

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING AND HEARINGS

April 20, 2012

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 20, 2012, at 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
Mike Sanner, CPA, Secretary
Vicky Petete, CPA, Member
Jay Engelbach, CPA, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; Lalisa Semrad, Enforcement Coordinator; Michael Mount, CPE Coordinator; Rebekah Flanagan, Administrative Assistant; Assistant Attorney General John Crittenden and Special Prosecutor Randy Calvert.

Agenda Item #1a – Call To Order: At approximately 8:35 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): Janice L. Gray, Vice Chair, and Karen Cunningham, Public Member, were not in attendance. Their absences were excused.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor, representing the Oklahoma Society of Accountants (OSA); Julia Moler, Respondent; Gary Gibson, Respondent; Johnny Beech, Attorney; and the Court Reporter.

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 five items for the OAB's consideration; (1) Approve the Minutes of the February 16, 2012, Regular meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements

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for FY 2012, for the month ended February 29, 2012, and March 31, 2012; (3) Take official notice of the experience verification applications which had 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 1/2012 Examination, January and February 2012.

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

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

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee: Member Petete 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. 1912 – Mark Brown, CPA

This case is a result of a referral by the CPE Coordinator that Respondent failed to complete thirty-seven hours of required CPE for the three-year period 2008-2010. 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 \$170.59, which must be paid within thirty days from the effective date of this Order. In addition, the Respondent must complete the past-due CPE within ninety days. 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 21 hours of CPE for 2008 (includes 2 hours of ethics); 20 hours of CPE for 2009 (includes 0 hours of ethics); and 42 hours of CPE for 2010 (includes 2 hours of ethics).
Peer Review Status:	N/A.

Case No. 1914 – Clinton Parker, CPA

This case is a result of a referral by the CPE Coordinator that Respondent failed to complete twelve hours of required CPE for the three-year period 2008-2010. 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 \$170.59, which must be paid within thirty days from the effective date of this Order. In addition, the Respondent must complete the past-due CPE within ninety days. 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 43 hours of CPE for 2008 (includes 2 hours of ethics); 33 hours of CPE for 2009 (includes 2 hours of ethics); and 32 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: N/A.

Case No. 1915 – Pamela D'Auria, CPA

This case is a result of a referral by the Records Coordinator that Respondent failed to timely file the 2011 Individual Registrant Reporting Form for the 2010 compliance period and complete thirty-nine hours of required CPE for the three year period 2008-2010. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed fines of \$500 for failure to timely file and \$500 for CPE non-compliance, and costs and attorney fees in the amount of \$171.60, which must be paid within thirty days from the effective date of this Order. In addition, Respondent must complete the past-due CPE within ninety days. 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 52 hours of CPE for 2008 (includes 2 hours of ethics); 20 hours of CPE for 2009 (includes 5 hours of ethics); and 9 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: N/A.

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Motion by Petete for approval of Consent Orders 1912, 1914, and 1915. Second by Sanner.

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

FILES TO CLOSE:

File 1448 – CPA

This file is a result of a self-reported IRS investigation into the registrant's preparation of an estate tax return where a marital deduction was claimed based upon a common law marriage. The IRS has discontinued the investigation; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 20 hours of CPE for 2008 (includes 2 hours of ethics); 60 hours of CPE for 2009 (includes 2 hours of ethics); and 45 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: N/A.

File 1846 – CPA

This file was opened as a result of a referral by the Peer Review Coordinator that the registrant failed to complete the peer review program after performing a review engagement. The registrant resigned from the peer review program after leaving the practice of public accounting and taking an industry position, and has filed a written statement that the registrant performed no attestation engagements for Oklahoma clients during the time period in question. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours of CPE for 2009 (includes 2 hours of ethics); 40 hours of CPE for 2010 (includes 4 hours of ethics); and 50 hours of CPE for 2011 (includes 0 hours of ethics).

Peer Review Status: Registrant is now in compliance.

File 1867 – CPA Firm

This file was opened as a result of a referral from the Licensing Coordinator that the registrant firm was approximately four months late informing the Board that the firm had converted from a PLLC to a PC. The Enforcement Committee recommends that the file be closed with a private reprimand issued to the firm.

OAB Records Summary

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

File 1873 – CPA Firm

This file was opened as a result of a filed complaint alleging the registrant firm conducted a substandard governmental entity audit. The Enforcement Committee did not find sufficient evidence to suggest violations of the Act or Board's Rules had occurred; therefore, it recommends that the file be closed.

