

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

August 3, 2012

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 3, 2012 at the OAB Board Room, 201 N.W. 63<sup>rd</sup> Street, Suite 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at the meeting:

Vicky Petete, CPA, Chair  
Janice L. Gray, CPA, Vice Chair  
Jay Engelbach, CPA, Secretary  
Mike Sanner, CPA, Member  
Jody Manning, Member  
Karen Cunningham, Member

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

**Agenda Item #1a – Call To Order:** At approximately 8:32 AM Chair Petete called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Petete 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) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5):** Member Ley was not present at the meeting. Her absence was excused.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present for the appropriate time: Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Kellie Wright, representing the Oklahoma Society of Accountants (OSA); Attorney Kevin Donelson; and the Court Reporter was present as well.

**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 June 22, 2012, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2012 and FY 2013, for the months ended June 30, 2012, and July 31, 2012,

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respectively; (3) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2012 Examination, April and May 2012; (4) Take official notice of the experience verification applications which have been approved by the Executive Director and (5) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

Motion by Sanner to approve the Consent Agenda. Second by Engelbach.

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

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

**ADMINISTRATIVE CONSENT ORDERS:**

**Case No. 1931 – Cynthia L. Kuck, CPA**

This case is a result of a referral by the Licensing Coordinator. For approximately one year, Respondent practiced public accounting without a permit after failing to timely file for an Oklahoma reciprocal certificate. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 plus costs and attorney fees in the amount of \$229.50, which must be paid within thirty days from the effective date of this Order. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**OAB Records Summary**

CPE Status: Registrant was certified in 2011.  
Peer Review Status: N/A.

**Case No. 1932 – Nathan Willsey, CPA, PLLC, CPA Firm**

Respondent Firm performed an audit engagement on January 14, 2011, but did not enroll in a peer review program. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,500, plus costs and attorney's fees in the amount of \$171, which must be paid within 30 days of the effective date of this Order. In addition, Respondent is required to complete the peer review process within 90 days from 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: N/A.  
 Peer Review Status: Not in compliance.  
 Motion by Sanner that Administrative Consent Orders for Cases 1931 and 1932 be approved. Second by Manning.

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

### **FILES TO CLOSE:**

#### **File 1855 – CPA**

This file was opened as a result of a filed complaint alleging the registrant violated client confidentiality when registrant used complainant's records in a lawsuit between the two. The Code of Professional Conduct does not prohibit the disclosure of client information that is necessary to pursue or defend a lawsuit relating to the client. 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 2008 (includes 2 hours of ethics); 40 hours of CPE for 2009 (includes 2 hours of ethics); and 40 hours of CPE for 2010 (includes 2 hours of ethics).  
 Peer Review Status: Registrant is in compliance.

#### **File 1856 – CPA**

This file was opened as a result of a referral by the Peer Review Coordinator that the registrant failed to complete a required peer review. Upon further investigation it was discovered that the registrant did not perform an audit during the peer review year; therefore, the Enforcement Committee recommends that the file be closed.

### **OAB Records Summary**

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

#### **File 1887 – CPA**

This file was opened as a result of a referral by the CPE Coordinator that the registrant failed to complete two hours of required CPE for the 2008-2010 compliance period. The

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registrant has submitted a doctor's statement confirming that the registrant was unable to complete the hours due to serious medical issues. Therefore, the Enforcement Committee recommends that the file be closed with a letter instructing the registrant to contact the Board upon returning to work. At that time, the Enforcement Committee will set out a plan to get the registrant back into CPE compliance.

**OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant reported 42 hours of CPE for 2008 (includes 2 hours of ethics); 36 hours of CPE for 2009 (includes 2 hours of ethics); and 40 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: N/A.

**File 1929 – 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 the enforcement file was opened, the registrant submitted the form and requested registrant's certificate be cancelled. Therefore, the Enforcement Committee recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant reported 56 hours of CPE for 2008 (includes 2 hours of ethics); claimed an exemption for 2009; and 0 hours of CPE for 2010.

