

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

August 19, 2011

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 19, 2011, in the Board Room of the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> Street, Suite 210, Oklahoma City, Oklahoma. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Barbara Ley, CPA, Chair  
Janice L. Gray, CPA, Vice Chair  
Mike Sanner, CPA, Secretary  
Karen Cunningham, Representing the Public, Member  
Jay Engelbach, CPA, Member

Board staff present at the meeting: Randy Ross, Executive Director; Rebekah Flanagan, Administrative Assistant; Michael Mount, CPE Coordinator; Linda Ruckman, Licensing Coordinator; and LaLisa Semrad, Enforcement 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 8:37 a.m. Chair Ley called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Ley declared a quorum.

**Agenda Item #1c – Announcement of Legal Meeting Notice:** Executive Director Ross confirmed the notice of the meeting was filed with the Secretary of State and the agenda for the meeting was properly posted 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 Ley noted that Members Petete and St. John were absent and that their absences were excused.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present: Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); and Dean Taylor, representing the Oklahoma Society of Accountants (OSA).

**Agenda Item #3 – Public Comment Period:** Executive Director Ross advised the Board that he 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 four items for the OAB's consideration; (1) Approve the Minutes of the July 15, 2011, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for

FY 2012, for the month ended July 31, 2011; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix I)

There was discussion regarding the progress made on the new format for the financials. Member Sanner stated he was advised by staff that there are currently some hardware and software constraints. Once those constraints are addressed, staff will be able to basically download numbers into the desired format.

Member Sanner noted that there are a couple of items on the Budget Progress Report that appear to have been over committed, but the committed funds are simply reflected on the wrong line item. He advised that approximately \$500,000 shown as being committed for Office Furniture/Equipment should be for Professional Services. Also, approximately \$65,000 shown as being committed for Office Expense should be for Rent. Staff has made the corrections which will be reflected in the year to date totals in next month's report. It was requested that in the future such corrections be noted on the report before it is provided to the Board for review.

Motion by Sanner that the Consent Agenda be approved.  
Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

**Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee:** Vice Chair Gray addressed this item. Vice Chair Gray presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

#### **ADMINISTRATIVE CONSENT ORDERS:**

#### **Case No. 1885 – Kerry M. Reeves, CPA, and Green Country Advisory Services, PLC, CPA Firm**

This case is a result of a referral by the Licensing Coordinator that the Respondents conducted business under a firm name before it was registered with the OAB. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondents whereby Respondents are collectively assessed a fine of \$1,000 and costs and attorney fees in the amount of \$219.75, which must be paid in monthly minimum installments of \$50 per month, with the first payment due on or before August 19<sup>th</sup> and subsequent payments due on or before the 19<sup>th</sup> day of each succeeding month until paid in full. Any failure by the Respondents to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 40 hours of CPE for 2008 (includes 2 hours of ethics); 70 hours of CPE for 2009 (includes 2 hours of ethics); and 40 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

### **Case No. 1887 – James R. Aycock, Jr., CPA**

This case is a result of a referral by the Peer Review Coordinator that the Respondent failed to timely enroll in a peer review program after performing an audit engagement. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 and costs and attorney fees in the amount of \$208.09, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 45 hours of CPE for 2007 (includes 2 hours of ethics); 40 hours of CPE for 2008 (includes 2 hours of ethics); and 52 hours of CPE for 2009 (includes 4 hours of ethics).

Peer Review Status: Registrant is now in compliance.

### **Case No. 1888 – Saunders & Associates, PLLC, CPA Firm**

This case was opened as a result of news coverage on the embezzlement that occurred at a state agency. The assigned investigator concluded that the Respondent Firm failed to follow professional standards in the performance of the agency's audit. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$5,000 and costs and attorney fees in the amount of \$1,520, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

### **OAB Records Summary**

CPE Status: Not Applicable

Peer Review Status: Registrant is in compliance.

**Case No. 1889 – Frank L. Oberly, CPA**

This case is a result of a complaint alleging the Respondent conducted a sub-standard audit. The assigned investigator concluded that professional standards were not followed. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$10,000 and costs and attorney fees in the amount of \$4,034.59, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 41 hours of CPE for 2008 (includes 2 hours of ethics); 48 hours of CPE for 2009 (includes 2 hours of ethics); and 56 hours of CPE for 2010 (includes 6 hours of ethics).

Peer Review Status: Registrant is in compliance.

**Case No. 1893 – Charles Ryan Schwabe, CPA**

This case is a result of a complaint that the Respondent removed client files and proprietary information from Respondent's former employer without sufficient permission. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$5,000 and costs and attorney fees in the amount of \$656; Respondent is placed on probation for three years from the effective date of the Order; and while on probation, Respondent must complete the AICPA's comprehensive course on professional ethics. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 42 hours of CPE for 2008 (includes 2 hours of ethics); 40 hours of CPE for 2009 (includes 2 hours of ethics); and 40 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

**Case No. 1895 – Nancy E. Gaden, CPA, PLLC, CPA Firm**

This case is a result of a referral by the Licensing Coordinator that Respondent's Firm conducted business for approximately two months before registering with the OAB. An Administrative Consent Order was offered by the Enforcement Committee and accepted

by the Respondent whereby Respondent is assessed costs and attorney fees in the amount of \$425.25, which must be paid within 30 days of the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **OAB Records Summary**

CPE Status: Not Applicable.  
Peer Review Status: Registrant is in compliance.

