

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

March 18, 2011

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, March 18, 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:

Janice L. Gray, CPA, Chair  
Barbara Ley, CPA, Vice Chair  
E. B. St. John, PA, Secretary  
Vicky Petete, CPA, Member  
Mike Sanner, CPA, Member  
Kim Shoemake, CPA, Member  
Tom Volturo, Representing the Public, Member

Board staff present at the meeting: Colin Autin, Interim Executive Director; Linda Ruckman, Interim Deputy Director; LaLisa Semrad, Enforcement Coordinator; Matthew Sinclair, Records Coordinator; and Heather Smith, Administrative Assistant I. Assistant Attorney General John Crittenden was also present.

**Agenda Item #1a – Call To Order:** At approximately 8:31 a.m. Chair Gray called the meeting to order.

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

**Agenda Item #1c – Announcement of Legal Meeting Notice:** Interim Executive Director Autin 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 Gray noted that Member Shoemake was not currently present, but that she did expect him to join the meeting later.

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

**Agenda Item #3 – Public Comment Period:** Dean Taylor stated that the three-minute comment period is not useful without having handouts to go with the agenda. He stated that the agenda items are left very broad and do not give specifics as far as what is going to be discussed. Mr. Taylor stated that in the past he requested and received by

email the agenda and attachments, provided the attachments were allowable. He said he has not received this information the past few months. Chair Gray stated that this was probably an administrative oversight during the transition, and it is something that can be rectified.

Mr. Taylor thanked Chair Gray for her work on legislation. He stated that the OSA appreciates the cooperation and the situation of being able to work together.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained six items for the OAB's consideration; (1) Approve the Minutes of the February 18, 2011, Regular Meeting of the OAB; (2) Take official notice of the OAB's YTD Statement of Receipts and Disbursements Report for FY 2011, for the month ended February 28, 2011; (3) Ratify the CPE/Experience Verification Committee's approval of the verification of experience by non-registrant individuals; (4) Take official notice of the experience verification applications which have been approved by the Interim Executive Director; (5) Approve the actions taken by the Interim Executive Director on applications and registrations filed since the previous meeting; and (6) Approve the verification of the corrected administrative posting to the OAB's records and certification of scores for Window 4/2010 Examination, October – November 2010. (Appendix I)

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

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

**Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee:**

**ADMINISTRATIVE CONSENT ORDERS:**

**Case No. 1875 – Amanda Beasley, CPA**

This case is a result of a filed complaint alleging Respondent failed to file Respondent's employer's tax reports and disclose the company's tax delinquencies. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent will be placed on probation for two (2) years from the effective date of this Order and is assessed costs and attorney fees in the amount of \$350.00, which must be paid in installment amounts of \$30.00 per month until paid in full, with the first payment due before March 18, 2011. 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 21 hours of CPE for 2006 (includes 2 hours of ethics); 22 hours of CPE for 2007 (includes 2 hours of ethics); and 77 hours of CPE for 2008 (includes 2 hours of ethics). Registrant claimed an exemption from CPE for 2009.

Peer Review Status: Not Applicable.

Motion by Ley to accept the Administrative Consent Order in Case No. 1875. Second by Volturo.

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

### **FILES TO CLOSE:**

#### **File No. 1627 – CPA Firm**

A complaint was filed alleging the registrant firm failed to honor a three year contract to provide audit and tax services. The assigned investigator concluded that the allegations, if true, fall outside the scope of the Accountancy Act and Board's Rules. Therefore, the Enforcement Committee recommends the file be closed with a letter of reprimand to the registrant firm for not giving more notice to the client before withdrawing right before a filing deadline.

### **OAB Records Summary**

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

#### **File No. 1774 – Revoked CPA Firm**

This file was opened as a result of a referral by the Licensing Coordinator that the revoked firm was still in business. Upon further investigation it was confirmed that the company is no longer performing accounting services, but is instead consulting on engineering matters. The Enforcement Committee recommends that the file be closed with a letter reiterating that the owner may not practice accounting under the revoked firm name.

#### **File No. 1781 – CPA Firm**

This file was opened as a result of a referral by the Licensing Coordinator that the registrant firm employed a CPA without the proper Oklahoma certification and permit. Board staff cannot find any evidence of past violations by this firm; therefore, the Enforcement Committee recommends the file be closed with a letter sent to the firm stating any future violation will not be dismissed.

