

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

May 21, 2010

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 21, 2010, in the Board Room of the Water Resources Board at 3800 N. Classen, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Carlos 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; 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 8:37 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 there were no Board members absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Mike Sanner, Ernst & Young; Kellie Gowdy, representing the Oklahoma Society of Accountants (OSA); and Daryl Hill, CPA, representing the Oklahoma Society of Certified Public Accountants (OSCPA).

Chair Johnson welcomed Mr. Sanner, a partner with Ernst and Young, as the newest member to join the Board. It was noted that Mr. Sanner's appointment to the Board by the Governor has been confirmed by the Senate. Chair Johnson further noted that the

Senate had also confirmed Mr. Shoemake's appointment to fill the remainder of the term which Mr. Wade Biswell vacated due to medical reasons.

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 March 26, 2010, OAB Special Meeting; (2) Take official notice of the OAB's Statement of Receipts and Disbursements for the months ended March 31 and April 30, 2010; (3) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 1/2010 Examination, January – February 2010; (4) Ratify the CPE/Experience Verification Committee's approval of the verifications of experience by non-registrant individuals; (5) Ratify the CPE Committee's granting of an exemption for Michael Hamilton and an extension for Ross J. Roye to comply with the CPE requirements (6) Take official notice of the experience verification applications which have been approved by the Interim Executive Director; and (7) Approve the actions taken by the Interim Executive Director on applications and registrations filed since the previous meeting. (Appendix 1)

With regard to the Statement of Receipts and Disbursements, Interim Executive Director Prieto Johns noted that during FY2010 the OAB required the use of temporary employees to a greater extent than had been anticipated when the budget was originally prepared. She introduced the newest OAB staff members who were present, Chloe Watson, Accountant II, and LaLisa Semrad, Assistant Enforcement Officer. The question was raised as to whether the addition of two full-time staff members would result in less use of temporary employees. Interim Executive Director Prieto Johns responded that the OAB would continue to use temporary employees through the registration period.

There was considerable discussion about the YTD expense for "Office of Lawyers" which is considerably more than the amount budgeted. It was noted that this includes the cost for the services provided by the Attorney General's office and Calvert Law Firm. It was also noted that the enforcement program has processed a significantly greater number of cases than in prior years. Enforcement Committee Chair Ley indicated that she expects the caseload processed by the Committee in May and June to be relatively heavy. She further indicated that the amount budgeted for the current fiscal year was probably too low in light of the backlog of cases yet to be processed, and related that the Committee hopes to be able to provide statistics on the number of cases processed during this fiscal year at the June Board meeting. It was further noted that enforcement costs recovered when a case is settled are shown on a cash basis in the Receipts section of the Statement of Receipts and Disbursements, under Administrative Cost Recovery. An effort is made to recoup all costs possible, but there are some costs that cannot be recouped. Mr. Calvert noted that included in the billing for the Calvert Law Firm are funds the firm advances for skip tracing, process servers, and other ancillary services for the enforcement program.

Chair Johnson stated that the Board is looking forward to having a general ledger, balance sheet, and statement of revenues and expenses in accordance with GASB 34 created in the future by the OAB staff.

Motion by St. John to approve the Consent Agenda. Second by Volturo.

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

Case 1781 - Hearing in the Matter of Phillip Welch, CPA, Certificate No. 6754 – Revoked and Phillip M. Welch, CPA, P.C., Firm No. 12105 – Revoked: This matter came on for hearing at 9:00 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 Exhibits 1 through 11 into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Individual Respondent violated Sections 15.11(A) and/or 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) of the Act] and holding out [pursuant to Section 15.1A(21)] as being engaged in the practice of public accounting without a valid permit as evidenced by Individual Respondent's listing under the "Accountants Certified Public" heading in the September 2006 AT&T Yellow Pages, while Individual Respondent's certificate was revoked; 2) Individual Respondent violated Section 10:15-3-1 of the Board's Rules, by practicing public accounting through an entity, that did not hold a permit as evidenced by his letterhead and the tax return referred to above; 3) Firm Respondent violated Sections 15.11(B) and/or 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) of the Act] and holding out [pursuant to Section 15.1A(21)] as being engaged in the practice of public accounting without a valid permit as evidenced by Firm Respondent utilizing letterhead indicating "Phillip M. Welch, CPA, P.C." without being registered or holding a permit; 4) Firm Respondent violated Sections 15.11(B) and/or 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) of the Act] and holding out [pursuant to Section 15.1A(21)] as being engaged in the practice of public accounting without a valid permit as evidenced by Firm Respondent utilizing "Phillip M. Welch, CPA, P.C." as preparer on clients tax returns, without being registered or holding a permit; 5) Respondents are collectively assessed a fine in the amount of \$2,500 for practicing public accounting and/or holding out as being engaged in the practice of public accounting without a certificate and valid permit; 6) Individual Respondent must

