

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

April 17, 2009

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 17, 2009 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:

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

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Nicole Prieto Johns, Deputy Director, Donita Graves, Colin Autin, and Barbara Walker, 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 was present for relevant segments of the meeting and Doug Price, Administrative Law Judge.

**Agenda Item #1a -- Call To Order:** At 8:43 a.m. Vice Chair Johnson called the meeting to order.

**Agenda Item #1b -- Declaration of Quorum:** Vice Chair Johnson 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:** Vice Chair Johnson acknowledged the absence of Chair Petete and noted that her absence was excused. All other members were present.

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

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

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained 6 items for the OAB's consideration. (1) Approve the minutes of the February 27, 2009 OAB Meeting and March 25, 2009 Special OAB Meeting; (2) Take official notice of the OAB's Statements of Receipts and Disbursements for the Months ending February 28, 2009 and March 31, 2009; (3) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 1/2009 Examination (January/February 2009); (4) Ratify list of inventory and equipment transferred to Surplus Property; (5) Approve the list for verified experience of successful candidates for certification; (Appendix 1) and (6) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

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

**Agenda Item #5 -- Discussion and Possible Action on Recommendations by the Enforcement Committee:** Vice Chair Johnson presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each. He noted that the Administrative Consent Orders presented today are consistent with similar actions in the past.

As a matter of record, votes were taken and members of the Board, other than members of the Enforcement Committee, had no prior knowledge of the individuals involved in the cases.

Biswell moved for the Administrative Consent Orders in Case Nos. 1740 & 1741 be approved; Gray second.  
Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and  
St. John. Absent: Petete.

Biswell moved to close File Nos. 1606, 1622 & 1630; Volturo second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

#### **Administrative Consent Orders:**

##### **Case No. 1740 – Robert T. Martella, CPA**

This is a referral from the CPE Coordinator. The Respondent requested and received an extension to fulfill the 2006 CPE requirement. When the extension was granted, the Respondent was informed that the CPE reported would be automatically a part of the annual CPE audit. Upon receipt of the notice of the audit, the Respondent notified the OAB that none of the required CPE had been completed. An Administrative Consent Order is being offered in this case which provides the Respondent's certificate is placed on three year probation from the effective date of the Order; assessed a fine in the amount of \$1,000 for failure to timely respond; a fine in the amount of \$2,500 for failure

to complete the required CPE and assessed recovery costs in the amount of \$432.50 all which shall be paid within 30 days from the effective date of the Order. Respondent also must complete the AICPA Comprehensive Course with a score of 90% or better. 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. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **Case No. 1741 – Sally Buxton Marso, CPA**

This is a referral from the CPE Coordinator. The Respondent requested and received an extension to fulfill the 2006 CPE requirement. When the extension was granted, the Respondent was informed that the CPE reported would be automatically a part of the annual CPE audit. Upon receipt of the notice of the audit, the Respondent notified the OAB that none of the required CPE had been completed. An Administrative Consent Order is being offered in this case which provides the Respondent's certificate is placed on three year probation from the effective date of the Order; assessed a fine in the amount of \$1,000 for failure to timely respond; a fine in the amount of \$2,500 for failure to complete the required CPE and assessed recovery costs in the amount of \$467.50 all which shall be paid in monthly installments of \$250 a month until paid in full. Respondent also must complete the AICPA Comprehensive Course with a score of 90% or better. 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. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **Files to Close:**

##### **File No. 1606 – CPA**

A complaint was filed that the registrant would not furnish the audit workpapers to the successor firm. After corresponding with the Executive Director, it was determined that the registrant did not violate any provisions of the Oklahoma Accountancy Act or the Oklahoma Administrative Code. The Enforcement Committee recommends the file be closed.

##### **File No. 1622 – Former CPA**

A complaint was filed that the former registrant continued to hold out in the Broken Arrow Yellow Pages under the classification "Accountants—Certified Public" even though the CPA certificate had been revoked in 2003 for failure to renew the registration. A Cease and Desist letter was sent by the Executive Director. The former registrant responded with a copy of the certified letter requesting the telephone directory

company to remove the listing. The response satisfied the Enforcement Committee so it recommends the file be closed.

