

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

January 30, 2009

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 30, 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:

Vicky Petete, CPA, Chair  
Carlos Johnson, CPA, Vice Chair  
Barbara Ley, CPA, Secretary  
Tom Volturo, Representing the Public, Member  
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, S. 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); Peggy Johnson and Dean Taylor representing the Oklahoma Society of Accountants (OSA); Assistant Attorney General John Crittenden. Brett Willis, Special Prosecutor for the OAB; Nate Atchison & Kyle Dover, CPAs from Finley & Cook, P.L.L.C. were present for relevant segments of the meeting.

**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:** Chair Petete acknowledged the absence of Secretary Ley at the time of convening but deferred action until further information can be ascertained. 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.

**Secretary Ley arrived at the meeting at 8:38 a.m.**

**Agenda Item #5 – Report on Annual Financial Statements and Independent Auditors' Reports as of and for the Fiscal Years Ended June 30, 2008 and 2007 [deferred from the December 19, 2008 meeting]:** Nate Atchison and Kyle Dover, CPAs from Finley & Cook, P.L.L.C. presented their reports. Mr. Atchison reported that the audit was complete and that it was a clean opinion with no issues. He commented that the walk-throughs of the agency's internal processes and testing went extremely well and the staff was very cooperative. He explained Crawford & Associates' involvement with the audit in the drafting of the OAB's financial statements. Mr. Dover covered the points outlined in the required communication letters. They fielded questions from the OAB members.

**Member Gray left the meeting at 8:39 a.m. and returned at 8:40 a.m.**

Ley moved to accept the report given to the Board as well as the audited financial statements for the fiscal year June 30, 2008; Gray second. Affirmative votes: St. John, Gray, Volturo, Johnson, Petete, Ley and Biswell.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained 6 items for the OAB's consideration. (1) Approve the minutes of the December 19, 2008 OAB Meeting; (2) Take official notice of the OAB's Statements of Receipts and Disbursements for the Month ending December 31, 2008; (3) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 4/2008 Examination; (4) Ratify the CPE Committee's recommendation to allow Pam Owens a one-year extension to complete her 2008 CPE requirement due to extreme medical circumstances; (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)

Chair Petete referenced Appendix 2 of the December 19, 2008 minutes which consisted of the rules approved at the December meeting. Member Gray requested that in the future changes in documents to be examined or approved be highlighted so members would be more readily able to identify changes.

Johnson moved to accept the Consent Agenda; Biswell second. Affirmative votes: St. John, Gray, Volturo, Johnson, Petete, Ley and Biswell. Gray and Ley abstained on Items C-3 and C-5 of the Consent Agenda due to verifying the experience of successful candidates, Ross Heath Roye and Caleb D. Mullins respectively; Volturo abstained on Item C-1 of the Consent Agenda due to his absence at the December meeting.

**Case No. 1706: Hearing in the Matter of Kent A. Mayberry, PA, License No. 1067:**

Special Prosecutor Brett Willis requested the hearing be deferred until the next scheduled OAB meeting so that a Consent Order may be presented. Chair Petete declared the item tabled.

**Agenda Item #6a -- 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.

As Chairman of the Board's Enforcement Committee, Vice Chairman Johnson recommended Case No. 1717 be tabled until the February Board meeting. Chair Petete accepted Vice Chairman Johnson's recommendation and declared the case tabled.

Johnson moved that the OAB approve the actions recommended by the Enforcement Committee in the Administrative Consent Orders for Case Nos. 1656, 1712, 1713, 1714, 1718, 1719, and 1721, except for Case No. 1717 which had already been tabled; Volturo second. Affirmative votes: St. John, Gray, Volturo, Johnson, Petete, Ley and Biswell. Gray recused on Case No. 1713.

In the matter of File No. 1407, based on conversations with the Chair and Executive Director of the Texas State Board, Vice Chairman Johnson recommended this file be tabled. Chair Petete accepted Vice Chairman Johnson's recommendation and declared the file tabled until further information is available.

