

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

June 30, 2010

The Oklahoma Accountancy Board (OAB) convened in regular session on Wednesday, June 30, 2010, in Room 133 of the Langston University OKC Campus, 4205 N. Lincoln Blvd., Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

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

Board staff present at the meeting: Nicole Prieto Johns, Interim Executive Director; Colin Autin, Peer Review Coordinator, CPO; Dana Reyna, Assistant CPE Coordinator; Linda Ruckman, Licensing Coordinator; LaLisa Semrad, Assistant Enforcement Officer; Matthew Sinclair, Records Coordinator; Barbara Walker, CPE Coordinator; and Chloe Watson, Accountant II. Assistant Attorney General John Crittenden was also present. Randall Calvert, Special Prosecutor for the OAB, was present for relevant segments of the meeting.

**Agenda Item #1a -- Call To Order:** At approximately 8:36 a.m. Chair Johnson called the meeting to order.

**Agenda Item #1b -- Declaration of Quorum:** Chair Johnson declared a quorum.

**Agenda Item #1c – Announcement of Legal Meeting Notice:** Interim Executive Director Prieto Johns 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 Lincoln Plaza Building 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 Johnson noted that Member Ley would be arriving shortly and there would be no Board members absent. (Note: Member Ley arrived during the presentation of the financial statements, Agenda Item #5.)

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present: Steve Burrage, Oklahoma State Auditor & Inspector; Josh Richards, representing the State Auditor & Inspector's Office (SAI); Daryl Hill and Dick Shanahan, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor, representing

the Oklahoma Society of Accountants (OSA); and Raquel Mathis, representing D & R Reporting and Video.

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

**Agenda Item #5 -- Report on Annual Financial Statements and Office of the State Auditor and Inspector's Reports as of and for the Fiscal Years Ended June 30, 2008 and 2009:** State Auditor and Inspector Steve Burrage and Mr. Josh Richards addressed this item. Mr. Burrage expressed appreciation to the Board for allowing the SAI to perform the audit. He stated that it was a very good engagement and that an unqualified opinion was issued. Mr. Richards also expressed his appreciation to the staff and the Board for their cooperation. Mr. Richards reiterated that an unqualified opinion was issued on the Fiscal Year (FY) 2009 statements, and he noted that the auditors also stated that the FY 2008 adjustments are appropriate and have been properly applied.

Mr. Richards noted the report on internal control and compliance contained three significant deficiencies, none of which were material weaknesses but rather related to segregation of duties and policy and procedure issues. Mr. Richards stated that management has either already implemented corrective action or is in the process of doing that for each of the three findings, and that he does not foresee these issues reoccurring in the future.

Member Petete expressed her appreciation to the SAI for working with the Board and staff. She noted that the SAI has been very helpful in getting processes implemented that will be beneficial to the Board.

Chair Johnson stated that the deficiencies in internal controls have been addressed and the changes were made some months ago. It was determined that some items that had previously been handled on a cash basis should be handled on an accrual basis. In discussion with the SAI and with Crawford & Associates, it was decided that it would be appropriate to restate the FY 08 financials. Chair Johnson stated that going forward; the Board should have comparative financials every year, which is the preferred method. He expressed his appreciation for the work of the SAI in working through these processes with the Budget Committee.

Motion by Petete that the annual financial statements and report as presented by the State Auditor and Inspector be approved. Second by Gray.

Affirmative Votes: Gray, Johnson, Ley, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained four items for the OAB's consideration: (1) approve the minutes of the May 21, 2010, regular meeting of the OAB; (2) take official notice of the OAB's Statement of Receipts and

Disbursements report for the month ended May 31, 2010; (3) take official notice of the experience verification applications which have been approved by the Interim Executive Director; and (4) approve the actions taken by the Interim Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

There was discussion about statements made during the May Board meeting regarding proposed amendments to the OAB Internal Purchasing Policy. It was clarified that the purchasing policy provides that the Executive Director can approve purchases up to \$2,500.00; purchases over \$2,500.00 but not exceeding \$10,000.00 can be approved by the Board Chair and must be reported to the Board by the Executive Director; and purchases over \$10,000.00 must be approved by the Board. It was noted that the staff had recommended to the Board previously that the policy be amended to allow the Executive Director to approve purchases up to \$5,000.00, which would be in line with the State's Purchasing Policy; however, the Board voted to keep the threshold at \$2,500.00 for purchases that could be approved by the Executive Director.

Member Ley asked if going forward the Board would have to approve professional services over \$10,000.00. The OAB's Certified Procurement Officer (CPO), Mr. Autin, responded that the OAB purchasing policy has always provided that goods and services over \$10,000.00 had to be approved by the Board but that long standing internal practice had been that professional services were not reported to the Board. Interim Executive Director Prieto Johns stated that in the future, any type of purchase over \$10,000.00, including any invoice for professional services over \$10,000.00, will be brought to the Board for approval in accordance with the written policy. Also, any invoice for professional services related to enforcement matters will be presented to the Enforcement Committee Chair for approval.

There was also discussion regarding engagement letters approved by the Board. It was noted that if, subsequent to the Board's approval of an engagement letter, a change is made to the engagement letter which increases the fees by more than \$2,500.00 but less than \$10,000.00, the Board Chair can approve the change. If the change to the engagement letter increases the fees by more than \$10,000.00, it should go to the Board for approval.

With regard to the Statement of Receipts and Disbursements for the month ended May 31, 2010, there was discussion as to what expenses are included in "Terminal Pay" as listed under General Administration Expenses. It was discussed that it would be more accurate to use the terminology "Separation Cost" to reference this expense and that this would be used in future.

Chair Johnson requested that in future, subtotals be shown for the subcategories under General Administration Expenses (e.g., Salary Expenses; Health and Life Insurance, Unemployment Compensation & Workers Compensation).

