

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING AND HEARINGS

July 15, 2011

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, July 15, 2011, in the Board Room of the Oklahoma Accountancy Board, 201 NW 63rd 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
Vicky Petete, CPA, Member
E. B. St. John, PA, Member

Board staff present at the meeting: Randy Ross, Executive Director; Michael Mount, CPE Coordinator; Linda Ruckman, Licensing Coordinator; LaLisa Semrad, Enforcement Coordinator; and Matthew Sinclair, Records 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 8:32 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 there were no absences.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Patty Hurley, 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 five items for the OAB's consideration; (1) Approve the Minutes of the June 17, 2011, Regular

Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2011, for the month ended June 30, 2011; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting; and (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2011 Examination, April – May 2011. (Appendix I)

Member Sanner noted that the preliminary OAB financial statements are in the format approved at the last Board meeting, which he believes is a nice improvement over the previous format. He advised the Board that he and Executive Director Ross would be discussing some additional tweaking to the presentation regarding actual versus budget variances.

Member Petete noted that the Cashflow Schedule did not include information for May and June of 2011. Executive Director Ross stated that the information for those months was inadvertently cut off when the documents were printed. Vice Chair Gray requested that a corrected Cashflow Schedule be sent to the Board electronically.

Chair Ley noted that there are a number of items that are adjusted only once a year as part of the year end close. Although the fiscal year has ended, those adjustments have not yet been made.

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

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

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the 2010-2011 Enforcement Committee: It was noted for the record that Member Petete addressed this item because it pertains to matters the 2010-2011 Enforcement Committee approved in June of 2011, prior to Vice Chair Gray being on the Committee.

Member Petete presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

ADMINISTRATIVE CONSENT ORDERS:

Case No. 1882 – Cynthia R. Heimlich, CPA

Respondent claimed sixty hours of CPE on the annual Individual Registrant Reporting Form that Respondent had not actually taken. 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 \$449.54. 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. Registrant reported 46 hours of CPE for 2007 (includes 4 hours of ethics); 35 hours of CPE for 2008 (includes 0 hours of ethics); and 60 hours (actually 0 hours) of CPE for 2009 (includes 0 hours of ethics).

Peer Review Status: Not Applicable.

Case No. 1884 – Kern-Shores and Company, PC (Now Kern & Co.), CPA Firm

This case is a result of a complaint alleging the Respondent Firm conducted a sub-standard audit of a governmental entity. 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 \$15,000 and costs and attorney fees in the amount of \$2,325.81, 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: In Compliance.

Motion by Petete to accept the Administrative Consent Orders in Case Nos. 1882 and 1884. Second by St. John.

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

FILES TO CLOSE:

File No. 1800 – Revoked CPA & CPA Firm

This file was opened when staff received information that suggested the revoked firm and registrant were holding out. However, upon investigation, no evidence was found that the CPA designation was being used. The Enforcement Committee recommends the file be closed.

5895.

Motion by Petete to close File No. 1800. Second by Engelbach.

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

Agenda Item #6 – Discussion and possible action on quarterly report from the Enforcement Committee: Vice Chair Gray addressed this item. She reported that as of July 1, 2010, there were 105 files pending. Between July 1, 2010, and June 30, 2011, 80 files were opened and there were 126 dispositions. As of June 30, 2011, there were 59 files pending. A written report of Costs and Fines Receivable as of June 30, 2011, was also presented.

Agenda Item #7 – Discussion and possible action on report from the Peer Review Oversight Committee: Member Engelbach addressed this item. He noted that the Board was provided a copy of a written report of the Peer Review Oversight Committee for the Second and Third Quarter of Fiscal Year 2011.

Vice Chair Gray stated that the Compliance Assurance Committee of NASBA is having a PROC Summit on August 15-16. Information about the Summit was not disseminated in a timely manner. Vice Chair Gray felt it would be beneficial for Jim Williamson, Chair of the PROC, and Colin Autin to attend the Summit. Chair Ley inquired as to whether there were funds in the budget to cover the expense that would be associated with their attendance, and Executive Director Ross responded affirmatively.