**File No. 1630 – CPA firm and non-registrant**

A complaint was filed that a non-registrant was being held out in the Ponca City Area under the classification “Accountants-Certified Public”. The non-registrant was employed, however, by a CPA firm. The firm responded that the listing was in error and notified the telephone directory company to delete the listing. The response satisfied the Enforcement Committee so 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 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 Report from the Legislative Committee:** As Chair of the Legislative Committee, Member Gray reported HB 1779 was passed by the Senate and, on April 14, signed by the Governor. Because of the emergency clause, the amendments are effective immediately. Secretary Ley urged the OAB’s website be updated immediately. Vice Chair Johnson asked about the status of the emergency rules. Executive Director Steele explained that staff was preparing a proposed draft.

**Case No. 1725 – Hearing in the Matter of Daniel A. Hall, CPA, Certificate No. 11550 and Hall & Company, P.C., Firm No. 11883 – Revoked:** This matter came on for hearing at 9:07 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 not present nor was he represented by counsel.

Special Prosecutor Brett Willis represented the State. No witnesses were called on behalf of the State.

The purpose of the hearing was to consider the Administrative Law Judge’s recommendations that Hall & Co.: (1) Based upon clear and convincing evidence, violated Section 10:15-39-8(b) of the Board’s Rules by failing to respond to the March 27, 2007 letter requesting a response; (2) Based upon clear and convincing evidence, violated Section(s) 15.11A and/or 15.14A(A) of the Act and/or Section 10:15-3-1 of the

Board's Rules by practicing public accounting [pursuant to Section 15.1A(31)(d) of the Act], or holding out [pursuant to Section 15.1A(21)] as being engaged in the practice of public accounting without a valid permit; (3) Based upon clear and convincing evidence, violated Section 15.30 of the Act, and Sections 10:15-33-5, 10:15-33-4 or 10:15-33-6 of the Board's Rules by failing to cooperate with the Peer Review Coordinator and failing to undergo an accelerated peer review; (4) Be assessed a fine of \$1,000 for violation of Section 10:15-39-8(b) of the Board's Rules; (5) Shall immediately cease and desist from any further or future violation of Sections 15.11A and/or 15.14A(A) of the Act and remove said name from any sign, letterhead, advertisement; (6) Be assessed a fine of \$2,500 for violation of Section 15.30 of the Act, and Sections 10:15-33-5, 10:15-33-4 or 10:15-33-6 of the Board Rules; and (7) Be assessed all costs in this hearing, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs and court reporter costs.

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

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

Assistant Attorney General Crittenden noted for the record that no formal decisions were made during Executive Session.

Gray moved for the Board to accept the Administrative Law Judge's recommendation that Hall & Company, P.C. be assessed a fine of \$1,000 for violation of Section 10:15-39-8(b) and that they be assessed a fine of \$2,500 for violation of Section 15.30 of the Act, and Sections 10:15-33-5, 10:15-33-4 or 10:15-33-6 of the Board Rules plus costs as outlined in Tab C plus today's costs for the attorney and court reporter in the amount of \$80; St. John second. Gray presented an amendment that this matter is in regard to Hall & Company PC and not in the matter of Daniel A. Hall, Certificate No. 11550 for which charges were dismissed; St. John accepted the amendment. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1725.

**Case No. 1730 – Hearing in the Matter of Annette M. Haskins, Certificate No. 6602 – Revoked:** This matter came on for hearing at 9:22 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 not present nor was he represented by counsel.

Special Prosecutor Brett Willis represented the State. The OAB's CPE Coordinator Barbara Walker testified on behalf of the State.

