

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

December 16, 2011

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 16, 2011, in the OAB Board Room, 201 N.W. 63rd Street, Suite 210, Oklahoma City, OK 73116. 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
Vicky Petete, CPA Member
Jay Engelbach, CPA, Member
Karen Cunningham, Representing the Public, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:33 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 no members were absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Dean Taylor, Oklahoma Society of Accountants (OSA); and Lisa Hodges and Josh Lewis, Office of State Auditor and Inspector.

Agenda Item #3 – Public Comment Period: Executive Director Ross advised the Board that he had not received any requests for public comment.

Agenda Item #4 – Consent Agenda: The Consent Agenda contained four items for the OAB's consideration; (1) Approve the Minutes of the November 10, 2011, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2012, for the month ended November 30, 2011; (3) Take official notice of the experience verification applications which have been approved by the Executive

5979.

Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting. (Appendix I)

Chair Ley inquired about the Statement of Revenues, Expenditures and Changes in Fund Balances report being computed on a cash basis and not deferral income. Executive Director Ross confirmed this point and stated that the deferred income adjustments are made annually and will be reflected on the close out report for the current fiscal year end in June 2012. He also stated that it is the OAB's intent to review and provide quarterly reports on deferred income in the future.

Motion by Sanner that the Consent Agenda be approved with spelling corrections to the November Minutes and that a letter of condolence be sent to the deceased Board members' families. Second by Gray.

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

Agenda Item #5 – Discussion and possible action on report from Audit and Budget Committee[Office of the State Auditor and Inspector's Reports as of and for the Fiscal Years Ended June 30, 2010 and 2011 – Lisa Hodges, Office of the State Auditor and Inspector, Audit Division]: Member Sanner addressed this item. Lisa Hodges presented the Audit report to the Board. She directed the Board to the Independent Auditor's Report and noted that the OAB's practices for Fiscal years ending June 30, 2010 and 2011 conform to generally accepted accounting principles in the United States.

Ms. Hodges then directed the Board to the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards. She noted that there were not any negative findings on the OABs compliance and other matters, but that the audit did find two reportable findings with regard to Internal Controls. Ms. Hodges stated that the Auditor's office intends to begin the Audit for next year in April or May, and present it to the Board upon completion several months earlier.

Vice Chair Gray inquired as to the total amount spent on the audit. Ms. Hodges stated that the cost incurred was \$30,000. Vice Chair Gray then inquired as to whether the Board should be prepared to pay \$30,000 for all future audits, to which Ms. Hodges replied that she felt next years audit could be completed in less time, thus decreasing the cost.

Motion by Sanner that the OAB adopt the two recommendations mentioned in the report regarding Internal Controls, and that the Board accepts the Auditor's Report as presented. Second by Engelbach.

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

Agenda Item #6 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee: Vice Chair Gray

addressed this item and presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

ADMINISTRATIVE CONSENT ORDERS:

Case No. 1899 – F. Ross Johnston, Non-Registrant and Blue Sky Accounting Services Co, Non-Registrant Firm

This case is a result of a referral from the State Auditor & Inspector that Respondents performed an audit of an Oklahoma governmental entity without registering in Oklahoma and without registering on the list of governmental auditors. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondents whereby Respondents are assessed a fine of \$3,500 and costs and attorney fees in the amount of \$610.09, which must be paid in monthly installments of at least \$500, until paid in full. The first payment shall be due on or before January 16, 2012, with subsequent payments due on or before the 16th of each succeeding month. 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.

Case No. 1903 – Kenneth Jones, CPA

This case is a result of a referral from the CPE Coordinator that respondent failed to timely complete 23 hours of required CPE for the 2007-2009 compliance period. To resolve the issue, Respondent has submitted certificates for the required CPE and is now in compliance. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500 and costs and attorney fees in the amount of \$461.09, which must be paid in monthly installments of at least \$75, until paid in full. The first payment shall be due on or before January 16, 2012, with subsequent payments due on or before the 16th of each succeeding month. 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 now in compliance. Registrant reported 58 hours of CPE for 2007 (includes 2 hours of ethics); 58 hours

5981.

of CPE for 2008 (includes 2 hours of ethics); 26 hours of CPE for 2009 (includes 2 hours of ethics); and 40 hours of CPE for 2010 (includes 8 hours of ethics).