#### **Case No. 1896 – Ann Whiting Lord, CPA**

This case is a result of a referral by the CPE Coordinator that the Respondent claimed an exemption to the CPE requirement for several years while continuing to perform accounting work. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed costs and attorney fees in the amount of \$391. Respondent's certificate is 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, and taken within ninety (90) days prior to applying for reinstatement. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **OAB Records Summary**

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

Motion by Gray to accept the Administrative Consent Orders in Case Nos. 1885, 1887, 1888, 1889, 1893, 1895, and 1896. Second by Sanner.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

#### **FILES TO CLOSE:**

#### **Files No. 1729 – CPA Firm**

This file was opened as a result of media coverage following embezzlement from a state agency. The registrant firm was the auditor for the agency during the time of the embezzlement and failed to detect the fraudulent activity. The assigned investigator

concluded that the registrant followed professional standards in the performance of the audit; therefore, the Enforcement Committee recommends the file be closed.

#### **OAB Records Summary**

CPE Status: Not Applicable.  
Peer Review Status: Registrant is in compliance.

#### **Files No. 1796 – CPA and Non-registered Firm**

This file was opened as a result of a referral by the Licensing Coordinator. The registrant's CPA designation was used to advertise a non-registered consulting company. The registrant conducts accounting business under a registered firm name and was reminded that the CPA designation may not be used to solicit business for the consulting company unless it is registered with the Board. The consulting company has removed all references to "CPA" in its advertisements; therefore, the Enforcement Committee recommends the file be closed.

#### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 70 hours of CPE for 2008 (includes 2 hours of ethics); 40 hours of CPE for 2009 (includes 2 hours of ethics); and 62 hours of CPE for 2010 (includes 4 hours of ethics).  
Peer Review Status: Not Applicable.

#### **Files No. 1838 – Non-registrant**

This file was opened as a result of a referral by the Licensing Coordinator that the non-registrant, out-of-state CPA was holding out as having an Oklahoma license on a website. When questioned, the individual admitted confusion over the "Substantial Equivalency Confirmation", thinking that was a license to practice in Oklahoma. The non-registrant has removed all references to being Oklahoma licensed from the website; therefore, the Enforcement Committee recommends the file be closed.

#### **File 1847 – CPA**

This file was opened as a result of a referral by the Licensing Coordinator that the registrant held out as a CPA through an email address before the registrant's CPA certificate was issued by the Board. The registrant has acknowledged the violation and assures the Board that there will be no further violation of the Act or Board's Rules in the future. The Enforcement Committee recommends the file be closed.

#### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant was certified in 2011.  
Peer Review Status: Not Applicable.

Motion by Gray to close File Nos. 1729, 1796, 1838, and 1847. Second by Sanner.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Recused: Ley on File No. 1729 only. Absent: Petete and St. John.

**Files to be assigned to the 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 #6 – Discussion and possible action on report from the Peer Review Committee regarding nomination of Mike Gibson, CPA, to the Peer Review Oversight Committee:** Member Engelbach addressed this item. Member Engelbach reported that the Peer Review Committee has reviewed the qualifications of Mike Gibson, a Partner with Cole & Reed, P.C. The Peer Review Committee unanimously recommends that Mr. Gibson be nominated to serve on the Peer Review Oversight Committee.

Motion by Engelbach to nominate Mike Gibson to serve as a member of the Peer Review Oversight Committee. Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

**Agenda Item #7 – Discussion and possible action on report from the Outreach Committee:** The Board was provided details on arrangements being made for the September Board meeting to be held September 30, 2011, at East Central University (ECU). Chair Ley reported that Tom Volturo, former board member and current member of the AICPA Professional Ethics Executive Committee will give a report on Professional Ethics current developments and the recodification project. Additionally, there will be a presentation geared for students and board members regarding the CPA exam.

There was considerable discussion regarding the draft of the new CPA/PA Applicant and Candidate Handbook. It was discussed that in order to ensure the publication would be ready for distribution to ECU students, the printer would need the final version by approximately September 15. It was discussed that the Board has not had adequate time to review the draft and provide input. Chair Ley noted that Outreach Committee Chair Petete asked that the Board consider authorizing the Outreach Committee to approve the final draft after an acceptable period of time for Board review and comments.

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Assistant Attorney General Crittenden stated that he believes the Board does have the authority to delegate that responsibility to the Outreach Committee if it chooses to do so. He noted that the Outreach Committee would not be establishing new policy, but rather would be approving the presentation of current policy and procedures.

Vice Chair Gray inquired as to whether staff has reviewed the draft to ensure that everything in it is in accordance with the Act and Board's Rules. Executive Director Ross stated that staff will conduct such a review which will be completed no later than August 23.

Member Cunningham inquired as to the number to be printed. Executive Director Ross stated that approximately 2,500 handbooks would be printed initially, which would be about an 18-month supply. Member Cunningham inquired as to whether the handbook would be posted on the OAB website, and Executive Director Ross responded in the affirmative. Member Cunningham expressed concern that most students would simply throw the document away. Executive Director Ross stated that the target market is those who are already at the point of taking the exam.

Motion by Sanner that the Board authorize the Outreach Committee to make a final decision on the content and approve the booklet for printing by September 14, after receiving input from Board members and staff, with such input to be provided by September 6. Second by Engelbach.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

### **Hearing Docket**

**Case No. 1892 – Hearing in the matter of Gibson & Company, PC, Firm No. 11857-Name Change and Gibson & Wilkey, PC, Firm No. 12821:** This matter came on for hearing at approximately 9:27 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. The Respondent was present and was not represented by counsel. Special Prosecutor Calvert represented the State. No witnesses were called on behalf of the State.