OAB Records Summary

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

File 1875 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 6.5 hours short of CPE for the three year period 2008 – 2010. The registrant submitted additional hours taken in 2012 to cover the deficiency and a doctor's statement that the registrant was unable to complete the hours in a timely manner due to medical issues. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 62 hours of CPE for 2008 (includes 2 hours of ethics); 31.5 hours of CPE for 2009 (includes 2 hours of ethics); and 28 hours of CPE for 2010 (includes 4 hours of ethics).
Peer Review Status: N/A.

File 1883 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 32 hours short of CPE for the three year period 2008 – 2010. The registrant submitted additional hours taken in 2011 to cover the deficiency; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 20 hours of CPE for 2008 (includes 2 hours of ethics); 28 hours of CPE for 2009 (includes 0 hours of ethics); and 72 hours of CPE for 2010 (includes 4 hours of ethics).
Peer Review Status: N/A.

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File 1896 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 38 hours short of CPE for the three year period 2008 – 2010. The registrant submitted additional hours taken in 2011 to cover the deficiency; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 22 hours of CPE for 2008 (includes 2 hours of ethics); 40 hours of CPE for 2009 (includes 0 hours of ethics); and 58 hours of CPE for 2010 (includes 4 hours of ethics).

Peer Review Status: N/A.

File 1898 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. Once notified that an enforcement file had been opened, the registrant submitted the reporting form; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant was certified in 2010 and reported 27.5 hours of CPE for that year (includes 1 hour of ethics).

Peer Review Status: N/A.

File 1903 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. Once notified that an enforcement file had been opened, the registrant submitted the reporting form and a written request to cancel registrant's certificate; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 26 hours of CPE for 2008 (includes 2 hours of ethics); and claimed an exemption for years 2009 and 2010.

Peer Review Status: N/A.

File 1907 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. When researched, it was found that the registrant had sent in the reporting form timely, but it was returned to the registrant due to an office error. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for the last three years.

Peer Review Status: N/A.

File 1913 – Revoked CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. The registrant was automatically revoked on February 1st for failing to file the 2012 reporting form; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant claimed an exemption for 2009 and did not file the reporting forms to report CPE or claim the exemption for 2010 and 2011.

Peer Review Status: N/A.

File 1915 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. After the enforcement file was opened, it was discovered that the registrant filed the reporting form within a few days of the expiration date, but the registrant's record was not updated with the information before the referral was made to enforcement. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for compliance years 2008-2010.

Peer Review Status: N/A.

File 1917 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the

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2010 compliance period. After the enforcement file was opened, it was discovered that the registrant filed the reporting form within a few days of the expiration date, but the

registrant's record was not updated with the information before the referral was made to enforcement. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for compliance years 2008-2010.

Peer Review Status: N/A.

File 1918 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. Once notified that an enforcement file had been opened, the registrant submitted the reporting form; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 51 hours of CPE for 2008 (includes 4 hours of ethics); 45 hours of CPE for 2009 (includes 7 hours of ethics); and 54 hours of CPE for 2010 (includes 4 hours of ethics).

Peer Review Status: N/A.

File 1920 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. Once notified that an enforcement file had been opened, the registrant submitted the reporting form and a written request to cancel registrant's certificate; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for 2008 - 2010.

Peer Review Status: N/A.

File 1921 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. After the enforcement file was opened, it was discovered that the registrant filed the reporting form within a few days of the expiration date, but the

registrant's record was not updated with the information before the referral was made to enforcement. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 37 hours of CPE for 2008 (includes 2 hours of ethics); 46 hours of CPE for 2009 (includes 3 hours of ethics); and 55 hours of CPE for 2010 (includes 4.5 hours of ethics).

Peer Review Status: N/A.

File 1922 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. Once notified that an enforcement file had been opened, the registrant submitted the reporting form; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for years 2008 - 2010.

Peer Review Status: N/A.

File 1926 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. When researched, it was found that the registrant had sent in the reporting form timely, but it was returned to the registrant due to an office error. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for the last three years.

Peer Review Status: N/A.

File 1928 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. When researched, it was found that the registrant requested cancellation of registrant's certificate last year, but the request had been overlooked by staff and not processed. The Enforcement Committee recommends that the file be closed.

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OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for the last three years.

Peer Review Status: N/A.

File 1930 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. Once notified that an enforcement file had been opened, the registrant submitted the reporting form; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand to the registrant.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for years 2008 - 2010.

Peer Review Status: N/A.

File 1931 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. When researched, it was found that the registrant had sent in the reporting form timely, but that the information was not noted to the registrant's record due to the registrant's use of the wrong certificate number. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours of CPE for 2008 (includes 4 hours of ethics); 44 hours of CPE for 2009 (includes 4 hours of ethics); and 44 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: N/A.

File 1932 – CPA

This file was opened as a result of a referral from the Records Coordinator that the registrant failed to file the 2011 reporting form to report CPE and other activity for the 2010 compliance period. It has been confirmed by staff that the registrant is deceased; therefore, the Enforcement Committee recommends that the file be closed.