Peer Review Status: N/A.

**File 1938 – CPA**

A complaint was filed alleging the registrant made errors in preparing a tax return. The complainant later asked to drop the complaint, saying that the registrant had not only returned the preparation fee, but had also paid the complainant's penalty, interest, and extra tax due. The complainant did not wish to submit the return to the Board for its review; therefore, the Enforcement Committee recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 26.5 hours of CPE for 2008 (includes 2 hours of ethics); 81 hours of CPE for 2009 (includes 4 hours of ethics); and 40 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: N/A.

**File 1940 – CPA**

A complaint was filed alleging the registrant made an error in preparing a tax return. The registrant corrected the error and was granted a waiver of the IRS penalty assessed to the complainant. The Enforcement Committee feels that this was an honest mistake, and therefore recommends that the file be closed.

### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 74 hours of CPE for 2008 (includes 2 hours of ethics); 53 hours of CPE for 2009 (includes 3 hours of ethics); and 44 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: N/A.

Motion by Cunningham to close File Nos. 1855, 1856, 1887, 1929, 1938 and 1940. Second by Sanner.

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

### **Agenda Item #6 – Discussion and possible action on the report from the Outreach Committee:** Executive Director Ross addressed this issue.

- **September 2012 Board meeting to be held on the Oklahoma Christian University campus**

The September 21, 2012 Board meeting will be held on the Oklahoma Christian University campus in Room 119 at the Harvey Business Center. There will be a reception open to the public the evening of September 20, 2012.

- **Presentation of Summer 2012 Bulletin**

Discussion took place among the Board members regarding the progress of the Summer Bulletin. The Board determined it was ready to publish.

Note: Chair Petete called for a break at 9:01 AM and reconvened at approximately 9:07 AM.

### **Hearing Docket**

**Case No. 1901 - Hearing in the matter of Christy L. Tharp, CPA, Certificate No. 11412.** Deferred until after Executive Session.

**Case No. 1918 - Hearing in the matter of Ora Frasier Harrison, CPA, Certificate No. 1238. A proposed Consent Order will be presented.** This matter came for hearing at 9:13 AM. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Special Prosecutor Ramana moved for admission of Exhibits 1 through 8. Chair Petete accepted Exhibits 1 through 8 into the record.

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The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms:

1) Respondent violated Section 10:15-30-5 (b) of the Board's Rules by failing to timely file the Reporting Form regarding the CPE requirements for 2010; 2) Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$511.46; 3) Respondent is required to pay the fines, costs and attorney fees 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 the 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 the 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 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 Sanner to approve the Consent Order with the addition of updated costs to the current Board meeting.  
Second by Gray.

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

**Case No. 1924 - Hearing in the matter of Gary Wayne Gibson, CPA, Certificate No. 8533 – Revoked:** Deferred to the September 21, 2012 Board meeting.

**Case No. 1926 - Hearing in the matter of Julia A. Moler, CPA, Certificate No. 12560:** This matter came for hearing at 9:19 AM. Members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Special Prosecutor Ramana moved for admission of Exhibits 1 through 7. Chair Petete accepted Exhibits 1 through 7 into the record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms:

1) Respondent violated Section 10:15-30-5 (b) of the Board's Rules by failing to timely file the Reporting Form, and is assessed a fine in the amount of \$500.00; 2) Respondent violated Section 15.35 (c) of the Act, and Section 10:15-30-50 (a) of the Board's Rules by failing to timely complete the CPE for the 2010 compliance period,

and is assessed a fine in the amount of \$500.00; 3) Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$781.10; 4) Respondent is required to pay the fines, costs and attorney fees within thirty (30) days of the effective date of this Consent Order; 5) 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; 6) Respondent agrees not to violate the Act or the Board's Rules in the future; 7) 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 the Respondent's eligibility to retain any Certified Public Accountant's certificate, license and/or permit to practice public accounting which may, at this time, be held by the Respondent and 8) 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 Cunningham to approve the Consent Order.  
Second by Sanner.