Peer Review Status: N/A

Case No. 1906 – Christian Brim, CPA

Respondent used the CPA designation to market an unregistered firm. 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 \$483.09, 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 40 hours of CPE for 2008 (includes 4 hours of ethics); 45 hours of CPE for 2009 (includes 2 hours of ethics); and 52.5 hours of CPE for 2010 (includes 4 hours of ethics).

Peer Review Status: N/A

Case No. 1907 – Bryan Cheatwood, Non-Registrant

Respondent, who is a non-registrant, performed an audit of an Oklahoma entity. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,500 and costs and attorney fees in the amount of \$327, which must be paid in monthly installments of at least \$200, until paid in full. The first payment shall be due on or before January 16, 2012, with subsequent payments due on or before the 16th of each succeeding month. 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.

Motion by Gray to accept Administrative Consent Orders in Case Nos: 1899, 1903, 1906, and 1907. Second by Sanner.

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

FILES TO CLOSE:**File No. 1854 – CPA Firm**

This file is the result of a complaint alleging the registrant firm failed to issue an audit on a timely basis. The registrant submitted documentation refuting the allegations in the complaint; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: N/A
Peer Review Status: Registrant is in compliance.

Motion by Gray to close Case No. 1854. Second by Sanner.

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

CASES TO DISMISS:**Case No. 1902 – Candidate**

This case is a result of a complaint alleging the candidate improperly used client information from a former employer. The candidate has withdrawn his application due to an anticipated move out of state; therefore, the Enforcement Committee recommends the case be dismissed. However, should the candidate reapply here in Oklahoma, this case may be reopened.

Motion by Gray to dismiss Case No. 1902. Second by Sanner.

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

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 #7 – Discussion and possible action on report from Legislative Committee: Member Engelbach addressed this issue. He stated that the Legislative Committee does not have any plans at this time to have a legislative agenda. There are currently not any bills related to the Board.

Executive Director Ross stated that the Task Force report on agency consolidation has been completed and sent to the Governor last week. Brief discussion took place regarding the content and findings in the Task Force report, as well as the new legislative process for approving rule changes.

5983.

Agenda Item #8 – Discussion and possible action on report from Technology Committee: Member Petete asked Executive Director Ross to address this issue. Executive Director Ross presented the Report to Technology Committee for December 2011 as follows:

Updates

- The Oklahoma Accountancy Board staff has met numerous times with CSDC [AMANDA] and the Office of State Finance Information Services Division (OSF ISD) to arrive at the understanding the AMANDA system will replace ARSYS and CANSYS February 1, 2012. Likewise, the AMANDA version of the OAB public portal will go live February 1, 2012, as well.
- As a result of the February 1, 2012, AMANDA and public portal go live date, the OAB staff signed a change order to require the current public portal vendor (OK.Gov), to extend programming and allow individuals with January birth dates to register their Certificates/Licenses beginning January 3, 2012 (late start due to holiday weekend).
- The cost estimate for the extended programming was quoted to be \$3,200 to \$4,800. The Executive Director and Deputy Director met with OK.Gov and OSF ISD and proposed the two parties revise the service level agreement (SLA) between them and then charge the OAB only a \$1.00 per transaction fee in order to mitigate costs and extend current portal service through February 1, 2012, when the conversion is to take place. There are approximately 930 individuals required to register during January 2012. It has not yet been confirmed that the SLA has been revised, although both representatives from OSF ISD and OK.Gov were in favor of this action.
- The contingency plan to ensure continuity of online registration and examination services will be to continue utilizing OK.Gov portal services into February should CSDC fail to launch February 1, 2012. The CSDC go live date would then be moved to March 1, 2012.
- On December 7, the OAB staff was presented with a walkthrough of the AMANDA folders. There will be three folders in the system that will serve as the new internal database. The ACCT folder will manage the lifecycle of an individual (exam through annual registration), while the FIRM folder will manage the lifecycle of firms. Finally, the ENFA folder will be a separate module designed to manage the enforcement matters.
- The OAB staff split in two groups to meet with CSDC the week of December 12, 2011. One group met to finalize the requirements of the public portal and the second to cover data conversion.