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### **OAB Records Summary**

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

### **File 1811 – 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 apologized for using the CPA designation before the certificate was issued and assures the Board that there will be no further violation of the Act or Board's Rules. The Enforcement Committee recommends the file be closed.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant was certified in 2010.  
Peer Review Status: Not Applicable.

### **File 1821 – CPA**

A complaint was filed alleging that the registrant billed for services that were supposed to be free and that the registrant held complainant's tax return for payment on the unrelated bill. The OAB does not involve itself in fee disputes and there was insufficient evidence to demonstrate that the complainant's tax return was held pending payment on the unrelated invoice; therefore, the Enforcement Committee recommends the file be closed.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 60 hours of CPE for 2007 (includes 2 hours of ethics); 42 hours of CPE for 2008 (includes 2 hours of ethics); and 42 hours of CPE for 2009 (includes 2 hours of ethics).  
Peer Review Status: Not Applicable.

Motion by Ley to close File Nos. 1627, 1774, 1781, 1811, and 1821. Second by Sanner.

Affirmative Votes: Gray, Ley, Petete, Sanner, St. John, and Volturo. Recused: Petete on File No. 1781 only. Absent: Shoemake.

**Agenda Item #6 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors' Focus Questions:** Chair Gray addressed this item. She stated that these questionnaires help NASBA to identify areas in which they can focus their resources to help the state boards.

Motion by Ley to approve the proposed response to NASBA's Regional Director's Focus Questionnaire. Second by St. John.

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

Chair Gray requested that the response to the questionnaire be submitted to NASBA today if possible.

Chair Gray noted that since Member Shoemake, Chair of the Technology Committee, had not yet arrived, she would move to Agenda Item #8.

**Agenda Item #8 – Discussion and possible action on report from the Legislative Committee:** Chair Gray addressed this item. Chair Gray stated that a number of bills are being followed. Senate Bill 270 is the bill requested by the OSCP which the Board voted to support. The Legislative Committee was contacted and asked to support an amendment to the bill which was requested by the OSA. Chair Gray stated that the amendment had already been filed at the time the Committee was contacted, and she was unable to reach Committee Member Shoemake regarding this matter. She noted that she and former Board Member Carlos Johnson, an Advisory Member to the Legislative Committee, participated in a conference call regarding the amendment.

Chair Gray stated that the definition of "attest" is very clear in that it covers audits, reviews, attestation engagements, and any engagement performed under the Auditing Standards of the Public Company Accounting Oversight Board (PCAOB). It clearly does not include compilations. However, the OSA requested that the section of the bill that requires peer review for any attest function except the PCAOB engagements be amended to also specifically exclude compilations. Chair Gray stated that although she did not believe the amendment was necessary, it did not seem to be something worth quibbling over. The Legislative Committee agreed not to oppose the amendment.

Member Ley felt it should be made clear that there are Board members who have experienced and received complaints from the business community about the quality of compilations, and the Board remains concerned. The Board has attempted to address this by the education component, but it bears monitoring. Member Ley felt it is a strong possibility that at some point in time people who prepare compilations may be required to have a peer review. The Board's job is to protect the public and to attempt to ensure that quality product goes out. Member Ley said it would be wonderful if it can be addressed with education; but, if there continue to be issues related to the quality of compilations, this matter will have to be readdressed.

NOTE: Member Shoemake joined the meeting at approximately 8:54 a.m. during the discussion on Agenda Item #8.

Chair Gray noted that she did express the Board's concerns during the conference call. She stated that an education component was put in place in an attempt to address this matter, and it will take about three years to determine if it will be effective. Chair Gray

noted that she does some peer reviews of firms that do compilations only. This year every firm was aware of SSARS No. 19. It appears that some have already begun taking education on compilations. Chair Gray stated that she believes the OSCP and OSA have done a very good job of educating firms with regard to new standards.

Member Volturo asked Mr. Taylor what the OSA is doing to help its members become aware of the guidelines and the new CPE requirements. Mr. Taylor stated that the OSA has been very much involved in working with those who are developing the continuing education required under the rules. The OSA is basically trying to get the message out to the membership when changes occur. He noted that the OSA also encourages its non CPA and non PA members to participate. He stated that as an enrolled agent he still does some compilation work, and he has to make sure his work is up to date and in compliance.