immediately return his certificate to the Board or provide an Affidavit of Lost Certificate; 7) Should Individual Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirement for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90% or better, which was taken no earlier than ninety (90) days prior to applying for reinstatement. All costs and fines must be paid prior to applying for reinstatement; 8) Individual Respondent stipulates that he has closed his office and is no longer practicing public accounting, nor will he practice public accounting without first seeking reinstatement; 9) Respondents are assessed costs associated with 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 \$2,824.92; 10) Respondents are required to pay all fines and costs within thirty (30) days from the effective date of this Consent Order; 11) Any failure of Respondents 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 Boards Rules, authorizes the Board to take such other and further action as the Board may deem appropriate under the Law; 12) Respondents agree not to violate the Act or Board's Rules in the future; 13) 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.

Motion by St. John to approve the Consent Order as presented in Case No. 1781. Second by Petete.

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. 1781.

Agenda Item #5 - Discussion and possible action on report from the Legislative Committee: Member Gray addressed this item. Member Gray reported that HB 2283 and HB 2286 have been signed by the Governor. HB 2283 is the bill that terminates certain statutory entities, including the OAB, at the same time every four years. HB 2286 is the bill that recreates the OAB and other statutory entities. HB 3190, which was requested by the OSA but contained all the language requested by the Board, was signed by the Governor on April 13. Since HB 3190 contained the same verbiage as was contained in SB 2111, there was no reason for the Legislature to continue processing SB 2111 and it failed the April 22 deadline for 3rd Reading of Bills in Opposite House. House Bill 1392 failed an earlier legislative deadline. HB 2310 received a do pass on May 19 from the Conference Committee. The bill originally created the Oklahoma Innovation, Efficiency and Accountability Act of 2010 which was related to state agencies, boards, or commissions responsible for licensing or permitting. The Conference Committee Substitute removed the language related to the OAB, but the bill will continue to be monitored as the language could be amended again. HB 3035 which creates the Oklahoma Executive Branch Agency Consolidation

Act of 2010 is a shell bill. SB 2034 pertains to school district audits. The Board has not discussed or expressed an opinion on this bill. However, the State Auditor and the Senate Pro Tempore asked some Board members to provide their position on the bill as individuals. The bill passed out of the Senate on May 20 and will now go to the House for consideration. HB 2852, which has to do with rulemaking powers, and specifically with emergency rules, is also being watched by the OAB.

The question was raised as to the status of the bill the OAB requested with regard to the cap on the Executive Director's salary. Chair Johnson stated that there is no bill at this time, but that there is activity. He advised that such a bill is typically one of the last bills the Legislature handles each session.

Chair Johnson asked that an update on the legislation being tracked be provided to Board members when the legislature adjourns.

Agenda Item #6 - 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. 1797 – Brian D. Truitt, 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 the 2007 compliance period or claiming an exemption to the CPE requirement for 2007. On July 30, 2008, staff mailed a notice to Respondent stating all registrants must file the Individual Registrant Reporting Form with the OAB on or before September 2, 2008, reporting CPE earned for 2007 or claiming an exemption. On September 19, 2008, a letter was mailed to Respondent stating the OAB had not received Respondent's Individual Registrant Reporting Form and reminding Respondent the form must be completed and returned on or before September 30, 2008. On March 6, 2009, a letter was mailed to Respondent via certified mail reminding Respondent of the previous two mailings and that all registrants must file the Individual Registrant Reporting Form. The letter explained that to avoid disciplinary action, Respondent must complete and submit the enclosed Individual Registrant Reporting Form, reporting CPE earned in 2007 or claiming an exemption to the CPE requirement for 2007. The letter was returned to the OAB not deliverable as addressed - unable to forward. On April 13, 2009, staff spoke with Respondent's spouse and explained what was needed along with its importance. Respondent's spouse said they would have Respondent contact the OAB. A first class letter was sent to Respondent with the certified letter enclosed to the address that Respondent's spouse provided. On August 31, 2009, Respondent's certificate was automatically revoked pursuant to Section 15.14(E)(2) of the 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) of the Board's Rules for failing to complete CPE for the 2007 compliance period. 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: The 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 must be paid prior to applying for reinstatement. Respondent shall immediately return Respondent's certificate to the OAB or provide an Affidavit of Lost Certificate. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$318.82, 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:

CPE Status: Registrant is not in compliance. Registrant reported 40 hours of CPE for 2006 with 2 hours of ethics.
Peer Review Status: Not Applicable.