The purpose of the hearing was to consider Respondent's non-compliance with a Board Order issued in March of 2010. The Respondent failed to pay the fines and costs assessed in the approximate amount of \$7,900.00.

Special Prosecutor Calvert advised the Board that Respondent has appeared today bringing a Cashier's Check in the amount of \$3,500.00. Respondent has agreed to pay monthly installments of \$400.00 until it is paid in full. Special Prosecutor Calvert stated that this payment plan is in line with payment plans accepted in the past, and he recommended that the Board approve that settlement.



Board Chair Ley stated that she believed Respondent should also be assessed the costs incurred to date as a result of having to file a Formal Complaint regarding Respondent's non-compliance with the prior Order. Respondent agreed to pay the additional costs incurred. He also responded to an inquiry from Vice Chair Gray as to why he did not contact the Board to resolve the matter prior to the hearing explaining the events that had occurred in his life. Chair Ley stated that the Board understands that people sometimes have hardships and advised Respondent that, had he contacted the Special Prosecutor's Office or the Board Office, payment arrangements could have been made.

Motion by Gray that in Case 1892 the Board accepts the payment plan as presented by the Special Prosecutor and that costs incurred up to and through today's hearing be assessed. Second by Sanner.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

**Case No. 1819 – Hearing in the matter of W. Thomas Finley, CPA No. 7823R-Revoked:** This matter came on for hearing at approximately 9:41 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. The Respondent was not present and was not represented by counsel. Special Prosecutor Calvert represented the State. No witnesses were called on behalf of the State.

The purpose of the hearing was to consider Findings of Fact, Conclusions of Law, and Recommendations of the Administrative Law Judge as follows:

Findings of Fact: 1) Respondent was served a copy of the Third Amended Formal Complaint. There is good service in this proceeding; 2) On July 30, 2008, the Board mailed a notice to Respondent stating all registrants must file the Individual Registrant Reporting Form with the Board on or before September 2, 2008; 3) On September 19, 2008, a letter was mailed to Respondent stating the Board had not received his Individual Registrant Reporting Form, and reminding him the form must be completed and returned on or before September 30, 2008; 4) On March 6, 2009, a letter was mailed to Respondent via certified mail reminding him 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. On March 9, 2009, the green card was signed for and returned to the Board; 5) On May 29, 2009, the Board mailed a notice to Respondent stating all registrants must file the Individual Registrant Reporting Form with the Board on or before July 31, 2009; 6) On July 15, 2009, a letter was mailed to Respondent stating the Board had not received his Individual Registrant Reporting Form, and reminding him the form

must be completed and returned on or before July 31, 2009; 7) On August 10, 2009, a letter was mailed to Respondent via certified mail reminding him 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 2008, or claiming an exemption to the CPE reporting requirement for 2008. On August 12, 2009, the green card was signed for and returned to the Board; 8) On September 30, 2009, a letter was mailed to Respondent via certified mail reminding him of the previous three mailings and that all registrants must file the Individual 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 2008, or a claim for exemption to the CPE requirement for 2008. On October 2, 2009, the green card was signed for and returned to the Board; 9) On March 16, 2010, Respondent's Individual Registrant Reporting Form for the 2007 compliance year was filed with the Board. However, Respondent has failed to file the Individual Registrant Reporting Form for the 2008 compliance period; 10) 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.

Conclusions of Law: 1) The Board has jurisdiction in this matter pursuant to the Oklahoma Accountancy Act, the Oklahoma Administrative Procedures Act, and Title 10 of the Oklahoma Administrative Code; 2) It was proven by clear and convincing evidence, Respondent violated Section 10:15-30-5(b) of the Board's Rules by failing to timely file the reporting form for the 2007 compliance period, as set forth in Count 1 of the Third Amended Formal Complaint; 3) It was proven by clear and convincing evidence, Respondent violated Section 15.35(C) of the Act and Section 10:15-30-5(a) and (b) of the Board's Rules by failing to complete continuing professional education, and failing to file the reporting form for the 2008 compliance period, either reporting CPE earned, or claiming an exemption, as set forth in Count 2 of the Third Amended Formal Complaint.

Recommendations: 1) Respondent's certificate should be revoked for "cause"; 2) Respondent should immediately return his certificate or provide an affidavit of lost certificate to the Board; 3) Should Respondent apply for reinstatement, Respondent must meet his burden of proof at a show cause hearing, and have completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, which was 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; 4) Respondent should be assessed all costs of this matter, including but not limited to attorney fees, investigation costs, hearing officer costs, and court reporter costs; 5) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; 6) A copy of the Board Order should be on file in the Board's offices and should be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings should be reported by

press release and in the Board's Bulletin, and as otherwise deemed appropriate by the Board.

Special Prosecutor Calvert noted that the Schedule of Fees and Costs in Exhibit C shows a total cost of \$2,549.55; however, total costs through today's hearing are \$2,835.96.

Chair Ley noted that the transcript indicates the Special Prosecutor had recommended two \$1,000 fines for non-compliance in 2007 and 2008, and that the ALJ indicated that would be his recommendation. However, the fines are not in the Findings of Fact, Conclusions of Law, and Recommendations prepared by the ALJ. Special Prosecutor Calvert stated that he does not know why it was not included in the Recommendations.

Assistant Attorney General asked Mr. Calvert if, as the Special Prosecutor, he is asserting that the fines are appropriate and should be considered by the Board. Special Prosecutor Calvert indicated that the fines he asked the ALJ to assess are clearly within the range of what is appropriate.