File 1933 – CPA

This file was opened as a result of a filed complaint alleging the registrant took client files from a previous employer and would not return the files when asked. The registrant submitted email documentation to show that the employer gave permission

for the files to be removed; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 53 hours of CPE for 2008 (includes 2 hours of ethics); 54 hours of CPE for 2009 (includes 2 hours of ethics); and 45 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: N/A.

Motion by Petete to close File Nos 1448, 1846, 1867, 1873, 1875, 1883, 1896, 1898, 1903, 1907, 1913, 1915, 1917, 1918, 1920, 1921, 1922, 1926, 1928, 1930, 1931, 1932, and 1933. Second by Sanner.

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

Files to be assigned to the Administrative Law Judge:

The Vice Chair recommends the following files be heard before the Administrative Law Judge unless settled prior to the hearing: None

Agenda Item #6 – Discussion and possible action on Peer Review Committee:

Member Engelbach addressed this item.

a. 2011 Annual Peer Review Oversight Committee (PROC) Report

Brief discussion took place regarding peer reviewers who do not reside in Oklahoma, and whether it is the OAB's policy to accept out of state organizations. Deputy Director Autin stated that the OAB works with the out of state organization in order for the peer review to be approved.

Motion by Engelbach to accept the PROC Report. Second by Petete.

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

b. Request for peer review extension from Jacquelyn Jones Graves, CPA 6589

Brief discussion took place regarding Ms. Graves' need for an extension. Deputy Director Autin explained that her sponsoring organization approved her extension request, but the OAB must approve the organization's commencement date.

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Motion by Engelbach that the Board accept the sponsoring organization's commencement date of June 10, 2012, for the peer review. Second by Sanner.

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

c. Presentation of monitoring report on the National Peer Review Committee of the American Institute of CPAs by the NASBA Compliance Assurance Committee

Brief discussion took place regarding the Board's reliance on the NASBA Committee's monitoring of the AICPA National Peer Review Committee. Member Engelbach explained that the report was for monitoring purposes. The sponsoring organizations will be considered for approval at the June meeting.

Motion by Engelbach that the Board accept NASBA's Compliance Assurance Committee report on the National Peer Review Committee. Second by Sanner.

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

Hearing Docket

Note: Case No. 1863 was moved to the end of the hearing docket due to Respondent not being present.

Case No. 1866 – Hearing in the matter of Ronnie Rex Oldfield, CPA Certificate No. 6672 – Consideration of Administrative Law Judge's Findings of Fact, Conclusions of Law and Recommendations: This matter came for hearing at 9:08 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Note: Due to the cancellation of the March Board meeting, the Hearing was continued to the April, 20, 2012, Board meeting.

Assistant Attorney General John Crittenden advised the Board. Attorney John Beech was present and represented the Respondent, Ronnie Rex Oldfield, who was not present. Special Prosecutor Calvert represented the State. No witnesses were called on behalf of the State.

The purpose of this hearing was to consider the Findings of Fact, Conclusions of Law and Recommendations issued by the Administrative Law Judge. It was the recommendation of the Administrative Law Judge that: 1) The Board find that Respondent violated section 15.14B of the Act and Section 10:15-39-9 (7) of the Board's Rules by violating the rules and regulations of the Texas State Board of Public

Accountancy; 2) Based on Respondent's testimony regarding the facts surrounding his Texas discipline, including the fact that there are no pending sanctions in Texas, his Texas certificate has never been suspended or revoked, no clients were ever harmed and that all of the terms and conditions of the Texas sanction have been satisfied there is no benefit to be derived from assessing a fine or placing the Respondent on probation; 3) The Board require that Respondent should complete at his own expense a peer review within nine (9) months from the effective date of the final order. Failure to comply with this provision would result in disciplinary action by the Board;

4) Respondent should be assessed all costs of this matter, including but not limited to attorney fees, investigation costs, hearing officer costs and court reporter costs; 5) A copy of the Board Order should be on file in the Board's offices and should be made available to any person who inquires and requests access to the Board's records. Further, notice of these proceedings should be reported by press release in the Board's Bulletin, online through the Board's website, and as otherwise deemed appropriate by the Board; 6) These Findings of Fact, Conclusions of Law and Recommendations should be considered at the Board's meeting on March 23, 2012.

Special Prosecutor Calvert moved for admission and approval of Exhibits A, B, B1 through B5, and C (State's Exhibits entered into the record at the ALJ Hearing). Opposing council stated he had no objection. Chair Ley accepted the Exhibits into record.

