

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

March 26, 2010

The Oklahoma Accountancy Board (OAB) convened in special session on Friday, March 26, 2010, in the Wichita Room of the Shepler Center at Cameron University, 2800 W. Gore Blvd., Lawton, 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  
Tom Volturo, Representing the Public, Member

Board staff present at the meeting: Nicole Prieto Johns, Interim Executive Director; Linda Ruckman, Licensing Coordinator; Matthew Sinclair, Records Coordinator; and Barbara Walker, CPE Coordinator. 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 8:45 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 St. John was absent and that his absence was excused.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present: John Sterling, Former Chief Financial Officer for Cameron University ("CU"); Dr. Roxanne Gooch, CU Associate Professor of Accounting; Bernadette Lonzanida, CU School of Business Graduate Coordinator; and Zeak Naifeh, CU Director of Student Activities. Also in attendance were the following CU Students: Carol Ann Shelton, Fate Lowery, Scott Stuckey, Bonnie Riedmann, George Newberry-Davis, Ta-Tanisha Atkins, Carol Sessums, Jesse Stewart, Lorlain Oliver, Latoya Basslee, LaVeta Cooper, Cole Cook, Kristen Banks, Claudia Ewing, Andrea Poeling, Larisa Magloire, Heather Canedo,

Kerry Severin, Domonique Turner, Ugo Ubajarca, Rahul Bisht, Christine Jolly, Sadiksha Sherma, Nijesh Sthapit, and Acholono Stepheny.

OAB Outreach Committee Chair, Vice Chair Ley, stated that it is an honor for the Board to be at CU and expressed appreciation to the visitors for attending. She noted that part of the OAB's mission is to educate those who are hopefully preparing to be registrants some day, as well as to encourage and provide the information students will need to become Certified Public Accountants in the future. Vice Chair Ley also expressed appreciation to OAB Outreach Committee Member Vicky Petete and to Zeak Naifeh for all of the work done in making the arrangements for the on campus Board meeting and invited students to talk with Board members during the meeting breaks.

On behalf of the Board, Chair Johnson acknowledged the hospitality of the President of the University, the administration, and the School of Business and the Department of Accounting for hosting the Board. For the benefit of the students in attendance, Chair Johnson noted that everything the Board does during the meeting is a matter of public record and related that the meeting was being recorded and that copies of the recording could be requested from the Board.

Member Petete noted that at the last Recognition Ceremony, one of the three individuals who were recognized as having received the highest scores on the CPA exam, was a graduate of CU. Member Petete further stated that such an accomplishment says quite a lot about the CU, the professors and the students and is a great honor.

Chair Johnson further shared with the students the importance of tracking the examination passing rates of Oklahoma students and doing everything possible to produce well qualified Oklahoma CPAs. Throughout the remainder of the meeting, Chair Johnson paused at various times to explain the proceedings to the students present.

**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 #4 – Consent Agenda:** The Consent Agenda contained seven items for the OAB's consideration; (1) Approve the Minutes of the February 26, 2010, OAB Meeting; (2) Take official notice of the OAB's Statement of Receipts and Disbursements for the Month ended February 28, 2010, and a list of the outstanding encumbrances; (3) Approve the CPE exemption request for Rajendran Vellore as recommended by the CPE Committee; (4) Take official notice of the experience verification applications which have been approved by the Interim Executive Director; and (5) Approve the actions taken by the Interim Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

Suggested amendments to the Minutes of the February 26, 2010, Board meeting were discussed. There was also discussion regarding how the OAB staff is made aware that a registrant is deceased.

Motion by Gray to approve the Consent Agenda with the amendments to the Minutes as suggested. Second by Volturo.

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

**Case 1728 - Continuation from the July 24, 2009, Board meeting of the Hearing in the Matter of Larry Bryan Darden, CPA, Certificate No. 12842-R:** This matter came on for hearing at 9:15 a.m. All the members of the Oklahoma Accountancy Board present 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 11. Chair Johnson accepted the Exhibits into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent violated Section 10:15-30-5(b) of the Board's Rules in effect during the relevant time, by failing to timely file the Individual Registrant Reporting Form for the 2006 CPE compliance period; 2) Respondent will be on probation for five (5) years from the effective date of this Consent Order, and be assessed a fine in the amount of \$500 for the above violation; 3) Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$4,680.34; 4) Respondent must pay fine, costs and attorney fees within six (6) months of the effective date of this Order, or his certificate will be revoked; 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) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Act of the Board's Rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate, license and/or permit to practice public accounting which may, at that time, be held by the Respondent; and 8) A copy of this Consent Order shall be on file at the Board's office 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, and as otherwise deemed appropriate by the Board.

