

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF MEETING**

September 26, 2008

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 26, 2008 in the Fireside Room, Hamill Student Center on the campus of Oral Roberts University, Tulsa, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

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

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Donita Graves, Colin Autin and Sharon Wells, Board staff members; Guests: Daryl Hill representing the Oklahoma Society of Certified Public Accountants (OSCPA); Kellie Gowdy and Lee Weeden representing the Oklahoma Society of Accountants (OSA); and Assistant Attorney General John Crittenden. Peggy Johnson, CPA, Terry Unruh, CPA, ORU Accounting Professor, Leanne Roberts, CPA, Jonathan Johnsen with Grant Thornton and Joel Dash and Matthew Brantley, students were also present.

Agenda Item #1a -- Call To Order: At 8:35 a.m. Chair Petete called the meeting to order.

Agenda Item #1b -- Declaration of Quorum: Chair Petete 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 -- Chairman Petete's Opening Comments and Introduction of Board Members: Chair Petete expressed her appreciation to Mr. Unruh and Oral Roberts University for hosting the meeting and the reception held the evening before. She expressed appreciation for the visitors in attendance. She read the OAB's mission

statement and explained how the OAB members are appointed. Members of the OAB introduced themselves.

Agenda Item #4 – 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 #6 – Introduction of William J. Montemarano, CPA, Director, Examinations Strategy, American Institute of CPAs, as Guest Speaker: Chair Petete introduced William J. Montemarano, CPA, Director, Examinations Strategy, American Institute of CPAs.

Agenda Item #7 – Presentation by William J. Montemarano: Mr. Montemarano gave a presentation to the OAB regarding current and future examination issues. He fielded questions from the OAB members.

Agenda Item #27 -- 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):

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

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

Chair Petete noted for the record that no decisions or official votes were made during Executive Session.

Assistant Attorney General Crittenden left the meeting after the OAB's Executive Session at 11:45 a.m. and did not return.

Agenda Item #5 – Consent Agenda: The Consent Agenda contained 8 items for the OAB's consideration. (1) Approve the minutes of the July 18, 2008 OAB Meeting; (2) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 3/2008 Examination (July – August 2008); (3) Ratification of the staff's recommendation to waive all late fee assessments, as well as the ethics examination requirement for lapsed permits, for registration or permit renewals received or postmarked between September 2, 2008 and September 30, 2008 due to delay in individual reporting process; (4) Ratify the Executive Director's recommendation to lift the suspension of Certificate No. 5351 issued to Joel Shannon

Utley, Jr.; (5) Take official notice of the OAB's Statement of Receipts and Disbursements for the Months ending July 31 and August 31, 2008; (6) Ratify the CPE/Experience Verification Committee's approval of the verifications of experience by non-registrant individuals; (7) Approve the list for verified experience of successful candidates for certification; (Appendix 1) and (8) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Chair Petete recognized the passing of Harry L. Rosengrants, CPA, former member and Chairman of the OAB. Vice Chairman Johnson recognized the passing of John Whiteman Nichols, CPA, co-founder of Devon Energy.

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

Agenda Item #8 – Introduction of Carlos Johnson to speak before the OAB on behalf of NASBA as Southwest Regional Director: Vice Chairman Johnson requested this item be deferred.

Agenda Item #9 – Presentation by Carlos Johnson: Vice Chairman Johnson requested this item be deferred.

Agenda Item #10 – Students' Question and Answer Segment: Since no students were present at the meeting, this item was deferred.

Agenda Item #11 – Discussion and Possible Action on Recommendations by the Enforcement Committee: Vice Chairman Johnson presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

Johnson moved to approve the authorization of the Consent Order in Case No. 1708; Gray second. Affirmative votes: St. John, Johnson, Gray, Ley, Volturo and Biswell. Recused: Petete.