There was discussion about expenses shown under "Office Administrative Services" and those shown under "Seasonal Salaries" as well as which accounts reflect the expense for temporary employees that are utilized through state contract with an employment agency.

Motion by Volturo to approve the Consent Agenda with the proposed amendments to the Minutes of the May 21, 2010, Board meeting as discussed. Second by Petete.

Affirmative Votes: Gray, Johnson, Ley, Petete, Shoemake, St. John, and Volturo.

**Case 1652 - Hearing in the Matter of James C. Mahan, CPA, Certificate No. 3585:**

This matter came on for hearing at 9:20 a.m. All the members of the Oklahoma Accountancy Board were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Respondent was not present and was not represented by legal counsel.

Special Prosecutor Randall Calvert represented the State. No witnesses were called on behalf of the State.

Special Prosecutor Calvert moved for the admission of Exhibits 1 through 6. Chair Johnson accepted Exhibits 1 through 6 into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent has violated Section 15.14B(5) of the Act and Section 10:15-39-1 of the Board's Rules by failing to observe applicable professional standards (AICPA, AU Section 150.02) with regard to audits/reviews performed for Heartland of Southwest Oklahoma United Way, Inc. for the periods ended December 31, 2002, 2003 and 2004, as set forth in the investigator's report; 2) Respondent will agree to not perform any audits; 3) Respondent must submit a final peer review for the period through May 31, 2010; 4) Respondent is required to pay costs in the amount of \$3,545.19, which is due within thirty (30) days from the effective date of this Consent Order; 5) Any failure of Respondent to comply with any of the terms of this Consent Order shall result in an immediate hearing before the Board. In addition, a proven violation of this Consent Order, the Act, or the Board's Rules, authorizes the Board to take such other and further action as the Board may deem appropriate under the Law; 6) Respondent agrees not to violate the Act or Board's Rules in the future; 7) A copy of this Consent Order shall be on file in the Board's offices and shall be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings shall be reported by press release and in the Board's Bulletin, available online through the Board's website, and as otherwise deemed appropriate by the Board.

Special Prosecutor Calvert noted for the record that although Mr. Mahan signed the Consent Order, Mr. Mahan expressed his objection to the provision in the last paragraph of the Consent Order that notice of the proceedings "shall be reported by press release and in the Board's Bulletin. . . ."

Motion by St. John to accept the Consent Order as presented in Case No. 1652. Second by Gray.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1652.

**Agenda Item #12 - Discussion And Possible Action On Report Concerning The Use Of Specialty Certifications:** Chair Johnson noted that this item was being addressed out of order and that it would be deferred at the request of Assistant Attorney General Crittenden, and that the Assistant Attorney General would be leaving the meeting early to attend another Board meeting. Mr. Crittenden noted that he has done some initial research into the matter but that further review is needed. He requested that Board members send him any informational materials pertaining to such certifications that might have been obtained at recent NASBA conferences.

Member Volturo inquired as to whether Mr. Crittenden knew if the certification has been registered. He stated that if it had been registered, the AICPA may have challenged it at that time. Chair Johnson requested the Interim Executive Director check with the AICPA to see if the certification was challenged.

Mr. Crittenden then left the meeting at approximately 10:00 a.m.

**Agenda Item 6 -- Discussion And Possible Action On The OAB's Proposed Budgeted Expenditures For The FY2011 Budget Work Program And The Report From The Audit And Budget Committee:** Member Petete addressed this item. She pointed out that the proposed FY 2011 budget is substantially larger than the FY 2010 budget mainly due to items pertaining to the anticipated costs for the implementation of the enterprise software system and database. The items as listed are estimates based on the best information currently available. Member Petete noted that another major change in the proposed budget is the amount budgeted for salaries including the salary for the Executive Director position, and the Information Technology position, both of which are currently vacant. Member Petete noted that the Audit and Budget Committee also included anticipated costs associated with an office move.

Chair Johnson reiterated that the proposed budget represents expected expenses based on information known at this time and that though the Board is held to the total budget, as filed with the Office of State Finance, amounts budgeted for specific items can be moved around between line items.

Member Volturo inquired as to whether the number of budgeted positions is in compliance with the number the Agency is authorized by the State to have. Interim Executive Director Prieto Johns responded affirmatively. She stated the Legislature has authorized the OAB to have 11 full-time-equivalent employees.

Motion by Petete that the 2011 Budget Work Program be approved as submitted. Second by Shoemake.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #7 -- Discussion And Possible Action To Authorize The Travel Of The Outgoing Board Chair For Attendance At The NASBA Western Regional Meeting, Which Was Held June 23-25, 2010:** Chair Johnson announced that this agenda item is being tabled.

**Agenda Item #8 -- Discussion And Possible Action Regarding The Registration Of The Firm 360I, PLLC:** Chair Johnson addressed this item. He noted that there had been significant discussion at the NASBA Western Regional Meeting about what the NASBA/AICPA UAA Committee is looking at with regard to firm names.

The Board reviewed a letter distributed that was received from the applicant regarding use of the firm name submitted, "360I, LLC." It was discussed that the name of the firm would not identify it as being an accounting firm. It was noted, however, that the Board has approved firm names in the past that did not identify a firm as an accounting firm.

It was further discussed that effective July 1, 2010, the new rules regarding firm names provide lists of certain characteristics of firm names that are categorized as specifically either misleading or not misleading. The consensus was that the name "360I, LLC" would not fall under either category.

Motion by Petete to approve the Application for Registration of the firm 360I, LLC. Second by Shoemake.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #9 - Discussion And Possible Action On Administrative Actions And Recommendations By The Enforcement Committee:** Vice Chair Ley addressed this item. Vice Chair Ley presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each. It was noted that Case No. 1832 is being removed from the listing of administrative actions to be considered by the Board at this meeting because the Enforcement Committee received additional information on June 29, 2010, that must be fully investigated prior to recommending that an ACO be accepted.