Motion by Volturo to approve the Consent Order as presented in Case No. 1728. Second by Shoemake.

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

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1728.

**Case 1737 - Continuation from the August 21, 2009, Board meeting of the Hearing in the Matter of Gibson & Wilkey, P.C., Firm No. 12821 and Gibson & Company, P.C., Firm No. 11857 - Dissolved:** This matter came on for hearing at 9:23 a.m. All the members of the Oklahoma Accountancy Board present 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, 1A, 1B and 1C, Respondent's Exhibits 1-3 under Exhibit 1B, State's Exhibits 1-10 under Exhibit 1B, and Exhibits 2 and 3. Chair Johnson accepted the Exhibits into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Gibson & Co. has violated Sections 15.11B and 15.14A(A) of the Act, and Section 10:15-3-1 of the Board's Rules by practicing public accounting [pursuant to Section 15.1A(31)(d) of the Act], or holding out as being engaged in the practice of public accounting without a valid permit, by Respondent advertising under the "Accountants Certified Public" heading of the September 2006 AT&T Yellow Pages Greater Oklahoma City Area, without being registered, nor holding a permit; 2) Gibson & Co. has violated Section 10:15-39-8(b) twice, by failing to respond to the Board's March 27, 2007 and September 10, 2007 letters, both requesting a response; 3) Gibson & Co. is assessed a fine of \$1,000 for each violation of 10:15-39-8(b) of the Board's Rules, for a total fine of \$2,000; 4) Gibson & Wilkey has violated Sections 15.11B and 15.14A(A) of the Act, and Section 10:15-3-1 of the Board's Rules by practicing public accounting [pursuant to Section 15.1A(31)(d) of the Act], or holding out as being engaged in the practice of public accounting without a valid permit between July 1, 2005 through May 19, 2006 during a time its registration and permit were revoked; 5) Gibson & Co. and Gibson & Wilkey are collectively assessed a fine of \$2,500 for holding out and/or practicing public accounting without a valid permit; 6) Gibson & Co., and Gibson & Wilkey are 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 in the amount of \$3,438.98; 7) Gibson & Co., and Gibson & Wilkey are required to pay all fines and costs within thirty (30) days from the effective date of this Consent Order; and 8) A copy of this Consent Order should be on file in the Board's offices and will be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings will be reported by press release and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

Motion by Gray to approve the Consent Order in Case No. 1737 as presented. Second by Volturo.

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

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1737. The hearing on this matter ended at approximately 9:30 a.m.

NOTE: Following the Hearing on Case No. 1737, for the benefit of the CU students present, each Board member identified themselves and provided information as to their background before the meeting was recessed for a short break

**Case 1755 - Hearing in the Matter of Clarke & Clarke, Inc., Firm No. 11762-Revoked:** This matter came on for hearing at 10:10 a.m. All the members of the Oklahoma Accountancy Board present 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 7. Chair Johnson accepted the Exhibits into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent violated Section 10:15-33-4(a) of the Board's Rules by failing to timely participate in the peer review program, or Section 10:15-33-6(a) of the Board's Rules by failing to timely submit the required peer review documentation to the Board, and is assessed a fine in the amount of \$2,500; 2) Respondent has violated Section 10:15-39-8(b) of the Board's Rules by failing to respond within thirty (30) days to the Board's December 19, 2007 letter requesting a response, and is assessed a fine in the amount of \$1,000; 3) Respondent is 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 in the amount of \$2,880; 4) Respondent is required to pay all fines and costs within ninety (90) 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) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Act of the Board's Rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate, license and/or permit to practice public accounting which may, at that time, be held by

the Respondent; and 8) 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, and as otherwise deemed appropriate by the Board.

Motion by Petete to approve the Consent Order in Case No. 1755 as presented. Second by Volturo.

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

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1755.

**Case 1777 - Continuation from the January 29, 2010, Board meeting of the Hearing in the Matter of David Orey Tate, CPA, Certificate No. 1919:** [Hearing was a continuation from February 5, 2010, Special Board Meeting which had been scheduled as a result of the January 29, 2010, Regular Meeting having been cancelled due to inclement weather.] This matter came on for hearing at 10:18 a.m. All the members of the Oklahoma Accountancy Board present 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 16. Chair Johnson accepted the Exhibits 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(6) of the Act, and Section 10:15-39-9(7) of the Board's Rules by violating the rules and/or regulations of the U.S. Department of Housing and Urban Development ("HUD"), which effectively resulted in Respondent's censure, suspension, cancellation and not being able to practice before it; 2) Respondent violated Section 15.14B(6) of the Act, and Section 10:15-39-9(4) of the Board's Rules by answering no on the three forms to the questions indicated above, when in fact there was a disciplinary action, and Respondent had been disciplined and effectively suspended by HUD, neither of which was previously disclosed to the Board; 3) Respondent is assessed a fine of \$1,000 for violation of Section 15.14B(6) of the Act, and Sections 10:15-39-9(4) and 10:15-39-9(7) of the Board's Rules as indicated above; 4) Respondent is placed on probation for two (2) years from the effective date of the Consent Order; 5) While on probation, Respondent will undergo pre-issuance reviews of the first six (6) audits performed each year; 6) Respondent will provide the Board with copies of all documents and findings related to the pre-issuance reviews Respondent is required to undergo with the Oklahoma Society of CPAs ("OSCPA") as provided for in the June 29, 2009 letter agreement with