Johnson moved that no action be taken on files noted on Pages 1 & 2 of Agenda Item #11: File Nos. 1525, 1533, 1538, 1539, 1541 and 1542: Volturo second. Affirmative votes: St. John, Johnson, Gray, Ley, Petete, Volturo and Biswell.

Johnson moved that files noted on Page 3 of 3 on Agenda Item #11 be referred to the Administrative Law Judge: File Nos. 1231, 1347, 1364, 1365, 1397, 1457, 1495, 1497, 1498, 1500, 1504, 1505, 1508, 1511, 1513, 1519, 1521, 1523, 1537, 1548; Volturo second. Affirmative votes: St. John, Johnson, Gray, Ley, Petete, Volturo and Biswell.

Administrative Consent Order:

Case No. 1708 - Horne & Company, P.C.

This matter is the result of a referral from the US Department of Education that the Respondent, in the performance of audits, failed to comply with applicable professional standards. As instructed by the Enforcement Committee, an investigator was assigned to this case. In the report, the investigator concluded that there were departures from professional standards and violations to Section 15.14B(5) of the Oklahoma Accountancy Act and Section 10:15-39-1 of the Oklahoma Administrative Code. An Administrative Consent Order is being offered in this case whereby the Respondent agrees to the violations, assessed a fine in the amount of \$2,500.00 and costs in the amount of \$2,705.49 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.

Files to Close:

File No. 1525 - CPA

This file was the result of a referral from the CPE Coordinator. The registrant failed to file an acceptable Individual Registrant Reporting Form after being notified of such requirement by certified letter. In subsequent correspondence, the spouse of the registrant advised that the registrant, due to medical reasons, is unable to complete the reporting and has requested the certificate be cancelled. The EC recommends the cancellation of the certificate be accepted and the file be closed.

File No. 1533 - Reciprocal Applicant

An application for a reciprocal certificate was filed in February 2008. Upon processing the application, staff noted that the applicant had been working in Oklahoma for a public accounting firm since September 2007. However, the applicant, through a series of miscommunications with staff, was not properly informed of the application filing requirements. Due to the circumstances involved, the EC recommends the file be closed.

File No. 1538 - CPA

This file was the result of a referral from the CPE Coordinator. The registrant failed to file an acceptable Individual Registrant Reporting Form after being notified of such requirement by certified letter. In subsequent correspondence, the registrant notified the OAB of a move to a foreign country where the registrant would not have the ability to comply with the CPE requirement in Oklahoma and asked to be allowed to cancel the Oklahoma certificate. The EC recommends the cancellation of the certificate be accepted and the file be closed.

File No. 1539 - CPA

This file was the result of a referral from the CPE Coordinator. The registrant failed to provide documentation of the CPE completed after the registrant was granted an extension to complete the 2006 CPE. In subsequent correspondence, the registrant notified the OAB that the registrant's employer is located in a state that does not require continuing education of all registrants so the employer will not provide the CPE required in Oklahoma. The registrant asked to be allowed to cancel the Oklahoma certificate. The EC recommends the cancellation of the certificate be accepted and the file be closed.

File No. 1541 - CPE

This file was the result of a referral from the CPE Coordinator. The registrant requested an extension to complete the 2006 CPE. However, the registrant failed to provide documentation of the CPE completed after the extension was granted. In subsequent correspondence, the registrant notified the OAB that due to medical reasons and imminent retirement, the registrant would not be able to comply with the CPE requirement and has requested the certificate be cancelled. The EC recommends the cancellation of the certificate be accepted and the file be closed.

File No. 1542 - Reinstatement Applicant

An application to reinstate a former CPA's certificate was filed with the OAB wherein the applicant attested that there had been no arrests or convictions that had not been previously reported to the OAB. As a routine procedure, staff performed a background check through the Oklahoma State Bureau of Investigation. The background check revealed an arrest in 1978 which involved moral turpitude. As instructed by the EC, the Executive Director corresponded with the applicant as to why this information had not been revealed to the OAB. The applicant responded that after the arrest, the charges were subsequently dismissed and were supposed to be expunged. The response satisfied the EC and it recommends the file be closed.