Motion by Gray to authorize Jim Williamson and Colin Autin to attend the NASBA Compliance Assurance Summit to be held August 15-16 in Charleston, South Carolina. Second by St. John.

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

Agenda Item #8 – Discussion and possible action on report from the Outreach Committee regarding semi-annual bulletin: Member Petete addressed this item. A draft of the next issue of the *Bulletin* was reviewed. Member Petete noted that this issue would include all 2010 enforcement actions. The next semi-annual issue would cover enforcement actions for the bulk of 2011. Executive Director Ross reported that staff will be working to present a draft in December of an issue to be sent out in early January of 2012.

Vice Chair Gray asked if it is too expensive to print the *Bulletin* quarterly. Executive Director Ross responded that all expenses included, it costs about \$15,000 to send out each issue. There was discussion about sending the *Bulletin* electronically to those who have supplied the Board with an email address. It was also noted that the *Bulletin* is posted on the OAB's website.

Executive Director Ross reported that he and CPE Coordinator Michael Mount have discussed sending out some type of interim notices similar to the *Wire* sent out by the OSCPA.

Motion by Petete that the *Bulletin* as presented be approved for distribution. Second by Sanner.

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

Member Petete also reported that arrangements have been made for the September Board meeting to be held at East Central University. The meeting will be held in the Estep Room of the University Center. She reported that former Board Member Tom Volturo will be making a presentation on ethics. Mr. Volturo currently serves on the AICPA Professional Ethics Executive Committee (PEEC). He has agreed to provide a brief update on the Committee's August meeting and a new exposure draft that will be issued.

Member Petete reported that Chair Ley serves on the AICPA Board of Examiners' State Board Committee. The Board of Examiners is making available a PowerPoint presentation designed to explain the exam process and how the exam is put together. The Outreach Committee is hoping that this presentation will be of interest to the ECU students, and Board members could learn from it as well.

Member Petete also reported that the Ada Chapter of the OSCPA and several other entities in Ada will be hosting a reception on Thursday, September 29.

Hearing Docket

At approximately 8:56 a.m. Chair Ley began making preliminary announcements related to the hearing process. Special Prosecutor Calvert advised the Board that no Respondents were expected to be present for the hearings.

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

Special Prosecutor Calvert requested that the hearing in this matter be deferred to the August Board meeting. He noted that the Respondent has agreed to a Consent Order and payment plan. The Consent Order has not yet been signed, nor has the first payment been received. Chair Ley announced that the Hearing in this matter would be deferred to the August Board meeting.

Case 1840 – Hearing in the matter of Phillip D. Brockhaus, CPA, Certificate No. 2420: This matter came on for hearing at 9:04 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 applicant 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 29. Chair Ley accepted Exhibits 1 through 29 into the record.

Special Prosecutor Calvert informed the Board that in July of 2009 a complaint was filed against Respondent alleging professional misconduct. The complainant in this case is the daughter of former tax clients of Respondent. In 1996, Respondent borrowed \$15,000.00 from the complainant's parents. Respondent failed to repay the loan. The complainant spoke with Respondent regarding the debt on various occasions. After the complainant's parents died, complainant hired an attorney who made demand for payment in March of 2009. Ultimately, complainant and the Respondent settled for \$25,000.00 with a down payment of \$7,500.00 and the balance to be paid out via monthly installments. On October 18, 2010, a Formal Complaint was filed by the Oklahoma Accountancy Board alleging that Respondent violated Section 10:15-39-1 of the Board's Rules by failing to follow professional standards.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent will be placed on probation for two (2) years from the effective date of this Consent Order; 2) Respondent is required to complete sixteen (16) hours of CPE, including ethics in the area of business dealing with clients (if available), which must be completed within sixty (60) days from the effective date of this Consent Order; 3) Respondent is assessed costs and attorney fees associated with this disciplinary matter in the amount of \$4,766.53, which is due within thirty (30) days of the effective date of this Consent Order; 4) 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; 5) Respondent agrees not to violate the Act or Board's Rules in the future; 6) 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; 7) A copy of this Consent Order shall be on file in the Board's offices and shall be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings 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.