Case No. 1806 – Adam R. Havig, CPA

This case is a result of a referral from the CPE Coordinator. On September 4, 2007, Respondent filed to renew Respondent's permit and reported forty (40) hours of CPE, including two (2) hours of ethics for 2006. However, Respondent apparently reported Respondent's 2006 CPE based on a 365-day compliance period. On December 18, 2007, the OAB mailed a CPE audit letter requesting Respondent provide sufficient documentation to substantiate Respondent's attendance at and/or completion of the courses reported. On January 21, 2008, Respondent e-mailed Barbara Walker requesting an extension to meet Respondent's 2006 and 2007 CPE because Respondent was unable to provide documentation of the courses Respondent reported. On June 25, 2009, Respondent provided documentation and evidence of sufficient CPE completed in 2006. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent, whereby Respondent admits violation of Section 15.35(A) of the Act and Section 10:15-30-6(a) and (c) of the Board's Rules by failing to provide the OAB with the required documentation and evidence of the CPE completed in 2006 and is assessed a fine in the amount of \$1,000.00. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$610.00. Respondent is required to pay all fines and costs 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 in compliance. Registrant reported 41 hours of CPE for 2006, 42 hours for 2007 and 42 hours for 2008 with 6 hours of ethics.
Peer Review Status: Not Applicable.

Case 1825 – Marka K. Acton, 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 the 2007 compliance period 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 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 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 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 by failing to file a form reporting CPE or claiming an exemption for 2007. 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: The AICPA's Comprehensive Course, with a score of 90% or better, which was 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 OAB or provide an Affidavit of Lost Certificate. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$395.00, which shall be paid 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 with 2 hours of ethics.

Peer Review Status: Not Applicable.

Case 1827 – Peter A. Ellis, 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 the 2007 compliance period 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. To resolve this matter Respondent has submitted an Individual Registrant Reporting Form for the 2007 compliance period. The form was filed with the OAB on March 22, 2010. Respondent has not claimed an exemption for 2007 and reports thirty (30) hours of CPE credits with two (2) credits in ethics for the 2007 compliance period. An Administrative Consent Order was 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 by failing to timely file the form reporting CPE or claiming an exemption for 2007 and is assessed a fine in the amount of \$500.00. Respondent is assessed costs of this disciplinary proceeding in the amount of \$473.82. Respondent is required

to pay the fine 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:

CPE Status: Registrant is not in compliance. Registrant reported 20 hours of CPE for 2006 and 30 hours for 2007 with 4 hours of ethics. Registrant did not register or report any CPE for 2008.

Peer Review Status: Not Applicable.

Case 1829 – Kevin N. Wilkinson, CPA

This case is a result of a referral from the CPE Coordinator. Respondent filed the Individual Registrant Reporting Form as required for the 2007 compliance period. However, Respondent did not claim an exemption and reported zero (0) total CPE credits. Respondent failed to file the Individual Registrant Reporting Form as required for the 2008 compliance period. Respondent has also advised Respondent failed to complete CPE for the 2009 compliance period. An Administrative Consent Order was 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 by failing to file the reporting form for the 2008 compliance period, either reporting CPE earned or claiming an exemption. Respondent's certificate is 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: The 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 OAB or provide an Affidavit of Lost Certificate. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$590.00, 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:

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

Peer Review Status: Not Applicable.

Motion by Ley to approve the Administrative Consent Orders for Case Nos. 1797, 1806, 1825, 1827, and 1829. Second by Shoemake.

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

Cases to Dismiss:**Case No. 1795 – CPA Firm**

This case was originally opened as a result of a referral by the Licensing Coordinator. It was noted that an applicant for reciprocity had been working for the CPA Firm in Oklahoma for over a year without obtaining a permit to practice public accounting. The CPA Firm provided a thorough, detailed explanation (including exhibits) documenting that it properly pursued its obligation to see that the employee had submitted and the OAB staff was processing the application of the employee. Additionally, the Firm now requires all registration documents with the OAB to be sent through the Firm by certified mail with two week follow ups entered into their due date monitoring system. The Enforcement Committee believes the CPA Firm took proper steps to see that their employee was licensed, and therefore recommends the case be dismissed and that no actions be taken.

OAB Records Summary

CPE Status: Not Applicable.
Peer Review Status: Registrant firm is in compliance. Registrant's next peer review date is September 30, 2012.

Files to Close:**File No. 1493 – CPA**

A complaint was filed alleging the CPA failed to return the claimant's tax and accounting records when asked and requesting that the CPA resign as administrator of the claimant's retirement plans. The CPA responded that he had complied with all requests for records and that the claimant had already removed him as his retirement plan administrator. A letter was sent to the claimant on 10/14/09 asking for confirmation that the matters had been resolved, but no response was ever received. 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, 42 hours for 2007 and 40 hours for 2008 with 6 hours of ethics.
Peer Review Status: Not Applicable.