the OSCP Peer Review Program; 7) Respondent is assessed costs associated with this disciplinary matter in the amount of \$3,907.57; 8) Respondent is required to pay all fines and costs within one (1) year from the effective date of this Consent Order; 9) 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; 10) Respondent agrees not to violate the Act or Board's Rules in the future; 11) Respondent and the Board acknowledge that the Board has stated for the record that all violations of the Act of the Board's Rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain any Certified Public Accountant's certificate, license and/or permit to practice public accounting which may, at that time, be held by the Respondent; and 12) 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, and as otherwise deemed appropriate by the Board.

Motion by Gray to approve the Consent Order as presented in Case No. 1777, and that the pre-issuance reports as required in Items 5 and 6 of the Order be submitted directly to the Enforcement Committee so that the Committee can perform timely and continuous monitoring of the Respondent in this matter. Second by Shoemake.

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

The proceedings and the individual votes of the members were conducted in open session. The evidence is contained in Docket File No. 1777.

**Agenda Item #6 - Michael Douglas, CPA, Certificate No. 9426-Revoked, CPA, of Norman, Oklahoma - Discussion and possible action, including possible referral to the appropriate district attorney for criminal prosecution of Michael Douglas who allegedly continues to hold out to the public as a CPA subsequent to the revocation of his CPA certificate, Certificate No. 9426-Revoked:** Chair Johnson addressed this item. Chair Johnson noted Mr. Douglas's certificate was administratively revoked in 2008. A formal complaint was filed, and a hearing was held on February 5, 2010. Although Mr. Douglas's certificate is revoked, the Board has received information indicating that Mr. Douglas continues to hold out as a CPA and perform audits.

It was discussed that the Board has been provided information by the Office of the State Auditor and Inspector regarding audits performed by Mr. Douglas for municipalities after the revocation of his certificate. It was further noted that, it is possible that Mr. Douglas may also have performed other audits, since the revocation of his CPA certificate, for entities that are not required to file their audits with the Office of the State Auditor and Inspector.

The Board reviewed Exhibits that had been entered into the record during the hearing held on February 5, 2010, and discussed the facts established in the Exhibits.

There was considerable discussion regarding the harm being done to the public resulting from the actions taken by Mr. Douglas as well as the egregious nature of the actions, and the responsibility of the Board to protect the public. There was discussion about what options were available to the Board to protect the public. Options discussed included, but were not limited to, filing for injunctive relief, referral to the appropriate district attorney for possible criminal prosecution, and informing the public that Mr. Douglas is no longer a CPA and does not hold a permit to practice.

Special Prosecutor Calvert recommended that the Board authorize the filing of an injunction in the Cleveland County District Court, to be served on Mr. Douglas by a licensed process server, as well as to investigate whether any district attorneys would be willing to consider criminal prosecution.

Motion by Ley that action be taken to expeditiously stop the holding out as a CPA of Michael Douglas, which would include filing for injunctive relief in the appropriate District Court and investigation as to whether any district attorneys would be willing to pursue criminal prosecution; that Mr. Douglas's known clients, and the public in general, be notified through whatever means are necessary and available to the Board of the revocation of Mr. Douglas's certificate and that Mr. Douglas does not hold a permit to practice; and that the Enforcement Committee be authorized to have oversight of actions deemed appropriate to accomplish same with the advice of counsel. Second by Petete.