Motion by Engelbach to approve the Consent Order in Case No. 1840 as presented. Second by St. John.

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

Case 1854 – Hearing in the matter of Mark Anthony Stradone, Non-Registrant:

This matter came on for hearing at 9:28 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.

Assistant Attorney General John Crittenden advised the Board. The applicant 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 the admission of Exhibits A, B, B1 through B5, and C into the record. Chair Ley accepted the Exhibits into the record.

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 Formal Complaint on December 13, 2010. There is good service in this proceeding; 2) Respondent has never held an Oklahoma certified public accountant ("CPA") certificate or permit to practice public accounting in Oklahoma; 3) Respondent previously held a CPA certificate in Texas that was revoked in 1997; 4) On March 1, 2010, the Board received a complaint filed against Respondent by Kenneth Thompson ("Complainant"). The Complainant alleged that Respondent was holding out as a CPA in Oklahoma; 5) On April 15, 2010, the Board mailed a letter to Respondent via certified mail stating the Board had opened an inquiry regarding a complaint received against Respondent. The certified letter was returned as unclaimed; 6) On May 10, 2010, the April 15, 2010 letter was resent to Respondent via first class mail.

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 ("Board's Rules"); 2) It was proven by clear and convincing evidence, Respondent violated Sections 15.11(A), 15.14A(A) and 15.28 of the Act by practicing public accounting (Sections 15.1A(34) of the Act), or holding out (Section 15.1A(21) of the Act) as being engaged in the practice of public accounting without a certificate or permit to practice in Oklahoma, as evidenced by Respondent utilizing the CPA designation on invoices for tax preparation and on business cards.

Recommendations: 1) Respondent should be assessed a fine in the amount of \$5,000; 2) 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; 3) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the next available Board meeting; and 4) A copy of the Board Order shall 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, in the Board's Bulletin, available online through the Board's website, and as otherwise deemed appropriate by the Board.

Special Prosecutor Calvert reported that costs in this matter through today's hearing total \$1,834.85.

5899.

Motion by Sanner to accept the Administrative Law Judge's Findings of Fact, Conclusions of Law and Recommendations as the Board's Order, that fines be assessed in the total amount of \$5,000.00, and that costs be assessed in the total amount of \$1,834.85. Second by Cunningham.

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

Member Sanner asked what additional remedies are available if the Respondent continues to hold out. Special Prosecutor Calvert reported that the Board could go seek an injunction which a judge would likely issue. A violation would then allow a judge to find the person in contempt of court, etc.

Special Prosecutor Calvert noted that the Cleveland County District Attorney has filed misdemeanor charges against Michael Douglas who continued to hold out after an injunction was issued.

Chair Ley entertained a motion to adjourn the hearings.

Motion by Gray to adjourn the hearings. Second by St. John.

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

The hearings were adjourned at approximately 9:37 a.m.

Agenda Item #9 – Discussion and possible action from Audit and Budget Committee regarding the State Auditor and Inspector Engagement Letter for fiscal year 2011 audit: It was noted that due to a scrivener's error, the posted agenda indicated this agenda item pertained to the fiscal year 2012 audit. Member Sanner addressed this item. He presented a proposed engagement letter with the State Auditor and also the State Auditor's Peer Review on their quality control system.