Mr. Beech agreed with Special Prosecutor Calvert on the Findings of Fact, Conclusions of Law and Recommendations, but requested that the Respondent have ninety (90) days to pay the fines and costs, to be paid in full by August 1, 2012.

Assistant Attorney General Crittenden expressed concern that No. 2 under the Conclusions of Law did not specify which number under Section 15.14B the Respondent violated. He requested that the applicable number be inserted after the listed section. Therefore, No. 2 under the Conclusions of Law should read:

“Based upon clear and convincing evidence, Respondent violated Section 15.14B (6) of the Act and Section 10:15-39-9 (7) of the Board's Rules by violating the rules and regulations of the Texas State Board of Public Accountancy.”

At the conclusion of the presentation of the case by both parties, Chair Ley entertained any motions regarding this action.

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Motion by Petete that the Board accept the Findings of Fact, Conclusions of Law and Recommendations from the Administrative Law Judge with the addition of sub part 6 under Conclusions of Law, and the modification of payments in the amount of \$2,534.77 be approved in the payment plan as prescribed by Mr. Oldfield's attorney, and to be paid in full by August 1, 2012. Second by Engelbach.

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

Case No. 1924 – Hearing in the matter of Gary Wayne Gibson, CPA, Certificate No. 8533-Revoked: This matter came on for hearing at 9:21 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Note: Member Engelbach stepped out at approximately 9:24 a.m. and returned at 9:25 a.m.

Assistant Attorney General John Crittenden advised the Board. The applicant was present and was not represented by counsel. Special Prosecutor Calvert represented the State.

The purpose of this hearing was to consider the failure of the Respondent to file the Individual Registrant Reporting Form for the 2010 compliance period.

Special Prosecutor Calvert moved that State's Exhibits 1-6 be entered into the record. Respondent stated he had no objection. Chair Ley accepted State's Exhibits 1-6 into the record.

Respondent testified on his own behalf. He stated that he had tried to register through the online portal, but received a message that he was not Oklahoma Tax Commission (OTC) compliant. He also stated that he had corrected the OTC issue and was now in compliance, but still did not register due to confusion on how to proceed to take the AICPA Comprehensive Ethics Exam.

The Board inquired about the Respondent's firm's past enforcement issues, and whether they were relevant to the current case. Special Prosecutor Calvert stated that he felt they could be relevant to the Respondent's efforts regarding contacting the Board. Mr. Calvert then moved for admission of the Board's Findings of Fact, Conclusions of Law and Final Order in the matter of Gibson and Wilkey and Gibson and Company, Case No. 1892. Chair Ley accepted the admission.

Executive Director Ross was sworn in to attest to the fact that the Statute contains the instructions for the AICPA Comprehensive Ethics Exam. He stated that the instructions were also available through the OAB website.

Special Prosecutor Calvert suggested that the best way to proceed with this case is a continuance to the May 15, 2012, Board meeting. During that time the Respondent is to confer with the OAB staff and present all evidence of his CPE, as well as compliance with all Board Rules. Respondent must also provide confirmation of his compliance with the OTC. Chair Ley continued this case to the May 15, 2012, Board meeting.

Case No. 1926 – Hearing in the matter of Julia A. Moler, CPA, Certificate No. 12560: This matter came on for hearing at 9:50 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. The Respondent was present and was not represented by counsel. Special Prosecutor Calvert represented the State.

The purpose of this hearing was to consider the failure of the Respondent to file the Individual Registrant Reporting Form for the 2010 compliance period.

Special Prosecutor Calvert moved that State's Exhibits 1 through 6 be introduced into the record. Respondent stated that she had no objection. Respondent moved that

Respondent's Exhibits 1 and 2 be introduced into the record. Special Prosecutor Calvert stated he had no objection. Chair Ley accepted State's Exhibits 1 through 6 and Respondent's Exhibits 1 and 2 into the record.

Special Prosecutor Calvert suggested that the case be continued to the May Board meeting so that a Consent Order can be presented which will bring the Respondent into compliance. Chair Ley continued this case to the May 15, 2012, Board meeting.

Note: Chair Ley called for a break at approximately 10:03 a.m. and returned at 10:17 a.m.

Case No. 1863 – Hearing in the matter of Eldridge Gordon, Jr. PC, Firm No. 11819-Revoked, and Eldridge E. Gordon, Jr., CPA, Certificate No. 11544: This matter came on for hearing at 10:18 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. The Respondent was not present and was not represented by counsel. Special Prosecutor Calvert represented the State.

