

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF MEETING AND HEARINGS

June 26, 2009

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 26, 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
E.B. St. John, PA, Member

Also in attendance at the meeting: Staff: Edith Steele, Executive Director, Nicole Prieto Johns, Deputy Director, Colin Autin, Donita Graves, and Barbara Walker, Board staff members; Assistant Attorney General John Crittenden. Guests: Patty Hurley representing the Oklahoma Society of Certified Public Accountants (OSCPA); Peggy Johnson and Sandy Horner representing the Oklahoma Society of Accountants (OSA); Randall Calvert, Special Prosecutor for the OAB and Karen Carpenter, Respondent was present for relevant segments of the meeting.

Agenda Item #1a -- Call To Order: At 8:39 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 Member Gray and declared 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 otherwise been informed by any member of the public wishing to speak before the OAB.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained 5 items for the OAB's consideration. (1) Approve the minutes of the May 22, 2009 OAB Meeting; (2) Take official notice of the OAB's Statements of Receipts and Disbursements for the Month ending May 31, 2009; (3) Ratify staff's recommendation to extend June 30, 2009 permit filing deadline to coincide with the July 31 registration filing deadline; (4) Take official notice of the following experience verification applications which have been approved by the Executive Director; (Appendix 1) and (5) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Volturo moved to approve the Consent Agenda with the change so noted on the minutes; Ley second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray. Abstained from Item C-5: St. John.

Agenda Item #5a – 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.

Administrative Consent Orders:

Case No. 1744 – Lisa M. Kramer, CPA

This is a referral from the CPE Coordinator. The Respondent, who is an Oklahoma CPA, informed the CPE Coordinator that Respondent had been employed by an Oklahoma public accounting firm for eight months without obtaining a permit to practice public accounting. An Administrative Consent Order is being offered in this case which provides the Respondent's certificate is placed on three year probation effective July 16, 2007 (the date Respondent did apply for the permit to practice); assessed a fine in the amount of \$1,000 which shall be paid in four quarterly payments of \$250.00 due July 1, 2009, September 1, 2009, December 1, 2009 and January 1, 2010. Respondent has already met the provision that Respondent 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.

Johnson moved as Chairman of the Enforcement Committee to approve the Administrative Consent

Order by the Board in Case No. 1744; Volturo second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

Cases to Dismiss:

Case No. 1711 – CPA

A complaint was filed that an individual was holding out as a CPA in Broken Arrow. The OAB's records did not reflect any registrant under the name of the individual as a CPA at the address in Broken Arrow. As instructed by the EC, the special prosecutor filed a formal complaint. Upon receipt of the formal complaint, the individual contacted the special prosecutor to advise that the individual is in fact a CPA but holds out by the middle name and has moved from Broken Arrow. The Enforcement Committee recommends that the formal complaint filed in this matter be dismissed by the Board.

Johnson moved as Chairman of the Enforcement Committee for the formal complaint filed to be dismissed by the Board; Ley second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

Files to Close: None

Files to be assigned to the Administrative Law Judge:

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

The Vice Chairman recommends the following files be heard before the Administrative Law Judge:

None

Agenda Item #5b – Discussion and Possible Action on Professional Services Contract for William Pickle, CPA, as an Investigator for the OAB:

5269.

As Chairman of the Enforcement Committee, Vice Chairman Johnson addressed this item.

Johnson moved to approve the contract as an investigator with Mr. Pickle; St. John second.

Affirmative votes: St. John, Volturo, Johnson, Petete, and Ley. Absent: Gray. Abstained: Biswell.

Agenda Item #6 – Discuss and Act on Proposed Draft of Emergency Rules:

As Chairman of the Rules Promulgation Committee, Member Volturo addressed this item and explained the purpose of emergency rules and for the proposed language to amend the auditing course requirement for sitting for the CPA examination. Discussion followed among the OAB members about proposed changes to the emergency rules.