Member Volturo stated that when the Board previously tried to bring compilations into the peer review process, the decision was made to compromise on the education component; but, it was with the understanding that it would be re-evaluated. He asked Mr. Taylor if the OSA is on record of supporting the re-evaluation in three or four years. Mr. Taylor stated that the OSA has not taken a position on that. He said the last time around there was an overwhelming response to the negative about bringing compilations under peer review. If it is brought up again, the OSA will evaluate that situation. Mr. Taylor stated that one of the reasons for the request that SB 270 be amended is that the AICPA defines "attest" to include compilations. The concern was that the definition in the Act could be redefined to include compilations as well, and the OSA wanted to make sure that did not happen at this point in time. Mr. Taylor stated that he believes education is going to be a key factor. Mr. Volturo stated that he remembers when the Board first implemented education and voluntary peer review for audits and reviews before it became mandatory. It took a number of years to bring that process up to speed. He stated that he would hope at some point in the future there would be peer review on compilations.

Chair Gray stated that she believes the new education component which went into effect on January 1 has to be given a three-year cycle in order to make a determination as to its effectiveness. If the Board continues to see issues or problems in that area, it will have to be re-addressed as it is the Board's responsibility to ensure the public is protected.

Chair Gray entertained a motion to ratify the action taken by the Legislative Committee not to oppose the amendments to SB 270 requested by the OSA.

Motion by Volturo to support the decision of the Legislative Committee not to oppose the amendments to SB 270 as discussed. Second by St. John.

Affirmative Votes: Gray, Ley, Petete, Sanner, Shoemaker, St. John, and Volturo.

Chair Gray then briefly reported on other bills being tracked by the OAB. Two bills in particular that the Legislative Committee has been working on are SB 606 and SB 772. SB 606 provides that the director of every state agency would be appointed by the

Governor with the consent of the Senate. SB 772 would put licensing for a large number of occupations, including accountants and certified public accountants, under a newly created Office of Business and Professional Facilitation within the Department of Commerce. She stated that the Legislative Committee is following this closely, and NASBA has been made aware that the OAB may need assistance with this matter.

Mr. Taylor noted that a bill which just recently came to the attention of the OSA is HB 1464. He stated that he does not know a great deal about the bill at this time, but it was requested by a CPA. Chair Gray requested that the Legislative Committee be provided information on HB 1464.

Chair Gray reported that staff received a phone call from the Governor's appointment secretary regarding three positions on the Board, those being the positions held by the public member, the PA member, and the position held by Mr. Shoemake as he was appointed to complete Wade Biswell's unexpired term. There has been no further contact since that phone call, but the Board will be kept apprised.

**Agenda Item #7 – Discussion on report from Technology Committee:** Member Shoemake asked Interim Executive Director Autin to provide an update with regard to programming required for the transition to birth month renewal. Mr. Autin reported that the Chair has approved staff's recommendation for OK.gov to do the programming required to move into a schedule of implementing prorating of fees in order to transition to registration and permits being renewed during a registrant's birth month beginning in January of 2012. He noted that the programming the OAB would be paying for would only get the agency through December 31, 2011. CSDC has given the indication that the new database will be in place and functioning by the end of 2011. If it is determined that CSDC will not have the database in place by January 1, 2012, the OAB would have the option of having additional programming done by OK.gov.

Member Ley asked what the updates OK.gov would be making involve. Mr. Autin stated that this year registration and permit renewal will occur during the normal June and July schedule. However, the renewal rates registrants pay will be prorated to allow for conversion to birth month registration and CPE reporting in 2012. Mr. Autin noted, for example, if someone registers in June 2011 and their birth day is in January, they will only pay for seven months. They will then register in January 2012 for the twelve-month period ending in January 2013. He stated that is the logic and programming OK.gov will be outlining and doing. It has been communicated clearly that when the new enterprise licensing database is in place, the only thing OK.gov will be doing is providing the payment module. That is why OK.gov would only be doing the programming through December 31, 2011.

Member Ley asked if the permits issued during this year's June and July registration period will reflect an expiration date based on the prorated fee paid, and Mr. Autin responded affirmatively.

Member St. John asked what is being done to make the registrants aware of the transition to birth month renewal and reporting. Mr. Autin responded that letters are

being drafted which will be sent to all registrants. He added that the OAB has had an active outreach to let registrants know this is coming.