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

## **Administrative Consent Orders:**

### **Case 1798 – Nicholas Lavezzo, CPA Revoked**

This case is the result of a referral from the CPE Coordinator. Respondent failed to file the Individual Registrant Reporting Form as required for the 2007 compliance period. On August 31, 2009, Respondent's certificate was automatically revoked, pursuant to Section 15.14(E)(2) of the Oklahoma Accountancy Act, for failure to register and pay registration fees. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 15.35(C) of the Act, and Section 10:15-30-5(a) and (b) of the Board's Rules by failing to complete continuing professional education for the 2007 compliance period and failing to file the reporting form to report CPE earned or claim an exemption for the 2007 compliance period. Although Respondent's certificate was revoked "administratively" pursuant to Section 15.14(E)(2) of the Act, Respondent's certificate is also being revoked for "cause" for violating Section 15.35(C) of the Act, and Section 10:15-30-5(a) and (b) of the Board's Rules. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, taken no earlier than ninety (90) days prior to applying for reinstatement. All costs and attorney fees must be paid prior to applying for reinstatement. Respondent shall immediately return Respondent's certificate to the Board or provide an Affidavit of Lost Certificate. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$315.50, which is due within thirty (30) days from the effective date of the Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant reported 20 hours of CPE for 2006 (includes 4 hours of ethics), 0 hours of CPE for 2007, and 0 hours of 2008.

Peer Review Status: Not Applicable.

### **Case No. 1800 – Pricewaterhouse Coopers LLP, CPA Firm**

On March 11, 2009, the Board received Respondent's Tax Associate's application for a reciprocal certified public accountant certificate. Tax Associate's application was for a reciprocal certificate because, after moving to Oklahoma, Tax Associate received a certificate from the State of Texas. On Tax Associate's application it was noted that Tax Associate had been employed in Tulsa by Respondent since November 1, 2007 without holding a permit to practice public accounting in Oklahoma. Tax Associate's application for an Oklahoma certificate was submitted more than 120 days after January 31, 2008,

the date Tax Associate received a Texas certificate. Additionally, on December 17, 2008, the Board received Respondent's Tax Senior Associate's application for a reciprocal certificate. Tax Senior Associate's application was for a reciprocal certificate because Tax Senior Associate already held a certificate from the State of Texas. The application was submitted more than 120 days after Tax Senior Associate began working in Oklahoma. In Tax Senior Associate's application, Tax Senior Associate noted that Tax Senior Associate had been working for Respondent in Tulsa, Oklahoma since October 1, 2007. Tax Senior Associate ended employment with Respondent on January 17, 2009. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Board alleges that Respondent violated Section 15.14A(A) of the Act, and Sections 10:15-3-1, and 10:15-25-4(c) of the Board's Rules by staffing two members who were practicing public accounting in Oklahoma but not properly registered or holding permits. Respondent agrees to the terms of this Administrative Consent Order in order to avoid further conflict. Respondent is assessed a fine in the amount of \$2,000.00. Respondent is assessed costs and attorney fees in this disciplinary proceeding in the amount of \$1,077.50. Respondent is required to pay the fines, costs and attorney fees set forth above within thirty (30) days from the effective date of the Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **OAB Records Summary**

Peer Review Status:           The registrant is in compliance.

#### **Case 1801 – Christopher O'Connor, Reciprocal Applicant**

On March 11, 2009, the Board received Respondent's application for a reciprocal certified public accountant certificate. Respondent's application was for a reciprocal certificate because, after moving to Oklahoma, Respondent received a certificate from the State of Texas. On Respondent's application it was noted that Respondent had been employed in Tulsa by a firm since November 1, 2007 without holding a permit to practice public accounting in Oklahoma. Respondent's application for an Oklahoma certificate was submitted more than 120 days after January 31, 2008, the date Respondent received a Texas certificate. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby the Board alleges that Respondent violated Section 15.14A(A) of the Act and Sections 10:15-3-1, and 10:15-21-1(6) of the Board's Rules by not timely applying for a reciprocal certificate and practicing public accounting in Oklahoma without holding a permit. Respondent agrees to the terms of this Administrative Consent Order in order to avoid further conflict. Respondent is assessed a fine in the amount of \$1,000.00. Once Respondent's certificate is issued, Respondent will be placed on probation for two (2) years from the date of issuance; however, imposition of probation will be stayed as long as the other terms set forth herein are met. Respondent is required to complete an extra eight (8) hours of CPE in the area of ethics for each year of probation. Respondent is assessed costs and attorney fees associated with this matter in the amount of \$1,345.54. Respondent will be required to pay the fines, costs and attorney fees set forth above within thirty (30) days from the effective date of the Administrative Consent



Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case 1810 – Michael Albright, CPA Cancelled**

On August 14, 2007, Respondent filed his Individual Registrant Reporting Form for the 2006 CPE compliance period. Respondent did not claim an exemption and reported zero (0) CPE credits. On August 27, 2007, Respondent sent a letter to the Board requesting an extension to fulfill Respondent's 2006 CPE requirement. Respondent was granted a ninety (90) day extension. To date, Respondent has failed to file an Individual Registrant Reporting Form reporting CPE earned or claiming an exemption for the 2007 compliance period. On August 4, 2009, Respondent cancelled his certificate. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 15.35(C) of the Act and Section 10:15-30-5(a) of the Board's Rules by failing to complete CPE for 2006 compliance period and Section 15.35(C) of the Act and Section 10:15-30-5(a) and (b) of the Board's Rules by failing to complete CPE and failing to file the form reporting CPE or claiming an exemption for the 2007 compliance period. Respondent's certificate will be revoked for "cause" for Respondent's violation of Section 15.35(C) of the Act and Section 10:15-30-5(a) and (b) of the Board's Rules. Respondent shall return Respondent's certificate to the Board or provide an Affidavit of Lost Certificate. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, taken no earlier than ninety (90) days prior to applying for reinstatement. All costs and attorney fees must be paid prior to applying for reinstatement. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$312.50, which must be paid within ninety (90) days of the effective date of the Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

CPE Status: The registrant is not in compliance.  
Peer Review Status: Not Applicable.