Volturo moved in accordance with Title 75, Section 253 of the Statutes, the OAB declares that an imminent peril exists to the preservation of the public health, safety, or welfare, or that a compelling public interest requires us to adopt the emergency rules and moved to approve; Ley second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

Case No. 1690 – Hearing in the Matter of Karen R. Carpenter, Certificate No. 5027 – Revoked – Consideration of Administrative Law Judge’s Findings of Fact, Conclusion of Law and Recommendations:

This matter came on for hearing at 9:44 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden represented the Board. Respondent was present but not represented by counsel. Respondent testified on her behalf.

Special Prosecutor Randall Calvert 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) Respondent’s certificate which was revoked pursuant to 15.14(E)(2) of the Act, should be revoked for violating Sections 15.11(A), 15.14A(A), and 15.14(G) of the Act and Sections 10:15-3-1 and 10:15-25-3 of the Board’s Rules; (2) Should Respondent apply for reinstatement, she must meet

her burden of proof at a show cause hearing, and have completed Professional Ethics: AICPA’s Comprehensive Course, with a score of 90%, which was taken

no earlier than ninety (90) days prior to applying for reinstatement; (3) Respondent should be assessed a fine of \$500 for failing to report to the Oklahoma Accountancy Board a change of professional status in violation of Section 15.14(G) of the Act or, practicing without a valid permit in violation of Sections 15.14A(A) of the Act and 10:15-3-1 and 10:15-25-3 of the Board's rules; (4) Respondent be assessed a fine of \$2,500 for holding out and/or practicing without a valid permit in violation of 15.11(A) of the Act; (5) Respondent should be assessed all costs in this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs; (6) Respondent should be required to pay all fines and costs within thirty (30) days from the effective date of the final order; (7) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; and (8) A copy of the Board Order should be on file in the Board's offices and should be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings should be reported by press release and in the Board's Bulletin and as otherwise deemed appropriate by the Board.

Johnson moved as Chairman of the Enforcement Committee, that the Board accept the Administrative Law Judge's recommendations in this matter based on Findings of Fact and Conclusions of Law and that the Board approve the Consent Order plus costs in the amount of \$3,057.83. At the advice of Assistant Attorney General Crittenden, the motion was withdrawn.

Ley moved to go into Executive Session; Johnson second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

For purposes of the record, one Executive Session was held for case Nos. 1690, 1724 and 1729.

Case No. 1724 – Hearing in the Matter of Angelia Patrease Hinton, Certificate No. 13881 – Revoked – Consideration of Administrative Law Judge's Findings of Fact, Conclusion of Law and Recommendations: This matter came on for hearing at 10:15 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 she represented by counsel.

5271.

Special Prosecutor Randall Calvert 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) Respondent's certificate which was revoked pursuant to 15.14(E)(2) of the Act, should also be revoked for Respondent violating Section 15.14B(3) of the Act, and Section 10:15-39-9(1), (2) & (3) of the Board's Rules; (2) Respondent should be assessed a fine of \$10,000 for each separate offense or count proven, for a total fine of \$30,000; (3) Respondent 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; (4) Should Respondent apply for reinstatement, she must meet her burden of proof at a show cause hearing, have completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90%, which was taken no earlier than ninety (90) days prior to applying for reinstatement, and have paid all restitution in the Criminal Matter, and fines and costs of this matter; (5) Restitution ordered in the Criminal Matter should be paid first, before any fines or costs are paid in this matter; (6) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; and (7) A copy of the Board Order should be on file in the Board's offices and should be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings should be reported by press release and in the Board's Bulletin and as otherwise deemed appropriate by the Board.

Johnson moved to go into Executive Session; Ley second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

Case No. 1729 – Hearing in the Matter of Bene'e Slater Braden, Certificate No. 7744 – Revoked – Consideration of Administrative Law Judge's Findings of Fact, Conclusion of Law and Recommendations: This matter came on for hearing at 10:19 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 she represented by counsel.