Motion by Sanner that Respondent in Case No. 1819 be assessed total costs through today's hearing in the amount of \$2,835.96, that a \$1,000 fine for failure to register in 2007 be assessed, that a \$1,000 fine for failure to register in 2008 be assessed, and that the Board accept the other recommendations of the ALJ. Second by Gray.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

**Case 1820 – Hearing in the matter of W. Kirk Clausing, CPA, Certificate No. 2200:**

This matter came on for hearing at approximately 9:49 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. The Respondent was not present and was not represented by counsel. Special Prosecutor Calvert represented the State. No witnesses were called on behalf of the State.

Special Prosecutor Calvert moved for admission of Exhibits 1 through 11. Chair Ley accepted Exhibits 1 through 11 into the record.

Special Prosecutor Calvert stated that the Respondent in this case is an attorney and a CPA. Respondent assisted a client in establishing an Irrevocable Trust, and Respondent was Co-Trustee of the Trust. The other Co-Trustee resigned, leaving Respondent as sole Trustee. Although Respondent was receiving a fee for doing the accounting work and for being a Trustee, the beneficiary of the trust noticed what he considered to be irregularities in payments to Respondent. When contacted by the beneficiary's counsel, Respondent admitted he had made personal loans to himself and had taken advances on his fees. These transactions were not allowed by the trust document.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent violated Section 15.14B(2) and (6) of the Act, and Section 10:15-39-1(a) of the Board's Rules (by failing to comply with AICPA Code of Professional Code Article II, Section 53; Article III, Section 54, and Article V, Section 56) as evidenced by the \$18,000 "loan" he made to himself from the trust, contrary to the trust provisions; 2) Respondent violated Sections 15.14B(2) and (6) of the Act, and Section 10:15-39-1(a) of the Board's Rules (by failing to comply with AICPA Code of Professional Code Article II, Section 53; Article III, Section 54; and Article V, Section 56), as evidenced by the \$27,500 "loan" he made to himself from the trust, contrary to the trust provisions; 3) Respondent violated Section 10:15-39-9(7) of the Board's Rules (which went into effect July 1, 2009), when Respondent was suspended from the practice of law by the State of Oklahoma on September 29, 2009; 4) Respondent is assessed a fine in the amount of \$10,000.00 for the above violations; 5) Respondent is suspended for one (1) year from the effective date of this Consent Order; 6) Respondent is assessed costs and attorney fees associated with this disciplinary matter in the amount of \$6,410.96; 7) Respondent is required to make monthly payments until all fines, costs and attorney fees are paid in full. The first payment in the amount of \$4,000.00 is due on or before September 19, 2011, with subsequent payments due on or before the 19<sup>th</sup> day of each succeeding month; 8) 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; 9) Respondent agrees not to violate the Act or Board's Rules in the future; 10) Respondent and the Board acknowledge that the Board has stated for the record that all violations of this Consent Order, the Act, or 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 Respondent; 11) 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 may be reported by press release, in the Board's Bulletin, online through the Board's website, and as otherwise deemed appropriate by the Board.

Motion by Gray to accept the Consent Order in Case No. 1820 with the addition that it be clarified in No. 7 that the monthly payments due on or before the 19<sup>th</sup> day of each succeeding month are to be in the amount of \$4,000.00; that Respondent be required to complete Professional Ethics: AICPA's Comprehensive Course, with a score of 90% or above; and that the 8 hours of CPE earned from completion of the ethics course can be included in the CPE reported for the calendar year in which it is earned. Second by Sanner.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

**Case No. 1863 – Hearing in the matter of Eldridge Gordon, Jr. PC, Firm No. 11819-Revoked:**

This matter came on for hearing at approximately 10:05 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel with the exception of Vice Chair Gray who recused herself in this matter. Vice Chair Gray noted for the record that although Respondent did not ask any Board member to recuse, she was doing so because Respondent is a former client as she did his peer review. Special Prosecutor Calvert asked Vice Chair Gray if it is correct that the only way Respondent was her client was by virtue of the peer review and that she did no other work for Respondent. Vice Chair Gray stated that was correct.

Assistant Attorney General John Crittenden advised the Board. The Respondent was not present and was not represented by counsel. Special Prosecutor Calvert represented the State. No witnesses were called on behalf of the State.

Special Prosecutor Calvert moved for admission of Exhibits 1 through 17. Chair Ley accepted Exhibits 1 through 17 into the record.

Special Prosecutor Calvert noted that the purpose of this hearing is to consider a Consent Order against the firm of Eldridge Gordon, Jr., P.C. He noted that the firm was revoked for failure to register on July 1, 2010. The firm performed audits and was therefore subject to peer review requirements. However, because of misleading information provided to the Peer Reviewer, the wrong type of peer review was conducted. The firm should have had what is referred to as a systems review, but the peer review submitted was the type appropriate for firms that only perform compilations. Subsequent to that a complaint was filed by the U.S. Department of Housing and Urban Development which detailed numerous deficiencies in an audit conducted by Respondent.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent violated Section 10:15-33-4 of the Board's Rules by failing to complete the appropriate peer review; 2) Respondent violated Section 15.15B of the Act, and Section 10:15-39-1 of the Board's Rules by failing to follow professional standards as evidenced by the referral from the United States Department of the Interior, Office of the Inspector General; 3) Respondent violated Section 15.14B of the Act, and Section 10:15-39-1 of the Board's Rules by failing to follow professional standards as evidenced by the complaint from the U.S. Department of Housing and Urban Development; 4) Respondent agrees to not perform any audits in the future; 5) Respondent is assessed costs and attorney fees associated with this disciplinary matter in the amount of \$4,703.00, which is due within thirty (30) days from the effective date of this Consent Order; 6) 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; 7) Respondent agrees not to violate the Act or Board's Rules in the future; 8) Respondent and the Board acknowledge that the Board has stated for the record that all violations of this Consent Order, the Act, or 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; 9) 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 should be reported by press release, in the Board's Bulletin, online through the Board's website, and as otherwise deemed appropriate by the Board.