**Case 1815 – Van Cleave & Associates, PC, CPA Firm**

This case is the result of a referral from the Peer Review Coordinator. On February 17, 2006, Respondent submitted a peer review to the Board for the year ended March 31, 2005. On February 14, 2006, a final letter of acceptance issued by the Oklahoma Society of Certified Public Accountants established September 30, 2008 as the due date for Respondent's next peer review. On January 26, 2009, Respondent was sent a letter that Respondent was being terminated from the peer review program because the Oklahoma Society of Certified Public Accountants had not received the information to complete the scheduling of Respondent's peer review, despite numerous requests. Respondent subsequently reenrolled in the Peer Review Program and the peer review report was received by the Board on December 28, 2009. An Administrative Consent

Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 15.30 of the Act, and Sections 10:15-33-4(b)(1) of the Board's Rules by failing to timely enroll in a peer review program and is assessed a fine in the amount of \$2,500. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$1,111.08. Respondent is required to pay fines, costs and attorney fees within thirty (30) days from the effective date of the Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **OAB Records Summary**

Peer Review Status: The registrant is currently in compliance.

Motion by Ley to approve the Administrative Consent Orders for Case Nos. 1798, 1800, 1801, 1810, and 1815. Second by Petete.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

#### **Cases to Dismiss:**

None

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

#### **File No. 1128 – CPA**

This file was opened in June, 2004 after the registrant self-reported charges filed by the SEC alleging civil securities fraud. The alleged acts did not occur in Oklahoma and the SEC lost their case on appeal. The Enforcement Committee recommends the file be closed.

#### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 43 hours of CPE for 2007 (includes 2 hours of ethics), 40 hours of CPE for 2008 (includes 2 hours of ethics), and 40 hours of CPE for 2009 (includes 4 hours of ethics).

Peer Review Status: Not Applicable.

#### **File No. 1183-1 – CPA Firm (cross reference File No. 1183-2)**

This file was opened in June, 2005 after the registrant firm self-reported an investigation by the Wisconsin Accounting Board. Charges were never filed against the registrant. The Enforcement Committee recommends the file be closed.

#### **OAB Records Summary**

Peer Review Status: The registrant is in compliance.

**File No. 1183-2 – CPA – Cancelled (cross reference File No. 1183-1)**

This file was opened in June, 2005 after the registrant self-reported an investigation by the Wisconsin Accounting Board. The registrant's Oklahoma and Wisconsin certificates were cancelled, but no charges were filed. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Not Applicable.  
Peer Review Status: Not Applicable.

**File No. 1218 – CPA**

A complaint was filed alleging the registrant mismanaged company funds. The assigned investigator did not find that any of the alleged acts rose to the level of a violation of professional CPA standards or OAB statutes or regulations. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 50 hours of CPE for 2006 (includes 4 hours of ethics), 36 hours of CPE for 2007 (includes 6 hours of ethics), and 49 hours of CPE for 2008 (includes 2 hours of ethics).  
Peer Review Status: Not Applicable.

**File No. 1575-1 – CPA Firm**

A complaint was filed alleging the registrant firm engaged in professional misconduct by filing an unauthorized tax return extension for a client after acquiring another firm's business. The assigned investigator found the registrant to be in violation of subsection 10:15-39-9(3). However, because the facts surrounding the complainant's actual notification to the firm that they would not be using the registrant firm's services are disputed, no evidence of damage to the client was presented, and there was intent to protect and not harm, the Enforcement Committee recommends the file be closed.

**OAB Records Summary**

Peer Review Status: The registrant is in compliance.

**Files No. 1646 - CPA**

A complaint was filed alleging the registrant failed to return client records. The assigned investigator did not find that the evidence was sufficient to support the claims against the registrant. The Enforcement Committee recommends the file be closed.

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### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 46 hours of CPE for 2006 (includes 14 hours of ethics), 42 hours of CPE for 2007 (includes 2 hours of ethics), and 42 hours of CPE for 2008 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

### **File No. 1671 – CPA - Revoked**

This is the result of a referral from the CPE Coordinator. The registrant failed to file a reporting form for 2008 to report CPE completed in 2007 or to claim an exemption to the CPE requirements. The registrant's certificate was subsequently revoked "administratively" pursuant to 15.14 (E)(2) of the Act for failure to register. The registrant later filed the 2008 reporting form stating he had retired in 2004. The Enforcement Committee recommends the file be closed.

### **OAB Records Summary**

CPE Status: Not Applicable

Peer Review Status: Not Applicable.

### **File No. 1703 – CPA**

A complaint was filed alleging various misconduct by the registrant. The assigned investigator found that the registrant did solicit his client's customers. However, the parties had not signed a non-compete agreement or a non-solicitation agreement. In addition, the investigator found insufficient evidence to support the other allegations. The Enforcement Committee recommends the file be closed.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 50 hours of CPE for 2006 (includes 2 hours of ethics), 50 hours of CPE for 2007 (includes 2 hours of ethics), and 26 hours of CPE for 2008 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

### **File No. 1727 – Non-Registrant**

In 2008, a complaint was filed against the non-registrant for holding out in the telephone directory under "Public Accountant." A cease and desist letter was sent whereupon the non-registrant responded that he had contacted the publishing company to have the listing removed. In 2009, the same ad appeared. Upon receiving notice that an investigation file had been opened on the matter, the registrant sent proof that he had requested removal of the ad along with a letter from the publishing company taking responsibility for the mistake. The Enforcement Committee recommends the file be closed.