Special Prosecutor Randall Calvert 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) Respondent's certificate which was revoked pursuant to 15.14(E)(2) of the Act, should also be revoked for Respondent violating Section 15.35(A) or (C) of the Act, and Section 10:15-30-5(a) or (b) of the

Board's Rules; (2) Should Respondent apply for reinstatement, Respondent must meet his burden of proof at a show cause hearing and have completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90%, which was taken no earlier than ninety (90) days prior to applying for reinstatement; (3) Respondent should be assessed a fine of \$2,500 for failing to complete continuing professional education, and/or failure to furnish evidence of CPE taken for 2006, or failure to provide evidence that respondent was exempt, in violation of Sections 15.35(A) or (C) of the Oklahoma Accountancy Act and Section 10:15-30-5(a) or (b) of the Board's Rules; (4) Respondent should be assessed a fine of \$1,000 for each offense of not timely responding to the Board in violation of Section 10:15-39-8(b) of the Board's Rules, for a total fine of \$3,000; (5) Respondent should be assessed all costs of this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, renting of special facilities costs, and court reporter costs; (6) Respondent should be required to pay all fines and costs within thirty (30) days from the effective date of the final order; (7) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; and (8) A copy of the Board Order should be on file in the Board's offices and should be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings should be reported by press release and in the Board's Bulletin and as otherwise deemed appropriate by the Board.

Johnson moved to go into Executive Session; Volturo second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

Johnson confirmed that only one Executive Session was held for case Nos. 1690, 1724 and 1729.

St. John moved to come out of Executive Session; Ley second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

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

In the matter of case No. 1690, Biswell moved that the Board agreed with the Administrative Law Judge's Findings of Fact in Items 1, 2, 3, 4, 5 and to amend

5273.

Item 6 to reflect only that a certified letter was mailed to the respondent at the respondent's address on file with the Board on June 4 and that the letter clearly requested the registrant contact the Board and the registrant failed to do so; in Item 7, that the registrant was not only revoked on September 1, 2007 but also failed to comply with the Board's request to return the certificate; as it relates to the conclusions of law, the Board would agree with Items 1 & 2; in item 3, the respondent failed to respond to the Board on at least 2 occasions and compliance with 10:15-39-8-B of the Code; and as a result, fine the respondent \$1,000 for each failure to respond with 10:15-39-8-B; \$500 for failure to notify the change in employment status; the Board also makes a finding that the letters were properly delivered to the respondent; respondent pay fees and costs in the amount of \$3,057.83 and return the certificate within 14 days and should the registrant want to be reinstated she would be required to a show cause hearing, as well as the AICPA requirement as it relates to the Ethics Examination; St. John second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1690.

In the matter of case No. 1724, Biswell moved to accept the Administrative Law Judge's Findings of Fact, Conclusions of Law and Recommendations; St. John second. Biswell amended his motion to include costs in the amount of \$3,290.71; St. John accepted the amendment.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1724.

In the matter of case No. 1729, Biswell moved to accept the Administrative Law Judge's Findings of Fact, Conclusions of Law and Recommendations and assess costs in the amount of \$1,987.50; St. John second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1729.

Ley moved to adjourn the hearings; Johnson second.

Affirmative votes: St. John, Volturo, Johnson, Petete, Ley and Biswell. Absent: Gray.

Agenda Item #16 – Deputy Director’s Report: Before his departure from the meeting, Member Biswell reported on the online adoption rate of firm and individual renewals in conjunction with the Deputy Director’s Report. Deputy Director Prieto Johns addressed this item in her report and commented that the 85% adoption rate was higher than expected for the individual online renewal process.

Member Biswell left the meeting at 11:55 a.m. and did not return.

Agenda Item #7 -- 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 I, g) Administrative Assistant II, h) Peer Review Coordinator, i) Records Coordinator, j) Receptionist, k) Information Systems Services Coordinator, and l) Legal Counsel (in house): The OAB’s Personnel Committee had no items to report so this item was deferred.

Agenda Item #8 – Discussion and Possible Action on FY 2010 Professional Services Contract with Crawford & Associates for Consulting Services:
Chair Petete addressed this item.

Ley moved for the Board to renew the FY 2010 professional services contract with Crawford & Associates for consulting services; Johnson second. Volturo offered an amendment to the motion to put a \$10,000 cap on the contract; Ley & Johnson accepted the amendment.

Affirmative votes: St. John, Volturo, Johnson, Petete and Ley. Absent: Gray and Biswell.