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

**Agenda Item #8 – Discussion and possible action on report from the Peer Review Committee:** Vice Chair Gray addressed this issue.

- **Fiscal year 2012 quarterly report from the Peer Review Oversight Committee**
- **PROC recommendations to the OAB for approval of fiscal year 2013 sponsoring organizations (Appendix II)**

Motion by Gray that the entities listed be approved. Second by Cunningham.

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

- **Discussion and possible action to determine initial date to require peer review for the performance of attestation engagements**

Oklahoma Statute was changed and went into effect on July 26, 2012, regarding peer review requirements for attestation engagements. Previously the law required that peer reviews only be conducted for audits and reviews. Vice Chair Gray suggested that the OAB give firms until July 1, 2013 to register in the peer review program. This would allow the firm to finish any attestations in process by June 30, 2013. She also requested

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that education regarding the new law begin immediately to ensure firms are aware of the new requirements. The OAB will send a letter to firms informing them of the change. Brief discussion took place among the Board.

Motion by Sanner that peer review attestation requirements begin July 1, 2013. Second by Engelbach.

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

### **Hearings [REVISITED]**

Hearings resumed at approximately 9:20 AM.

Note: At this time Chair Petete entertained a motion enter into Executive Session for discussion of Case 1901.

Motion by Gray that the Board enter into Executive Session. Second by Cunningham.

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

The Board entered into Executive Session at 9:22 AM.

Motion by Sanner that the Board come out of Executive Session. Second by Engelbach.

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

The Board came out of Executive Session at approximately 11:10 AM.

Note: No decisions were made during the Executive Session.

**Case No. 1901 - Hearing in the matter of Christy L. Tharp, CPA, Certificate No. 11412 [REVISITED]**: This matter came for hearing at 11:11 AM. Members of the Oklahoma Accountancy Board present were seated on the hearing panel.



Motion by Gray that the OAB legal counsel prepare and obtain approval by the Board Chair, a findings of facts and conclusions of law in an order consistent with the deliberations of the Board. An oral reprimand will be administered privately by the Chair and a member of the Enforcement Committee. The Respondent is required to take the AICPA Ethics Course and pass with a score of 90% or above. The ethics course will count toward CPE. No costs will be assessed in this case. Second by Sanner.

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

Motion by Gray that the hearings be adjourned. Second by Engelbach.

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

Hearings were adjourned at approximately 11:34 AM.

**Agenda Item #7 – Discussion and possible action on report from the Technology Committee:** Executive Director Ross addressed this issue.

- **Discussion to provide all future agenda materials electronically**

The OAB now has the ability to distribute the agendas electronically. However, upon request an agenda can be sent through the mail.

- **Consideration of CSDC Systems Inc. invoice number 1080 in the amount of \$12,863.82.**

Motion by Cunningham to pay CSDC Systems Inc. invoice number 1080. Second by Engelbach.

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

**Agenda Item #9 – Discussion and possible action regarding conflict of Oklahoma Accountancy Board rules and Title 18:** Member Engelbach informed the Board that the Ad Hoc Committee met on July 23, 2012 to discuss the possible conflict of the OAB's Rules and Title 18. The members of the committee present at the meeting were Carlos Johnson, John Crittenden and himself. The decision made by the Committee was that the best course of action would be as follows:

- Staff not process any Oklahoma organized PLLC or PC firm applications containing non-CPA members until legislative action occurs.

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- All current PLLC and PC registrants receive a notice regarding the conflict in laws and noting that the OAB will not be processing firm registrations if the PLLC or PC was organized in Oklahoma and has a non-CPA member.
- The Committee will work with the OSCPA to address this issue legislatively.

Motion by Engelbach that the Board approve the recommendations of the Committee regarding the conflict between the Oklahoma Accountancy Board Rules and Title 18. Second by Gray.