**File No. 1752 – CPA**

This is the result of a referral from the CPE Coordinator. The registrant self-reported less than the minimum CPE hours required for 2009. The Enforcement Committee gave the registrant a 60 day extension to complete the hours needed. The registrant completed the required hours. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 23 hours of CPE for 2006 (includes 2 hours of ethics), 34 hours of CPE for 2007 (includes 2 hours of ethics), and 67 hours of CPE for 2008 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

**File No. 1753 – CPA**

This is the result of a referral from the CPE Coordinator. The registrant self-reported less than the minimum CPE hours required for 2009. The Enforcement Committee gave the registrant a 60 day extension to complete the hours needed. The registrant completed the required hours. The Enforcement Committee recommends the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 23 hours of CPE for 2006 (includes 2 hours of ethics), 25 hours of CPE for 2007 (includes 2 hours of ethics), and 72 hours of CPE for 2008 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

**File No. 1770 – Reciprocal Applicant**

This is the result of a referral from the Licensing Coordinator. The applicant did not apply for a reciprocal certificate within the 120 day time period required by OAC 10:15-21-1. The applicant claims that confusing information was given on eligibility under the rules by the OAB staff. The applicant believed that the applicant was required to meet Oklahoma's educational requirements before the applicant could be granted a reciprocal license. Applicant submitted proof of enrolling in accounting courses in order to meet eligibility. The Enforcement Committee recommends the file be closed.

Motion by Ley to close File Nos. 1128, 1183-1, 1183-2, 1218, 1575-1, 1646, 1671, 1703, 1727, 1752, 1753, and 1770. Second by Volturo.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**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): (1) By the Board; (2) By any member of the Board or a designee of the Board acting as a hearing examiner or Administrative Law Judge; or (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 Chair recommends the following files be heard before the Administrative Law Judge unless settled prior to the hearing:

File 1254	File 1639
File 1722	File 1754
File 1540	File 1621-1

Motion by Ley that File Nos. 1254, 1722, 1540, 1639, 1754 and 1621-1 be sent to the Administrative Law Judge for hearing unless they are settled or a consent order is received prior to the hearing. Second by Shoemake.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #10 -- Discussion And Possible Action On Report Regarding Current Status Of The Office Move:** Member Volturo addressed this item. He noted that the need to move the office at this time is the result of flooding that occurred in the OAB office due to heavy rainfall as well as numerous other problems in the current office space such as water damage, odors, and health and safety concerns. As a result, it was necessary to declare an emergency so that the current location can be vacated. He reported that Chair Johnson has been working with the Interim Executive Director on locating other suitable space around Oklahoma City.

Member Volturo noted that the Board began discussing the need to move the office some time ago. Recently the Interim Executive Director was directed to work with the Oklahoma Department of Central Services (DCS) Leasing Office to determine the OAB's space requirements. The DCS Leasing Office recently authorized 3,500 square feet of office space for the OAB. This authorization is based on current needs and FTE. The OAB currently occupies approximately 2,700 square feet of office space at Lincoln Plaza. Following the recent review process by the DCS Leasing Office, two potential locations have been identified. One location is on Central Park Drive, and the other is at NW 63<sup>rd</sup> and Robinson. The Board reviewed layouts of the available office space at both locations and was provided an example of a lease agreement prescribed by DCS Leasing Agent Melissa Milburn.

Chair Johnson reported on other locations that were considered and the reasons the locations were deemed to be unsuitable. He noted that due to the recent relocation of

other state agencies to Shepherd Mall, there was not enough space available at that location for the OAB.

There was discussion regarding a comparison of the Central Park and NW 63<sup>rd</sup> locations, including differences in the amount of available square footage, parking, the quality of the property management services, security provided, and building temperature. Chair Johnson stated that Ms. Milburn has approved the office space and leasing rate at the 63<sup>rd</sup> and Robinson location and has begun preliminary discussions on leasing terms with the leasing agent. Any agreed upon lease must be approved by DCS before it can be finalized. The state lease would lock in the rate for five-years by providing four one-year options to renew. Member Ley asked if the lease would have an expense escalator. Interim Executive Director Prieto Johns stated that she did not see such a provision during her initial review. Chair Johnson further confirmed that Ms. Milburn had indicated the square footage rate would be fixed at the present rate for the full duration of the five year contract.

Member Volturo stated that he had checked with the Interim Executive Director regarding the staff's recommendation. He related that the staff recommends the 63<sup>rd</sup> and Robinson location because it would provide enough functional space to allow the staff to work most effectively and because it would be more accessible to visitors. He also pointed out that the State has approached the Board about going in with the State on a new office complex; however, it would probably be two or three years down the road before such a facility is built.

Motion by Volturo that the Board enter into a lease agreement, subject to the approval of DCS, for office space at the 63<sup>rd</sup> & Robinson location, and that if a lease agreement acceptable to DCS cannot be negotiated, that the alternate site would be the location on Central Park Drive.  
Second by St. John.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

It was noted for the record that the annual cost for the lease space as approved would be over \$10,000.00 and that the Board's approval further authorizes the Interim Executive Director to sign the lease agreement if it is approved by DCS.

There was discussion regarding the estimated moving costs. Member Gray requested additional information regarding the process. Mr. Autin advised the Board that he obtained estimates from four commercial movers recommended by DCS. The mover selected provided the second lowest quote but that once a definite location is determined, revised estimates would be obtained.

Member Gray stated that if four bids were obtained and the State requires the agency to use those vendors, she is satisfied. Chair Johnson stated that the State may not require use of the vendors on the list, but if an agency deviates from the list it should be able to justify why it did so.