Files to be assigned to the Administrative Law Judge:

Subchapter 10:15-37-6(e) of the Oklahoma Administrative Code provides "Hearings will be conducted by one (1) of the following methods, *as determined by the Board* (emphasis added): (3) By an attorney licensed to practice law in this state appointed by

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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:

1231	1504
1347	1505
1364	1508
1365	1511
1397	1513
1457	1519
1495	1521
1497	1523
1498	1537
1500	1548

Agenda Item #12 – Discussion and Possible Action on Timeline to Update the OAB’s Records Destruction Schedule: Executive Director Steele reported on the records destruction schedule timeline and explained the process involving the Department of Libraries. No official action was taken on this item.

Agenda Item #13 – Discussion and Possible Action on Report from the Legislative Committee: As Chair of the Legislative Committee, Member Gray reported that a bill will be presented to the OAB at its next meeting and that the bill presented to the legislature will be separate from the professional organization’s. No official action was taken on this item.

Agenda Item #14 – Discussion and Possible Action on Report from the Rules Committee: As Chairman of the Rules Committee, Member Volturo stated that a suggested draft had been received from staff for the committee’s review and that a report will be presented at the OAB’s next meeting for the OAB’s consideration of proposed rules. No official action was taken on this item.

Agenda Item #15 – Discussion and Possible Action on Report from the Technology Committee: As Chairman of the Technology Committee, Member Biswell reported on issues involving the OAB’s online renewal system. No official action was taken on this item.

Agenda Item #16 – Discussion and Possible Action on Report from the Outreach Committee: As Chairman of the Outreach Committee, Member Biswell addressed issues related to future Recognition Ceremonies held at the State Capitol. Member Gray urged scheduling ceremonies and reserving the Capitol Rotunda as far in advance as possible. No official action was taken on this item.

Agenda Item #17 – Discussion and Possible Action on Report from the Budget and Audit Committee for the OAB’s FY 2010 Budget Request:

As Chair of the Budget and Audit Committee, Secretary Ley presented a report related to the budget request and recommended ratification at the OAB’s October meeting. On the issue of updating the OAB’s strategic plan, Chair Petete requested all OAB members receive a copy of the OAB’s current strategic plan and forward their comments and suggestions to Secretary Ley for the Budget and Audit Committee’s review for purposes of discussion at the November meeting. No official action was taken on this item.

Agenda Item #18 – Discussion and Possible Action on Report from the Peer Review Oversight Committee Conference held September 22:

As Chair of the Peer Review Oversight Committee, Member Gray presented a report related to the conference she attended in Nashville. She fielded questions from the OAB members about the peer review oversight process. No official action was taken on this item.

Agenda Item #19 – Discussion and Possible Action on Score Analysis Report as requested in the July 18, 2008 Board meeting:

Executive Director Steele presented a report and noted the majority of candidates who earned a score below 50 were candidates who were required to sit for the examination in order to maintain their active candidate status. Ms. Steele noted the staff will continue this report with each window so that trends can be followed. Vice Chairman Johnson requested that this information be provided to Oklahoma universities. No official action was taken on this item.

Agenda Item #20 – Discussion and Possible Action for the Selection of the OAB Voting Representative at the NASBA Annual Meeting:

Chair Petete addressed this item.

Johnson moved for Vicky Petete to be the OAB’s voting representative at the NASBA annual meeting; Gray second. Affirmative votes: St. John, Johnson, Gray, Ley, Volturo and Biswell. Abstained: Petete.

Ley moved for Carlos Johnson to be the OAB’s alternate voting representative for the NASBA annual meeting as the Vice Chair; Biswell second. Affirmative votes: St. John, Gray, Ley, Petete, Volturo and Biswell. Abstained: Johnson.