Agenda Item #9 – Discussion and Possible Action on Professional Services Contract for Finley & Cook to Audit the Financial Statements of the OAB for

5275.

the Year Ended June 30, 2009: Secretary Ley addressed this item and recommended a few changes be made to the engagement letter before it is signed. She noted that last year's fee as stated in the engagement letter was \$19,000 but the Board was billed for \$17,500. Based on her discussion with Nate Atchison, audit partner for Finley & Cook, he indicated that the Board would only be billed for time incurred.

Ley moved for the Board to authorize the Chair of the Audit Committee to approve the final engagement letter and give the Audit Committee Chairman the authority to sign on behalf of the Board if the cosmetic alterations are made and also pending the State Auditor's approval for the Board to engage an outside auditor; Volturo second.

Affirmative votes: St. John, Volturo, Johnson, Petete and Ley. Absent: Gray and Biswell.

Agenda Item #10 – Discussion and Possible Action on Staff's Proposed Plan to Implement Amended Sections 15.14 and 15.14A of the Oklahoma Accountancy Act which are Effective January 1, 2010: Deputy Director Prieto Johns addressed this item. She summarized the pros and cons of Options 1 and 2 for the implementation of birth month registration. She explained that under Option 1, implementation would begin for all registrants as of January 1, 2010 and the fees would be pro-rated accordingly; but there is concern that if Option 1 were implemented, necessary modifications of the online renewal system and registrant database would not be ready in time and that it would cause undue stress to registrants who having been required to register this year would be

required to register again beginning January 1, 2010. Under Option 2, the adoption of the birth month registration process would cycle in over a six-month to one-year period which would allow additional transition time for the programming of the online renewal system and registrant database and communicating the changes in the registration process to the registrants; but the drawback is that the transition will take longer. Discussion followed among the OAB members.

St. John moved that based on the staff's recommendation, the Board adopt Option 2; Volturo second.

Affirmative votes: St. John, Volturo, Johnson, Petete and Ley. Absent: Gray and Biswell.

Agenda Item #11 – Discussion and Possible Action on Proposed Budget Work Program for FY 2010: Secretary Ley addressed this item.

Ley moved for the Board to approve the budget prepared by the staff with the input of the various committees and Board members as presented in Item 11 initially, with the adjustments received this morning; St. John second.

Affirmative votes: St. John, Volturo, Johnson, Petete and Ley. Absent: Gray and Biswell.

Agenda Item #12 – Discussion and Possible Action on Recommendations from the Peer Review Oversight Committee on Renewal Qualifications of Sponsoring Organizations: Peer Review Coordinator, Colin Autin addressed this item.

Ley moved for the Board to accept and approve this listing and add the National Peer Review Committee of the AICPA; Volturo second.

Affirmative votes: St. John, Volturo, Johnson, Petete and Ley. Absent: Gray and Biswell.

Agenda Item #13 -- Discussion and possible action on recommendation by Ad Hoc Committee for outsourcing the OAB's qualification or examination process and score release to NASBA's CPA Examination Services (CPAes) [continued from May meeting]: At the request of Vice Chairman Johnson, Chairman of the Ad Hoc Committee, this item was deferred.

Agenda Item #14 – Report on NASBA Regional Meeting held in Oklahoma City: Chair Petete expressed her appreciation to Vice Chairman Johnson for his efforts to bring the NASBA Regional Meeting to Oklahoma City. Deputy Director Prieto Johns commented on how well represented Oklahoma was at the conference and how well the conference was conducted and led.

Agenda Item #15 – Executive Director's Report: Executive Director Steele addressed the following issues:

- P-card audit performed by the Department of Central Services.
- Status of the Office Move Ad Hoc Committee.
- The retirement of the Executive Director effective March 1, 2010.
- The transition of responsibilities from the Executive Director to the Deputy Director.
- AG Opinion 01-046, AG Opinion 09-012 and the memorandum to all state agencies regarding security breaches issued by the Attorney General.
- Closing of examination site in McAlester.

5277.