The purpose of this hearing was to present the amended Consent Order. The Board did not approve the original Consent Order presented on August 19, 2011, because it listed only the Respondent's Firm, and not Eldridge Gordon, Jr., the individual. Therefore, the Board requested the following amendments:

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- a. Staff was to file an action against Eldridge Gordon Jr., CPA, as a respondent, which Special Prosecutor Calvert would consolidate with Case No. 1863, against the Respondent's firm, Eldridge Gordon, Jr., P.C.
- b. The Respondent, as an individual, would be assessed a fine in the amount of \$4,000.00.
- c. The Respondent, as an individual, would be placed on probation for three (3) years from the effective date of the amended Consent Order.

The Respondent's firm, Eldridge Gordon, Jr., P.C., has since been dissolved.

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

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent violated Section 10:15-33-4 of the Board's Rules by failing to complete the appropriate peer review; 2) Respondent violated Section 15.14B of the Act, and Section 10:15-39-1 of the Board's Rules by failing to follow professional standards as evidenced by the referral from the United States Department of the Interior, Office of the Inspector General; 3) Respondent violated Section 15.14B of the Act, and Section 10:15-39-1 of the Board's Rules by failing to follow professional standards as evidenced by the complaint from the U.S. Department of Housing and Urban Development; 4) Individual Respondent is assessed a fine in the amount of \$4,000.00 for the above referenced violations; 5) Individual Respondent is placed on probation for three (3) years from the effective date of this Consent Order; 6) Respondents agree not to perform any audits in the future; 7) Respondents are assessed costs and attorney fees associated with this disciplinary matter in the amount of \$4,703.00; 8) Respondents agree to pay the fine, costs and attorney fees in six (6) payments of \$1,450.40. The first payment is due on March 16, 2012, with subsequent payments due on or before the 16th day of each succeeding month until paid in full; 9) Any failure of Respondents to comply with any of the terms of this Consent Order shall result in an immediate hearing before the Board. In addition, a proven violation of this Consent Order, the Act, or the Board's Rules, authorizes the Board to take such other and further action as the Board may deem appropriate under the Law; 10) Respondents agree not to violate the Act or Board's Rules in the future; 11) 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; and 12) 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 Sanner to approve the Consent Order. Second by Engelbach.

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

At this time Chair Ley entertained a motion to adjourn the hearings.

Motion by Engelbach to adjourn the hearings. Second by Petete.

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

Agenda Item #7 – Discussion and possible action on report from the Technology Committee: Member Petete addressed this issue.

a. Discussion and possible action on payment of progress invoice number 1080 – Ref: Statement of Work (Section: Payment Milestones)

Member Petete reported on the progress of the new AMANDA licensing system, and the issues the OAB has experienced since the February 1, 2012, conversion. A lengthy discussion took place regarding the current functionality of AMANDA, and the status of the needed corrections through CSDC and the Office of State Finance (OSF). Chair Ley expressed concern over the lost time the staff has experienced due to the issues with the software. Executive Director Ross informed the Board of the OAB's efforts to work with CSDC and OSF on fixing those issues. He also stated that there has been significant improvement within AMANDA's functions since February 1, 2012, and that the OAB will continue to work with CSDC and OSF until all problems are corrected.

Member Petete recommended that the Board deny payment of invoice number 1080 at this time. The OAB has to date spent \$79,000.00 on the AMANDA software, and a total of \$38,000.00 that has been billed, but yet to be paid. Member Petete stated that she felt the invoices should not be paid until the OAB has a better comfort level of where AMANDA will be after the Technology Committee's meeting with CSDC and OSF.

Chair Ley agreed and the Board determined the invoices would not be paid at this time.

Agenda Item #8 – Discussion and possible action on report from the Continuing Professional Education Committee: Member Engelbach addressed this item.

a. Discussion and possible action on proposed monthly CPE reviews

Continuing Professional Education (CPE) Coordinator, Michael Mount, addressed the Board regarding the current method of CPE reviews, and the rationale behind his proposed changes. Currently the OAB performs a CPE review once a year, directly following the close of annual registration. This method allowed Mr. Mount the ability to review CPE compliance in one cohesive project. Since the introduction of birth-month

reporting, CPE reviews are more challenging to perform. Mr. Mount proposed that the CPE review be done on a monthly basis. Therefore, at the end of their late-reporting period, the CPE review would be conducted and registrants notified of noncompliance. This will allow for an immediate follow up should there be any CPE shortfalls.

b. Discussion and possible action on proposed CPE audit procedures

CPE Coordinator Mount addressed the Board regarding the current method of CPE audits. The current process for conducting the audit is on an annual basis. When the annual CPE review takes place, it increases the number of registrants who will be audited. If a CPA is out of compliance on CPE, they will automatically be included in the upcoming audit. This is in addition to the 1.5% of Registrants who are chosen at random. This method has produced upwards of 1,100 Registrants that must be audited. Therefore, Mr. Mount proposed that the audit begin in May of this year and cover the CPE period of 2008-2010. The next audit would be conducted in May 2013, which would cover the 2009-2011 three (3) year rolling period.