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Agenda Item #22 – Discussion and Possible Action on a Policy Recommendation for the Selection of the OAB’s Voting Representatives:

Chair Petete addressed this item. Member Gray suggested this item always be put on the OAB’s agenda two months in advance in lieu of a policy. No official action was taken on this item.

Agenda Item #23 – Discussion and Possible Action on Staff’s Recommendation for Procedures in the event of the Cancellation of a Board Meeting:

Chair Petete requested this item be deferred due to Assistant Attorney General Crittenden’s absence.

Agenda Item #21 – Discussion and Possible Action to Determine which Members will be attending NASBA’s International Regulators Forum, October 28-30:

Chair Petete inquired as to whether any OAB members would be able to attend. Member Biswell volunteered to attend. No official action was taken on this item.

Agenda Item #24 – Discussion and Possible Action on Request from Jinlan Yan to Accept Education from Foreign University which has been evaluated by an Oklahoma university:

Executive Director Steele sought guidance from the OAB concerning foreign transcript evaluation. Discussion followed among OAB members. Because this issue was addressed in the rules, no official action was taken on this item.

Agenda Item #25 – Executive Director’s Report: Executive Director Steele addressed the following issues:

- The audit will be conducted by Finley & Cook P.L.L.C. from October 14th through 24th.
- The draft of the financial statement issued by Crawford & Associates has been sent to the OAB’s Budget and Audit Committee.
- Prometric’s closure of the Woodward examination site effective August 9th.
- The first part of the OAB’s GAAP package (CAFR report), due July 30, was filed July 28, 2008 with OSF. The second part was due September 10.
- The second part of the OAB’s GAAP package, prepared by Crawford and Associates, was filed September 17, 2008.

- The OAB's AA/EEO Annual report, due September 1, was filed August 15.
- The first draft of the OAB personnel policy and procedure manual has been distributed to Chair Petete and Member Volturo.
- Report on the pros and cons for outsourcing examination procedures to NASBA is still in progress.

Agenda Item #26 – Presentation Commemorating Sharon Wells, Examination Coordinator, on the Anniversary of her Twenty Years of Service to the Oklahoma Accountancy Board: Chair Petete presented Sharon Wells, Examination Coordinator with a pin commemorating her twenty years of service to the OAB.

Agenda Item #28a -- Chair's Report: Chair Petete did not present a report.

Agenda Item #28b – Next Meeting Date Announced: The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, October 17, 2008 with the location to be announced.

Agenda Item #29 – New Business: No new business.

Agenda Item #30 – Adjournment: There being no further business to come before the OAB, at 1:52 p.m. Chair Petete called for a motion to adjourn the meeting.

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

Vicky Petete, Chair

ATTEST:

Barbara Ley, Secretary

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APPENDIX 1

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To The New CPE Requirements:

Angela Renee Braun, Certificate No. 9395 issued July 23, 1987
Dennis Wayne Clark, Certificate No. 11976 issued January 28, 1993
Bonnie J. Core, Certificate No. 9126 issued January 29, 1987
Timothy Kent Hardaway, Certificate No. 11130 issued January 31, 1991
Robert Sperry Lutz, Certificate No. 6288 issued July 22, 1982
Jerrol Lynn McLeod, Certificate No. 2039 issued January 27, 1968
Michael Jack Milligan, Certificate No. 4194 issued November 21, 1977
Gina Christian Payne, Certificate No. 9251 issued January 29, 1987
Mark Daniel Scheaffer, Certificate No. 8737 issued January 23, 1986
Michael Dale Shuler, Certificate No. 6055 issued January 29, 1982
Gregory Scott Skinner, Certificate No. 8675 issued January 23, 1986
William E. Tarry, Certificate No. 2914-R issued January 26, 1973
Mary C. McCormick Taylor, Certificate No. 14783-R issued February 25, 2000
Heather Marie Topper, Certificate No. 8826 issued July 31, 1986

Coming into Oklahoma to practice under Substantial Equivalency:

David D. Sell, Certificate No. 12165-R issued March 19, 1993

No Longer Residing In Oklahoma:

Michael W. Clark, Certificate No. 2428 issued February 1, 1971
Norman Clement Jr., Certificate No. 8437 issued October 18, 1985
Cory Sean Craddock, Certificate No. 15554 issued February 3, 2003
Wendy Finley, Certificate No. 4721 issued January 29, 1979
Lane Paige Grant, Certificate No. 9519 issued July 23, 1987
Annette Garrity Gruber, Certificate No. 3146 issued January 28, 1974
Rusty Andrew Hale, Certificate No. 15576 issued February 3, 2003
Nathan Head, Certificate No. 15578 issued February 3, 2003
Karen Crawford Howell, Certificate No. 10133-R issued December 16, 1988
Deborah Ann Lewis, Certificate No. 10236 issued January 26, 1989
William David McCallum, Certificate No. 13157 issued July 31, 1995

Kimberly Dawn Roberts, Certificate No. 15960-R issued August 27, 2004
Julie Jo Simpson, Certificate No. 13232-R issued September 21, 1995
Laura R. Snow, Certificate No. 13372 issued January 29, 1996
Joel Mark Warner, Certificate No. 10136 issued December 16, 1988

In-State CPAs No Longer Practicing:

Michael Lee Cole, Certificate No. 4610 issued January 29, 1979
Mark Daniel Long, Certificate No. 9616 issued September 24, 1987
Judith A. Michaels, Certificate No. 13589-R issued August 23, 1996
Donald Edwin Spink, Certificate No. 1572 issued February 3, 1962
Ernest Henry Stewart, Certificate No. 5151 issued January 28, 1980
Carl Douglas Walker, Certificate No. 5161 issued January 28, 1980

Out-of-State CPAs No Longer Practicing:

Benjamin Ryan Cammack, Certificate No. 16297 issued August 29, 2007
Mark Stephen Huff, Certificate No. 4993 issued November 30, 1979
Bruce James Jorth, Certificate No. 10851 issued April 26, 1990

Retired:

Uldene Longstreth Buchanan, Certificate No. 1092 issued January 28, 1956
James Franklin Carpenter, Certificate No. 2244-R issued December 12, 1969
Gary Baird Clopton, Certificate No. 3608 issued January 27, 1976
James Allen Craig, Certificate No. 4822 issued July 27, 1979
Frances Anne Goddard, Certificate No. 12242 issued July 30, 1993
Jerry R. Golden, Certificate No. 2722 issued July 31, 1972
William Kent Gruber, Certificate No. 4444 issued July 20, 1978
Daniel L. Heltzel, Certificate No. 2086 issued July 27, 1968
Ronnie Gerald Jones, Certificate No. 8272 issued July 26, 1985
Merrie Varian Koenig, Certificate No. 11832 issued July 28, 1992
Bobby L. Maxwell, Certificate No. 13815-R issued March 21, 1997
James Raymond Price, Certificate No. 3504 issued July 28, 1975
Richard J. Sweeney, Certificate No. 2573 issued July 30, 1971
Arletta Webster, Certificate No. 11890 issued July 28, 1992
Dennis L. Wood, Certificate No. 6468-R issued October 28, 1982

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PAs:

Surrendering PA License Due To The New CPE Requirements:

Merle Gene Dixon, License No. 8 issued June 6, 1968

Retired:

Edwin Wayne Knisely, License No. 792 issued May 23, 1969

James Alvin Pulliam, License No. 826 issued May 23, 1969

DECEASED REGISTRANTS:

CPAs:

**Harry L. Rosengrants, Certificate No. 1723 issued February 8, 1964
(Mr. Rosengrants served on the Board from July 1, 1976 until June
30, 1981 serving as Chairman July 1, 1979 through June 30, 1980)**