Member Sanner reported that the \$30,000.00 estimate in the engagement letter is about \$8,000.00 higher than the initial fee quote for the fiscal year 2010 audit; however, for the last two years there have been additional billings due to unanticipated issues. He believed the State Auditor has not given an estimate of what the best case might be, but has taken into account the additional time taken in prior years. Member Sanner stated he believes the situation for this year's audit is different than last year. Due to staffing transitions, there was some inefficiency last year which should not reoccur. Member Sanner recommended that the State Auditor be requested to revise the engagement letter to include language that would make it clear that if the auditors experience less hours than what has been estimated, the OAB would be billed the lesser amount. He stated that the Executive Director should obtain the State Auditor's estimate of hours and their rates so that there can be some basis to monitor their status.

Vice Chair Gray felt \$30,000.00 for the audit is inordinate. She noted the State Auditor's Office already has a file for the OAB's systems and knows exactly what they are coming to audit. Member Sanner agreed that \$30,000.00 is not the right number on a go-forward basis. The auditors will have some additional work related to the format change of the financials as they will have to re-audit the Statement of Cash Flow, but the OAB will prepare that statement.

Member Sanner stated that the OAB would have to have the State Auditor's approval to use someone other than the State Auditor for the audit. Vice Chair Gray noted that the OAB could at least get some proposals to present to the State Auditor. Chair Ley requested that something be put on the OAB calendar in terms of audit analysis next January so that the Audit and Budget Committee can address the audit cost and the possible need to obtain proposals for the FY 2012 audit.

Executive Director Ross reported that he had an entrance conference with the audit team yesterday. Lisa Hodges is the overall manager, but there will be a new lead auditor this year. Executive Director Ross stated that he believes the relationship with the auditors will be better this year and there should be minimal issues since the financial statements are coming straight out of the State system. He said he would be disappointed if the final cost is not significantly less than \$30,000.00.

There was discussion regarding the work Crawford and Associates will be performing with regard to the financials and the notes. Executive Director Ross reported that he hopes that next year the OAB will not need outside assistance and that staff will primarily deal only with whoever is selected as the auditor.

Member Sanner states that he thinks there is a good plan on a go forward basis to reduce the overall cost of the audit. He noted the cost has not only been what the auditors charged, but there has been a tremendous internal cost in time and effort plus the cost for the assistance of Crawford and Associates.

Motion by Sanner to approve engagement of the State Auditor for the fiscal year 2011 audit and to authorize the Executive Director to sign the engagement letter with the revision that it specify that if the actual hours incurred are less than what was estimated, the OAB would be billed a lesser amount. Second by Engelbach.

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

Agenda Item #10 – Discussion and possible action on request from Thomas E. Brazil to reinstate Certificate number 6232: Mr. Crittenden addressed this matter. He noted that this matter was carried over so that the statutes and rules could be reviewed to determine if there was anything that could be done for Mr. Brazil whose certificate has been revoked since 1987. Mr. Crittenden stated that he has visited with Licensing Coordinator Ruckman regarding this matter, and he and Ms. Ruckman could find no relief that could be granted based on current statutes and rules. Chair Ley asked

Mr. Crittenden if the statutes or rules would allow the Board to put Mr. Brazil in retired status, and Mr. Crittenden responded in the negative. Member St. John noted that Mr. Brazil does not have a certificate to retire because it was revoked.

Member Petete inquired as to whether the statutes and rules that were in effect in 1987 when Mr. Brazil was revoked were reviewed, and Mr. Crittenden responded in the negative.

Motion by Petete to defer action on this agenda item and that the Licensing Coordinator be directed to review the statutes and rules in effect in 1987 when Mr. Brazil's certificate was revoked and prepare a written summary to be reviewed by the Executive Committee prior to it being presented to the Board. Second by Cunningham.

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

Agenda Item #4 – Consent Agenda [REVISITED]: Chair Ley noted that Agenda Item #4 was being revisited due to an error that was found in the Minutes of the June 17, 2011, Regular Board Meeting which were previously approved.