Motion by Engelbach that the Board adopt the monthly reviews and annual audits beginning in May. Second by Manning.

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

Agenda Item #9 – Discussion and possible action to nominate Janice L. Gray, CPA, as the Southwest Regional Director of NABSA through October 2013: Chair Ley addressed this issue and briefly stated her gratitude for Vice Chair Gray's service as Southwest Regional Director of NASBA.

Motion by Sanner to nominate Janice L. Gray as Southwest Regional Director of NASBA. Second by Petete.

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

Agenda Item #10 – Discussion and possible action to draft a letter of support for E. Kent Smoll's reappointment to Director at Large for NASBA's Board: Executive Director Ross stated that Mr. E. Kent Smolls sent a letter to him requesting the Board support his reappointment as Director at Large for NASBA's Board.

Motion by Petete that the Board support Kent Smolls for reappointment to NASBA's Board. Second by Engelbach.

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

Agenda Item #11 – Discussion and possible action on the initial firm application for Anderson Law Firm, PLLC: Executive Director Ross addressed this item. The issue at hand is whether the firm in question can be registered as Anderson Law Firm, PLLC, and hold out as a CPA performing accounting services. It was the consensus of the Board that the firm name is misleading to the public, because it does not state they offer accounting services. There is also question as to whether the law allows two different professional services under one PLLC. Chair Ley requested that Executive Director Ross and Assistant Attorney General Crittenden research the Statutes in order for the Board to have a better understanding of the Law, and that this issue be discussed at a future Board meeting.

Agenda Item #12 - Discussion and possible action on report from the Outreach Committee: Member Petete suggested a possible change in the current format of the Bulletin from bi-annual distribution to quarterly distribution. She expressed concern with timely distribution of Enforcement Actions, because the staff must dedicate a great amount of time to the issues with AMANDA. There was brief discussion on the possibility of sending out an additional bulletin with Enforcement Actions.

Executive Director Ross expressed his desire to eliminate the printing of hard copies, and distribute the Bulletin through email only. This would save a considerable amount of funds, and eliminate the page restrictions set by Central Printing.

Chair Ley questioned the status of preparation for the May 19, 2012, Recognition Ceremony. Executive Director Ross confirmed that the OAB is ready for the ceremony, and has completed the tasks necessary to hold it.

Discussion took place regarding an off campus Board meeting in the fall. Member Petete confirmed it has been determined that the fall Board meeting will be held at Oklahoma Christian University.

Chair Ley inquired about the OAB's participation in professional events. Executive Director Ross affirmed that the OAB has had a presence at numerous professional events, and will continue to do so.

Agenda Item #13 – Discussion and possible action to approve a contract with the Oklahoma State Auditor and Inspector's Office to perform the Fiscal Year 2011/2012 annual agency audit: Member Sanner addressed this issue and turned the Board's attention to the engagement letter from the Oklahoma State Auditor and Inspector.

Brief discussion took place regarding the legality of using an outside auditor for future agency audits. Assistant Attorney General Crittenden confirmed it as a legal option. Chair Ley suggested the Board contact past member, Tom Volturo, and inquire about the specific Statute that addresses this issue.

Member Sanner addressed Executive Director Ross regarding the costs involved in the 2011 audit. Mr. Ross replied that the OAB had paid around \$30,000.00 to the Auditor

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and Inspector, and \$3,000.00 to Crawford and Associates. He stated that the cost for 2011 was \$5,000.00 less than in 2010. Mr. Ross informed the Board that the 2012 audit will be significantly cheaper because the agency is performing the duties in house, rather than employing the services of Crawford and Associates. He stated the goal costs for the 2012 audit to be \$28,000.00.

Motion by Sanner to approve the engagement of the Oklahoma State Auditor and Inspector for the fiscal year 2011-2012 agency audit. Second by Engelbach.

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

Note: At approximately 12:06 p.m. the Board recessed for lunch and reconvened at 12:42 p.m.

Agenda Item #14 – Discussion and possible action on Application for Reinstatement submitted by Lynn Ferguson Oates, CPA 4394 Revoked (Deferred from February 2012 agenda): Executive Director Ross addressed this item.

Lynn Ferguson Oates was issued Certificate No. 4394 on June 1, 1978. His Certificate was revoked for Failure to Register on August 18, 2000. Mr. Oates submitted an Application to Reinstate on January 16, 2012.

Pursuant to Section 15.14(F)(3) of the Oklahoma Accountancy Act, Mr. Oates would not be eligible to renew his certificate since it has been revoked for more than five years, unless he has been "licensed to practice in another jurisdiction for the five (5) years immediately preceding" his application for reinstatement. It has been verified that Mr. Oates' California CPA License has only been current and active since November 22, 2010. Therefore, Mr. Oates has not been authorized to practice public accounting in California for the last five years.