Johnson moved that File Nos. 1432 and 1503 be submitted to the Administrative Law Judge as noted on page 4 of the Administrative Actions in the agenda; Ley second. Affirmative votes: St. John, Gray, Volturo, Johnson, Petete, Ley and Biswell.

**Administrative Consent Orders:****Case No. 1656 – Cynthia Warren, CPA**

This matter was referred to the OAB by the US Department of Housing and Urban Development. As instructed by the Enforcement Committee an investigator was assigned. The investigator did find that the Respondent failed to comply with applicable professional standards. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides that the Respondent cease and desist from further violations of these acts; the CPA certificate is to be placed on probation and the probation will continue for a period of five (5) years from the effective date of the Order; Respondent is assessed in the amount of \$2,735 which must be paid before the end of the five year period; During the three years

following the effective date of the Order the Respondent shall complete 60 of the 120 required hours of CPE relating to accounting and auditing and during 2007 Respondent must have taken an additional 40 hours of CPE related to audits of governmental entities which will not count toward the yearly CPE requirement; Respondent shall have pre-issuance reviews on all audit reports performed for the two years following the effective date of this Order and any and all costs of the Pre-issuance Review will be the sole expense of the Respondent. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **Case No. 1712 – Candidate**

The candidate for examination self reported an arrest for DUI. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides that the Respondent agrees to be subject to a probation period beginning with the effective date of this Order and ending two years later. During the probation period Respondent must at least annually and no later than June 30th of each year and with each application to sit for the CPA examination, affirmatively report to the Board whether there have been any charges or conviction of a crime of any sort. Respondent may sit for the CPA examination and in the event Respondent successfully passes the examination, will receive the certificate and may apply for a permit to practice public accounting. Should this occur, Respondent's probation period will continue for two years after the effective date of this ACO. Any incident where the Respondent is arrested, charged with, pleads guilty or nolo contendere to charges or is convicted of a crime, any violation of the terms of this ACO or any violation of the Accountancy Act or the Board's Rules will be grounds for the Board to convene a hearing to determine whether Respondent should be allowed to continue sitting for the CPA examination or to retain any CPA certificate and/or permit to practice public accounting. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **Case No. 1713 – Steven Martin, CPA**

This matter is a result of a referral by the Peer Review Coordinator. The Respondent attested to initially performing audits on December 31, 2005 but failed to notify the Board with proof of enrollment in a Board approved peer review program within one year of the performance of services that require a peer review. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides for a fine in the amount of \$2,500; cost assessment in the amount of \$35.32; and if Respondent performs audit engagements in the future Respondent must enroll in a peer review program within ninety (90) days of the performance of the service. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take

such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 1714 – Amelia Daniel, Reciprocal Applicant**

Respondent applied for a reciprocal CPA certificate on January 28, 2008; however, the Respondent had been working for an Oklahoma CPA firm since March 10, 2005 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 has been offered by the Enforcement Committee and accepted by the Respondent 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. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 1718 – Joe Bob Smith, CPA**

Staff noted on an application for reciprocity that the applicant had been working for the Respondent in a public accounting firm in Oklahoma from May 2007 until January 2008 without properly registering or obtaining a permit to practice public accounting. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides that the Respondent be fined \$1,000. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 1719 – Lysa Park, CPA**

Staff noted that the Respondent in this case had been working for a public accounting firm in Oklahoma without obtaining a permit to practice although she had been in contact with the OAB as to the requirements. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides for a \$500 fine. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 1721 – H. G. Martin, Jr., CPA**

This is a referral from the Peer Review Coordinator. The Respondent, in a letter dated November 26, 2006, notified the OAB that the firm is going to start providing audit services in Oklahoma. In addition, the firm registered and was approved to be on the list of firms who perform audits for governmental entities in 2006 and 2007. The firm, however, failed to enroll in an approved sponsoring peer review program within one year of the performance of services. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent which provides that the Respondent will cease and desist from any further violations of the Act and/or the Board's Rules; Respondent's CPA certificate will be placed on probation for two (2) years from the effective date of this Order; Respondent is required to complete the AICPA's Comprehensive Ethics course with a score of 90% or better within six (6) months from the effective date of this Order; assessed a fine in the amount of \$2,500 and cost assessment in the amount of \$485.00 to be paid no later than 30 days from the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**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:

File 1432

File 1503

**Agenda Item #6b – Discussion and Possible Action on Recommendation to Contract with Ed Bolka, CPA, as an OAB Investigator at an Hourly Rate of \$150:**  
Vice Chairman Johnson addressed this item.

Johnson moved the Enforcement Committee has reviewed and recommends to the OAB that Mr. Bolka be approved as an investigator at a rate of \$150 per hour; Volturo second. Affirmative votes: St. John, Gray, Volturo, Johnson, Petete, Ley and Biswell.

**Agenda Item #6c – Discussion and Possible Action on Recommendation to Contract with E. Daniel Powers, CPA, as an OAB Investigator at an Hourly Rate of \$125:** Vice Chairman Johnson addressed this item.

Johnson moved the Enforcement Committee has reviewed and recommends to the OAB that Mr. Powers be approved as an investigator at a rate of \$125 per hour; Ley second. Affirmative votes: St. John, Gray, Volturo, Johnson, Petete, Ley and Biswell.

**Agenda Item #7 – Discussion and Possible Action on Report from the Legislative Committee:** As Chair of the Legislative Committee, Member Gray requested Mr. Daryl Hill from the OSCPA to report on the status of HB 1779. Mr. Taylor from the OSA commented that he had reviewed the bill. In response to Member Gray's referencing HB 1393 which was included in the agenda packet, Mr. Taylor explained why this bill was introduced and that this bill will become dormant.

Gray moved that as HB 1393 stands today, the Legislative Committee recommended the OAB not support this legislation if HB 1393 were to become active in the session; Volturo second. Affirmative votes: St. John, Gray, Volturo, Johnson, Petete, Ley and Biswell.

**Agenda Item #8 – Discussion and Possible Action on Report from the Technology Committee:** As Chairman of the Technology Committee, Member Biswell addressed this item. At his request, Executive Director Steele summarized the meeting between OAB staff and the staff from the Office of State Finance (OSF) regarding the contract which had been approved at the December 19, 2008 Board meeting. She added that based on communication from NIC, online firm renewal testing should be ready within two weeks. Member Biswell requested OAB members' assistance in the testing process.

Secretary Ley recommended a staff member be assigned to update the flow charts to be developed by OAB and OSF staff regarding the agency's business processes.

At the request of Chair Petete, Executive Director Steele reported on the status of the data imaging contract. Deputy Director Prieto Johns recommended going forward with the purchase of the equipment and having staff begin scanning documents.

No official action was taken on this item.

**Agenda Item #9 – Discussion and Possible Action on Request from Dr. Massood Saffarian of Rogers State University to allow BADM 3333 Business and Professional Ethics class to count toward the 30-hour Accounting Course Requirement to Qualify as a Candidate for Examination:** Member Volturo addressed this item and asked that this request be withdrawn because it had not gone through the university's internal review process. Member Volturo added that a formal

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written request will be sent to the Executive Director requesting this issue not come before the OAB until December. No official action was taken on this item.

**Vice Chairman Johnson left the meeting at 9:50 a.m.**

**Agenda Item #10 – Discussion and Possible Action on Request from Virchow Krause & Company for Firm Name Change [deferred from the December 19, 2008 meeting]:** Assistant Attorney General Crittenden addressed this item. Discussion followed among the OAB members.

**Vice Chairman Johnson returned to the meeting at 9:52 a.m.**

Chair Petete recommended Executive Director Steele respond to the firm based on the OAB's statute. No official action was taken on this item.