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

**Agenda Item #10 – Discussion and comments from OAB members and staff who recently attended regional or national meetings:** Brief discussion took place AMong the Board regarding their experiences while attending the NASBA Regional meetings.

- **Discussion on meeting with NASBA officials regarding Prometric Test Center failure**

While at the NASBA Regional Conference the Board met with Ms. Coleen Conrad and Ms. Pat Hartman regarding the Prometric issue. Mr. Conrad and Mr. Hartman informed the Board of the procedures Prometric has established for addressing problems that might arise with a testing center in the future.

**Agenda Item #11 – Presentation of fiscal year 2013 OAB Committees:** A copy of the FY 2013 Committee List was presented. (Appendix III) Chair Petete expressed appreciation for the Board members' willingness to serve.

**Agenda Item #12 – Presentation to commemorate Board member's service to the Oklahoma Accountancy Board:** Item was deferred to the September 21, 2012, Board meeting.

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

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

### **Updates**

- We were notified by CompSource that our premiums for workers comp will increase in FY 13 by 56%. This is due to four claims being filed in the past two years. One claim this past year and three claims in 2010. We were audited recently as well as a risk assessment evaluation was conducted by CompSource. We placed into effect several changes this past year to help in our experience. The one claim we had this past year was a repetitive motion claim. We had addressed ergonomic items during the year before the risk assessment to help in this area.

- Audit continues to progress with no exceptions to date.
- Personnel mid-year reviews have been completed.
- Visited Oklahoma City Prometric center and performed evaluation for NASBA on 7-27-12.
- We continue to refine our systems and work with OMES formerly OSF regarding all of our IT issues.
- Continuing to develop desk processes and procedures related to AMANDA.
- CPA Recognition Ceremonies scheduled as follows:
  - November 17, 2012
  - May 18, 2013

Reception begins at 10:30 AM - Ceremony begins at 11:00 AM

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

- Attorney General; Legal services for June 2012 - \$2,715.03
- State Auditor and Inspector; Auditing services for May 2012 - \$3,213.75
- BEP One; July 2012 rent - \$4,392.00
- Randy Ross; Travel claim for NASBA 's Western Regional Mtg - \$2,923.72
- Karen Cunningham; Travel claim for NASBA's Western Regional Mtg - \$2,856.97
- Mike Sanner; Travel claim for NASBA's Western Regional Mtg - \$2,568.83
- Attorney General; Legal services for July 2012 - \$2,840.97
- eCapital; Annual subscription fee - \$2,800.00

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

- Calvert Law Firm; Legal services for May 2012 - \$5,073.50
- Compsource; Annual Workers Compensation premium - \$7,497.00

**Agenda Item #15 – Chair's Announcements:** There were no announcements.

**Agenda Item #15b – Announce date and time of the next meeting:** It was noted that the next meeting is scheduled to be held on Friday, September 21, 2012, on the campus of Oklahoma Christian University, 2501 East Memorial Road, Edmond, Oklahoma, 73013.

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

The meeting was adjourned at approximately 12:00 PM.

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Vicky Petete, Chair      Date

ATTEST:

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Jay Engelbach, Secretary      Date

**APPENDIX I**

**OKLAHOMA ACCOUNTANCY BOARD  
REGISTRATION ACTIVITY SINCE THE  
PREVIOUS BOARD MEETING**

**August 3, 2012, Board Meeting**

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Michael D. Bippus (California)

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

Christy Barron  
Michael D. Bippus  
Kyle Aldon Coleman  
Chad M. Deaton  
Travis W. Elmore  
Henry Gituma  
Benjamin Campbell Gray  
Jacob Stephen Hendrickson  
Casey Marie Hopkins  
Joseph Allen Lorenz  
Leigh Alexandra Mason  
Stephanie Lynn Ragsdale  
Jesse Lynn Rigney  
Micki Van  
Mark A. Van Elden  
Jessica Rae Wilson  
Joshua Phillip Wilson  
Sarah Nicole Woods  
Ying Yang  
Pau Yee Yeap