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

**Agenda Item #5 - 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.

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 No. 1782 – Kathaleen Elaine Spitz, CPA - Cancelled**

This case is a result of a referral from the CPE Coordinator. On September 27, 2007, Respondent filed an Individual Registrant Reporting Form. Respondent did not claim an

exemption and reported eight (8) hours of continuing professional education with zero (0) ethics for the 2006 compliance period. Respondent was granted a ninety (90) day extension to fulfill the 2006 CPE requirement. After the extension period, Respondent admitted the required CPE for 2006 had still not been completed. On April 2, 2009, Respondent filed an Individual Registrant Reporting Form for the 2007 compliance period. Respondent did not claim an exemption and reported zero (0) CPE credits for 2007. Respondent cancelled Respondent's certificate on July 28, 2009. An Administrative Consent Order has been 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 for failing to complete CPE for 2006 and 2007. Respondent's certificate will be revoked for "cause." 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, which is to be taken no earlier than ninety (90) days prior to applying for reinstatement. All costs 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 of this disciplinary proceeding in the amount of \$765.00. Respondent is required to pay all costs within ninety (90) days of the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### OAB Records Summary

The registrant reported only 8 hours of CPE for 2006 and zero hours for 2007. Respondent's certificate was cancelled July 28, 2009. Peer review is not applicable in this case.

#### **Case No. 1783 – Jay M. Beltz, CPA**

This case is a result of a referral from the CPE Coordinator. On or around August 2, 2007, Respondent filed an Individual Registrant Reporting Form for the 2006 CPE compliance period. Respondent did not claim an exemption and reported zero (0) CPE credits. Respondent was granted a ninety (90) day extension to fulfill the 2006 CPE requirement. Subsequently, Respondent failed to complete the CPE as required. Respondent also failed to file an Individual Registrant Reporting Form, reporting CPE earned, or claiming an exemption for 2007. An exemption was claimed for compliance period 2008. 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 for failing to complete CPE for 2006. 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 for failing to complete CPE, and failing to file the form reporting CPE or claiming an exemption for 2007. Respondent's certificate will be revoked for "cause." 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 has satisfied the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90% or better,

which is to be taken no earlier than ninety (90) days prior to applying for reinstatement. All costs must be paid prior to applying for reinstatement. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$715.00, which is due within ninety (90) days of the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### OAB Records Summary

The Respondent did not report any CPE for 2006. No reporting form was filed for the 2007 compliance period. An exemption was claimed for compliance period 2008. Peer review is not applicable.

#### **Case No. 1788 – James C. Ryan, CPA - Revoked**

This case is a result of a referral from the CPE Coordinator. Respondent failed to file the Individual Registrant Reporting Form, reporting CPE earned in 2007 or claiming an exemption to the CPE requirement for 2007. 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 has been 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) the Board's Rules for failing to complete continuing professional education, and failing to file the reporting form for the 2007 compliance period, either reporting CPE earned, or claiming an exemption. Although Respondent's certificate was revoked "administratively" pursuant to 15.14(E)(2) of the Act, Respondent's certificate is also revoked for "cause." 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%, which is to be taken no earlier than ninety (90) days prior to applying for reinstatement. All costs 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 of this disciplinary proceeding in the amount of \$330.00, which is due within six (6) months from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### OAB Records Summary

The Respondent reported 55 hours of CPE for 2006. No CPE was reported for 2007 or 2008. Peer review is not applicable in this case. Respondent's certificate was revoked 8/31/09 for failure to register.

#### **Case No. 1803 – James David Perry, CPA - Cancelled**

This case is a result of a referral from the CPE Coordinator. On April 8, 2009, Board staff received Respondent's Individual Registrant Reporting Form. Respondent indicated Respondent kept books, prepared trial balances, prepared financial statements, or financial reports, and Respondent reported only eight (8) hours of CPE

credits with zero (0) ethics for the 2007 compliance period. On August 31, 2009, Respondent voluntarily surrendered Respondent's certificate to the Board. An Administrative Consent Order has been 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 for failing to complete continuing professional education for the 2007 compliance period. Respondent's certificate is being revoked for "cause." 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, which is to be taken no earlier than ninety (90) days prior to applying for reinstatement. All costs 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 \$368.04, which shall be paid within thirty (30) days from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### OAB Records Summary

The Respondent claimed an exemption to the CPE requirement for 2006 based on an inactive status. Respondent reported 8 hours of CPE with 0 hours of ethics for 2007. No form was filed for compliance year 2008. Peer review is not applicable. The certificate was cancelled August 31, 2009.