Motion by Petete that the Minutes of the June 17, 2011, Regular Meeting of the OAB as previously approved be amended to reflect the correct year in which Mr. Brazil's certificate was revoked (1987) and the correct year in which he moved to California (1986). Second by Cunningham.

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

Agenda Item #11 – Announcement of fiscal year 2012 OAB Committees and Task Forces: Chair Ley addressed this item. A copy of the FY 2012 Committee List was presented. (Appendix II) Chair Ley expressed appreciation for the Board members' willingness to serve.

The need to get contact information for Board members and staff updated and disseminated was discussed.

Agenda Item #12 – Discussion and possible action on Noel Allen's presentation given at the NASBA Western Regional Meeting highlighting examples of enforcement cases being considered by other Boards of Accountancy jurisdictions: Chair Ley addressed this item. She noted that the Board was provided a copy of Mr. Allen's presentation which was part of the package for NASBA's regional conferences. The presentation provides insight into what is going on in other states and challenges they are facing. Chair Ley noted that there was an instance where the assessment of fines by a board of accountancy for failure to do peer review was challenged, but the court upheld the Board's decision. She also noted a case in which

the New Hampshire Supreme Court reversed a Board decision to deny an applicant licensure on the grounds the applicant did not have acceptable public accounting experience. The decision was reversed on the grounds that the rule regarding the accounting experience was invalid because it imposed an additional requirement not set out in statutes.

Agenda Item #13 – New Business: There was no new business discussed.

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

- Moving forward with Enterprise Licensing System, called AMANDA. Staff spent approximately 100 man hours this week on the initial development of the project. Staff will be devoting almost that much time to the project for the next six months.
- Launched the imaging system July 1. Staff is imaging all documents coming into the office effective July 1 and continuing to tweak the system and office procedures.
- Completed firm registration for 2011. Staff made courtesy calls and e-mailed firms that the OAB had not received registrations from during the last three days of the filing period as part of customer service. The second day after firm registration ended, we called those that did not register and advised them as a courtesy that they were no longer in compliance.
- Financial statements in consent agenda are now presented utilizing the Enterprise format.
- New program brochures are being prepared to send to the Outreach Committee.

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

N/A

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

N/A

Agenda Item #15a – Chair’s Announcements: Chair Ley noted that she had nothing to announce that had not already been addressed in the discussion on other agenda items.

Agenda Item #15b – Announce date and location of the next meeting: It was noted that the next meeting is scheduled to be held on Friday, August 19, 2011, at the OAB Board Room, 201 N.W. 63rd Street, Suite 210, Oklahoma City, OK 73116.

APPENDIX I

GRADES CERTIFIED: The OAB took official notice of the administrative posting of scores to the OAB's records for the Window 2/2011 Examination which were certified by the Interim Executive Director.

The following candidates successfully passed the Certified Public Accountant Examination Window 2/2011:

Name

WILLIAM BLAINE BACON
APRAJITA BAJAJ
KIMBERLY DIANNE BASS
SARAH ELIZABETH BOONE
CHRISTOPHER LEE BOWMAN
KAMILLE JORDAN BREWER
JORDAN BROWN
AMANDA CAROL DEXTER
CORY RAY DOWERS
ZACHARY TAYLOR DUDLEY
SHELBY CHASE HARRIS
LAURA MICHELLE HATCHER
KENNETH ALAN HEMM
CHELSI LAYNE HERRING
ANDREW D HOFFMAN
CASEY MARIE HOPKINS
COVENANT NOEL IDELL
MERRI MELISSA JOHNSON
DAVID ANDREW KITCHENS
ALFREDO XAVIER MANTILLA
ROSS ANDREW MCKINNEY
NICHOLAS CLYDE MILLER
JESSICA M MONROE
TREVOR JOHN MORRIS
STEPHANIE RENAE PINKERTON
ELIZABETH ANN PITCOCK
LINN A ROBERSON
SAMUEL LEO ROBERTS
CHRISTIAN SESSIONS RODERICK
JACOB NOLAN RULE
PATRICK SAGAGE
SUNIL KIMAR SAHAI
BENJAMIN ROBERT SMITH
TANYA MICHELLE SMITH
JAYARAMAN SUBRAMANIAM
CHRISTIE JOY TABOR
JULIE ANN TACKETT
JEFFIE LAURA THOMAS
SHWETA PANDEY VAN ZANDT
KATHLEEN ANNE VIA

5905.