File No. 1596 – CPA

A complaint was filed by another registrant alleging the CPA had performed substandard audit work. Per the instructions from the Enforcement Committee, an investigator was assigned to determine the facts in this matter. The investigator found most of the alleged erroneous presentation and other reporting issues were in compliance with professional standards. The investigator concluded that the omission

of a required disclosure in the CPA's opinion letter was an oversight, not a non-compliance issue. In addition, the investigator concluded that the CPA made an error in labeling note payable as mortgage payable on the Statement of Cash Flows and in certain footnotes; however, that misstatement was not material to the audit report. The Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance (including Yellow Book). Registrant reported 64 hours of CPE for 2006, 56 hours for 2007 and 20 hours for 2008 with 6 hours of ethics.

Peer Review Status: Registrant is in compliance. Next peer review due date is November 30, 2010.

File No. 1661 – CPA – Revoked

This is a 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. OAB records show that this registrant filed a CPE exemption in 2006 due to retirement. Therefore, the Enforcement Committee recommends the file be closed with a note on the record that should the registrant apply for reinstatement, the 2007 report must be filed.

OAB Records Summary

CPE Status: Registrant filed an exemption for 2006.

Peer Review Status: Not Applicable.

File No. 1663 – CPA – Revoked

This is a 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. OAB records show that this registrant filed a CPE exemption in 2006 due to retirement. Therefore, the Enforcement Committee recommends the file be closed with a note on the record that should the registrant apply for reinstatement, the 2007 report must be filed.

OAB Records Summary

CPE Status: Registrant filed an exemption for 2006.

Peer Review Status: Not Applicable.

File No. 1672 – CPA – Revoked

This is a 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. OAB records

show that this registrant claimed a CPE exemption in 2006. Numerous attempts to contact the registrant have produced no results. Therefore, the Enforcement Committee recommends the file be closed with a note on the record that should the registrant apply for reinstatement, the 2007 report must be filed.

OAB Records Summary

CPE Status: Registrant filed an exemption for 2006.
Peer Review Status: Not Applicable.

File No. 1675 – CPA – Certificate Cancelled

This is a result of a referral from the CPE Coordinator. The registrant cancelled his certificate in March 2009. However, the registrant failed to file a reporting form for 2008 to report CPE completed in 2007 or to claim an exemption to the CPE requirement. The registrant claimed he is retired and that he did complete his CPE for 2007, but that he did not save any records. Therefore, the Enforcement Committee recommends the file be closed with a note on the record that should the registrant apply for reinstatement, the 2007 report must be filed.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 86 hours for 2006 with 4 hours of ethics.
Peer Review Status: Not Applicable.

File No. 1726 – CPA

A complaint was filed alleging the CPA failed to return the claimant's phone calls and accounting records when requested due to a payment issue. The CPA responded that he had returned the claimant's records and provided a signed receipt to the OAB as to that fact. The claimant has not responded to requests for confirmation. Therefore, the Enforcement Committee recommends the file be closed, with a letter sent to the CPA explaining that it is a violation of the Professional Code of Conduct to retain client records after the client has requested the return.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2006, 48 hours for 2007 and 32 hours for 2008. Appropriate ethics hours were included.
Peer Review Status: Not Applicable.

Motion by Ley to close File Nos. 1493, 1596, 1661, 1663, 1672, 1675, and 1726. Second by Petete.

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:

None

Agenda Item #7 - Discussion and possible action on renewal of FY 2011 professional services contracts: Interim Executive Director Prieto Johns presented a list of professional service contracts and the hourly rate that was requested by each service provider for FY2011.

There was considerable discussion pertaining to the review process with regard to enforcement program invoices such as those received from investigators and Calvert Law Firm. It was the consensus of the Board that these invoices should be reviewed by OAB staff and then forwarded with a staff recommendation to the Chair of the Enforcement Committee for final approval before being processed for payment.

With regard to the contracts for the Peer Review Oversight Committee, Member Gray noted for the record that Member Ann Fields' term will expire on June 30, 2011; member Jim Williamson's term will expire June 30, 2012; and member Thom McGuire's term will expire June 30, 2013. Member Gray further noted that a recommendation will be made at the June Board meeting with regard to extending Ann Fields' term for an additional year.

Chair Johnson noted that the OAB needs more investigators, particularly in the areas covered by Circular No. A-133 (audits of States, Local Governments, and Non-Profit Organizations).

Motion by Gray to approve the professional services contracts for FY 2011 for attorneys, investigators, and for programmer as presented. Second by Ley.

Affirmative Votes: Gray, Ley, Johnson, Petete, Shoemake, St. John, and Volturo. Recused: Shoemake on the contract with BKD LLP (Todd Lisle) as an investigator only.