Agenda Item #16 – Deputy Director’s Report [Revisited]: Deputy Director Prieto Johns addressed the following issues:

- 71% adoption rate for online firm renewal and 88.6% adoption rate for online individual renewals.
- Preliminary information regarding two online survey/questionnaire applications about the examination to be submitted to the Board Chair for review.
- Status of the Personnel Policy Manual to be submitted to the Personnel Policy Manual Ad Hoc Committee for review.
- Status of the revised draft of the strategic plan submitted to the Audit and Budget Committee for review.

Agenda Item #17a – Chair’s Report: Chair Petete expressed that it was an honor to serve the Board as Chair. She also encouraged Board member participation on NASBA’s committees. She announced that Vice Chair Johnson had been approved by NASBA’s nominating committee to be Director At-Large.

Agenda Item #17b -- Next Meeting Date Announced: The next regularly scheduled OAB meeting will be 8:30 a.m., Friday, July 24, 2009 at the Water Resources Board Room, 3800 N. Classen Blvd, 2nd Floor, Oklahoma City, OK 73118.

Agenda Item #18 – New Business: No new business.

Agenda Item #19 – Adjournment: There being no further business to come before the OAB, at 12:55 p.m., Chair Petete adjourned the meeting.

Vicky Petete, Chair

ATTEST:

Barbara Ley, Secretary

APPENDIX 1

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To The New CPE Requirements:

John Robert Bates	Certificate No. 2933	Issued July 27, 1973
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Coming into Oklahoma to practice under Mobility:

Coy Gayland Barton, Jr.	Certificate No. 13613-R	Issued December 6, 1996
Paul Richard Bowerman	Certificate No. 15040-R	Issued January 19, 2001
Thomas Ray Brandon	Certificate No. 13614-R	Issued December 6, 1996
James Edward Brown	Certificate No. 3551-R	Issued December 3, 1975
William Mueller Byerley	Certificate No. 15220-R	Issued October 26, 2001
Gary L. George 1988	Certificate No. 10130-R	Issued November 17,
Harvey R. Glick 2006	Certificate No. 16326-R	Issued December 26,
Timothy Ray Goodger	Certificate No. 15162-R	Issued July 20, 2001
Gary J. Heyka	Certificate No. 14282-R	Issued July 17, 1998
Thomas A. Hintz	Certificate No. 14932-R	Issued Dec. 15, 2000
Oadie S. Meyers	Certificate No. 14623-R	Issued Nov. 19, 1999
Michael C. Moore	Certificate No. 4762-R	Issued April 20, 1979
Courtney L. Morrill	Certificate No. 15166-R	Issued July 20, 2001
Douglas A. Pharis	Certificate No. 8444-R	Issued Nov. 19, 1985
Lori Lynn Pittman	Certificate No. 14298-R	Issued Sept. 11, 1998
Nancy M. Schilling	Certificate No. 3430-R	Issued April 20, 1975
Keith B. Templeton	Certificate No. 13612-R	Issued Dec. 6, 1996
John T. Truelove	Certificate No. 4957-R	Issued August 20, 1979
Tom Yuhui Wang	Certificate No. 16261-R	Issued Sept. 14, 2006
Larry Allen Wright	Certificate No. 4571-R	Issued Nov. 27, 1978

Retired:

Tyson Hopkins	Certificate No. 1928-R	Issued November 2, 1966
LeRoy B. Jones	Certificate No. 4377-R	Issued March 6, 1978
Royce Dean Jones	Certificate No. 2680-R	Issued January 31, 1972
Daniel R. Stengel	Certificate No. 4955-R	Issued August 20, 1979

5279.