Member Ley asked if the CPE reporting will coincide with the birth month. Mr. Autin stated that effective January 1, 2012, registrants will report CPE during their birth month, but they will be reporting CPE earned during the prior calendar year. Member Shoemake noted that this transition will create a challenge to firms with regard to ensuring their employees are registered properly and that they have completed the required CPE. Chair Gray stated that information regarding this transition needs to be sent to registrants and to firms as soon as possible. Mr. Hill and Mr. Taylor offered to put information about the transition in their associations' newsletters.

Chair Gray asked that the staff liaison to the Rules Committee make note to put the CPE reporting period on the list of items to evaluate for possible rule changes in the future.

Chair Gray noted that the remainder of the agenda would not be considered in order to better accommodate the interviews scheduled for the Executive Director position which would be under Agenda Item #9.

**Agenda Item #12 – Interim Executive Director’s Report:** Interim Executive Director Autin reported on the following:

- The newest OAB employee, Heather Smith, Administrative Assistant I, was introduced.
- The individual selected to fill the Administrative Assistant II position will start on on March 28.
- Expenditures made by the Interim Executive Director with approval of the Chair between \$2,500 and \$10,000 since the preceding Board meeting:
  - BEP One; March 2011 Rent - \$4,392.00
  - Office of Attorney General; Legal Services for February 2011 - \$2,706.20
  - Office of Attorney General; Legal Services for March 2011 - \$2,706.20
  - GET Imaging; New Document Scanner - \$7,398.00
  - Arledge & Associates; Investigative Services - \$3,600.00
- Expenditures made, with approval of the Chair, between \$2,500 and \$10,000 not previously reported:
  - Arledge & Associates; Investigative Services to May 2010 - \$3,180.00
  - Bank of America; Credit Card Charges for June 2010 - \$6,228.95
  - State Auditor & Inspector; Audit Services from Jan to Jun 2010 - \$4,000.00
  - Ace Transfer & Storage; Office Move - \$4,784.00
  - Calvert Law Firm; Legal Services for May 2010 - \$9,072.26

- Calvert Law Firm; Legal Services for June 2010 - \$3,886.36
- E Daniel Powers CPA PC; Investigative Services - \$3,218.75
- E Daniel Powers CPA PC; Investigative Services - \$4,750.00
- Office of Attorney General; Legal Services for June 2010 - \$2,652.90
- Chambers, Jackson, and Fox PC; Investigative Services - \$3,937.50
- Oklahoma Department of Corrections; Reception area furniture - \$2,695.74
- Oklahoma Department of Corrections; Mailroom area furniture - \$4,903.26
- Arledge & Associates; Investigative Services to October 2010 - \$2,652.00
- State Auditor & Inspector; Audit Services for October 2010 - \$4,245.00
- BEP One; December 2010 Rent - \$4,392.00
- Ed Bolka CPA LLC; Investigative Services - \$5,850.00
- BEP One; January 2011 Rent- \$4,392.00

Mr. Autin reported that as requested last month, staff reviewed previous expenditures and identified those between \$2,500 and \$10,000 that had been approved by the Chair but had not previously been reported to the Board. Chair Gray asked if a system is in place to ensure this does not occur again, and Mr. Autin responded affirmatively.

**Agenda Item #13a – Chair’s Announcements:** Chair Gray advised the Board that the Enforcement Committee received a complaint recently which indicated that Michael Douglas has issued another audit dated August 22, 2010. Mr. Douglas's certificate is revoked, and in April of 2010 the Board obtained an injunction to prevent Mr. Douglas from holding out any longer. It appears that this individual has not taken the Board's enforcement actions seriously. She advised the Board that a Contempt of Court action will be filed in Cleveland County to enforce the previously agreed upon injunction and stop Mr. Douglas from holding out as a CPA. She stated that the Board will be kept apprised of action taken in this matter.

**Agenda Item #11 – New Business:** Chair Gray noted that the response Mr. Detwiler was to provide the Board as a result of the action taken at the February Board meeting in Case No. 1862 was just received in the Board office on March 17.