Agenda Item #8 – Discussion and possible action on report from Audit and Budget Committee: Chair Johnson addressed this item. He noted that as a part of the Technology Committee report, some items related to the budget will be discussed. Chair Johnson further indicated that it is expected that the State Auditor's Office will be

making a presentation at the June Board meeting regarding the OAB's financial statements. Member Petete noted that the budget normally presented in May will also be presented at the June meeting.

Agenda Item #9 – Discussion and possible action on report from Technology

Committee: Chair Johnson addressed this item. Chair Johnson reported that the OAB has basically been in a holding pattern this year in anticipation of the state's implementation of an enterprise software package for licensing and regulatory agencies. The Request for Proposal (RFP) Committee has made its recommendation to the Deputy Director of the Information Services Division of the Office of State Finance (ISD), and it is expected that the Deputy Director of the ISD will make a recommendation as to the award of the contract to the Department of Central Services within the month.

There is currently \$250,000 in the budget for the acquisition and implementation of the enterprise software package. Chair Johnson reported that he was advised by the Deputy Director of the ISD that the OAB should increase its budget by an additional \$250,000 to cover implementation. Chair Johnson noted the actual expenditure would occur in FY 2011, but the Deputy Director of the ISD recommended that the funds be set up in the FY 2010 budget and encumbered.

There was considerable discussion regarding the enterprise software package and what the recommended budgeted amount of \$500,000.00 would provide to the OAB. Chair Johnson stated that it would cover the license and would provide for the professionals to do the implementation. It was indicated that the OAB did not expect to incur any hardware costs associated directly with the enterprise software system. Chair Johnson stated that it is not known what the actual cost to the OAB will be at this time, but the Deputy Director of the ISD recommended that the OAB have at least \$500,000 in the budget, though actual costs may be less. That does not mean that the OAB will actually spend that amount. Encumbering that amount would tell anyone looking at the OAB's financial statements that it is a planned expenditure and the money is not available for some other purpose. It was also discussed that if the Board approves increasing the budget and encumbering the funds, approval for the budget change will have to be obtained from the Director of the Office of State Finance.

There was discussion as to whether this would be considered a professional service and whether the actual expenditure of funds for the enterprise software package would require Board approval. Mr. Autin noted that the current Purchasing Procedures only require Board approval for the purchase of goods over \$10,000.00. He stated that he is currently working on proposed amendments to the Purchasing Procedures because the OAB is getting a travel P-Card. Chair Johnson indicated the proposed amendments to the Purchasing Procedures should include the requirement that any purchase of goods or invoice for professional services over \$10,000.00 would require Board approval.

Chair Johnson recommended that the Board approve an increase in the budget for the enterprise software for licensing/registration in the amount of \$250,000, making the total budgeted amount \$500,000.

Motion by Volturo to move \$200,000 from Equipment (line item 533140) to Software (line item 533150), and to increase the budget for Software by an additional \$250,000. Second by Shoemake.

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

Motion by Volturo to encumber up to \$500,000 to ISD for the enterprise software system, and that no expenditures be made for the enterprise software system until the contract comes back to the Board for approval. Second by Gray.

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

Chair Johnson reported that 262 firms had registered with the Board as of May 20, 2010, and approximately 85% had registered online. There have been no significant problems with the online firm renewal. The online renewal for individual registrants will begin on June 1, 2010. Chair Johnson noted that until the enterprise software system is implemented, the OAB will be dependent on Jeff Carlin and his firm to maintain the OAB's CANSYS and ARSYS database systems.

Chair Johnson noted the OAB needs new office space which would impact the technology cost. Member Volturo stated that he has requested that the Interim Executive Director prepare a space allocation request to be sent to the Department of Central Services (DCS). The OAB is still pursuing the possibility of building through the DCS Construction and Property Division. However, the first step is to submit the space allocation request for approval by DCS and then present that information to the Board.

Chair Johnson reported that the OAB's phone system is out of date. There is currently \$10,000 in the budget for a new phone system. Deputy Director Prieto Johns stated that she and Peer Review Coordinator Colin Autin have evaluated the phone systems offered through OSF. The complete phone systems, which include hardware and customer management software, range from \$10,000 to \$25,000.

Motion by Gray to increase the budget for telecommunications equipment (line item 541230) by \$10,000.00, and to encumber \$20,000.00 for the purchase of a new telephone system. Second by Petete.