MERIDITH NICOLE WARREN
JENNIFER PAIGE WATKINS
JORDAN KAYE WILLIAMS
DANIEL WEI WEN WONG

BOLD = Each section passed on first sitting

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

| | | |
|---------------------|-------------------------|-----------------------|
| Harry E. Salerno | Certificate No. 12164-R | Issued March 19, 1993 |
| Steven John Ziegler | Certificate No. 15239-R | Issued Nov. 16, 2001 |
| Irma C. Nettle | Certificate No. 16878-R | Issued April 9, 2010 |

Retired:

| | | |
|------------------------|----------------------|----------------------|
| William Charles Abney | Certificate No. 994 | Issued July 26, 1954 |
| James M. Bellah | Certificate No. 2707 | Issued July 31, 1972 |
| Thomas A. McCreary | Certificate No. 3103 | Issued Jan. 28, 1974 |
| Kathy Sue Freeman | Certificate No. 4098 | Issued July 18, 1977 |
| Jeffrey Emmitt Freeman | Certificate No. 4269 | Issued Jan. 23, 1978 |
| Stephen Oren Mills | Certificate No. 6013 | Issued Jan. 29, 1982 |

DECEASED REGISTRANTS:

CPAs:

| | | |
|-------------------|----------------------|----------------------|
| Ronald A. Holcomb | Certificate No. 3943 | Issued Jan. 24, 1977 |
| Clarence L. Beach | Certificate No. 4600 | Issued Jan. 29, 1979 |
| Ruth Sutton | Certificate No. 7743 | Issued July 26, 1984 |

DISSOLVED FIRMS:

CPA Corporations:

Alfa D. Sasser, A Professional Corporation
James F. Gillespie, CPA, P.A. (Kansas)
Joe F. Miller C.P.A. P.C.
Landreth & Associates, CPA's, P.C.
Lightheart, Sanders & Associates, Inc.
Nelson, Frazier & Sheorey, Inc.

CPA Limited Liability Companies:

Cynthia McGhee & Associates PLLC
 Rice & Welch, PLC
 Sallee and Archer, PLLC

CPA Out-of-State Sole Proprietorships:

Julie Self, CPA (Texas)
 Lee Compton, CPA (Colorado)
 Michael A. Belk, CPA (Kansas)

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

William Blaine Bacon
 Kimberly Dianne Bass
 Mark Lynn Davis
 Daryl Ray George
 Grant Alan Hall
 Shelby Chase Harris
 Ricardo Eddy Jarve
 Merri Melissa Johnson
 Adam Brock Jones
 Alfredo Xavier Mantilla
 Ross Andrew McKinney
 Patrick Sagage
 Jeffrey Scott Vestring
 Kathleen Anne Via

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

| | |
|-------|--------------------------------|
| 16983 | Andrea H. Rice |
| 17006 | Philip D. Mock |
| 17021 | Mark R. Walters |
| 17026 | Brian W. Jackson |
| 17048 | Roberta Florence Brown Stewart |
| 17057 | Cole Sewell Kouba |
| 17067 | Kristen M. Collins |
| 17070 | Mark Lynn Davis |
| 17072 | Daryl Ray George |
| 17073 | Adam Brock Jones |

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

| | |
|-------|---------------------|
| 3979 | Terry Drew Pearson |
| 11752 | Kevin E. Gordon |
| 12756 | William Jay McBrier |

5907.