#### **Case No. 1813 – Stephen William Simon, CPA**

This case is a result of a referral from the CPE Coordinator. Respondent requested an extension to complete two (2) hours of ethics for the 2006 CPE compliance period. The Board granted Respondent a sixty (60) day extension and requested Respondent complete an additional two (2) hours of ethics by December 31, 2007. On August 3, 2007, Respondent filed Respondent's Individual Registrant Reporting Form claiming twenty-two (22) hours of CPE, with zero (0) hours of ethics for 2006, noting the approved extension for completing the ethics requirement. On December 18, 2007, the Board mailed a CPE audit letter requesting Respondent provide a copy of Respondent's Individual Registrant Reporting Form and sufficient documentation to substantiate Respondent's attendance at and/or completion of the required CPE. On January 15, 2008, Respondent requested some additional time to respond to the audit letter. In subsequent correspondence with the Board, Respondent claims to have completed all the hours required, but that Respondent had been laid off and that Respondent's employer retained Respondent's CPE documentation. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 15.35(A) of the Act and Section 10:15-30-5(e) the Board's Rules for failing to retain and provide the Board with the required documentation and evidence of CPE completed in 2006. Respondent will be placed on probation for three (3) years from the effective date of this Administrative Consent Order. Respondent must complete Professional Ethics: AICPA's Comprehensive Course, with a score of 90% or better, within one hundred twenty (120) days from the effective date of this Administrative Consent Order. Respondent is assessed costs and

attorney fees associated with this disciplinary proceeding in the amount of \$610.00. Respondent is required to pay costs within sixty (60) days from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### OAB Records Summary

The Respondent reported 22 hours of CPE for 2006 and 22 hours for 2007. Respondent claimed an exemption for 2008 based on an inactive status due to Respondent's unemployment. Peer review is not applicable in this case.

#### **Case No. 1816 – Steve E. Landreth, CPA and Landreth & Associates, CPAS, P.C.**

This case is a result of a referral from the Peer Review Coordinator. On November 12, 2004, Firm Respondent performed an engagement requiring a peer review. It was not until June 20, 2006, when the Firm Respondent finally enrolled in the peer review program. Furthermore, Firm Respondent omitted an audit engagement performed under Government Auditing Standards from its list of accounting and auditing engagements provided to the peer reviewer, which represented over 50% of the auditing hours the Firm Respondent incurred during the December 31, 2005, auditing year end. Furthermore, Firm Respondent responded inaccurately on its 2005 Firm Registration Form when asked about the performance of Government Audits. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondents whereby Respondents admit Firm Respondent violated Section 15.30 of the Act, and Section 10:15-33-4(b)(1) of the Board's Rules by failing to timely enroll in a peer review program and will be assessed a fine in the amount of \$2,500. Respondents admit violation of Section 10:15-39-9(4) of the Board's Rules by making misrepresentations to the Peer Reviewer, and will be assessed a fine in the amount of \$2,500. Respondents admit violation of Section 10:15-39-9(4) of the Board's Rules by making misrepresentations to the Board in the Firm's 2005 Firm Registration Form, and will be assessed a fine in the amount of \$2,500. Firm Respondent admits violation of Section 10:15-43-1 of the Board's Rules by not being on the list of government auditors as required, and is assessed a fine in the amount of \$1,000. Individual Respondent will be required to take eight (8) additional hours of ethics for each year for three (3) years from the effective date of this Administrative Consent Order, which will not count toward Respondent's 120 required hours. Respondents will agree to no longer perform attestation work. Respondents are assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$677.50. Respondents are required to pay all fines, costs and attorney fees within one (1) year from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### OAB Records Summary

The Respondent reported 36 hours of CPE for 2006, 36 hours for 2007, and 48 hours for 2008, including a total of 8 hours of ethics. The Respondent is currently in compliance with peer review requirements.

**Case No. 1817 – Thomas William Gambill, CPA**

This case is a result of a referral from the CPE Coordinator. On October 26, 2009, Respondent spoke with Board Staff and attested that Respondent did not read the Individual Registration Reporting Form when Respondent reported “exempt” from the CPE requirement for the 2006, 2007, and 2008 CPE reporting periods. Respondent also attested that, in fact, Respondent did perform accounting services during these periods, but Respondent had not met the required CPE for those years. An Administrative Consent Order has been 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 for failing to complete continuing professional education for the 2006, 2007 and 2008 compliance periods. Respondent’s certificate is being revoked for “cause.” 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, which is to be taken no earlier than ninety (90) days prior to applying for reinstatement. All costs 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 \$350.00, which shall be paid within thirty (30) days from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

No CPE has been reported for 2006, 2007 or 2008. Peer review is not applicable in this case.

**Case No. 1818 – Karen Lee Zambrana, CPA**

This case is a result of a referral from the CPE Coordinator. Respondent failed to timely file the Individual Registrant Reporting Form as required for the 2007 compliance period. Through the enforcement action, Respondent has submitted the reporting form claiming 20 hours of CPE with 2 hours of ethics. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 10:15-30-5(b) of the Board’s Rules for failing to timely file the form reporting CPE or claiming an exemption for 2007, and is assessed a fine in the amount of \$500. Respondent is assessed costs of this disciplinary proceeding in the amount of \$765.71. Respondent is required to pay fines and costs within thirty (30) days from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

The Respondent reported 20 hours of CPE for 2006, 20 hours for 2007, and 62 hours for 2008, with a total of 6 hours of ethics. Peer review is not applicable.