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

James Clayton Airington  
Christy Lynn Barron  
Tyler Robert Caldwell  
Kyle Coleman  
Johanna Marie Dean  
Benjamin Campbell Gray  
Justin Dale Kinsey (Non-CPA verifier)  
Cara Kristian  
Joseph Allen Lorenz  
Joshua Mark McDonald

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Austin Tyler McNeely  
Chelsi Layne Moss  
Prashamsa Neupane  
Hang Pham  
Stephanie Ragsdale  
Cameron Green Robinson  
Daniel E. Thompson  
Payton Lynn Thompson  
Joe Lynn Watkins, Jr.  
Whitney Rae Webb (Non-CPA verifier)  
Jessica Rae Wilson  
Sarah Nicole Woods

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Audrey Kate Gedeon (Ohio)  
Steven B. Holmes (Virginia)  
John Wesley Kerby (Texas)  
Michael A. Lyons (New Mexico)  
Stephen Michael Patton (Texas)  
Brett Joseph Peterson (South Dakota)  
Linda K. Ragsdale (Arizona)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

14496	Simplice Claude Essou
9244	Craig Allen Myers

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

Kenneth R. Baldwin, P.L.L.C.  
Kevin L. McGuire CPA, P.L.L.C  
Sharon D Hahn CPA PLLC  
Trenary CPA Firm, PLLC  
Vivid Numbers, PLLC  
W Scott Callender, CPA PLLC

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Steven O. Godwin CPA P.C.

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

Cook Witty McCabe & Hemphill, A Professional L.L.C.

**REINSTATEMENT OF FIRM REGISTRATIONS OF CORPORATIONS:**

Brown, Kinion and Company, C.P.A., Inc.  
Earl J. Cheek, CPA, P.C.

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

Thomas Paul Donovan	Cert. No. 15648-R	Issued April 18, 2003
Ronald Lee Griffin	Cert. No. 3782	Issued July 19, 1976
Charles Robert Moxley, Jr.	Cert. No. 8948	Issued July 31, 1986

**Retired:**

Donald Robert Koester	Cert. No. 3096	Issued Jan. 28, 1974
John E. Patterson Jr.	Cert. No. 1615	Issued July 27, 1962

**PAs:****RETIRED:**

Wanda Van Gelder	License No. 616	Issued March 15, 1969
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**DECEASED REGISTRANTS:****CPAs:**

George Crocker Baldrige	Cert. No. 1186	Issued July 29, 1957
Harvey Leon Brown	Cert. No. 1598	Issued July 27, 1962
W. Walker Randall	Cert. No. 11856	Issued July 28, 1992
George Andrew Slusarz	Cert. No. 16380-R	Issued Sept. 28, 2007
Glenn Martin Solomon	Cert. No. 1467	Issued Feb. 4, 1961
Lloyd R. Trenary	Cert. No. 1846	Issued July 31, 1965

**PAs:**

Madison James Bowers	License No. 713	Issued May 23, 1969
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**INACTIVE FIRMS:****CPA Limited Liability Companies:**

Baldwin & Howell, P.L.L.C.  
Calvin L. Weissinger CPA, P.L.L.C.

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Debi Rodriguez-Florence CPA, P.L.L.C.  
Ed Bolka CPA, PLLC  
Gresham Smith, LLC (Missouri)  
D. Scott Longan CPA, PLC

**CPA Corporations:**

Belinda Kay Worley MBA CPA, Inc.  
Curtis D Karber & Associates, CPA, PC.  
David W. Elshire, Inc.  
Kenneth D. Prather, Inc.  
Martha E. Wooton C.P.A., Inc.  
Sehon & Associates, P.C.  
Sharon D. Little C.P.A., P.C.  
Wayne McEndree, CPA, P.C.  
William P. Tucker, C.P.A., P.C.