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Dana Lynn Pattison Garcia (Texas)
Brian West (Arkansas)
Ashley Lamb (Kansas)
Todd James Pefferman (Missouri)

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

John A. Blakeway CPA (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Anavas Accounting, PLLC
John G. Nelson, PLLC
Keith Frazier & Surekha Sheorey, PLLC
GJK, PLLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Pearce CPA, PC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Walter Clouse Jr., CPA, PC

APPENDIX II**Oklahoma Accountancy Board
FY 2012 Committee List**

Executive Committee: Assist staff with decisions for issues that may occur between Board Meetings; serve as an overseer of organizational activities; and assist in setting the agenda for Board meetings.

Barbara A. Ley, Chairman
Janice L Gray, Vice Chairman
Mike Sanner, Secretary

Staff Support: Randy Ross

CPE/Experience Verification: Assist the CPE Coordinator with non-routine CPE issues and guidance or decisions related to the annual CPE audit. Assist staff with experience verifications which are non-routine.

E.B. St. John, Chair
Karen Cunningham, Member
Jay Engelbach, Member

Staff Support: Michael Mount

Rules Promulgation: Develop draft of any proposed emergency or permanent rules necessary to support the Oklahoma Accountancy Act.

Janice L Gray, Chair
Mike Sanner, Member
Tom Volturo, Advisory Member

Staff Support: LaLisa Semrad

Legislative: Assist in the development of proposed amendments to the Oklahoma Accountancy Act, monitor other legislation which may affect the OAB or members of the profession, respond to inquiries from the legislature and make presentations to legislative committees.

Jay Engelbach, Chair
Karen Cunningham, Member
Janice Gray, Member
Carlos Johnson, CPA, Advisory Member

Staff Support: Linda Ruckman

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Technology: Assist the Executive and Deputy Directors in assessing the OAB's technology needs and serve as an oversight committee.

Vicky Petete, Chair
E. B. St. John, Member
Barbara Ley, Member

Staff Support: Colin Autin

Audit and Budget: Recommends accounting firm(s) to provide professional services to the OAB. Review the Financial Statements and the auditor's related opinion for presentation to the OAB. Provide oversight of the annual Budget Request and Budget Work Program drafts to present to the full Board.

Mike Sanner, Chair
Jay Engelbach, Member
E.B. St. John, Member

Staff Support: Chloe Watson

Peer Review Committee: Assist the Peer Review Coordinator with development of forms and procedures for the peer review program. Develop proposed amendments to the peer review rules, if needed. Assist Peer Review Oversight Committee as defined in Subchapter 33 of the Oklahoma Administrative Code.

Jay Engelbach, Chair
Janice Gray, Member
Mike Crawford, CPA, Member

Staff Support: Colin Autin

Enforcement: As provided in the Board's rules, the Vice Chairman is responsible for enforcement matters and one other Board member, who is not an officer, shall be a designated member. Reviews and acts on signed, written complaints or information from a published source that comes to the Board, an individual member of the Board, the Executive Director, or to any member of the Board staff concerning alleged violations of the Oklahoma Accountancy Act, rules, and various state statutes and/or rules.

Janice L Gray, Chair
Vicky Petete, Member

Staff Support: LaLisa Semrad

Personnel: Perform an annual evaluation of the Executive Director and provide input to the annual evaluation of the Deputy Director. Assist the Executive and Deputy Director with recommendations for staff changes, hiring of new personnel, and salary adjustments.

Mike Sanner, Chair
Barbara Ley, Member
Vicky Petete, Member

Staff Support: Randy Ross

Outreach: Develop an action plan for informing state officials, members of the public, various state agencies, accounting faculty and students of universities and colleges, and members of the profession of the responsibilities of the Oklahoma Accountancy Board.

Vicky Petete, Chair
Karen Cunningham, Member
E.B. St. John, Member

Staff Support: Linda Ruckman

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