Chair Ley pointed out that the Respondent in this matter is the firm, and not Eldridge Gordon, Jr., as an individual. Member Cunningham asked if that meant that although the firm has agreed to not perform audits in the future, Mr. Gordon could perform an audit on an individual basis. Mr. Calvert responded affirmatively and noted that in such case Mr. Gordon would be subject to peer review requirements. It was also noted that under the terms of the Consent Order, no fines were being assessed. Special Prosecutor Calvert stated that if the Board does not accept the terms of the Consent Order, the matter could be referred to the ALJ.

Special Prosecutor Calvert stated that this is a case his office inherited when it first started doing work for the Board. The Board staff and Enforcement Committee decide how to open cases. In this instance, there was no case opened against the individual.

Note: The meeting was recessed for a five-minute break at approximately 10:15 a.m. during the discussion on this matter.

Motion by Sanner to approve the Consent Order in Case No. 1863 as presented. The motion failed due to lack of a second.

Motion by Cunningham to go into Executive Session for deliberations in Case No. 1863. Second by Engelbach.

Affirmative Votes: Cunningham, Engelbach, Ley, and Sanner. Recused: Gray. Absent: Petete and St. John.

It was noted for the record that only those Board Members voting to go into Executive Session and Assistant Attorney General Crittenden would be participating in the Executive Session. The Board went into Executive Session at approximately 10:28 a.m.

Motion to come out of Executive Session by Sanner. Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Ley, and Sanner. Recused: Gray. Absent: Petete and St. John.

The Board came out of Executive Session at approximately 10:42 a.m. It was noted for the record that no votes were taken during the Executive Session.

Motion by Engelbach that the Board reject the Consent Order presented in Case No. 1863 and that the complaint be amended to include the individual registrant Mr. Gordon. Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Ley, and Sanner. Recused: Gray. Absent: Petete and St. John.

Special Prosecutor Calvert stated that his understanding of the Board's action is that Board staff will open a case against the individual registrant which will be assigned to his office and his office will consolidate it with this matter.

Motion by Sanner to adjourn the hearings. Second by Cunningham.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

The hearings were adjourned at approximately 10:45 a.m.

**Agenda Item #8 – Discussion and possible action on request from Thomas E. Brazil to reinstate Certificate number 6232:** Licensing Coordinator Ruckman addressed this matter. She noted that some questions were raised at the last Board meeting with regard to the statutes and rules in effect at the time Mr. Brazil's certificate was revoked and at the time Mr. Brazil moved to California.

Licensing Coordinator Ruckman advised the Board that at the time Mr. Brazil's certificate was revoked, registration of certificates was renewed on an annual basis. Mr. Brazil renewed his certificate with the Oklahoma Accountancy Board in 1983, 1984, 1985. Therefore, he was apparently aware of the requirement for annual registration.

Ms. Ruckman pointed out that in 1985 and 1986, Rule VI of the Rules of General Application required certificate holders to notify the Board within 30 days of any change of address or firm affiliation. In 1987 there was still a requirement for such notifications, but the requirement was contained in Rule IX of the Rules of General Application. Ms. Ruckman stated that at the time Mr. Brazil moved to California, and at the time his certificate was revoked, there was a requirement for notification to the Board of his change in address and employment.

Member Sanner stated that there was also an issue as to whether the Board could even take action to grant an exception in this matter given the certificate had been revoked for more than five years. He asked if the Board has the ability to put Mr. Brazil's certificate in retired status. Mr. Crittenden stated that there is no mechanism in the Act or Rules to do so.

Motion by Sanner to deny Mr. Brazil's request for reinstatement of his CPA certificate, and that the Executive Director advise Mr. Brazil as to the provisions of the Oklahoma Accountancy Act which prohibit the Board from granting his request. Second by Engelbach.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

**Agenda Item #9 – Discussion and possible action on request from Paul Dorries, inactivated Candidate number 15580, to reactivate his candidate status:** Executive Director Ross addressed this item. Executive Director Ross advised the Board that Mr. Dorries originally applied for candidacy in December 2009. The Act provides for an 18-month window in which a candidate must sit for an examination. Mr. Dorries did not sit during that 18 months and provided a letter outlining a myriad of reasons. The Board has always considered the last day of the month to be the last day of the 18 months. Mr. Dorries 18-month period began on January 10, 2010, and ended on July 31, 2011. On August 1, 2011, letters were routinely sent to those who had not sat advising them that their candidacy had ended. Coincidentally, Mr. Dorries sat for an exam on August 1, the same day the letter went out. Mr. Dorries has submitted a written request that he be returned to candidate status. Executive Director Ross stated he did not feel that he had authority to do that and told Mr. Dorries his request would be submitted to the Board for review. Mr. Ross stated that Assistant Attorney General Crittenden has researched this matter and has information on statutory provisions that it appears would be applicable.