**Case No. 1821 - Jarin Louis Dykstra, CPA**

This case is a result of a referral from the CPE Coordinator. Respondent was originally certified in April 2008 and applied for an initial permit to practice public accounting in Oklahoma at that time. Respondent's initial permit expired July 31, 2008. Respondent never notified the Board of change of professional status. The Board sent a certified letter dated November 14, 2008, asking Respondent to take the following action within thirty (30) days: (1) complete the Individual Registrant Reporting Form; or (2) complete the Interim Permit Application/CPE Reporting Form. The certified letter was signed for by Respondent on December 10, 2008. It was not until July 28, 2009 (effective July 1, 2009) when Respondent finally registered and renewed Respondent's permit to practice public accounting in Oklahoma. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 10:15-39-8(b) of the Board's Rules for failing to timely respond to the Board's November 14, 2008, letter requesting a response, and is assessed a fine in the amount of \$1,000. Respondent violated Section 15.14A(A) of the Act, and Section 10:15-3-1 of the Board's Rules by practicing public accounting without a valid permit between July 31, 2008, and June 30, 2009, and is assessed a fine in the amount of \$1,000. Respondent is placed on probation for two (2) years from the effective date of this Administrative Consent Order. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$630.54. Respondent must pay fines, costs and attorney fees within six (6) months from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

The Respondent reported 40 hours of CPE with 2 hours of ethics for 2008, the year of initial certification. Peer review is not applicable.

**Case No. 1822 – April R. Simmons, CPA**

This case is a result of a referral from the CPE Coordinator. Respondent failed to timely file the Individual Registrant Reporting Form as required for the 2007 compliance period. Through the enforcement action, Respondent has submitted the Individual Registrant Reporting Form for the 2007 compliance period. Respondent claimed an exemption with March 1996 being the beginning date of exempt status. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent whereby Respondent admits violation of Section 10:15-30-5(b) for failing to timely file the form reporting CPE or claiming an exemption for 2007, and is assessed a fine in the amount of \$500. Respondent is assessed costs of this disciplinary proceeding in the amount of \$753.04. Respondent is required to pay fines and costs within six (6) months from the effective date of this Administrative Consent Order. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

The respondent claimed an exemption from the CPE requirement for 2006 and 2007. Respondent returned to active status on March 10, 2008. Respondent has completed the CPE required to return to active status. Peer review is not applicable.

**Case No. 1824 – Pia Diana McBride, CPA - Revoked**

On September 30, 2008, Respondent's certificate was revoked "administratively" pursuant to Section 15:14(E)(2) of the Act for failure to register and pay registration fees. On December 15, 2008, the Board received Respondent's Application for Reinstatement. The Application was allegedly dated October 13, 2008. On Respondent's Application for Reinstatement, Respondent answered no to the following question: "Have any of the following events ever occurred that have not been previously reported to the OAB: (1) have you been arrested; (2) have you been charged with a crime or are any charges against you pending at this time; (3) have you pled guilty or *nolo contendere* to any charges; (4) have you been convicted of a crime?" However, an Oklahoma State Bureau of Investigation check revealed that on December 6, 2008, Respondent was arrested and charged with misdemeanor driving under the influence. Respondent states that between filing out the Application and obtaining Respondent's last letter of reference and mailing the Application, Respondent was arrested. An Administrative Consent Order has been offered by the Enforcement Committee and accepted by the Respondent whereby: (a.) Respondent shall pay a fine in the amount of \$1,000 for failure to reveal Respondent's arrest on the application, or notify the Board; (b.) Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$875; (c.) once fines, costs and attorney fees are paid, Respondent's application for reinstatement shall be granted and effective. Respondent will have up to six (6) months to pay the fines, costs and attorney fees. If not paid by that time, Respondent's Application will be deemed denied; and (d.) once reinstated, Respondent will be placed on probation for two (2) years. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

Respondent reported 40 hours of CPE with 2 hours of ethics for 2006 and 40 hours with 2 hours of ethics for 2007. No CPE was reported for 2008. The certificate was revoked September 30, 2008, for failure to file. Peer review is not applicable.

Motion by Ley to approve the Administrative Consent Orders for Case Nos. 1782, 1783, 1788, 1803, 1813, 1816, 1817, 1818, 1821, 1822, and 1824. Second by Petete.