A lengthy discussion took place regarding the new OSF transaction fee of \$1.00 and how the OAB would approach the change. The OAB has not incurred this expense up until now and it would cost about \$25,000 a year, causing a financial strain on the budget. Executive Director Ross stated that other agencies that have been paying this fee for years have passed the expense on to their registrants. The Board inquired as to
5984.

whether the OAB could do the same. Executive Director Ross explained that he has already agreed to pay the fee to OSF for January, but had not committed beyond that.

He stated he would have to discuss with OSF whether the OAB could begin passing the fee on to registrants beginning January 2012.

Member Sanner inquired as to whether the registrants have alternative options for registering if they do not want to incur the \$1.00 fee. Executive Director Ross responded that the alternative would be to paper file and mail in the renewal with a check, or register online and mail a check instead of using a credit card.

A lengthy discussion took place about the conversion to AMANDA and the amount of time invested in the project as a pilot agency. Executive Director Ross expressed there had been considerable time invested in the project and the outcome will be positive.

A brief discussion took place regarding the use of iPads or laptops for the Board members to view the agenda and items. This would allow for more efficiency because it would decrease staff time spent on preparing the paper agenda and eliminate costs of mailing the agenda. Board members expressed concern over the inconvenience of selecting different documents for viewing as opposed to flipping back and forth in the hard copy. The Board determined that trying a PDF format of the agenda and items, with a hyperlinked index, would be acceptable for the next Board meeting. However, hard copies of the agendas are to be sent as has been done in the past until further notice.

Motion by Gray to pass on the \$1.00 transaction fee to registrants beginning January 1, 2012, and if it cannot begin on that date, that it be passed on beginning February 1, 2012. Second by Petete.

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

Note: Chair Ley called for a break at approximately 9:50 am. The Meeting reconvened at approximately 10:09 am.

Note: Member Cunningham stepped out for the remainder of the meeting at approximately 10:16 am, and did not participate in any further voting. Chair Ley excused her absence.

5985.

Agenda Item #9 – Discussion and possible action regarding the Financial Accounting Foundation (FAF) proposal regarding Private Company reporting and comments due on proposed plan by January 14, 2012: Vice Chair Gray addressed this issue. She presented the final draft of the letter with revised comments. There was discussion regarding minor grammatical corrections that would need to be made.

Motion by Gray that the FAF comments letter be approved with the grammatical corrections discussed. Second by Petete.

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

Agenda Item #10 – Discussion and possible action on National Association of State Boards of Accountancy Regional Director's Focus Questions: Vice Chair Gray addressed this item and presented the Board with the completed focus questions for discussion. While reviewing question one regarding NASBA's accounting research grant program, Member Petete expressed interest in researching the possibility of allowing candidates to take the exam before the completion of the 150 hour educational requirement. This would allow for the candidates to take the exam while in their last semester of studies while the information is fresh on their minds; thus, producing a greater rate of success when taking the exam.

Chair Ley stated that she has considered the same issue and was waiting on information from a colleague on summarizing the benefits of a proposal. Discussion took place among Board members regarding the required time to complete the remaining hours if allowed to test prior to graduation, and the pros of doing so. Vice Chair Gray stated that the discussed topic did have a prior paper and requested a review of it before going to NASBA with the suggestion.

Brief discussion took place over question No. 3 asking if a regular report is given to the legislature. Aside from the annual budgeting and audit reports there is one submitted every five years to the Sunset Committee. The Board agreed that sending the legislature a report entailing the number of cases reported, disciplinary actions, new CPAs, successful candidates, etc. will show that the OAB is beneficial to the state. Chair Ley expressed a desire to have the topic as a future agenda item.