Assistant Attorney General Crittenden stated that this is a unique scenario. The last day of the month in which official action could have been taken by this candidate happened to fall on a Sunday. There is no way Mr. Dorries could have sat for the exam on July 31. Pursuant to 25 O.S. Section 82.1, Saturdays and Sundays are considered legal holidays, and "[a]ny act authorized, required, or permitted to be performed on a holiday . . . may be performed on the next succeeding business day, and no liability or loss of rights of any kind shall result from such delay." Mr. Crittenden recommended that the Board consider that Mr. Dorries sat timely for the exam on the last day of his eligibility.

Vice Chair Gray asked if candidates are sent notification 30 days in advance of the expiration date. Executive Director Ross stated that Mr. Dorries was notified by letter 30 days in advance. Vice Chair Gray asked that the letters state the appropriate expiration date if the last day of the month falls on a state holiday.

Motion by Cunningham that the Board affirms that pursuant to the provisions of 25 O.S. Section 82.1, Mr. Dorries sat within his 18-month window and therefore his candidacy did not expire. Second by Engelbach.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.



**Agenda Item #10 – Discussion and possible action to affirm finding of emergency and adoption of proposed emergency rules:** Vice Chair Gray addressed this item. She reported that the Rules Committee held a brief meeting on August 18 to review the draft of proposed emergency rules prepared by Board staff. She noted she has also visited with Chair Ley regarding the proposed rules. The Committee decided not to recommend a vote today because the Committee did not have adequate background information. She noted that there are some differences between the proposed rules and the provisions of the Uniform Accountancy Act (UAA). Vice Chair Gray stated that the draft prepared by staff is a mixture of selected requirements for non-CPA firm ownership adopted by the Texas and Washington Boards.

Chair Gray noted that the Committee felt consideration should be given to the following:

- Including an education requirement and continuing education requirements for non-CPA owners
- Revising the proposed language for 10:15-23-2.1 to not include any exceptions to the requirement that a non-CPA owner cannot be a suspended or revoked CPA or PA
- Revising the proposed language for 10:15-23-2.1(a)(3) to read "is of good character as defined by the Oklahoma Accountancy Act"

There was considerable discussion regarding an education requirement and continuing education requirements for non-CPA owners.

Vice Chair Gray noted that the law allowing non-CPA or non-PA ownership is effective August 26. The Executive Director has been requested to hold and not approve any applications from firms with non-CPA or non-PA owners received between August 26 and the September Board meeting so that the Rules Committee and the Board has appropriate time to review the proposed rules and requirements of other states to make sure we are on the right track. She requested that staff look into the requirements of all contiguous states and that the information from the contiguous states as well as the information from Washington be forwarded to Board members for review.

Member Cunningham suggested that consideration also be given to requiring that non-CPA owners successfully complete the AICPA ethics exam.

Vice Chair Gray requested that staff amend the draft to include Texas' education requirement. She requested that the amended draft also include various options for consideration by the Rules Committee and the Board with regard to a continuing education requirement.

Vice Chair Gray asked that any Board members having specific comments regarding the proposed emergency rules send their comments to Enforcement Coordinator Semrad, the staff liaison to the Rules Committee.

Vice Chair Gray noted that the Rules Committee reviewed the issue of whether or not a non-CPA owner's name could appear in the firm name. The Committee does not

believe this issue meets the requirement for emergency rules and will therefore be dealt with in the permanent rulemaking process.

Chair Ley stated that this agenda item will be continued to the September Board meeting for further consideration.

**Agenda Item #11 – Discussion and possible action to authorize FY 2012 travel to various meetings benefiting the OAB and the public of Oklahoma for Board members, appropriate staff and individuals on contract status (except for the attendance at any June meeting by any outgoing Board member unless specifically approved by the Board:** Chair Ley addressed this item. She noted that this is a routine item placed on the agenda on an annual basis. Should the Board authorize travel for FY 2012 as noted in the agenda item, this would cover travel by Board and Board staff to regional and annual NASBA meetings, Board meetings, outreach activities, etc. She noted that with regard to the reference to "individuals on contract status," this refers to members of the Peer Review Oversight Committee (PROC) who travel to their meetings and who have attended peer review conferences in the past.

Motion by Cunningham to authorize travel for Board members, Board staff, and individuals on contract status for FY 2012. Second by Gray.

Affirmative Votes: Cunningham, Engelbach, Gray, Ley, and Sanner. Absent: Petete and St. John.

**Agenda Item #12 – Discussion and possible action on recommendation from CPE Coordinator regarding audit of CPE deficiencies:** CPE Coordinator Mount addressed this item. He advised the Board that he intends to query the registration results the week of Sept. 5-9 and have letters generated and sent to those who are out of compliance no later than September 15.

There was considerable discussion regarding the appropriate deadline for out-of-compliance registrants to bring themselves into compliance or, if there was a reporting error, to provide certificates so that the error can be corrected.

Chair Ley stated that the CPE Committee has some leeway to give guidance to staff in terms of bringing registrants into compliance. CPE Committee Member Engelbach stated that last year the Board gave the Committee the mission of consulting with staff to bring registrants into compliance in order that they did not all have to come before the Board.

Chair Ley suggested that the CPE Committee develop a standard process for addressing this issue. She said she would welcome a permanent approval of the process from the Board. The Board has no desire to have 500 registrants in enforcement for non compliance with the CPE requirement. The purpose is to educate the registrants and get them into compliance. However, the policy should address habitual offenders. Member Engelbach stated that there will always be unique

scenarios to consider such as a registrant having a heart attack in December who had scheduled their CPE for December. Chair Ley stated that a policy cannot cover each situation, but it would give staff guidelines to follow. She stated that a reasonable policy with time frames would be a positive development for future use.