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Based upon clear and convincing evidence, the Respondent violated Section 15.35(A) or (C) of the Oklahoma Accountancy Act and Section 10:15-30-5(a) or (b) of the Oklahoma Administrative Code by either failing to complete continuing professional education (CPE), and/or failure to furnish evidence of CPE taken for 2006, or provide evidence that Respondent was exempt from the CPE requirement in 2006; (2) Based upon clear and convincing evidence, the Respondent violated Section 10:15-39-8(b) three (3) times by failing to timely respond to the Board to the three letters requesting a response dated August 6, 2007, September 1, 2007, and December 3, 2007, all mailed to the last address of the Registrant known to the Board; (3) Respondent's certificate be revoked for violation of Section 15.35(A) or (C) and Section 10:15-30-5(a) or (b); (4) Should Respondent apply for reinstatement, proof must be shown of completion of Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, since the effective date of the final order, and meet the burden at a show cause hearing as to why the Respondent's certificate should be reinstated; (5) Respondent be assessed a fine of \$1,000 for each violation of not timely responding to the Board for a total fine of \$3,000; and (6) Respondent be assessed all costs in this hearing, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs and court reporter costs.

Volturo moved for the Board to accept the Administrative Law Judge's recommendations; the certificate should be revoked for violations of Section 15.35(A) or (C) and Sections 10:15-30-5(a) or (b); should the Respondent apply for reinstatement, she must show proof she has completed Professional Ethics: AICPA's Comprehensive Course with a score 90% or better since the effective date of the final order, and meet the burden at a show cause hearing as to why the Respondent's certificate should be reinstated; should be assessed all costs in this hearing, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs and court reporter costs, and including the attorney fees and court reporter costs today in the total amount of \$1,269.51; and that the Administrative Law Judge's recommended fine be deleted; Ley second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1730.

**Case No. 1733 – Hearing in the Matter of Kelly Mack Sneed, Certificate No. 9284 – Revoked:** This matter came on for hearing at 9:29 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 not present nor was he represented by counsel.

Special Prosecutor Brett Willis represented the State. No witnesses were called on behalf of the State.

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Based upon clear and convincing evidence, the Respondent violated Section 15.35(A) or (C) of the Oklahoma Accountancy Act and Section 10:15-30-5(a) or (b) of the Oklahoma Administrative Code by either failing to complete continuing professional education, and/or failure to furnish evidence of CPE taken for 2006, or provide evidence that Respondent was exempt from the CPE requirement in 2006; (2) Based upon clear and convincing evidence, the Respondent violated Section 10:15-39-8(b) three (3) times by failing to timely respond to the Board to the three letters requesting a response dated August 6, 2007, September 1, 2007, and December 3, 2007, all mailed to the last address of the Registrant known to the Board; (3) Respondent's certificate be revoked for violation of Section 15.35(A) or (C) and Section 10:15-30-5(a) or (b); (4) Should Respondent apply for reinstatement, proof must be shown of completion of Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, since the effective date of the final order, and meet the burden at a show cause hearing as to why the Respondent's certificate should be reinstated; (5) Respondent be assessed a fine of \$1,000 for each violation of not timely responding to the Board for a total fine of \$3,000; and (6) Respondent be assessed all costs in this hearing, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs and court reporter costs.

Gray moved that the Respondent's Certificate No. 9284 be revoked for violation of Section 15.35(A) or (C) and Section 10:15-30-5(a) or (b); if the Respondent should apply for reinstatement, he must show proof of that he has completed the AICPA's Comprehensive Course on Professional Ethics with a score of 90% or above since the effective date of the final order and meet his burden at a show cause hearing as to why his certificate should be reinstated; Respondent should be assessed a fine of \$1,000 for each violation of not timely responding to the Board for a total of \$3,000; and he should be assessed all costs in this hearing in the amount of \$1,257.36 plus \$80 for a total of \$1,337.36; Volturo second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1733.

**Case No. 1734 – Hearing in the Matter of Richard A. Robertson, Certificate No. 7008:** This matter came on for hearing at 9:31 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 not present nor was he represented by counsel.

Special Prosecutor Brett Willis represented the State. No witnesses were called on behalf of the State.