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

## **Files to Close:**

### **File No. 1660 - CPA**

This matter was a referral from the CPE Coordinator. The registrant failed to timely file the Individual Registrant Reporting Form, either reporting CPE earned or claiming an exemption for the 2007 compliance period. However, Respondent did timely file the form for the 2006 and 2008 compliance periods, noting that Respondent had been retired since 1993. After the enforcement file was opened, Respondent filed the reporting for the 2007 period noting the retirement status. The Enforcement Committee recommends the file be closed.

### **File No. 1670 - CPA- Revoked**

This matter was a referral from the CPE Coordinator. The registrant failed to timely file the Individual Registrant Reporting Form, either reporting CPE earned or claiming an exemption for the 2007 compliance period. Respondent also failed to file the reporting form the following year and Respondent's certificate was revoked "administratively" pursuant to 15.14(E)(2) of the Act for failing to register. After the enforcement file was opened, Respondent filed the reporting for the 2007 period noting Respondent's retirement status since 2002. The Enforcement Committee recommends the file be closed.

#### OAB Records Summary

The Respondent claimed an exemption for 2006 and 2007. No report was filed for the 2008 compliance period, which led to the revocation of respondent's certificate.

### **File Nos. 1294 & 1617 - CPA**

Respondent received an Adverse Peer Review on September 8, 2005, but failed to submit the \$100 Adverse Peer Review fee as required by the Rules. After the enforcement file was open, Respondent submitted the fee. The Enforcement Committee recommends the file be closed.

#### OAB Records Summary

Peer Reviews dates were 1/24/01 and 9/8/05. The next peer review was scheduled for 11/30/06. Respondent retired July 2006. The Respondent has claimed an exemption to the CPE requirement for compliance periods 2006, 2007, and 2008.

Motion by Ley to close File Nos. 1660, 1670, 1294, and 1617. Second by Gray.

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

## Cases to Dismiss:

### Case No. 1700 - CPA - Revoked

This matter was a referral from the CPE Coordinator. The registrant failed to timely file the Individual Registrant Reporting Form, either reporting CPE earned or claiming an exemption for the 2006 compliance period. Respondent also failed to file the reporting form the following year and Respondent's certificate was revoked "administratively" pursuant to 15.14(E)(2) of the Act for failing to register. After the enforcement file was opened, Respondent filed the reporting form for the 2006 period noting retirement in January of 2006, thus making Respondent exempt from taking CPE. The Enforcement Committee recommends the file be closed.

Motion by Ley to dismiss Case No. 1700. Second by Gray.

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

## 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:

None

**Agenda Item #7 - Discussion and possible action on report from the Legislative Committee:** Member Gray addressed this item. She briefly updated the Board on the status of legislation being tracked by the OAB. One of the Board's bills, SB 2111 has been passed out of the Senate, is engrossed, and is now in the House and has been assigned to a committee. A committee substitute has been presented for HB 3190, which in effect is HB 2111 with new verbiage inserted. HB 3190 is the bill changing the Board make up that was filed by the OSA. It includes language pertaining to who would be eligible to be nominated for appointment by the governor. In discussions between the OSA and the OSCPA, an agreement was made that the OSA would not pursue HB 1393 which is currently a dead bill. There was discussion regarding the two bills, HB 2286 and HB 2283. Chair Johnson noted that the legislature is taking a new approach with regard to sunset legislation this year. There has never before been a bill that terminates the Board. HB 2283 terminates the OAB on July 1, 2014 while HB 2286 would re-create the OAB until July 1, 2014. Member Gray related that rather than being re-created every six years, as had been done in the past, the intent is to allow for the re-creation of the sunset agencies every four years coinciding with the Governor's term.

Member Gray also referenced HB 2310 a bill which would consolidate agency financial services such as payroll under the Office of State Finance. There was some discussion regarding the status of the proposed bill to lift the salary cap for the Executive Director of the Board. Chair Johnson related that as yet there was no bill in place to do this but that all indications were that there would be such a bill. SB 2034, the school audit bill, was also briefly discussed.

**Agenda Item #8 - Discussion and possible action on report from the Personnel Committee:** Member Volturo addressed this item. A draft of an Employee Handbook was presented to the Board for review and comments. Member Volturo noted that the Committee recommends that at some point a professional company or individual be hired to rewrite the handbook. He noted that some of the detailed information contained in the handbook could be summarized or rewritten with less narrative. Member Volturo requested that legal counsel review the draft for compliance with all applicable State statutes.

Motion by Volturo that the draft of the Employee Handbook, as presented and be used by OAB staff as a guideline until an Employee Handbook is formally adopted by the Board.