No Longer Residing in Oklahoma:

Gary Engebretson	Certificate No. 5056	Issued January 28, 1980
Jane Engebretson	Certificate No. 4886	Issued July 27, 1979
Richard E.Howard	Certificate No. 11563	Issued January 30, 1992
Miranda Plusnick	Certificate No. 16051	Issued April 25, 2005

No Longer Practicing in Oklahoma:

Christopher Champion	Certificate No. 15805-R	Issued Dec. 12, 2003
Jeffry S.Lawlis	Certificate No. 15227-R	Issued October 26, 2001
Thomas E. Unke	Certificate No. 15935-R	Issued May 14, 2004

DECEASED REGISTRANTS:

CPAs:

Joey Lynn Martin	Certificate No. 7127-R	Issued Sept. 15, 1983
Lagrange Ratcliffe	Certificate No. 556	Issued August 16, 1948
Gregory Renberg	Certificate No. 10280	Issued January 26, 1989

PA:

David E. Cummings	License No. 1040	Issued July 23, 1987
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DISSOLVED FIRMS:

CPA Corporations:

Amy L. Taylor, Certified Public Accountant, PC (Texas)
Brimer & Butler Certified Public Accountants, P.C.
Hogan & Slovacek, A Professional Corporation
Kern-Shores and Company, P.C.
Lindburg & Vogel, Chartered (Kansas)
Misti Mosley, CPA Incorporated, P.C.
Richard A. Johns, CPA P.C.
Woodrum, Kemendo & Cuite, P.C.

CPA Limited Liability Partnerships:

Magee Rausch & Shelton, LLP
Murrell, Hall McIntosh & Co., PLLP

CPA Limited Liability Company:

Tina L. Collins, CPA, PLC

DISSOLVED FIRMS [Due to Mobility]:

CPA Partnerships:

Daugherty & Lowe (Arkansas)
Feige & Tramp (Texas)
King, Moore, Truelove & Pharis, CPAs (Texas)

CPA Corporations:

Brandon P. Schultz, CPA, PC (Texas)
David D. Sell, P.C. (Texas)
Fox, Byrd & Company, P.C. (Texas)
George, Bowerman & Noel, P.A. (Kansas)
Johnigan, P.C. (Texas)
Paul Pearce CPA, PC (Texas)
Yanari Watson McGaughey P.C. (Colorado)

CPA Limited Liability Partnerships:

Stovall, Grandey & Allen, L.L.P. (Texas)
Tronconi Segarra & Associates LLP (New York)

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

Name

Barry Carpenter
Gayle Kathleen Clanin
Craig Alton Crabb
Shannon Marie Damm
Lindsey Markham Hay
Jennafer Nicole Hill
Lauren Kelso
Gary Edward Mornhinweg
Jennifer Lynn Ray
Kevin George Reid
William Brian Ross
Owen David Schlipf

5281.

Christopher Scott
Yan Xu

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):

16618	Danielle Marie Sheets
16633	Gauri Aggarwal
16645	Joshua L. McKee
16649	Joshua S. Lewis
16650	Hyuk Chee Chan
16651	April Lynn Adams
16652	Shehla Begum
16654	Keith A. Cundiff
16655	Lauren Elizabeth Decker
16656	Randall Timothy Nerger
16658	Jay Truman Soulek
16660	Christina Jane McCrery
16666	Gayle Kathleen Clanin
16668	Lauren Elizabeth Kelso
16669	Kevin George Reid
16671	Vince Houk
16672	Meredith Meacham Wilson
16676	Christopher Russell Scott

APPLICATION FOR A RECIPROCAL CPA CERTIFICATE:

16683-R Lauren E. Garlow Thomas

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

6559	Ellen J. Darst Ede
8704	Kelli Kash Mulloy
11801	John Christopher Harned
13693	Lora Leiann Conger

INITIAL REGISTRATIONS OF CPA PROFESSIONAL CORPORATIONS:

Amy L. Taylor & Company, PC (Texas)
Kern & Company, P.C.
Lindburg Vogel Pierce Faris, Chartered (Kansas)
Lorna D. Funkhouser, CPA, PC

Michelle S. Kauk CPA PC
RJ & Associates, PC

INITIAL REGISTRATIONS OF CPA PROFESSIONAL LIMITED LIABILITY
COMPANIES:

Barry C. Coats, CPA, PLLC
Edmondson & Evans, CPAS, PLLC
Robyn L. Will, C.P.A., P.L.L.C.

INITIAL REGISTRATION OF A PA PROFESSIONAL LIMITED LIABILITY
COMPANY:

E.B. St. John, PLLC

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