Member Ley stated that the Enforcement Coordinator, LaLisa Semrad, was asked to compare Mr. Detwiler's response with the requirements that were laid out in the Findings of Fact, Conclusions of Law, and Order issued in this case. Mr. Detwiler has basically complied with the exception of a few areas. Mr. Detwiler did not meet the 15 day requirement for the response which would have ended on March 5. His response was dated March 14. However, Mr. Detwiler did not receive the final Order from the Calvert Law Firm until March 10. Mr. Detwiler also did not submit an affidavit that he had read the Act and the Board's Rules. Mr. Detwiler indicated he has done so, and is apparently in the process of filing the required affidavit. Mr. Detwiler has submitted his CPE information and staff is working with him to make sure he gets in compliance. Member Ley stated there are two items the Board needs to address in

response to Mr. Detwiler's letter. Mr. Detwiler states that he cannot make any payments and provides no payment plan offer. He also requested that the costs incurred for the February 18 Hearing in the amount of \$3,794.22 be waived.

Motion by Ley that the Board not waive the costs for the February Hearing as requested by Mr. Detwiler due to the fact he was called before the Board for failure to follow a previous Order; that Mr. Detwiler be required to make a minimum monthly payment of \$25.00 on the fines and costs assessed, with the first monthly payment due April 1; and, that Mr. Detwiler be required to report back in six months with a payment plan and an update on his employment status. Second by St. John.

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

Ms. Semrad advised the Board that she would send a letter to Mr. Detwiler notifying him of the Board's action today.

**Agenda Item #9 – Proposed Executive Session pursuant to Title 25 O.S. Supp. 2006, Section 307(B)(1) for discussion and possible action on employment, hiring appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions: a) Executive Director; b) Interim Executive Director; c) Deputy Director; d) Interim Deputy Director; e) Licensing Coordinator; f) Examination Coordinator; g) CPE Coordinator; h) Peer Review Coordinator; i) Records Coordinator; j) Enforcement Coordinator; k) Accountant II; l) Administrative Assistant I; and m) Administrative Assistant II:**

Motion by St. John that the Board enter into Executive Session. Second by Volturo.

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

The Board entered into Executive Session at approximately 9:40 a.m.

Motion by St. John that the Board come out of Executive Session. Second by Shoemake.

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

The Board came out of Executive Session at approximately 11:58 a.m. During the Executive Session the Board interviewed four candidates for the Executive Director position. Mr. Crittenden, the Board's legal advisor, and a representative of the search

firm with which the Board contracted to assist in the search process were also present during the Executive Session.

**Agenda Item #10 – Discussion and possible action on report from the Personnel Committee:**

Motion by Volturo to continue Linda Ruckman's and Colin Autin's current position and salary until such time as the permanent Executive Director is in place. Second by Sanner.

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

Motion by Volturo that the Board enter into negotiations with the Board's top candidate for the position of Executive Director and that the Chair of the Board make the contact; further, that if it is not possible to come to terms with the number one candidate, that the Board enter into negotiations with the number two candidate. Second by Sanner.

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

**Agenda Item #13b – Announce date and location of the next meeting:** It was noted that the next meeting is currently scheduled to be held on Tuesday, April 19, 2011, at the OAB Board Room, 201 N.W. 63<sup>rd</sup> Street, Suite 210, Oklahoma City, OK 73116.

**Agenda Item #14 – Adjourn:** There being no further business to come before the Board, Chair Gray entertained a motion to adjourn.

Motion by St. John that the meeting be adjourned. Second by Ley.

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

The meeting was adjourned at approximately 12:04 p.m.

\_\_\_\_\_  
Janice L. Gray, Chair

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
E. B. St. John, Secretary

\_\_\_\_\_  
Date

## APPENDIX I

**GRADES CERTIFIED:** The OAB took official notice of the corrected administrative posting of scores to the OAB's records for the Window 4/2010 Examination which were certified by the Interim Executive Director.

The following candidates successfully passed the Certified Public Accountant Examination Window 4/2010:

Name

MOYOSORE ADEBOWALE AYOOLA  
**ROBERT HERRICK BENSON**  
**JACK RAYMOND BENTER**  
**NATHAN MICHAEL BLAIS**  
WESLEY SCOTT CALLENDER  
**RANDALL OWEN CANNON**  
BRETT EDWARD CARNES  
JORDAN MICHAEL CARRIS  
GEOFFREY DYLAN COPE  
**TONI DIANE CRUZ**  
**DANIELLE MARIE CUMMINS**  
SARAH DASH  
PATRICK WAYNE DEAKINS  
**KYLE DENNY**  
ANGELA LEANN ELLIOTT  
GENEVIEVE D. FOSTER  
PEGGY JO GASKILL  
CARLY RENEE GILKERSON  
ASHLEY ELIZABETH GOLDA  
**JOHN PAUL GOODE**  
MINDY SARIE HINES  
**MICHAEL LEONARD HODGES**  
**TARA HOFFMAN**  
**MATTHEW DAVID HOLLAND**  
BRIAN WAYNE JACKSON  
**KATIE RAE JOHNSON**  
**SPENCER KING**  
**ANDREA DAWN KISSACK**  
**JENNIFER LEIGH MAJOR**  
KRISTINA LYNN MARBERRY  
**MICHAEL KEVIN MCDONALD**  
**OLGA VLADIMIROVNA MIRONOVA**  
**PHILIP DONALD MOCK**  
DAVID TYLER MYNES  
STACI DAWN NELSON  
JONATHAN CURT NICCUM  
**DARA CATHERINE NORDSTOG**

YUXIN QIN  
 ROCHELLE QUILLMAN  
 BRIAN PATRICK RAHLF  
 SWAPNA PRODDUTUR REDDY  
 DARCY LYNN REHERMAN  
**ANDREA HERRING RICE**  
**JARED D. ROBINSON**  
 CHANDRA DENICE SHELBY  
**DAVID JOSEPH STILES**  
**MICHELLE MARIE STOVERINK**  
 JOHN CORBETT THOMPSON  
 LINDSEY BLAIR TOWER  
 MICKI VAN  
**JEFFREY SCOTT VESTRING**  
**CHRISTOPHER RICHARD WALTERS**  
 MARK RUSSELL WALTERS  
 JANET ZERBY  
 MI ZHOU

**BOLD** = Each section passed on first sitting

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**

**Surrendering CPA Certificate Due To The New CPE Requirements:** None

**Coming into Oklahoma to practice under Mobility:** None

**No Longer Practicing in Oklahoma:** None

**No Longer Residing in Oklahoma:** None

**Retired:** None

**PAs:** None

**Retired:** None

**DECEASED REGISTRANTS:**

**CPAs:**

Thomas Francis Riley Jr.	Certificate No. 2390	Issued July 27, 1970
Theresa A. Hild	Certificate No. 7171-R	Issued Dec. 15, 1983

**PAs:** None

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**DISSOLVED FIRMS:**

**PA Partnerships:** None

**CPA Partnerships:** None

**PA Corporations:** None

**CPA Corporations:** None

**PA Limited Liability Companies:** None

**CPA Limited Liability Companies:**

Kershaw CPA & Associates, Robert E. Kershaw, Certified Public  
Accountant, A Professional Limited Liability Company  
Wilson & Mansfield, CPA's, PLLC

**PA Limited Liability Partnerships:** None

**CPA Limited Liability Partnerships:** None

**INDIVIDUALS AUTOMATICALLY REVOKED ON February 1, 2011:**

**As a result of non-compliance with 68 O.S. § 238.1 and 59 O.S. § 15.14:**

**CPAs:**

<b><u>Certificate No.</u></b>	<b><u>Name</u></b>
2496	Benny O. Brott
5754	Stephen B. Maynard
6262	Benjamin C. Freeny
8226	Evelyn H. Francik
8940	Thomas K. Miller, Jr.
10314	Sharon M. Ward
11670	Lori D. Wharton

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

Kyle Asher Abrahams  
Moyosore Adebawale Ayoola (Non CPA Verifier)  
Mekall Denae Costner  
Angela Leann Elliott  
Staci Dawn Nelson  
Lindsey Blair Pelletier  
Jared D. Robinson  
Christopher Richard Walters  
Mark Russell Walters (Non CPA Verifier)

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

16919	Katelyn Jo Crawford
16961	Sarah Ashley Tintera
16981	Nathan Michael Blais
16984	Jeremy W. VanValin
16990	Mindy Sarie Hines
16998	Jillian Leigh Vivion
17001	Molly Kristen Carnahan
17003	Eric Allen Griffin
17007	Brian Patrick Rahlf
17009	Spencer Moore King
17016	Angela L. Elliott

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Bryan Kevin Hart (Texas)  
Janet L. McGarvin (Texas)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

7692            David Franklin Peterson

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

Terrie L. Jackson, CPA (Texas)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Kershaw CPA & Associates, PC

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

None

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

Nancy E. Gaden, CPA PLLC

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

None

5839.

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

None

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

None

**REINSTATEMENT OF PA PROFESSIONAL CORPORATION:**

None