Wyatt L. Adams, Certificate No. 4968-R issued November 30, 1979
John Wayne Barfield, Certificate No. 15642-R issued February 28, 2003
William H. Brunson, Certificate No. 1242 issued February 11, 1958
Duane Allen Clary, Certificate No. 1970 issued August 5, 1967
Susan L. Collins, Certificate No. 3918 issued January 24, 1977
Taylor Roy Finley, Certificate No. 1551 issued February 3, 1962
Gae Von Jelosek, Certificate No. 14694 issued January 31, 2000
Earl Wayne Middleton, Certificate No. 1193 issued July 29, 1957
John Whiteman Nichols, Certificate No. 460 issued January 5, 1946

PA:

Ernest E. Sehon, License No. 18 issued June 6, 1968

DISSOLVED FIRMS:

CPA Professional Limited Liability Partnerships:

Keller & Miller, CPA'S, L.L.P. (Kansas)
NDB Nickell LLP (New Hampshire)

CPA Professional Corporations:

Danny Mueller & Company, P.C.
Jeffrey L. Romine, Inc.
JSF Accounting and Consulting Services P.C.
Miller and Bahm Inc., P.C.
Richard L. Hardway, CPA, P.C.
Stotts, Barclay, Pettus, Moore & Whipple, P.C.
Young & Weder, P.C.

CPA Professional Limited Liability Companies:

Huhn & Associates, P.L.L.C.
Michelle Hinkle CPA P.L.L.C.
S & C Professional Ltd. Co.
Sherrie L. Henry, CPA, PLLC

FIRMS AUTOMATICALLY REVOKED ON AUGUST 1, 2008 PURSUANT TO SECTION 15:15.E:

CPA Partnership:

Osborn Price & Co.

CPA Professional Limited Liability Partnership:

Hartman Leito & Bolt, LLP
Whitlock, Selim & Keehn LLP (Missouri)

CPA Professional Corporations:

Brown, Graham & Co.
E. B. Sartin, CPA, Inc.
H. B. & M. Inc.
Hardy and Associates, Certified Public Accountants, A Professional Corporation
Jeffrey S. Mann & Company, PC
Jerald M. Ellis, P.C.
Johnson & Associates, CPA, P.C.
Jyl J. Jarnigan, P.C.
Mark E. Jones, C.P.A., P.C.

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Patti P. Brown, CPA, Inc.
Phillip Courtney Hogan P.C.
Pickens, Snodgrass, Koch & Company, P.C.
Richard L. Hardway, CPA, P.C.
Robin Wilkerson, P.C.
Stamper Tax Consulting, Inc., P.C.
Wallace R. Giasson, Inc., C.P.A.
William Osborn & Associates, P.C.

CPA Professional Limited Liability Companies:

Kelley & Fuser, PLLC
Murray & Company, CPA, P.L.L.C.
Rhonda Little Tax Service, PLC

Grades Certified: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 3/2008 Examination which were certified by the Executive Director.

The following 9 candidates successfully passed the Certified Public Accountant Examination Window 3/2008:

Name

Teresa Dawn Avery
Ameet Barve
Jeri B. Brooks
Cory Anthony Hepburn
Jonetta Hudson
Jacob David McQuerry
Jennifer Brady Munholland
Justin Wayne Robinson
*Yekaterina Victorovna Shutts

*each section passed on first sitting

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

Name

Douglas Brent Allison
Teresa Dawn Avery
Blake Jordan Bergman
Shelley Renae Boileau
Olena Vadimovna Brenning
Jeri Beth Brooks
Lucius Drake Crandall
Ashley Nicole Dayton
Robert Harvey Duncan
Courtney McCrary Fretheim
Scott Walter Fretheim
Devin Clark Gerrior
Taylor Douglas Gilpin
James Michael Gripka
Melissa Rae Haas
Nathan Hodges Helms
Amy Michelle Kroll
Greg M. Larson
Donald Irwin Lehman
Eric Clayton Lewis
Melissa Willis Lewis
Robert Michael Lively
Blake Lowry
Ursula H. Lundberg
Jacob David McQuerry
Jennifer Brady Munholland
Kiranmaye Nallayahgari
Elizabeth Eileen Pilgrim
Kalyn Louise Schuetzner
Rebecca Lee Trudell
Caleb Clarence Van Dolah