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

Agenda Item #10 - Discussion and possible action on nominations for the NASBA Director-At-Large and SW Regional Director positions: Chair Johnson addressed this item. Chair Johnson stated that the current Regional Director for the Southwest Region does not meet the criteria to be re-nominated. To be nominated, an individual

must have served on a state board within the past six months. The Regional Director is a one-year position. Chair Johnson stated that he has visited with Member Gray, and she has agreed to accept the OAB's nomination for the position. He noted that he has had conversations with the Chair of the Texas Accountancy Board and with its Executive Director. No member of the Texas Board expressed an interest in being nominated for the position. At its May 20, 2010, meeting, the Texas Board voted to support Member Gray as the Southwest Regional Director. Chair Johnson stated he has also talked to a member of the Louisiana Board who feels that their Board will do the same; however, that Board will not officially meet until July 1.

Motion by Ley to nominate Janice Gray for the position of Southwest Regional Director. Second by Petete.

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

Chair Johnson stated that there are three Director-at-Large positions that are open for nomination this year. The Director-at-Large serves a three-year term. It was discussed that the New Mexico Board has submitted a letter requesting that the Oklahoma Board support Leonard Sanchez's nomination as Director-at-Large and the Kansas Board has requested support of E. Kent Smoll's nomination for the position. Chair Johnson noted that the Board can support more than one nomination. He indicated that he expects to receive a request from the Texas Board to support the nomination of David Duree. Chair Johnson stated that those nominated do not run against one another. They are only putting their name in for consideration, and the Nominating Committee is charged with selecting the individual most qualified to serve.

Motion by Gray to write a letter of support for the nomination of Leonard Sanchez as a Director-at-Large for NASBA. Second by Volturo.

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

It was noted that the Kansas Board has also submitted a letter requesting support for the nomination of Marianne Mickelson for a position on the Nomination Committee as the representative for the Central Region. The Kansas Board and the South Dakota Board submitted letters for the nomination of Telford A. Lodden for the position of NASBA Central Regional Director for 2010-2011.

It was discussed that the Board can consider support for other nominations at the June Board meeting scheduled for June 18, 2010.

Agenda Item #11 – Discuss and act on election of officers pursuant to Section 15.4.A of the Oklahoma Accountancy Act: Chair Johnson addressed this item. Chair Johnson noted that pursuant to 59 O.S. § 15.4(A), officers are elected at the May Board Meeting and take office on July 1 following the election.

Motion by Volturo to nominate Janice Gray as Chair for the next fiscal year. Second by Petete.

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

Motion by Petete to nominate Barbara Ley as Vice Chair for the next fiscal year. Second by Gray.

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

Motion by Shoemake to nominate E. B. St. John as Secretary for the next fiscal year. Second by Ley.

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

Chair Johnson noted that E. B. St. John will be serving the last year of his second term on the Board.

Agenda Item #12 – New Business: There was no new business discussed at this time.

Agenda Item #13 - Interim Executive Director's Report: Interim Executive Director Prieto Johns provided a written report on the following:

- The gubernatorial appointment of Mr. Mike Sanner to the Board was confirmed by the Senate on May 3, 2010. Mr. Sanner will replace Carlos Johnson on the Board effective July 1, 2010.
- The RFP Committee for Enterprise Software has submitted its recommendation to the OSF Deputy Director of Information, Mr. Joe Fleckinger. After his review, a Notice of Intent to Award the contract will be given to DCS which will then assist OSF in the contract negotiations with the vendor. It has been estimated that it will be 6 – 8 weeks before implementation of the enterprise software project will begin.
- The OAB Spring Recognition Ceremony will be held at 1:30 p.m. on Saturday, May 22, 2010, at the Reed Conference Center in Midwest City. Interim Executive Director Prieto Johns reported that with regard to recognition ceremonies, there has been an internal policy that new CPA's were invited only to one ceremony. She noted that staff will be working with the Outreach Committee to create a new policy which would allow a new CPA to attend a subsequent ceremony if they are unable to attend the initial ceremony to which they are invited. The Outreach Committee will report on the new proposed policy in June. The Outreach Committee has asked staff to provide options to

those who are unable to attend the ceremony on May 22 to enable them to receive their CPA certificate at a future ceremony if they so desire.

- The third draft of the Strategic Plan is being revised by staff.
- The OAB is very happy to welcome to its team, Ms. Chloe Watson, Accountant II, and Ms. LaLisa Semrad, Assistant Enforcement Officer.
- It had been expected that the NASBA ED Conference Report would be presented this month. However, due to the flooding in Nashville, NASBA was unable to upload the documents and audio which have been used in the past to create the report. It is anticipated that the report will be presented at the June Board Meeting.
- There was discussion about a letter received from the American College of Forensic Examiners inquiring as to whether the certification of "Certified Forensic Accountant" would be in violation of Oklahoma's state statutes. Interim Executive Director Prieto Johns reported that it is the belief of the OAB staff that this title could be misleading in accordance with Section 15.11(E) of the Act. After considerable discussion, it was requested that Assistant Attorney General Crittenden research this matter and present a report to the Board at the June meeting. Mr. Crittenden stated that he may advise that a formal Attorney General opinion be requested.
- The following contracts were authorized by the Interim Executive Director with approval of the Chair:
 - Contract for purchase of ten (10) workstation chairs for staff in the amount of \$3,327.00
 - Contract for three (3) exhibit banners in the amount of \$3,497.00

Chair Johnson noted that he approved the contract for the exhibit banners based on the recommendation of the Outreach Committee.