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Based upon clear and convincing evidence, the Respondent violated Section 15.35(A) or (C) of the Oklahoma Accountancy Act and Section 10:15-30-5(a) or (b) of the Oklahoma Administrative Code by either failing to complete continuing professional education, and/or failure to furnish evidence of CPE taken for 2006, or provide evidence that Respondent was exempt from the CPE requirement in 2006; (2) Based upon clear and convincing evidence, the Respondent violated Section 10:15-39-8(b) by failing to timely respond to the Board's December 3, 2007 letter which requested a response; (3) Respondent's certificate be suspended until the completion of forty (40) hours of CPE, including Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better; if Respondent does not provide proof of completion of said CPE within six (6) months of the effective date of the final order, and all fines and costs are not paid, Respondent's certificate should be revoked; (4) Respondent be assessed a fine of \$1,000 for violating Section 10:15-39-8(b) by not timely responding to the Board; and (5) Respondent be assessed all costs in this hearing, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs and court reporter costs.

St. John moved for the Board to accept the Administrative Law Judge's recommendations; that Respondent's Certificate No. 7008 should be suspended until he completes 40 hours of CPE including Professional Ethics with a score of 90% or better; if he does not provide proof of completion of said CPE within six (6) months of the effective date of the final order, and all fines and costs are not paid, Respondent's certificate should be revoked for cause; Respondent should be assessed a fine of \$1,000 for violating Section 10:15-39-8(b) by not timely responding to the Board; Respondent should be assessed all costs which totals \$1,284.41 plus \$80 for the total amount of \$1,364.41; Gray second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1734.



**Case No. 1735 – Hearing in the Matter of Michael John Childress, Certificate No. 7544 -- Revoked:** This matter came on for hearing at 9:34 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 not present nor was he represented by counsel.

Special Prosecutor Brett Willis represented the State. The OAB's CPE Coordinator Barbara Walker testified on behalf of the State.

The purpose of the hearing was to consider the Administrative Law Judge's recommendations that: (1) Based upon clear and convincing evidence, the Respondent violated Section 15.35(A) or (C) of the Oklahoma Accountancy Act and Section 10:15-30-5(a) or (b) of the Oklahoma Administrative Code by either failing to complete continuing professional education, and/or failure to furnish evidence of CPE taken for 2006, or provide evidence that Respondent was exempt from the CPE requirement in 2006; (2) Based upon clear and convincing evidence, the Respondent violated Section 10:15-39-8(b) three (3) times by failing to timely respond to the Board to the three letters requesting a response dated August 6, 2007, September 1, 2007, and November 30, 2007, all mailed to the last address of the Registrant known to the Board; (3) Respondent's certificate be revoked for violation of Section 15.35(A) or (C) and Section 10:15-30-5(a) or (b); (4) Should Respondent apply for reinstatement, proof must be shown of completion of Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, since the effective date of the final order, and meet the burden at a show cause hearing as to why Respondent's certificate should be reinstated; (5) Respondent be assessed a fine of \$1,000 for each violation of not timely responding to the Board for a total fine of \$3,000; and (6) Respondent be assessed all costs in this hearing, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs and court reporter costs.

Gray moved that the Respondent's Certificate No. 7544 be revoked for violation of Section 15.35(A) or (C) and Section 10:15-30-5(a) or (b); if the Respondent should apply for reinstatement, he must show proof he has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, since the effective date of the final order and meet his burden at a show cause hearing as to why his certificate should be reinstated; that he would be assessed a fine of \$1,000 for each violation of not timely responding to the Board for a total of \$3,000; that he be assessed all costs in this hearing which would be \$1,307.36 which includes the additional \$80; Ley second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

Vice Chair Johnson advised the state Board of his last known address be notified of the OAB's action on Mr. Childress.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1735.

