of conspiracy to commit mail fraud to which Respondent pled guilty. By pleading guilty to charges of conspiracy to commit mail and wire fraud, Respondent violated Section 15.14B(3) of the Oklahoma Accountancy Act and 10:15-39-9(2) of the Oklahoma Administrative Code. An Administrative Consent Order is being offered in the case whereby Respondent agrees to the revocation of Respondent's certificate and must surrender the CPA wall certificate to the OAB. Should Respondent apply for reinstatement, Respondent shall be required to appear and show cause as to why the certificate should be reinstated. 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:

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 #7 – Discuss and Act on Report from the Legislative Committee: As Chairman of the Legislative Committee, Member Johnson reported that SB1010 will not be voted on by the Legislature and that the compromise offered by the Oklahoma Society of Certified Public Accountants (OSCPA) to the amended conference committee report was rejected by 3 of the 5 House conferees. He noted that the current statute is in place.

Member Gray urged that the legislative committee in place next year start early with legislation to ensure that issues in that bill related to cleanup language be placed in a bill that can be passed. She added that action may need to be taken at the June meeting with regard to the status of the Board's policies since SB1010 was not passed. No official action was taken on this item.

Agenda Item #8 – Discuss and Act on Staff's Proposal to Extend the Firm Renewal Deadline to June 30, 2008 due to the Delay in the Firm Renewal Process: Executive Director Steele addressed this item.

Gray moved that the OAB extend the firm renewal deadline to June 30, 2008 due to the delay in the firm renewal process; Johnson second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo, Biswell and Ley.

Agenda Item #14 – Discuss and Act on Election of Officers Pursuant to Section 15.4.A of the Oklahoma Accountancy Act:

Biswell moved to elect Vicky Petete as Chair by acclamation; Johnson second. Affirmative votes: St. John, Johnson, Gray, Volturo, Biswell and Ley. Abstained: Petete.

St. John moved to elect Carlos Johnson as Vice Chair by acclamation; Biswell second. Affirmative votes: St. John, Gray, Petete, Volturo, Biswell and Ley. Abstained: Johnson.

Johnson moved to elect Barbara Ley as Secretary by acclamation; Gray second. Affirmative votes: St. John, Johnson, Gray, Petete, Volturo and Biswell. Abstained: Ley.

Agenda Item #12 – Proposed Executive Session Pursuant to 25 O.S. Supp. 2006, Section 307(B)(1) to Discuss the 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):

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

At 3:40 p.m., Member Johnson left the meeting while the Board was in Executive Session.

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

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

No official action was taken on this item.

Agenda Item #9 – Discuss and Act on Quarterly Report from the Peer Review

Committee: The OAB's Peer Review Coordinator, Colin Autin summarized the report. Member Gray requested that future reports reflect peer reviews which indicate firms with a history of doing quality work but have experienced a decline in the quality of work performed. She also requested information on the number of firms registered and what types of engagements are performed but preferred waiting until after the firm renewal period. On the issue of finding potential members to serve on the peer review committee, Member Gray suggested posting the qualifications on the Board's website and possibly publishing a notice in the OSCP's newsletter. No official action was taken on this item.

Agenda Item #10 – Report from the May 19th NASBA Examination Meeting:

Executive Director Steele summarized the written report she distributed to the OAB. She fielded questions from the OAB members. Member Gray proposed consideration of reinstating the Board prescribed open-book ethics examination covering the Oklahoma Accountancy Act and Oklahoma Administrative Code once required of candidates sitting for the examination. She suggested implementing a rule requiring a minimum score earned on each section of the examination in order for a candidate to maintain an active status.

Agenda Item #11 – Discuss and Act on Request for Comments on the Exposure Draft of Proposed Content and Skill Specifications for the Uniform CPA Examination due July 31, 2008:

Chairman Volturo noted this agenda item was for informational purposes only. If any member wishes to comment, send those comments to the Executive Director. No official action was taken on this item.

Agenda Item #6 – Discuss and Act on Proposed Budget Work Program for Fiscal

Year FY 2009: As Chair of the Budget and Audit Committee, Member Ley referenced a draft of the budget which was distributed at the meeting. She noted that formal approval will be at the June meeting. No official action was taken on this item.