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

**Agenda Item #9 - Discussion and possible action on the request from the NASBA Nominating Committee for recommendations for Directors at Large, Regional Directors and Nominating Committee members for the 2010-2011 year:** Chair Johnson addressed this item. He reported that there are three seats available for Directors at Large, on the NASBA Board this year. He related that to his knowledge, all three individuals currently serving in those chairs will stand for re-election. Chair Johnson further noted that if any members of the OAB wished to be nominated for a Director at Large position, they should consider submitting their credentials by June 1.

Chair Johnson also reported that a Southwest Regional Director will be nominated after the Western Regional Meeting and will be elected at the NASBA Annual Meeting. The individual who currently holds the position will vacate the position at the Annual Meeting. In order to be nominated as a Regional Director, an individual must have held a position on a state board within the six month period immediately preceding the nomination. The current Southwest Regional Director is outside that six month time frame and, therefore, cannot be re-nominated. Chair Johnson stated that it will be determined at the May Board meeting whether any OAB members wish to be nominated by the Southwest Region, which includes Oklahoma, Arkansas, New Mexico, Louisiana, and Texas.

Chair Johnson noted that there is not a position open on the Nominating Committee this year for the Southwest Region. Dorothy Fowler, a member of the Texas Board, is currently serving on the Nominating Committee in that position through 2011.

**Agenda Item #10 - Interim Executive Director's Report:** Interim Executive Director Prieto Johns reported on the following:

- Following vendor demonstrations the first week in March, the Statewide Enterprise Software Request for Proposal (RFP) Committee met to submit its recommendations regarding the choice of possible vendors to be engaged to provide regulatory licensing software to Oklahoma state entities. No timeline has yet been communicated to the RFP Committee members as to when a vendor will be engaged.
- The NASBA Focus Questionnaire is due April 1, 2010. Chair Johnson appointed an ad hoc committee of himself and Kim Shoemake to review the Questionnaire. He stated they would draft comments and would circulate them to the other members of the Board.
- The OAB Spring Recognition Ceremony has been scheduled for 1:30 p.m., Saturday, May 22, 2010, at the Reed Conference Center located at 5800 Will Rogers Road in Midwest City.
- A third draft of the Strategic Plan is being revised by staff.
- NASBA's Nominating Committee met Monday, March 8, 2010, and selected Mark Phillip Harris, CPA for NASBA Vice Chair 2010-2011.
- Amy Knight, Accountant I, resigned her position with the OAB effective March 19, 2010. A search is currently being conducted for an Accountant II.
- The following contract was authorized by the Interim Executive Director with approval of the Chair:

Reed Contract	Spring 2010 Recognition Ceremony	\$2,750.00
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**Agenda Item #11 – Chair's Report:** Chair Johnson announced that he and Interim Executive Director Prieto Johns would be making a report on March 27, 2010, to the Oklahoma Accounting Educators. He also advised that he would have a short report on the NASBA Executive Directors meeting and on what is happening with NASBA at the May Board meeting.

**Agenda Item #11b – Announce date and location of the next meeting:** Chair Johnson announced that the next meeting of the Oklahoma Accountancy Board will be held at 8:30 a.m. on Friday, May 21, 2010, at the Water Resources Board Room, 3800 N. Classen Blvd., 2<sup>nd</sup> Floor, Oklahoma City, OK 73118.

5581.

**Agenda Item #12:** There being no further business to come before the OAB, at 12:04 p.m. Chair Johnson adjourned the meeting.

\_\_\_\_\_  
Carlos E. Johnson, Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
Janice L. Gray, 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 Residing in Oklahoma:**

None

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

William Anthony Fager	Certificate No. 2026	Issued January 27, 1968
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**PAs:**

None

**DISSOLVED FIRMS:****CPA Partnerships:**

None

**CPA Corporations:**

Sutton Robinson Freeman & Co., P.C.  
Hood & Associates, P.C.

**CPA Limited Liability Companies:**

None

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

Megan Anne Stewart  
Alissa Ann Finch  
Kristin Renee Eller  
Joachim Antonio Dacus  
Rocio del Rosal-de Perez  
Chad Courtney Robertson  
Dwight Norman Strayer

**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):**

16067	Ronald Eugene DeCamp
16739	Kate Elizabeth Gault
16774	Giselle Martinez
16808	Denise Lynn Yzaguirre
16819	Todd Nicholas Taylor
16820	Nina Xu
16828	Brandon Jack Vandenameele
16829	Megan Anne Stewart
16832	Rocio del Rosal-de Perez
16834	Kristin Eller

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Marc D. Speer (California)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

None

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

Scott Benton, CPA dba Benton CPA (Missouri)

**INITIAL FIRM REGISTRATIONS OF PROFESSION CORPORATIONS:**

None

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

Abdo, Eick & Meyers, LLP (Minnesota)

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

None

5585.

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