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

**Agenda Item #7 -- Discussion and Possible Action on Report from the Technology Committee:** As Chairman of the Technology Committee, Member Biswell addressed this item. At Member Biswell's request, Peer Review Coordinator Colin Autin reported on the status of staff's testing of the online firm renewal system and the new registrant and candidate databases in addition to the new system that migrates data back and forth from the online system to the databases. A meeting with Joe Fleckinger and Drew Hall from OSF, the Chair of OAB's Technology Committee, Member Biswell, the OAB's Vice Chair Johnson and OAB staff members, Nicole Prieto Johns and Colin Autin was scheduled at the conclusion of today's Board meeting. No official action was taken on this item.

**Agenda Item #8 – Discussion and Possible Action on Recommendation Proposed by Staff for Outsourcing the OAB's Qualification or Examination Process and Score Release to NASBA's CPA Examination Services (CPAes [deferred from February meeting]:** Vice Chair Johnson reported that Chair Petete will appoint an Ad Hoc Committee comprised of Members Gray, Volturo and Vice Chair Johnson to evaluate the staff's recommendations, engage in discussions with the OAB's Executive Director and Deputy Director, and will bring a recommendation to the next meeting.

**Agenda Item #9a – Discussion and Possible Action on Request from NASBA for Nominations for Director-At-Large:** Secretary Ley addressed this item.

Ley moved for the OAB to nominate Carlos Johnson as Director-At-Large; Gray second. Affirmative votes: Biswell, Ley, Volturo, Gray, and St. John. Abstained: Johnson.  
Absent: Petete.

**Agenda Item #9b – Discussion and Possible Action on Request from NASBA for Nominations for Southwest Regional Director:** Vice Chair Johnson addressed this item.

Gray moved for the OAB to support David Duree from the Texas Board as the Southwest Regional Director; Biswell second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

**Agenda Item #9c – Discussion and Possible Action on the Designated Oklahoma Voting Representative and Alternate for the NASBA Regional Meeting held in Oklahoma City:**

St. John moved to nominate Vicky Petete for the voting representative and Carlos Johnson as the alternate; Gray second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

**Agenda Item #10 – Discussion and Possible Action on Request from Brent Wille to Waive the Oklahoma Residency Requirement for Eligibility to become a Candidate for Examination [deferred from February meeting]:** Deputy Director Prieto Johns summarized the phone conversation with Mr. Wille; Examination Coordinator Sharon Wells was present. Executive Director Steele added that she had also spoken with Mr. Willie by phone.

Gray moved to accept the staff's recommendation to deny Mr. Wille's appeal to waive the residency requirement; Ley second. Affirmative votes: Biswell, Ley, Johnson, Volturo, Gray, and St. John. Absent: Petete.

**Agenda Item #11 -- 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):** As Chair of the Personnel Committee, Vice Chair Johnson requested this item be tabled. No official action was taken on this item.

**Agenda Item #12 – Director's Report:** Executive Director Steele summarized the status of the following:

- Report of the staff's strategic planning session.
- Report of the 2010 Budget Work Request.
- Report of the OAB's Personnel Policy Manual.
- Development of the proposed survey for applicant/candidate feedback.
- Report submitted to the OAB's Office Move Ad Hoc Committee.
- Quarterly Enforcement Activity Report.

5245.

The Enforcement Committee requested a more detailed breakdown of the cases for the next quarterly report.

Vice Chair Johnson requested reports on the NASBA Executive Directors' and CPE Conference at the next OAB meeting.

**Agenda Item #13a – Chair's Report:** Vice Chair Johnson reported on NASBA's upcoming regional meeting to be held in Oklahoma City on June 3 – 5. He stated that he will have reports at the next meeting from the NASBA Board meeting and the Oklahoma Educators Conference.

**Agenda Item #13b – Next Meeting Date Announced:** The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, May 22, 2009 at the Water Resources Board Room, 3800 N. Classen Blvd, 2<sup>nd</sup> Floor, Oklahoma City, OK 73118.

**Agenda Item #14 – New Business:** No new business.

**Agenda Item #15 – Adjournment:** There being no further business to come before the OAB, at 10:50 a.m., Vice Chair Johnson adjourned the meeting.