Chair Ley stated that question No. 6 needed to have a new paragraph for the topic of Prometric's server failure. Discussion took place regarding the incident with Prometric and their lack of communication with the OAB and candidates. Vice Chair Gray requested the staff write a brief summary on what happened with Prometric and how it was handled. She will then discuss it with the Regional Directors at NASBA and determine whether it has been a problem in the other regions. Vice Chair Gray expressed concern over the lack of established guidelines by Prometric and NASBA for situations such as this. Vice Chair Gray also stated that she felt it was necessary for some Board members to visit the Oklahoma Prometric sites as it has been awhile since

the last visit. She also requested a review of the initial agreement with NASBA and Prometric to determine whether guidelines were established and followed. A formal complaint will be submitted the beginning of January, to NASBA's President and the AICPA.

Dean Taylor, with the OSA, expressed to the Board that they may want to include in the focus questions the concerns over testing availability for candidates at Prometric sites once the Registered Tax Return Preparers (RTRPs) begin their testing. He stated it has been estimated that 800,000 RTRPs nation wide will need to complete a one-time test.

Motion by Sanner to approve the Focus Questions with amendments as discussed. Second by Engelbach.

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

Motion by Sanner to file a formal complaint related to the Prometric server failure with the appropriate authorities.
Second by Petete.

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

Agenda Item #11 – Discussion and possible action from Continuing Professional Education Committee: Member Engelbach addressed this issue. He presented the Summary of 2008-2010 CPE Compliance Project report outlining the results of registrants' CPE compliance and the number of non-compliant registrants who were referred to Enforcement.

Agenda Item #12 – Discussion and possible action on report from Outreach Committee: Member Petete addressed this item.

Agenda Item #12a – January 2012 OAB semi-annual Bulletin: The Board requested the following changes be made to the Bulletin prior to publishing:

- Board members' names be added and displayed as prominently as the Board staffs' names.
- Extend Enforcement actions to include all cases through the end of 2011.
- Take out years 2006, 2007, and 2008 from the statistics in Candidate's Corner and enlarge the charts to allow for easier reading.
- Alter the article titled "Accountancy Board Committed to Outreach" to reflect an ongoing outreach effort rather than just beginning one.
- Verify Prometric's e-mail address listed in Candidate's Corner.

A Lengthy discussion took place regarding the method of distribution for the Bulletin. The staff prefers to begin sending the Bulletin electronically to all recipients, while

5987.

printing 2,500 for distribution to those who do not have an e-mail address on file. Printing 2,500 would cost significantly less than printing 12,000. Vice Chair Gray expressed concern over the Bulletin going into a recipient's SPAM folder. She suggested that this Bulletin be distributed by mail with a disclaimer telling the recipients that all future Bulletins will be sent electronically.

Executive Director Ross suggested that a letter or card be sent to the recipients informing them of the intention to begin electronic communication. The letter would inform them of the current e-mail address the OAB has on file and request they send an update if necessary. The letter would also give them the option of receiving it by paper if desired. Member Sanner agreed that it was a good suggestion to send a letter in addition to the disclaimer in the Bulletin. The Board determined they would prefer a letter, as well as an e-mail, be sent to registrants.

Note: Member Engelbach briefly stepped out at approximately 11:26 am and returned at 11:29 am.

Motion by Petete that the Bulletin be approved with requested changes, and that the Board allow the Outreach Committee to approve the final version for print and distribution; and further, that a card and e-mail be sent to all registrants requesting them to notify the Board if they want to continue receiving a hard copy. Second by Sanner.

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

Agenda Item #12b – Proposed changes to the Recognition Ceremony Policy adopted in September of 2010: Member Petete briefly reviewed a draft of suggested amendments to the Recognition Ceremony Policy. The proposed changes would provide that only those who have met all requirements for becoming a CPA, and OSCP award winners would be invited to attend. This would be necessary if an oath became mandatory in the future, because a candidate who is CPA eligible would not have completed all the stipulations and could not take the oath. Member Petete requested that a letter be sent to successful candidates informing them of the policy change.

Motion by Petete that the proposed change be approved. Second by Sanner.