It was the consensus of the Board that if a letter is sent notifying a registrant of non-compliance, the registrant should be given 60 days to get into compliance. There was considerable discussion as to whether such notifications should be sent via mail, First Class Mail, Certified Mail, or a combination thereof. Chair Ley felt that is something staff would decide once the number of non-compliant registrants has been determined.

CPE Coordinator Mount stated he will be working with Enforcement Coordinator Semrad to draft the letter and he felt it should reference that it will become an enforcement issue if they do not come into compliance within 60 days. Vice Chair Gray noted that some registrants will send letters explaining why they cannot come into compliance and it will be up to the CPE Committee to make a recommendation in such instances.

Vice Chair Gray requested that CPE Coordinator Mount provide the Board with a report as to the number of registrants who are not in compliance at the September Board meeting. At that time the Board could better assess the issue to determine if there needs to be an automatic fine, etc. She also requested that CPE Coordinator Mount and Enforcement Coordinator Semrad draft a standard policy as to how CPE non-compliance will be addressed to be sent to the CPE and Enforcement Committees for review.

**Agenda Item #13 – New Business:** Member Engelbach thanked the Board staff for his birthday card.

**Agenda Item #14 – Executive Director’s Report:** Executive Director Ross reported on the following:

- Moving forward with Enterprise Licensing System – AMANDA. Staff is continuing to work with CSDC (the enterprise system vendor) to ensure the OAB's needs, and anticipated future needs, are incorporated into the system. We are entering the review of structure phase of development.
- Completed individual registration for 2011. Courtesy e-mails and letters with information about revocation are being sent to those who did not file by the July 31 deadline. As of August 18, there were about 60 registrants who had not renewed their registration. About 90% of the registrants filed online.
- FY-2012 Affirmative Action Report has been timely filed. Executive Director Ross noted that the filing of this report was brought to the Board's attention last year when the Board Chair received notice from the Office of Personnel Management (OPM) of the OAB's non-compliance with the filing deadline. Executive Director Ross reported that it has been verified that it is the responsibility of the Chief Administrative Officer to approve the agency's Affirmative Action Plan. He reported that the OAB received a glowing email from Brenda Thornton, OPM Director of Equal Opportunity and Workforce Diversity,

acknowledging that the Affirmative Action Plan had been timely filed and stating that she would like to provide the OAB's Affirmative Action Plan to other agencies as an example of a good agency plan.

- State inventory report has been filed timely.
- Currently working with auditor on the FY-11 audit.
- International examinations have now taken place successfully. Executive Director Ross noted that he is not aware of any Oklahoma candidates who have tested at an international testing site.
- New program brochures have been sent to the Outreach Committee for review.

**Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting:**

- BEP One; July 2011 rent - \$4,392.00
- E-Capitol; Annual renewal - \$2,800.00
- Attorney General; July 2011 Legal services - \$2,715.03
- BEP One; August 2011 rent - \$4,392.00
- Arledge & Associates; investigative services - \$2,518.00
- Attorney General; August 2011 Legal services - \$2,715.03

**Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:**

- Calvert Law Firm; June 2011 legal services - \$8,273.81
- Calvert Law Firm; April 2011 legal services - \$5,256.92
- Calvert Law Firm; May 2011 legal services - \$5,821.18
- Bank of America; June 2011 credit card charges - \$5,694.71
- Office of State Finance; Programming Arsys to accept prorated fees - \$9,619.50
- CompSource Oklahoma; Workers' Compensation for FY12 - \$7,456.00
- Office of State Finance; Software license and set up for the imaging system - \$5,400.00
- Calvert Law Firm; July 2011 legal services - \$8,273.81
- USPS; Postage - \$10,000.00
- CSDC Systems Inc; Analysis completion for new licensing system - \$8,575.88
- Department of Central Services; Printing and mailing of Bulletin - \$8,793.18

**Agenda Item #15a – Chair's Announcements:** Chair Ley announced that the NASBA Annual Meeting will be held October 23–26 in Nashville, Tennessee. Oklahoma has historically been quite active in NASBA. She noted that Member Gray currently serves as the Southwest Regional Director. Chair Ley also announced that NASBA's Focus Questionnaire is due the first week of October. Staff will be preparing responses for the Board's review and input. The proposed responses will potentially be part of the September 30 Board meeting packet so that the final responses can be submitted to the Regional Director in a timely manner.



**APPENDIX I****CERTIFICATES SURRENDERED BY REGISTRANTS:****CPAs:****No Longer Practicing in Oklahoma:**

Mark D. Mayberry	Certificate No. 3105	Issued Jan. 28, 1974
David S. Bruehl	Certificate No. 5899	Issued Jan. 29, 1982
Susan Elizabeth Leach	Certificate No. 7683	Issued July 26, 1984
Stacey Robert Overton	Certificate No. 7836-R	Issued Oct. 25, 1984
Richard D. Wagner	Certificate No. 7797-R	Issued July 26, 1984
Amie Lynne Martin	Certificate No. 11357	Issued July 25, 1991

**No Longer Residing in Oklahoma:**

Lyndon Howard Morris	Certificate No. 3376	Issued Jan. 27, 1975
Kathryn E. Robertson	Certificate No. 7007	Issued July 28, 1983
Brenda Kay Martin	Certificate No. 8871	Issued July 31, 1986
Sara Elaine Broberg	Certificate No. 16377-R	Issued July 31, 2007