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Carlos Johnson, Vice Chair

ATTEST:

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Barbara Ley, Secretary

## APPENDIX 1

### **CERTIFICATES SURRENDERED BY REGISTRANTS:**

#### **CPAs:**

#### **Surrendering CPA Certificate Due To The New CPE Requirements:**

Charles E. Drake, Certificate No. 2613 issued January 31, 1972  
Andrew G. Hadden, Certificate No. 6270 issued July 22, 1982  
Frances Patricia Heirich, Certificate No. 9707 issued January 28, 1988  
Ralph Milton Laird, Certificate No. 953 issued January 21, 1954

#### **Retired:**

John A. Marshall, Certificate No. 4951-R issued August 20, 1979  
Richard G. Poulton, II, Certificate No. 3725-R issued April 30, 1976  
Lloyd Harrison Rayl Jr., Certificate No. 577 issued August 16, 1948  
Lois G. Shreve, Certificate No. 2311 issued January 29, 1970

#### **No Longer Residing in Oklahoma:**

Steven Jefferey Harrigan, Certificate No. 11131 issued January 31, 1991  
Paul Gary Hill, Certificate No. 16402-R issued November 6, 2007  
Susan Ann Schloss, Certificate No. 14631-R issued December 17, 1999

### **DECEASED REGISTRANTS:**

#### **CPAs:**

Carla Denise d'Aquin, Certificate No. 5437 issued January 26, 1981  
Cheryl D. Leavell, Certificate No. 3959 issued January 24, 1977  
James Richard Robertson, Certificate No. 2303 issued January 29, 1970

**Grades Certified:** The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 1/2009 Examination which were certified by the Executive Director.

The following 45 candidates successfully passed the Certified Public Accountant Examination Window 1/2009:

5247.

Name

**FINAL REPORT (April 2009 Board Meeting)**

JEREMY LEE ADAM  
**APRIL LYNN ADAMS**  
**MATTHEW HUNTER BELL**  
ZACHARY SCOTT BLUETHMAN  
BETHANIE LYNN BRITTON  
MICHAEL PAUL BURKE  
MICHELLE LEE BYBEE  
BARRY CARPENTER  
HYUK CHEE CHAN  
**GAYLE KATHLEEN CLANIN**  
**SAMANTHA GAIL COFFMAN**  
NEEL COOK  
**MARJORIE JUNE CREASEY**  
CHRIS STEPHEN CRUME  
\*\*\***KEITH CUNDIFF**  
BRIAN TODD DEDMON  
**NINO FROST**  
**ANNE MARIE GARNER**  
**LINDSAY MARKHAM HAY**  
**PATRICK JOSEPH HERINGER**  
**MEGAN MICHELLE JAMES**  
**LAUREN KELSO**  
RONALD DAVID KIRKPATRICK II  
CATHERINE MARIE MALANIUK  
CHRISTINA MCCRERY  
**JOSHUA LYNN MCKEE**  
**NICHOLAS JOSEPH MEYERS**  
DARREN DANIEL MINTS  
**GARY EDWARD MORNHINWEG**  
**RANDALL TIMOTHY NERGER**  
BRYAN ANDY OVERTON  
**CHRISTOHER DON PEMBROOK**  
DESIREE DAWN PITTS  
STEVEN PAUL PROPESTER  
**MADIHA RAFIUDDIN**  
JENNIFER LYNN RAY  
KEVIN GEORGE REID  
**WILLIAM BRIAN ROSS**  
**ELIZABETH NICOLE SAUER**  
JAY TRUMAN SOULEK  
**JEREMY GENE SUDIK**  
FRANK KENNEDY THOMAS  
**JEREMY LYNN THOMASON**

5248.