**Agenda Item #11 – Discussion and Possible Action on Request from NASBA for Comments on Proposed Revisions to UAA Model Rules – Exposure Draft, due January 31, 2009 [deferred from the December 19, 2008 meeting]:** Chair Petete addressed this item. Discussion followed among the OAB members. Member Gray offered her comments on Rule 11-2(a)(1) & 11-2(a)(2). Executive Director Steele noted that staff had researched the draft and had comments. Vice Chairman Johnson recommended the letter delineate which comments were from the OAB and which were from the staff. Member Volturo requested Executive Director Steele send a copy of the letter to the OAB members once it is drafted. No official action was taken on this item.

**Agenda Item #12 – Discussion and Possible Action on Request from NASBA for Vice Chair Recommendations for 2009-2010:** Vice Chairman Johnson addressed this item and requested this item be tabled until the February meeting. Chair Petete accepted his request to table this item.

**Supplemental Agenda Item -- 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):** Vice Chairman Johnson reported that the OAB's Personnel Committee had met and will be asking Executive Director Steele for additional information and this item will be brought back to the OAB at its February meeting. No official action was taken on this item.



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

- The OAB personnel policy and procedure manual project has been assigned to the Deputy Director for presentation at the March Board meeting.
- Report on the pros and cons for outsourcing examination procedures to NASBA is still in progress and is scheduled to be presented at the February Board meeting.
- The Intent to Promulgate Permanent Rules has been filed with the Secretary of State, Rules Administration Division. The Rules hearing is scheduled for February 18, 2009
- The Annual Report to the Governor as required by Section 15.7 has been filed.
- Deputy Director S. Nicole Prieto Johns began employment with the OAB as of January 19, 2009.

**Agenda Item #14a – Chair’s Report:** Chair Petete did not present a report but addressed the following issues:

- The NASBA Regional Meeting to be held in Oklahoma City in June 2009.
- Possible accommodations from Prometric to candidates who were unable to reach test sites due to adverse weather conditions.

Discussion followed among the OAB members about how many candidates were affected and if Prometric has a policy to communicate to the candidates.

**Vice Chairman Johnson left the meeting at 10:30 a.m. and returned at 10:34 a.m.**

Chair Petete commended the staff who were able to come into the office during the icy weather.

**Agenda Item #14b – Next Meeting Date Announced:** The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, February 27, 2009 at the Water Resources Board Room, 3800 N. Classen Blvd, 2<sup>nd</sup> Floor, Oklahoma City, OK 73118.

**Agenda Item #15 – New Business:** No new business.

**Agenda Item #16 – Adjournment:** There being no further business to come before the OAB, at 10:35 a.m., Chair Petete adjourned the meeting.

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Vicky Petete, 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:**

Thomas Arthur Turner, Certificate No. 9563 issued July 23, 1987  
B. J. Westhoff, Certificate No. 5001 issued November 30, 1979

**No longer residing in Oklahoma:**

Nathan Kyle Pope, Certificate No. 16171 issued March 24, 2006  
Roger M. Richard, Certificate No. 6689 issued January 17, 1983

**DECEASED REGISTRANTS:****CPAs:**

Jerry G. Hulin, Certificate No. 3947 issued November 1, 1976  
Stephen Reid Stallings, Certificate No. 2055-R issued January 27, 1968  
Duane S. Summers, Certificate No. 14261 issued August 3, 1998  
John B. Wilhelm, Certificate No. 6463-R issued October 28, 1982

**DISSOLVED FIRMS:****CPA Corporation:**

Chambers and Jackson, Professional Corporation

**CPA Limited Liability Company:**

Craighead & Dersch, PLLC  
**(erroneously dissolved from Board's records; dissolution withdrawn)**

**Grades Certified:** The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 4/2008 Examination which were certified by the Executive Director.