Motion by Sanner to deny Mr. Oates' request for reinstatement. Second by Manning.

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

Agenda Item #15 - Discussion and possible action on Application for Reinstatement submitted by Yael Irom, CPA 12034 Revoked: Executive Director Ross addressed this issue.

Yael Irom was issued Certificate No. 12034 on January 28, 1993. Her Certificate was revoked for Failure to Register on August 23, 2002. Ms. Irom submitted an Application to Reinstate on March 1, 2012.

Pursuant to Section 15.14(F)(3) of the Oklahoma Accountancy Act, Ms. Irom would not be eligible to renew her certificate since it has been revoked for more than five years

unless she has been "licensed to practice in another jurisdiction for the five (5) years immediately preceding" her application for reinstatement.

Ms. Irom could not provide documentation to show that she was ever licensed to practice in another jurisdiction.

Motion by Sanner to deny Ms. Irom's request for reinstatement. Second by Engelbach.

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

Agenda Item #16 - 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) Deputy Director
- c) Licensing Coordinator
- d) Exam Coordinator
- e) CPE Coordinator
- f) Records Coordinator
- g) Enforcement Coordinator
- h) Accountant II
- i) Administrative Assistant I
- j) Administrative Assistant II

Motion by Sanner to enter into Executive Session. Second by Petete.

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

The Board went into Executive Session at approximately 12:49 p.m.

At approximately 1:15 p.m. Chair Ley entertained a motion to come out of Executive Session and reconvene the Board meeting.

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

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

There was no formal action taken during the Executive Session.

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Agenda Item # 17 – New Business: There was no new business.

Agenda Item #18 – Executive Directors Report:

Updates

- Reminder that May 19th is the new Certified Public Accountant's Recognition Ceremony
- Update on Archambo & Mueggenborg
- Status on permanent rules
- Formal complaint regarding Prometric server failure sent to Ken Bishop, NASBA CEO. Letter dated March 25, 2012
- NASBA Focus Questionnaire filed with Southwest Regional Director
- White paper presentation; *First Year Anniversary Executive Director's Report*
- Oklahoma Accounting Educators PowerPoint presentation

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

- Calvert Law Firm; Legal services for Jan 2012 - \$2,747.22
- Padgett, Stratemann & Co, LLP; SEC services - \$2,615.00
- BEP One; Mar 2012 rent - \$4,392.00
- Attorney General; Legal services for Mar 2012 - \$2,715.03
- BEP One; Apr 2012 rent - \$4,392.00
- Attorney General; Legal services for Apr 2012 - \$2,715.03

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

Department of Central Services; Printing/Mailing of postcards - \$5,621.25

Agenda Item #19 – Chair's Announcements: Chair Ley addressed this item. She requested that Executive Director Ross send a congratulatory letter regarding Carlos Johnson's nomination to NASBA. Chair Ley also requested that the letter include the Board's gratitude for his service and contributions to the CPA profession. Chair Ley discussed with the Board about possibly changing the May Board meeting from Tuesday the 15th to Friday the 18th. It was determined that the Board meeting will not be changed and will be held on May 15th, 2012.

Agenda Item #19b – Announce date and time of the next meeting: It was noted that the next meeting is scheduled to be held on Tuesday, May 15, 2012, at the OAB Board Room, 201 N.W. 63rd Street, Suite 210, Oklahoma City, OK 73116.

Agenda Item #20 – 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 Engelbach.

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

The meeting was adjourned at approximately 2:39 p.m.

Barbara A. Ley, Chair Date

ATTEST:

Mike Sanner, Secretary Date

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

James H. Howell	Cert. No. 11026-R	Issued July 26, 1990
Cris Alan Lemon	Cert. No. 13988-R	Issued Aug. 22, 1997

No Longer Practicing in Oklahoma:

Larry Lynn Terry	Cert. No. 2398	Issued July 27, 1970
G. Alan Shryock	Cert. No. 4913	Issued July 27, 1979
W. Scott Clayton	Cert. No. 6553	Issued Jan. 17, 1983
Marlys Kennard Fallen	Cert. No. 7002	Issued July 28, 1983
Russell Steven Crosby	Cert. No. 11984	Issued Jan. 28, 1993
James L. Ridley	Cert. No. 13807	Issued Jan. 31, 1997
John Rellous Davis	Cert. No. 14283-R	Issued July 17, 1998
Scott Soren Gorrell	Cert. No. 16099-R	Issued Sept. 2, 2005

No Longer Residing in Oklahoma:

Donald Bryan Guthrie	Cert. No. 8870	Issued July 31, 1986
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Retired:

Charles Hoyt Ostrander	Cert. No. 1166	Issued Jan. 31, 1957
Clarence Lorien Mayberry	Cert. No. 1563	Issued Feb. 3, 1962
Thomas J. Maloney	Cert. No. 1873	Issued Feb. 5, 1966
Louie Rodney Jenkins	Cert. No. 3950	Issued Jan. 24, 1977
Donald Ray Morris	Cert. No. 4124	Issued July 18, 1977
Fred J. Marks	Cert. No. 4368	Issued Jan. 23, 1978

DECEASED REGISTRANTS:**CPAs:**

Gordon McKinley Campbell	Cert. No. 1626	Issued July 27, 1962
Gary E. Haynes	Cert. No. 11051	Issued Oct. 22, 1990

DISSOLVED FIRMS:**CPA Corporations:**

C.D. Wright, CPA, PC

CPA Limited Liability Companies:

Rice, Vowel & Wyatt CPA, PLLC

CPA Limited Liability Partnerships:

Heard, McElroy and Vestal, L.L.P. (Louisiana)

APPLICATIONS FOR TRANSFER OF CREDIT

Dobromir Stoyanov

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

Kolby James Bollinger
Evan D. Byrd
Amanda Carol Dexter
Lauren E. Adams
Jennifer A. Behrens
Analisa Bloxham
Toni Amber Boyer
Kamille Brewer
Marissa A. Cruz
Beth Anne Deiss
Marson Monroe Eaton (Non-CPA Verifier)
Julia A. Finch
Lawrence Raymond Francis
Mandy J. Fuller
Kelsey Michelle Henry
Curtis Paul Hoekstra
Jeffrey D. Hoskins
Lijing Lu (Non-CPA Verifier)
Jillian Rae Luker
William D. Matteson
James David McDonald
Nicholas Clyde Miller
Natasha Morrison
Adam Heath Perry
Keith Jonathan Peters
Elizabeth Ann Pitcock
Howard James Price
Aaron David Puiszis
Jesse L. Rigney
Samuel Roberts
Jennifer Ryane Ruley
Anne Sut Peng Scudder

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Johnnetta S. Smith
Kevin Dwight Sorrell
Jessica Ann Suellentrop
Stacey A. Sutherland
Geoffrey Thomas Turvey
Stephen Vincent
James Leon Webb II

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Lauren E. Adams
Afolabi Arikenbi
Jennifer A. Behrens
Analisa Tara Bloxham
Toni Amber Boyer
Kamille Jordan Brewer
Megan A. Brown
Stephen Joshua Coy
Marissa Ann Cruz
Jennifer Renee Davenport
Beth A. Deiss
Morgan L. Dickey
Marson M. Eaton
Julia A. Finch
Lawrence R. Francis
Mandy Jean Fuller
Kelsey Michelle Henry
Jaimie Diane Hightower
Jeffrey D. Hoskins
Lindsey Christine Jones
Jessica Elizabeth Lanham
Anne-Marie Teresa Lelkes
Lijing Lu
Jillian Johnston Luker
William Donald Matteson
James David McDonald
Nicholas Clyde Miller
Zachary Eric Parker
Adam Heath Perry
Tori Paige Petete
Elizabeth Ann Pitcock
Don Madison Potter
Aaron David Puszis
April Renay Rice
Jennifer Ryane Ruley (application was approved in error)
Anne Sut Peng Scudder
Hilea J. Smith

Johnnetta S. Smith
 Scott Ray Smith
 Kevin Dwight Sorrell
 Dobromir Stoyanov
 Jessica A. Suellentrop
 Stacey Ann Sutherland
 Leah Rae Turpin
 Clarice Rae Vasicek
 Courtney Michelle Vieta
 Stephen Todd Vincent
 James L. Webb II
 Ahimsa Deva N. Wilderom
 Rachel Rae Dawn Wood
 Jinlan Yan

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Erick Alan Atkinson (Kansas)
 Erin Rebekah Ferguson (Texas)
 Edward P. Janis (Texas)
 Zachary B. King (Arkansas)
 Robert W. Martin (California)
 Kimberly Ann Schwend (Montana)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

11886	Rhonda Ross Vincent
15393	George Roy Clark Jr.
15402	Christopher Elliot

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Heard, McElroy & Vestal, L.L.C. (Louisiana)
 Jeffries & Teel, PLLC
 Kerri Lowber CPA PLLC
 Shelley Walton, CPA PLLC
 Martha E. Wooton CPA, PLLC
 Scott Accounting Services, PLLC
 Williams, Rice, Wyatt & Co., PLLC
 Williams, Wilburn & Co., PLLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Friedman Accountants and Advisors LLP (New York)

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