**GUAN WANG  
JULIE ANN WARD**

**BOLD** = Each section passed on first sitting

**\*\*\*** = Nominee for Silver Medal Award

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

Name

Jeremy Lee Adam  
Gauri Aggarwal  
Zachary Scott Bluethman  
Matthew Christopher Boggs  
Bethanie Lynn Britton  
Michael Paul Burke  
Michelle Lee Bybee  
Lindsey Elizabeth Callery  
Cheyene Colt Charles  
Chris Stephen Crume  
Amber Lynn Culbreath  
Jamie Elizabeth Dupree  
Jeremy Scott Evans  
Ryan Patrick Foley-McKenna  
Amber Dawn Jones  
Ronald David Kirkpatrick II  
Nicholas Joseph Marks  
Nicholas Joseph Meyers  
Melissa Ann Moran  
Jennifer Lynn Oliver  
Bryan Andy Overton  
Nicholas Chesley Rogers  
Elizabeth Nicole Sauer  
Patrick Reese Schafer  
Danielle Marie Sheets  
Robert Morgan Simmons  
Stacie Ruth Simunek  
Julie Ann 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):

16449	Christopher Anthony Miller
16548	Jennifer Michelle Herron
16560	Rayna L. Diekelman
16562	Jana Kim
16568	Clint R. Roush
16571	Michael Eugene Gerlach
16572	Alisha Gail Trimble
16583	Angela Christine Myers
16598	Laura Beth Anderson
16600	Deepa Bharani
16601	Andrew Wayne Boeckman
16602	Bryan Matthew Cox
16603	Melissa Ann Hull
16604	LyangGoo Kim
16605	William Sanford Matthews
16606	Joel Aaron Mendez
16607	Ryan S. Myers
16608	Zachary A. Parker
16609	Hilary Lee Penrod
16610	Marcus Geza Takach
16612	Jonathan Ben-Nathanael Albarran
16613	Cheyene C. Charles
16615	Amber D. Jones
16616	Nicholas Joseph Marks
16617	Jennifer L. Oliver
16619	Robert Morgan Simmons
16620	Stacie Walterscheidt Simunek
16621	Michelle Lee Bybee
16622	Nicholas Joseph Meyers
16623	Melissa Ann Moran
16624	Nicholas C. Rogers
16625	Zachary S. Bluethman
16626	Elizabeth Nicole Sauer
16627	Julie Ann Ward
16628	Michael Paul Burke
16629	Ron Kirkpatrick II
16630	Jeremy S. Evans
16631	Patrick Reese Schafer
16632	Jeremy L. Adam
16634	Bethanie Britton
16635	Jamie Dupree
16636	Ryan Patrick Foley-McKenna
16637	Matthew Christopher Boggs
16639	Chris S. Crume
16640	Bryan Andy Overton



5250.

**APPLICATION FOR A RECIPROCAL CPA CERTIFICATE:**

16642-R      Christina Marie Farrah

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

Kirk Alexander Blair (New York)  
Chris Neil Flynt (Arkansas)  
Patrick James Niemann (California)  
Ronald G. Pierson (Nevada)  
Anthony Sasso (New York)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

3773              William R. Forgey  
7236              Robert L. Clark  
12150             David Alan Hood  
14449-R          Steven P. Hoffer

**INITIAL REGISTRATION OF A CPA LIMITED LIABILITY PARTNERSHIP:**

Cashuk, Wiseman, Goldberg, Birnbaum & Salem LLP (California)

**INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:**

Angela R. Davenport, CPA, P.C.  
Brimer, Butler and Verner Certified Public Accountants PC  
E. Daniel Powers CPA PC  
Hardy, Wrestler & Associates, CPA, PC  
Jamieson, Wise & Martin, A Professional Accounting Corporation (Louisiana)  
Payne Smith & Jones, P.C.  
Steven D. Martin, CPA, P.C.

**INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY  
COMPANIES:**

Ed Bolka CPA, PLLC  
Sanford, Baumeister & Frazier, PLLC

**FIRMS REVOKED DUE TO INDIVIDUALS WHO WERE AUTOMATICALLY  
REVOKED ON SEPTEMBER 30, 2008:**

Mary G. Baranski, CPA, PC  
Michael Douglas, C.P.A., A Professional Corporation