Agenda Item #14 – Chair’s Report: Chair Johnson reported that he has spent a significant amount of time at the Capitol in an effort to ensure that no legislation being considered would be a problem to the OAB. He noted that the OSCP’s governmental representative, Benny Vanatta, has also kept him updated on legislation he is aware of that would affect the Board.

Chair Johnson also reported on litigation filed on May 17, 2010, against the OAB and other state agencies by Jerry Fent, a local attorney who works for the City of Oklahoma City. Chair Johnson noted Mr. Fent is very serious about making sure that the activity of governmental entities is in compliance with the Oklahoma Constitution. The litigation has been filed with the Oklahoma Supreme Court and pertains to agencies that are required to pay a percentage of the professional fees collected into the General Revenue Fund, which Mr. Fent has challenged as unconstitutional.

Mr. Crittenden stated that within the last 24 hours he had received an email from the Attorney General's office related to this matter. The case has been assigned to the Litigation Division of the Attorney General's Office. State agencies named in the case are asked to send a letter of request for representation to the Attorney General. There was discussion about the repercussions that the agencies might face if Mr. Fent prevails in the litigation. There was also discussion as to whether the Board would have to take action in order for a letter to be written to the Attorney General's Office requesting representation. Mr. Crittenden noted that since the email from the Attorney General's Office was received within the last 24 hours, this matter could have been considered under New Business.

Agenda Item #12 – New Business [REVISITED]: Chair Johnson stated that based on the report by Assistant Attorney General Crittenden, the Chair will revisit Agenda Item 12.

Motion by Gray to send a letter to the State Attorney General's Office requesting representation in the matter of Fent vs. State of Oklahoma, ex rel., Case No. MA-108317.
Second by Petete.

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

Agenda Item #14 – Chair's Report: Chair Johnson reminded the Board that the NASBA Western Regional Meeting will be held June 23-25 in Seattle, Washington. He reported that the OAB requested approval for Mike Sanner to attend, and that the request has been granted by NASBA. Chair Johnson stated that he believes services to the public by members of the OAB are enhanced by attending this meeting. There are many subjects covered that make an individual a better Board member.

There was discussion regarding travel arrangements for those attending such meetings. Chair Johnson noted that Board members can continue to make their own airline reservations; however, the amount reimbursed by the state is limited. It was discussed that a state rate has been established, and the Board members would not be reimbursed more than that rate. It was also discussed that the only airline the state currently has a contract with is American Airlines. If airfare is purchased from American Airlines, the OAB's travel P-card must be used.

Chair Johnson reported the AICPA is sponsoring a conference in Dallas regarding the CPA exam. He requested that the Interim Executive Director send the agenda to the Board to see if any Board members desire to attend.

Agenda Item #14b – 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, June 18, 2010, at the Water Resources Board Room, 3800 N. Classen Blvd., 2nd 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

ATTEST:

E. B. St. John, Secretary

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

Retired:

George T. Metcalfe Certificate No. 3372 Issued January 27, 1975

DECEASED REGISTRANTS:

CPAs:

Arthur L. Ellsworth Certificate No. 976 Issued July 26, 1954

PAs: None

GRADES CERTIFIED: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 1/2010 Examination which were certified by the Interim Executive Director.

The following 41 candidates successfully passed the Certified Public Accountant Examination Window 1/2010:

Name

ANDREW THOMAS AMES
EMILY SUZANNE ANDERSON
DAVID AREA
JENNIFER KATHRYN ARMS
MICHELLE ANN BENNETT
KYLE ROSS BERTHOLF
AARON BETZ
BRANDI MICHELLE BILBY
ANGELA RENEE BUTRON
JAMES MARCUS CRAVENS
PAULINE DAVIS
CHRISTOPHER DOUGLAS EASON
KARALYN DIANE ELZO
JANELLE RENEE GRIFFIS
DONALD EUGENE JONES
MADLINE MORGAN KIRK