The following 49 candidates successfully passed the Certified Public Accountant Examination Window 4/2008:

Name

**GAURI AGGARWAL**  
**JONATHAN BEN-NATHANAEL ALBARRAN**  
LAURA BETH ANDERSON  
ERIC WILLIAM ARMSTRONG  
**ANDREW WAYNE BOECKMAN**  
MATTHEW CHRISTOHER BOGGS  
LINDSEY ELIZABETH CALLERY  
CHEYENE COLT CHARLES  
BRYAN MATTHEW COX  
CRAIG ALTON CRABB  
**AMBER LYNN CULBREATH**  
LAUREN ELIZABETH DECKER  
**JAMIE ELIZABETH DUPREE**  
JENNIFER DAWN ELY  
JEREMY SCOTT EVANS  
**RYAN PATRICK FOLEY-MCKENNA**  
MICHAEL EUGENE GERLACH  
CARLA REIJAN GREEN  
RYAN PATRICK HARRIS  
**KYLE EDWARD HAUGEN**  
**JENNAFER NICOLE HILL**  
**\*\*\*MELISSA ANN HULL**  
AMBER JONES  
LYANGGOO KIM  
**BILLYE G. KRAUS**  
JOSHUA STEVEN LEWIS  
NICHOLAS JOSEPH MARKS  
**WILLIAM SANFORD MATTHEWS**  
**JOEL AARON MENDEZ**  
**\*LORI ANNE MORRIS**  
CALEB DREW MULLINS  
ANGELA CHRISTINE MYERS  
**RYAN SCOTT MYERS**  
**MARY PANG**  
ZACHARY ALLEN PARKER  
NATHANIAL MARK PARRIS  
HILARY LEE PENROD  
SHANNON DIONE RITTER  
NICHOLAS CHESLEY ROGERS  
ROSS HEATH ROYE  
**OWEN DAVID SCHILPF**  
**CHRISTOPHER SCOTT**  
ROBERT MORGAN SIMMONS  
**STACIE RUTH SIMUNEK**  
**MICHAEL ALLEN SPEXARTH**  
MARCUS GEZA TAKACH  
CHELSEY MARIE TREVINO  
ALISHA GAIL TRIMBLE  
**BRIAN ROGER VU**

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

\* = Nominee for Gold Medal Award

\*\*\* = 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

Sabrina Binger  
 Carla Reijan Caughron  
 Yin Dyn Clara Chan  
 Jennifer Dawn Ely  
 Stacy Kathryn Ensminger  
 Ryan Patrick Harris  
 Kyle Edward Haugen  
 Kermit Val Jones  
 Billye G. Kraus  
 Caleb D. Mullins  
 Angela Christine Myers  
 Mary Mei Yen Pang  
 Nathaniel Mark Parris  
 Ross Heath Roye  
 Chelsey Marie Trevino  
 Brian Roger Vu

**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):

16500	Justin W. Robinson
16512	Devin C. Gerrior
16544	Staci Elaine Clour
16545	Travis Bobby Combs
16554	Yekaterina V. Shutts
16561	Diana Lin Galatian
16569	Trae M. Stiles

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

16589-R	Ashley Blair Hamilton
16590-R	Candace Reilly Robert
16591-R	Kenneth Lance Steckler
16592-R	Amelia Dooley Daniel

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

Richard Alan Goldberg (California)  
Kyle J. Hawk (Kansas)  
Sharon L. Kane (Connecticut)  
Alyssa Patrice LaPlante (Massachusetts)  
Szanc Smarsh Larysa (New York)  
Patrick Earl Lowrance (Kansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

3126	Jo Ellen Drisko
4328	Marvin G. Pember
5882	Dee Anna Bailey
6793-R	William David Crain
7365	LaLonnie Rountree Clark
10088	Scott Thomas Wilkerson

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

Chambers, Jackson and Fox, PC  
Charles S. Monroe, CPA PC  
Turnbulls Tax Service P.C.

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY  
COMPANIES:

Greb & Ramy PLLC  
McKinnon, Wootton & Associates, L.L.C. (Texas)  
Randy Thompson C.P.A., P.L.L.C.  
Swindoll, Janzen, Hawk & Loyd, LLC (Kansas)