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

Note: Policy as approved attached as Appendix II.

Agenda Item #12d – Proposed professional oath for new Certified Public Accountants: Member Petete presented a draft of the proposed oath prepared by the staff, and pointed out that to make it mandatory would require a rule change.

Assistant Attorney General Crittenden commented on the difference in mandatory and voluntary oaths. He informed the Board that a legally required oath will require a statute change. Lengthy discussion took place regarding the necessity of making the oath mandatory and the content of the oath. The subject will be reviewed again at a later Board meeting.

Agenda Item #13 – New Business: No new business.

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

- Fall Recognition Ceremony was held at the State Capital, Saturday, November 19th Reception began at 1:00 (4th Floor Rotunda) and Ceremony began at 2:00 (House of Representatives Chambers) Attended by Chair Ley, Members Petete and Cunningham.
- Update on sponsor who has agreed to get a House Resolution for our Non-CPA Rule
- Responded to AICPA Ethics Exposure Draft after consulting with Member Sanner and Tom Volturo
- Staff “blitzed” old documents stored in vacant office and imaged them the Thanksgiving work week. We are now utilizing the office space rather than using it for storage.
- Attended several OSCPAs events and CPE opportunities
- Filed 2012 Board Meeting dates with the Secretary of State

Mr. Taylor from the OSA addressed the Board and noted that Executive Director Ross was also in attendance at the OSA Board of Governor’s meeting, and gave a presentation on the OAB.

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

- Jay Engelbach; Travel claim for NASBA’s 104th Annual Meeting- \$2,509.19
- Attorney General; Legal Services for Nov 2011- \$2,715.03
- Department of Central Services; Printing and mailing of CPE letter- \$4,131.12
- BEP One; Rent for Dec 2011- \$4,392.00
- Attorney General; Legal Services for Dec 2011- \$2,715.03
- Calvert Law Firm; Legal Services for Oct 2011- \$2,964.80
- Vicky Petete; Travel claim for NASBA’s 104th Annual Meeting- \$2,547.44

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; Legal Services for Aug 2011- \$7,973.41
- State Auditor and Inspector; Auditing Services for Oct 2011- \$9,127.50
- E. Daniel Powers; Investigative Services- \$8,093.75

Agenda Item #15 – Chair’s Announcements: Chair Ley addressed this item. The Board mourns the loss of James A. Nickels and Harold Russell, two former Board Chairs. Chair Ley also expressed appreciation to the Board staff for all their hard work over the last year.

Agenda Item #15b – Announce date and time of the next meeting: It was noted that the next meeting is scheduled to be held on Friday, January 27, 2012, at the OAB Board Room, 201 N.W. 63rd Street, Suite 210, Oklahoma City, OK 73116. Chair Ley also noted that former Board member E.B. St. John will be present at the January Board meeting.

Agenda Item #16 – Adjourn: There being no further business to come before the Board, Chair Ley entertained a motion to adjourn.

Motion by Petete that the meeting be adjourned. Second by Gray.

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

The meeting was adjourned at approximately 11:56 am.

Barbara A. Ley, Chair Date

ATTEST:

Mike Sanner, Secretary Date

APPENDIX I**CERTIFICATES SURRENDERED BY REGISTRANTS:****CPAs:****Coming into Oklahoma to practice under Mobility:**

William John Warinner	Certificate No. 12836-R	Issued August 19, 1994
-----------------------	-------------------------	------------------------

No Longer Practicing in Oklahoma:

Robert Lee Rice	Certificate No. 1924-R	Issued Sept. 10, 1966
Stacy Charles Kymes	Certificate No. 12640-R	Issued Jan. 21, 1994
Twana Welch	Certificate No. 15060-R	Issued April 27, 2001

No Longer Residing in Oklahoma:

Gary Lynn Allen	Certificate No. 6515	Issued January 17, 1983
Bradley Garrett Keller	Certificate No. 14209	Issued August 3, 1998

Retired:

Royce Lee Rollins	Certificate No. 2755	Issued July 31, 1972
-------------------	----------------------	----------------------