ALEC STEWART LAWRENCE
 WILLIAM DEAN LEE
 ANILA THOMAS MADHAN
 RICHARD ALLAN MAGANN
KRISTEN MICHELLE MCKINNEY
PATRICK OVE OHLSON
TONYA ORR
SEAN ROBERT PATRICK
 TAYLOR ADAMS PRINCE
 RYAN P. SCHMIDT
 LEAH SUZANNE SHOCKLEY
SAMANTHA BETH SIEBERT
 GARRETT M. SILLS
KRISTIN DYAN SKIPPER
 KIMBERLY RENAE SMITH
 TIFFANY MARIE STARNES
 ALEX TANG
****JULIE ANN TOBEN**
 KIRK RUSSELL VANDERSLICE
 AMAN VIJ
ERIC MATTHEW WALKER
TERRY JAMES WEINACHT
DANIELLE LEA WEINRICH
 THOMAS GEORGE WENTROTH
NATHAN PAUL WILLSEY

BOLD = Each section passed on first sitting

** = Nominee for Silver Medal Award

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

David Area
 Michelle Ann Bennett
 Kyle Ross Bertholf
 Brandi Michelle Bilby
 James Marcus Cravens
 Janelle Renee Griffis
 Whitney Dawn Gum
 Donald Eugene Jones
 Alec Stewart Lawrence
 Kong Wah Lee
 William Dean Lee, Jr.
 Richard Allan Magann
 David Alan McCaslin
 Kerry Kathryn Morton
 Patrick Ove Ohlson

Tonya Gaylene Orr
Sean Robert Patrick
Oanh Thuy Phung
Taylor Adams Prince
Ryan Patrick Schmidt
Leah Suzanne Shockley
Garrett M. Sills
Kristin Dyan Skipper
Kimberly Renae Smith
Tiffany Marie Starnes
Alex Tang
Aman Vij
Eric Matthew Walker
Danielle Lea Weinrich
Terry James Weinacht
Thomas George Wentroth
Nathan Paul Willsey

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):

16746	Colin C. Beverly
16783	Matthew Duane Murray
16793	Curtis A. Dew
16800	Matthew Melvin Modeste
16801	Jonathan Len Warren
16804	Aimee Chantel Poyner
16806	Rodney L. Vermillion Jr.
16807	Ame Corinne Simmons
16833	Joachium Antonio Dacus
16835	Chad Courtney Robertson
16836	Dwight Norman Strayer
16838	Kirk R. Vanderslice
16839	Emily Suzanne Anderson
16840	Oanh Thuy Phung
16841	Leah Suzanne Shockley
16842	Aman Vij
16843	Thomas George Wentroth
16844	David Steven Area
16845	Janelle Renee Griffis
16846	Taylor A. Prince
16848	Donald Eugene Jones
16849	Alec Stewart Lawrence
16850	Sean Robert Patrick
16851	Terry James Weinacht

16852	Patrick Ove Ohlson
16853	Garrett M. Sills
16854	Kristin Dyan Skipper
16855	Danielle Lea Weinrich
16856	Brandi Michelle Bilby
16857	William D. Lee Jr.
16858	Kimberly Renae Smith
16859	Nathan P. Willsey
16861	Whitney Dawn Gum
16862	Ryan Patrick Schmidt
16864	Kong Wah Lee (Kalvin Lee)
16865	David Alan McCaslin
16866	Kerry Kathryn Morton
16868	Tonya G. Orr

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Bradley T. Box (Washington)
 Larry Thomas Brown (Mississippi)
 Joan Loraine Denney (California)
 Clint J. Douthit (Washington)
 Carol S. Hughes (Texas)
 Tiffany Irene Mather (Texas)
 Irma C. Nettle (New Jersey)
 Okeremute Peter Osagbodge (New York)
 Joni Marie Stewart (Texas)
 Zane Lewis Swanson (Illinois)
 N. Camille Austin (Missouri)
 LaNell Martha Sterling (Arkansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

13296	Pamela A. Smith
15931	Charisse Ann Dye
10627	Beatrice Kyzer Boalt

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15: None

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

McClintock & Associates, P.C. (Pennsylvania)
 Edward W. Greenlee, CPA, P.C. (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

None

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Doris Beaton CPA PLLC
The CFO Resource, PLLC
JH Tax Advisory Services, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

None

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Roger Ely, C.P.A., P.C.

RESCINDED REVOCATION OF CPA LIMITED LIABILITY PARTNERSHIPS:

Virchow, Krause & Company, LLP (Wisconsin)

DISSOLVED FIRMS:

CPA Partnerships: None

CPA Corporations:

Conklin, Gilpin & Associates, P.C.
Emmons, Hartog, & Swarthout, P.C.
Kallenberger & Associates, An Accountancy Corporation
Ostrander, Sugg & York, Inc.
Larry Richey C.P.A. P.C.
Fleming Financial & Tax, P.C.

CPA Limited Liability Companies: None

CPA Limited Liability Partnerships: Virchow, Krause & Company, LLP (Wisconsin)