Agenda Item #13 – Director's Report: Executive Director Steele addressed the following issues:

- Progress of report on the pros and cons for outsourcing examination procedures to NASBA.
- Progress of the development of the OAB personnel policy and procedure manual.
- Report on Prometric's procedure for candidates who are scheduled to take an examination on Monday but due to illness on Saturday or Sunday are unable to give Prometric notice within the required time limit.
- Report on information distributed to prospective examination applicants reflect that the qualification application fee is non-refundable.

Secretary Biswell requested a letter be sent to NASBA requesting Prometric post their procedures on their website relating to the issue of candidate notification if a candidate is unable to sit for the examination on Monday. Member Gray requested that information also be given to the OSCP for their candidate website page.

Agenda Item #15 – Chair’s Report: Chairman Volturo announced that Member Gray had been re-appointed for another term on the OAB.

Agenda Item #15b – Next Meeting Date Announced: The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, June 27, 2008 at the Water Resources Board Room, 3800 N Classen Blvd, 2nd Floor, Oklahoma City, OK 73118.

Agenda Item #16 – New Business: New business could not be discussed since the meeting did not extend to Friday as scheduled.

Agenda Item #17 – Adjournment: There being no further business to come before the OAB, at 4:33 p.m. Chairman Volturo called for a motion to adjourn the meeting.

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

Tom Volturo, Chairman

ATTEST:

Wade Biswell, Secretary

APPENDIX 1

CERTIFICATE SURRENDERED BY A REGISTRANT:

CPA:

Retired:

M.R. Hall, Certificate No. 6593 issued January 17, 1983

DECEASED REGISTRANTS:

CPAs:

James D. Eggers, Certificate No. 7924 issued January 31, 1985
Cleav J. Funk, Certificate No. 10195 issued January 26, 1989
Harry Dean Gossman, Certificate No. 3931 issued January 24, 1977
Charles Larry McLane, Certificate No. 834 issued July 28, 1952
Charles T. Ray, Certificate No. 1859-R issued December 14, 1965
Daniel D. Roosa, Certificate No. 4370-R issued January 23, 1978
Scott E. Wilcox, Certificate No. 12179-R issued June 18, 1993

DISSOLVED FIRM:

CPA Limited Liability Company:

Puckett & Associates, PLLC

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

Name

Jared Chappell
Bryan Kyle Conway
Leann Nichole DeLong
Crystal Michalle Duke
Patricia Michelle Fulks
Patrick Ryan Gorman
Sonja Hightower
Jonathan Dale Hillman
Richard Dean Johnson II
Amanda Jean Kernan
Haley Beth Legg
Mildred Pauline Lemon
Mary Jo McCaghren
Katie Louise McCants

Name

Bryan Lynn Neal
 Kami Shawn Painter
 Tao Sai-Lever
 Janae Dawn Sheffer
 Raewyn Taylor Wentroth

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):

16409	Mandy Michelle Garvie
16442	Sara Araskog
16443	William D. Bass
16444	Forrest W. Belindo
16447	Kimberly A. Joyce
16448	Greisa Lalazi
16450	Nathan E. Robnett
16451	David Andrew Scott
16452	Justin Ryan Shaw

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Jeffrey M. Coffman
 Edward Robert Walker

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

Michael Lee Marsh (Kansas)

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

Kreg A. Brown (Colorado)
 Laurel Ann Hammer (Colorado)

APPLICATION FOR REINSTATEMENT OF A CPA CERTIFICATE:

11829	Thomas Ray McKelvey
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INITIAL REGISTRATION OF A CPA LIMITED LIABILITY PARTNERSHIP:

Brown, Edwards & Company, LLP (Virginia)

5113.

INITIAL REGISTRATION OF A CPA PROFESSIONAL CORPORATION:

Contryman Associates, P.C. (Nebraska)

INITIAL REGISTRATION OF A CPA PROFESSIONAL LIMITED LIABILITY COMPANY:

Berends Financial, PLLC