INDIVIDUALS AUTOMATICALLY REVOKED ON NOVEMBER 1, 2011:**As a result of non-compliance with 68 O.S. § 238.1 and 59 O.S. § 15.14:**

Michael Benton Garrett	Certificate No. 7169	Issued Dec. 15, 1983
Bruce Loren Swabb	Certificate No. 11005	Issued July 26, 1990
David Ross Deeds	Certificate No. 10173	Issued Jan. 26, 1989
Deborah Auffet Ross	Certificate No. 11865	Issued July 28, 1992
Helen N. Choate	Certificate No. 10387	Issued July 27, 1989

INDIVIDUALS AUTOMATICALLY REVOKED ON DECEMBER 1, 2011:**As a result of non-compliance with 68 O.S. § 238.1 and 59 O.S. § 15.14:**

Darrell Eugene Stevens	Certificate No. 2999	Issued July 27, 1973
Kristine N. Osmun	Certificate No. 11193	Issued January 31, 1991
Terrence Nelson Bush	Certificate No. 5241	Issued July 25, 1980
James D. Bryant	Certificate No. 7219	Issued Jan. 26, 1984
Steven P. Hoffer	Certificate No. 14449	Issued Jan. 29, 1999
John Edward Bernard	Certificate No. 9095	Issued Jan. 29, 1987
George Roy Clark, Jr.	Certificate No. 15393	Issued August 5, 2002

5991.

Kenneth C. Turrentine	Certificate No. 9301	Issued Jan. 29, 1987
James Marcus Cravens	Certificate No. 16847	Issued August 20, 2010
Scot Lane Kerns	Certificate No. 10705	Issued Jan. 25, 1990

DECEASED REGISTRANTS:

CPAs:

Douglas Sharp	Certificate No. 1619	Issued July 27, 1962
Harold Leroy Russell	Certificate No. 1724	Issued Feb. 8, 1964
James Allen Nickles	Certificate No. 2744	Issued July 31, 1972
Joe R. DeGeer	Certificate No. 3031	Issued Nov. 19, 1973
Jimmy Carl Leonard	Certificate No. 3789	Issued July 19, 1976

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

Aprajita Bajaj
Ryan Daniel Bolin
Charles Everett Craig
Cory Ray Dowers
Vanessa Marie Gillingham
Anila Thomas Madhan
Olga Vladimirovna Mironova
Amber Nicole Moler
Morgan Musallam
Hilea Jane Smith
Andrea Louise Welsh
Janet L. Mitts Zerby

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

17080	William Blaine Bacon
17125	Randall Owen Cannon
17126	Stephanie Metts
17134	Joshua Lon Elder
17156	Christopher Patrick Poe
17165	Charles Everett Craig
17168	Amber Nicole Moler
17170	Janet L. Mitts Zerby
17171	Olga V. Mironova
17176	Aprajita Bajaj

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

17169-R Eric William Brooks (Missouri)
17173-R Robert Blake Steudtner (Texas)
17174-R Elizabeth Anne Robison (Tennessee)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

CPA Professionals, PLLC
Preston Smith, PLLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Summers, Spencer & Company, P.A. (Kansas)
Susan Nedrow CPA, P.C.

Appendix II

Recognition Ceremony Policy

- A successful candidate, who has been nominated to receive an award from the OSCP based on their exam scores, will be invited to attend the first Recognition Ceremony held following their nomination for the OSCP award.
 - If such individual attends the ceremony to receive the OSCP award and has also met the requirements for a CPA certificate, the CPA certificate will be presented to them at the Recognition Ceremony.
 - If such individual attends the ceremony to receive the OSCP award but has not yet met the requirements for a CPA certificate, they will also be invited to attend the first Recognition Ceremony held after they have met the requirements for a CPA certificate.

- All other successful candidates will only be invited to attend a Ceremony after they have completed the requirements for the CPA certificate. If they are unable to attend the Ceremony, their certificate will be mailed to them or they can make arrangements to pick up the certificate in the Board office.

As approved by the OAB December 2011