**Agenda Item #11 -- Discussion And Possible Action On Report From The Outreach Committee:** Member Ley addressed this item. She reported that the Outreach Committee is working with staff on a policy that would allow new registrants to attend a later recognition ceremony if they are unable to attend the first one to which they are invited. That option has not been available in the past. She added that some individuals who have passed the CPA exam but who have not met the requirements to receive a CPA Certificate at the time they received the invitation to attend the ceremony have requested that they be allowed to attend a later ceremony so they can be publically presented with their certificate rather than only being recognized for having passed the exam. The Outreach Committee is currently reviewing a draft of the new policy that was submitted by staff.

Member Gray inquired as to whether the Fall 2010 Recognition Ceremony has been scheduled. Interim Executive Director Prieto Johns reported that it is scheduled to be held December 11 at the State Capitol. It was discussed that the Spring 2011 Recognition Ceremony has not yet been scheduled. Chair Johnson stated that the Spring 2011 Ceremony should be scheduled immediately.

Member Ley also reported that staff is in discussion with NASBA to obtain information and pricing on the development of a logo and additional outreach materials in an effort to improve the OAB's presentations at outreach events. Sufficient funds are included in the budget to provide for the anticipated outreach expenses.

Member Ley advised the Board that the October Board meeting is scheduled to be held at Rogers State University and that Member Volturo has already made preliminary arrangements for the meeting.

**Agenda Item #13 -- Discussion And Possible Action To Nominate An Individual For The NASBA William H. Van Rensselaer Public Service Award, The Distinguished Service Award And The Lorraine P. Sachs Standard Of Excellence Award:** Chair Johnson addressed this item. He noted that the current Chair of NASBA has extended the deadline to July 15, 2010, for the submission of nominations for the William H. Van Rensselaer Public Service Award, the Distinguished Service Award, and the Lorraine P. Sachs Standard of Excellence Award.

The OAB has been asked to support the Texas Board of Public Accountancy (TBPA) in its nomination of Michael Conaway for the William H. Van Rensselaer Public Service Award. Mr. Conaway is a U. S. Congressman, as well as past Chair of both the TBPA and of NASBA.

Motion by St. John to submit a letter of nomination for Michael Conaway for the William H. Van Rensselaer Public Service Award. Second by Ley.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.



Chair Johnson noted the Board may want time to consider the criteria for the other awards before nominating individuals.

Motion by Petete to authorize the Executive Committee to nominate individuals for the Distinguished Service Award, and the Lorraine P. Sachs Standard of Excellence Award. Second by Shoemake.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #14 -- Discussion And Possible Action On Report From The Legislative Committee:** Member Gray addressed this item. She reported that Senate Bill 2034, also known as the School District Audit Bill, was signed by the Governor and is effective as of July 1, 2010. The bill moved the compliance responsibility for auditors of school districts from the Department of Education to the SAI.

Member Gray reported that there were consolidation bills which may have affected the OAB, had they become law. A bill that would have required some State agencies to utilize the Office of State Finance for shared financial services did pass but was vetoed by the Governor. Another consolidation bill failed to pass before the close of the legislative session.

It was noted that because this was the Second Regular Session of the 52<sup>nd</sup> Legislature, any bill that did not pass is now dead and, as such, in order to be reconsidered by the legislature, would have to be re-filed during the next legislative session.

Member Gray reported that House Bill 3311, which had pertained to emergency rules, was amended and the provisions pertaining to emergency rules were removed. The final version of the bill requires that every act of the legislature contain a separate provision that clearly expresses the subject of the bill. Member Gray reported that Senate Bill 1578 removed the salary cap for the Executive Director of the OAB. The bill was signed by the Governor on June 9 and will become effective July 1, 2010.

In her report, Member Gray further related that there were two sunset bills that passed, one of which terminated the OAB and the other which re-created it for the next four years. Previously this was done on a six-year rotation, but it was changed to four years to coincide with the gubernatorial term. House Bill 3190 contained all the amendments requested by the OAB as well as amendments proposed by the OSA. It was signed by the Governor on April 13, 2010. The OAB's requested bill, Senate Bill 2111, was allowed to die because it was no longer needed after the passage of House Bill 3190. The OSA had requested House Bill 1393 but did not pursue it, and the bill resulted in a failed deadline on March 11, 2010. There was also an attorney consolidation bill that did not pass. However, if the bill had passed as written, it would not have affected the OAB as the major requirements of the bill pertained only to appropriated agencies.

**Agenda Item #15 -- Discussion And Possible Action On Recommendations From The Peer Review Oversight Committee (PROC) On Renewal Qualifications Of Sponsoring Organizations:**

Peer Review Coordinator Colin Autin addressed this item. It was reported that the PROC voted unanimously to recommend to the Board that the Center for Public Company Audit Firms and the Society of Certified Public Accountants for the states of Alabama, Arkansas, California, Colorado, Florida, Georgia, Illinois, Indiana, Iowa, Kansas, Mississippi, Missouri, Montana, Nevada, New York, Oklahoma, Tennessee, and Texas be approved to administer peer reviews to Oklahoma firms during fiscal year 2011.

Mr. Autin noted that the PROC does not have a quarterly report to present at this time. The report will be reviewed by the PROC and presented at the July Board meeting.

Motion by Gray to approve the recommendations of the Board's Peer Review Oversight Committee. Second by Ley.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #16 -- Discussion And Possible Action On Report From The Peer Review Committee As Well As On The Extension Of Ann Fields' Term On The PROC For An Additional Year:**

Member Gray addressed this item. Member Gray stated that Ann Fields' term on the PROC is expired. She recommended that the Board extend Ms. Fields' term for an additional year. Member Ley asked if there is a limit on the number of terms that can be served. Member Gray responded in the negative. Because it is a paid position, it was felt that allowing someone to continue to serve on the committee did not represent a conflict of interests. Initial appointments are for a three year term.