**Retired:**

Orel D. Irby	Certificate No. 711	Issued August 7, 1950
Donald Alan Deibler	Certificate No. 1495	Issued July 29, 1961
Howard Atkins	Certificate No. 1739	Issued August 1, 1964
James Stanley Brown	Certificate No. 4077	Issued July 18, 1977
Lanny B. Guthrie	Certificate No. 4446	Issued July 20, 1978
Jo Ann Beneditti Hopkins	Certificate No. 5422	Issued Nov. 21, 1980
Ruth I. Dederling	Certificate No. 5467	Issued Jan. 26, 1981
Gregory F. Pilcher	Certificate No. 16287-R	Issued Dec. 6, 2006
Gary Lynn Allen	Certificate No. 6515	Issued Jan. 17, 1983

**PAs:****No Longer Practicing in Oklahoma:**

Willmer Victor Olson	License No. 667	Issued April 18, 1969
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**DECEASED REGISTRANTS:****CPAs:**

Deming A. Lowrey	Certificate No. 793	Issued Jan. 22, 1952
Richard G. Webb	Certificate No. 1058	Issued July 29, 1955
Marvin Floyd Sturtz	Certificate No. 2396	Issued July 27, 1970

George Wayne Bailey	Certificate No. 2125	Issued Feb. 1, 1969
Kenneth Scott Sallee	Certificate No. 6333	Issued July 22, 1982
Robert James Mulson, Jr.	Certificate No. 7132-R	Issued Sept. 15, 1983

**PAs:**

Richard Bernard Tuttle	License No. 503	Issued Jan. 3, 1969
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**DISSOLVED FIRMS:****CPA Corporations:**

Parrish, Moody & Fikes, P.C.

**Out of State CPA Sole Proprietorships:**

Scott Benton DBA Benton CPA

**FIRMS AUTOMATICALLY REVOKED ON JULY 1, 2011 PURSUANT TO SECTION 15:15.E:**

**Note:** Asterisk (\*) indicates firm has been reinstated or is listed above for reinstatement.

**CPA Limited Liability Partnerships:**

Cashuk, Wiseman, Goldberg, Birnbaum & Salem, LLP

**CPA Corporations:**

Fuller, Mann & Fuller, Inc.  
 Kenneth D. Prather, Inc.\*  
 Lewis Meers, A Professional Corporation  
 Phillip Courtney Hogan, P.C.  
 Walter Clouse Jr, CPA, PC\*

**CPA Limited Liability Companies:**

Christopher A. Turner P.L.L.C.\*  
 John E. Wright CPA, PLLC\*  
 K. S. Brown, CPA, PLLC  
 Nathan Willsey, CPA, PLLC\*  
 Wright & Moore, PLLC

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

Paige A. Arthur  
 Christopher Lee Bowman  
 Danielle Marie Cummins

Zachary Taylor Dudley  
 Laura Michelle Hatcher  
 Kenneth Alan Hemm  
 Dawn Katherine Kruckeberg  
 Elizabeth Rachel Mills  
 Joshua Ryan Neil  
 Kaley Elizabeth Nivens  
 Ashley Morgan Reith  
 Christian S. Roderick  
 Jacob Nolan Rule  
 Sunil Kumar Sahai  
 Tanya Michelle Smith  
 Christie Joy Tabor  
 Julie Ann Tackett  
 John Corbett Thompson Jr.  
 Leah Rae Turpin  
 Meridith Nicole Warren  
 Jennifer Paige Watkins  
 Jordan Kaye Williams  
 Daniel Wei Wen Wong  
 Shweta Pandey Van Zandt

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Ashley Morgan Reith (Massachusetts)

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

16982	Geoffrey Dylan Cope
17043	Hillary M. Campagna
17064	Kerwin Keena Vanfield
17068	Jonathan C. Niccum
17071	Grant Alan Hall
17074	Ricardo E. Jarve
17076	Jeffrey Scott Vestring
17081	Kimberly D. Bass
17082	Shelby Chase Harris
17083	Merri M. Johnson
17084	Alfredo X. Mantilla
17085	Ross Andrew McKinney
17086	Patrick Sagage
17087	Kathleen Anne Via
17090	Wei Wen Daniel Wong
17092	Christopher Lee Bowman
17093	Laura Michelle Hatcher
17096	Tanya M. Smith
17097	Sunil Kumar Sahai
17098	Julie A. Tackett



17101	Ashley Morgan Reith
17102	Christian Sessions Roderick
17104	Jacob Nolan Rule
17106	Danielle Marie Cummins
17107	Zachary Taylor Dudley
17109	Jordan Kaye Williams
17110	Meridith N. Warren
17112	Jennifer Paige Watkins

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Elizabeth Elaine Dionisio (Ohio)  
 Stuart David Lamb (Missouri)  
 Elizabeth Calhoun Thacker (Florida)  
 Phyllis Denise Wallace (Texas)  
 Chad Steven Wilsie (Alabama)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

7742	Thomas Gordon Sues
12006	Jennifer E. Hoyt

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Accounting Concepts, P.C.  
 Benton CPA, PC  
 Brenda S. Cannon, CPA, PC  
 Jake Tyler CPA PC

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

Ed K. Burton, LLC (Georgia)  
 H. Beitel, PLLC  
 John Jech, CPA PLLC

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

Christopher A. Turner, P.L.L.C. Certified Public Accountant  
 John E. Wright CPA, PLLC  
 Nathan Willsey, CPA, PLLC

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

Kenneth D. Prather, Inc.

5937.

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