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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):

16389	Daisi R. Bross
16391	Laurie Beth Damron
16392	Johna Danel Dodson
16454	James Randall Turner
16480	Samuel Hughes Gardner
16481	Andrew Jonathan Habiger
16482	Joshua Todd Richards
16484	Keri Jean Wright
16485	Tong Yu
16486	Andrew Louis Hejtmanek
16490	Larissa P. Miller
16492	Jason Ray Moss
16493	Santhosh Parameswaran
16494	Eric Michael Procter
16495	Jumao Wang
16496	Zhenhua (Leo) Xie

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

16497-R	Dwain D. Baker
16532-R	Stephanie L. Cannon
16533-R	Valorie Nowlin Farley
16534-R	John E. Fox, Jr.
16535-R	Michael Gregory McLanahan
16536-R	Robert R. Witt, Jr.

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

James Bradley Bunch (Arkansas)
Jessica Sue Casey (Alabama)
Michael Leonard Charles (South Carolina)
Brian Scott Cyre (Kansas)
Allan Don Egelkraut (Arkansas)
Kyle J. Hawk (Kansas)

Bree Holland (Alabama)
Charles Ulrich Klein (Florida)
Brian C. Martin (Arkansas)
Cynthia D. Page (Alabama)
Patrick John Parrott (Iowa)
Scott George Price (Florida)
Nancy Marie Ridenour (Florida)
Neil Richard Schafer (California)
Michael R. Sparling (Nevada)
Kelly E. Springer (Michigan)
Dean D. Vohs (Arkansas)

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

Leslie Michelle Chapman (Colorado)

DENIED APPLICATION FOR SUBSTANTIAL EQUIVALENCY (Based on
Individual SE Recognition) DUE TO NOT PAYING THE FEE:

Walter V. Murray (Georgia)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

4353	Rex C. Williams, Jr.
6310	Douglas Wayne Morgan
8211	Brian M. Diffin
8734	Timothy Carl Orr
9639	Kevin P. Baird
10330-R	Melissa A. O'Sullivan
10965	Valerie Kathryn McCall
5351	Joel Shannon Utley, Jr. (See Consent Agenda Item #4)

REQUEST FOR CANCELLATION DENIED:

CPA:

Lewis P. Colbert, Certificate No. 3328 issued January 27, 1975

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REINSTATEMENT OF A CPA PARTNERSHIP:

Osborn Price & Co.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

McClanahan and Holmes, LLP (Texas)
NDB Accountants & Consultants LLP (New Hampshire)
Pickens Snodgrass Koch LLP (Texas)

REINSTATEMENT OF A CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIP:

Whitlock, Selim & Keehn LLP (Missouri)

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

Arbogast & Company, P.C.
Brandon P. Schultz, CPA, PC
Darla Young, CPA, PC
Davis, Kinard & Co. (Texas)
Ehrhardt, Keefe, Steiner & Hottman, P.C.
George R. Louthan III, CPA, PC
Mark Bahm CPA, P.C.
Marsh Certified Public Accountants (Kansas)
PDR Certified Public Accountants, Inc. (Florida)
Stotts, Barclay, Pettus, Whipple, Littleton & Ruef, P.C.

REINSTATEMENTS OF CPA PROFESSIONAL CORPORATIONS:

Brown, Graham & Co.
Jeffrey S. Mann & Company, PC
Robin Wilkerson, P.C.
William Osborn & Associates, P.C.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Charles E. Finsel, CPA, PLLC
Freebird Jungle, PLLC

REINSTATEMENT OF A CPA PROFESSIONAL LIMITED LIABILITY COMPANY:

Crowe Chizek and Company LLC (Indiana)

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[BREAK]