Motion by Gray to extend the term of Ann Fields on the Board's Peer Review Oversight Committee for an additional year. Second by Volturo.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #17 -- Discussion And Possible Action On Deferment Of Requirement To Submit Reports Or Documents To The OAB By A Secure Website Pursuant To Section 10:15-33-6(B) Of The Oklahoma Administrative Code, Effective For Reviews Scheduled After July 1, 2010:**

Member Gray addressed this item. Member Gray stated that rule changes effective July 1, 2010, will require peer review reports to be posted online by the sponsoring organization. This will provide Peer Review Coordinator Colin Autin with nearly immediate access to the reports.

Member Gray related that when the amendments to the rules were proposed, it was not taken into account that a time frame would be needed to allow sponsoring organizations time to provide appropriate paperwork to firms having peer reviews completed. These firms were given an option to opt out if they so chose. Over the last six months, some

of those firms whose peer reviews had been scheduled had already elected to opt out. Member Gray related that she believed the Board should provide clarification to the new rule requiring peer reviews scheduled after July 1, 2010 to post their reviews to the online website.

Motion by Gray to clarify the requirement for firms to post their peer review reports to the facilitated State Board Access website is effective for peer reviews scheduled after July 1, 2010. Second by Petete.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #12 – New Business:** There was no new business discussed.

**Agenda Item #13 - Interim Executive Director's Report:** Interim Executive Director Prieto Johns and Peer Review Coordinator Autin expressed appreciation to the Board for the actions taken by the Board with regard to the office move.

Interim Executive Director Prieto Johns reported the following:

- RFP for Enterprise Software – Lisa McKeithan, Chair of the Office of State Finance (OSF) Request for Proposal (RFP) Committee, recently communicated to the participating agencies represented on the RFP Committee, what each agency could expect as it pertains to non-negotiable charges that would be incurred in order to implement the new software system. These anticipated costs were included in the OAB's proposed budget for FY2011. Because the contract has not yet been awarded by the OSF, the name of the vendor cannot yet be announced; however, as soon as the information becomes available it will be related to the Board.
- Notification from NASBA of Fee Change – Discussion was held regarding NASBA's letter sent to state boards of accountancy announcing a reduction in the amount Prometric charges per test hour from \$24.80 to \$22.05.
- Report on Enforcement Activities – A summary of the enforcement file activity was reviewed.

Twenty-one (21) files are pending review by the Enforcement Committee, sixty-eight (68) files have been reviewed by the Enforcement Committee, and thirty-three (33) files are recommended to be sent to the Administrative Law Judge for hearing unless an agreement can be reached with the respondent prior to a hearing being held.

- New 2011 CPA Exam Guide – Discussion was held regarding the most recent Uniform CPA Examination Guide. Member Petete requested that the guide, or a link to the guide, be posted to the OAB website. Interim Executive Director Prieto Johns related that this would be done.

- AICPA Peer Review Board Exposure Draft – Discussion was held regarding the AICPA exposure draft, "Proposed Revisions to the AICPA Standards for Performing and Reporting on Peer Reviews".

Member Gray related that the AICPA Peer Review Board is specifically seeking comments from regulators because the board believes that current guidelines may not fully protect the public. Member Gray further related that some of the larger firms, such as PPC, prepare their own quality control manual and documents pertaining to the design of their auditing programs and planning processes. It has come to light that individuals writing these materials are having them quality control reviewed, after which they themselves, through another entity, are conducting peer reviews using those quality control materials. In other words, a firm could be auditing itself and then peer reviewing its self. The AICPA Peer Review Board has prepared the exposure draft because it believes that such practices may represent a conflict of interest as well as an independence issue.

Chair Johnson appointed Member Gray, Registrant Mike Crawford, and Member Shoemake to an ad hoc committee to respond to the exposure draft. Chair Johnson noted that it is understood that the OAB staff will provide any needed support to the ad hoc committee.

- Strategic Plan -The third draft of the Strategic Plan is being revised by staff.
- NASBA ED Conference Report – Due to the events of recent weeks the Interim Executive Director was unable to preparation of full ED Conference Report. A document containing highlights reported from other state boards was distributed at the meeting.

Member Volturo requested that the status of the Employee Handbook be listed on the Interim Executive Director's report until it is finalized.

**Agenda Item #4 – Consent Agenda (Revisited):**

- Contracts and Expenditures authorized by the Interim Executive Director with approval of the Chair between \$2,500 and \$10,000 since the preceding Board meeting:

Postage for Neopost postage machine	\$10,000.00
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Chair Johnson related that the purchase for postage should have come to the attention of the full Board. He noted that as previously discussed, that as a matter of practice, certain items that exceeded \$10,000.00 had not historically been brought to the Board for approval. Chair Johnson stated that upon further review of the policy, it has been determined that all such expenditures should come to the Board and that the practice has been changed. He recommended that the Board affirm what has been done.

Member Volturo suggested that such action should be considered under the Consent Agenda, Agenda Item #4. Chair Johnson noted for the record that the Board does have authority to move matters to be discussed and/or acted upon from one agenda item to another.

Motion by Petete to affirm the purchase of postage in the amount of \$10,000 and that this matter be moved to the Consent Agenda. Second by Ley.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo.

**Agenda Item #14 – Chair’s Report:** Chair Johnson stated that a matter has come to the attention of the Enforcement Committee from which both committee members wish to recuse themselves. Chair Johnson stated that in his discussion with Assistant Attorney General Crittenden, it was determined that it is appropriate for the Chair to appoint two alternate members to serve as the Enforcement Committee for this particular item only. Chair Johnson appointed Kim Shoemake to serve as Chair of the Enforcement Committee for this specific matter, and he appointed Registrant Mike Sanner, who will become a member of the Board on July 1, 2010, to serve as a member of the Committee. Chair Johnson stated that the appointment of the Enforcement Committee for this matter is effective July 1, 2010.

Chair Johnson stated that he has received information that Member Janice Gray has been nominated by the NASBA Nominating Committee to serve as the Regional Director of the Southwest Region on the NASBA Board for a one-year term. The nomination of Member Gray further serves to provide the Southwest Region with significant representation on the NASBA Board for the next year.

Chair Johnson noted that today is his last day to serve on the OAB. He stated to the other members of the Board that he does not believe anyone realizes all that Board members regularly contribute including their time and costs. Chair Johnson stated that during the time he has been on the Board, many improvements have been achieved including raising the qualifications of staff and providing for more appropriate staff salaries as well as better working conditions for staff.

Member Gray noted that although Chair Johnson had told the OAB staff he did not wish to receive a plaque, she wanted him to know he will be greatly missed and she presented him with a commemorative plaque from the Board containing the following inscription:

*Presented To  
Carlos E. Johnson, CPA  
With Gratitude for Outstanding Service as a  
Member of the Oklahoma Accountancy Board*

*Chairman July 2009 – June 2010  
Chairman July 2003 – June 2005  
Member July 2000 – June 2010*

5631.

**Agenda Item #14b – Announce Date And Location Of The Next Meeting:** It was noted on the Agenda that the next meeting of the Oklahoma Accountancy Board will be held at 8:30 a.m. on Friday, July 30, 2010, at the Water Resources Board Room, 3800 N. Classen Blvd., 2<sup>nd</sup> Floor, Oklahoma City, OK 73118.

**Agenda Item #15:** There being no further business to come before the OAB, at approximately 11:55 a.m. Chair Johnson adjourned the meeting.

\_\_\_\_\_  
Janice L. Gray, Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
E. B. St. John, Secretary

\_\_\_\_\_  
Date

## APPENDIX 1

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

#### **CPAs:**

**Surrendering CPA Certificate Due To The New CPE Requirements:** None

**Coming into Oklahoma to practice under Mobility:** None

#### **No Longer Practicing in Oklahoma:**

Jacqueline K. Pratt	Certificate No. 8967	Issued July 31, 1986
Dale R. Rector	Certificate No. 10574-R	Issued Aug. 24, 1989
Bryan Harriss Jones	Certificate No. 13241-R	Issued Nov. 14, 1995

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

Janis Dee Kiesel	Certificate No. 5880	Issued Jan. 29, 1982
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#### **Retired:**

Thomas F. Ellis	Certificate No. 2436	Issued Feb. 1, 1971
Sondra S. Beck Newsom	Certificate No. 3594	Issued Jan. 27, 1976

### **DECEASED REGISTRANTS:**

#### **CPAs:**

Patricia Dian Russell	Certificate No. 2561	Issued July 30, 1971
C. B. Dunbar Jr.	Certificate No. 4434	Issued July 20, 1978
Richard B. Kells, Jr.	Certificate No. 4647	Issued Jan. 29, 1979
Jon Stephen Hendrickson	Certificate No. 8253	Issued July 26, 1985
Allison Condron Greer	Certificate No. 10927	Issued July 26, 1990
Robert Leroy Richerson	Certificate No. 1840	Issued July 31, 1965

**PAs:** None

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

Angela Renee Butron  
Donna Rae Charmasson  
Madeline Morgan Kirk

**APPLICATIONS AND REGISTRATIONS APPROVED**

The OAB approved the actions taken by the Interim Executive Director on the following applications and registrations filed since the previous meeting

**APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

16797	Rachel Elizabeth Kretchmar
16867	Tiffany Marie Starnes
16869	Eric M. Walker
16831	Alissa Finch Fleming
16870	Michelle A. Bennett

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Rockwell Wayne Freed (Michigan)  
Cheryl Ann Cato (Texas)  
Linda Aydee Garza (Texas)  
Kyle Andrew Gasaway (Vermont)  
Jann G. Knotts (Texas)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

5318	Pamela Renee Pope
7973	David Ford Johnson
11035-R	Melissa V. Bradley
12250	Alesa D. Downing
12576	Russell D. Oltmanns
15954	Andrea M. Romi

**INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:**

None

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

John M Carr CPA PC  
Paul Clarke CPA PC  
Raymon E. Hixon, CPA, P.C.  
Arledge & Associates, A Professional Corporation  
Carol A. Oliver, CPA, PC  
Dorato Locke Consulting, Inc. PC  
J. Michael Rush, CPA, PC  
Lightheart, Sanders & Associates, Inc. (Mississippi)  
Logan & Associates Ltd. P.C.



**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

BDO USA, LLP (New York)

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

Campbell & Co, CPA's PLLC  
 F & L Tax Service, PLLC  
 Gresham Smith, LLC (Missouri)  
 K. S. Brown, CPA, PLLC  
 Lurene Ockerman CPA, PLLC  
 Mary E. Johnson CPA, PLLC  
 Maxwell Healthcare Consulting, PLLC  
 Putnam & Company, PLLC  
 Regier, Washecheck & Jones, PLLC  
 Rheba W. Henderson CPA, PLLC

**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**

None

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

Johnson & Associates, CPA, P.C.

**REINSTATEMENT OF CPA LIMITED LIABILITY PARTNERSHIPS:**

Parman, Tanner, Soule and Jackson, CPA's, RLLP (Kansas)

**DISSOLVED FIRMS:**

**PA Partnerships:**

Yadon & Putnam

**CPA Partnerships:**

Kibler & Tiley, CPAs

**CPA Corporations:**

F & L Bookkeeping and Tax Service, Inc.  
 Keith R. Osborn, CPA, P.C.  
 Hood & Associates, P.C.  
 Sutton Robinson Freeman & Co., P.C.

5635.

**CPA Limited Liability Companies:**

Regier and Washecheck, P.LLC.  
Gresham Smith & Wyatt, LLC  
Josh Litsch and Associates, PLLC  
Litsch and Associates, PLLC

**CPA Limited Liability Partnerships:**

BDO Seidman, LLP