**CPA Limited Liability Partnerships:**

Abdo, Eick & Meyers LLP  
PMB Helin Donovan, LLP  
Trenary & Company, L.L.P.

**CPA Out-of-State Sole Proprietorships:**

Rhett D. Cobb, C.P.A. (Texas)

**PA Limited Liability Companies:**

E.B. St. John, PLLC

**INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:**

**Note:** Asterisk (\*) indicates individual is on Activity List for reinstatement.

**CPAs:**

<b><u>Cert. No.</u></b>	<b><u>Name</u></b>	<b><u>Revocation Date</u></b>
8533	Gary Wayne Gibson	Feb. 1, 2012
11821	LaTisha Raye Reid	April 2, 2012
2985	Robert A. Newman	May 1, 2012
4496	Iraj Pourhossein-Akbarieh	May 1, 2012
5653	William W. Ashworth II	May 1, 2012
5840	Frank Kenny Schuepbach III	May 1, 2012
7561	Roy Brice Dille III	May 1, 2012
9636	Dixie T. Anderson	May 1, 2012
10047	Bryan J. Schroeder	May 1, 2012



13677	Heather Atwood Garrett	May 1, 2012
14496	Pat M. Simpson	May 1, 2012
15985	Rohit Chandra Sharma	May 1, 2012
16436	Christopher Douglas Ramsey	May 1, 2012
10377	Teresa Eileen Messerli	June 1, 2012
10958	Kim L. Llewelyn	June 1, 2012
12243	Mark W. Gorman	June 1, 2012
14525	Heather M. Jensen	June 1, 2012
14496	Simplice Claude Essou	June 1, 2012*
14842	James Randall Hamblin	June 1, 2012

**PAs:**

<u>License No.</u>	<u>Name</u>	<u>Revocation Date</u>
769	Garold David Hayes	May 1, 2012

**FIRMS AUTOMATICALLY REVOKED ON JULY 1, 2012, PURSUANT TO SECTION 15:15.E:**

**Note:** Asterisk (\*) indicates firm is on Activity List for reinstatement.

**CPA Corporations:**

Brown, Kinion and Company, C.P.A., Inc.\*  
 David S. Crockett & Co., CPAs  
 Earl J. Cheek, CPA, P.C.\*  
 Gibson & Wilkey, P.C.  
 Hubbs, Lyon & Company CPA's P.A.  
 Jeffrey S. Mann & Company, PC  
 Melissa K. Mainord, CPA, PC  
 Michael Mares – CPA P.C.  
 OTV, Inc. A Professional Corporation  
 Sharon A. Triplett, CPA, Inc.  
 Sondra A. Van Huss, CPA, Inc.  
 Suzanne M. Crews, P.C.  
 Turk & Giles CPAs, P.C.  
 Tonya Swindell CPA, PC  
 Williams & Company, CPA's Inc.

**CPA Limited Liability Companies:**

Cook Witty McCabe & Hemphill, A Professional L.L.C.\*  
 Justin K Stephenson, CPA, PLC

**CPA Out of State Sole Proprietorships:**

Michael L. Henderson, CPA (Texas)

**APPENDIX II**

**OKLAHOMA ACCOUNTANCY BOARD  
APPROVED SPONSORING ORGANIZATIONS TO  
ADMINISTER PEER REVIEWS TO ITS  
REGISTRANTS DURING FY 2013**

AICPA Center For Public Company Audit Firms  
Alabama Society of Certified Public Accountants  
Arkansas Society of Certified Public Accountants  
California Society of Certified Public Accountants  
Colorado Society of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
Georgia Society of Certified Public Accountants  
Illinois Society of Certified Public Accountants  
Indiana Certified Public Accountant Society  
Iowa Society of Certified Public Accountants  
Kansas Society of Certified Public Accountants  
Michigan Society of Certified Public Accountants  
Minnesota Society of Certified Public Accountants  
Mississippi Society of Certified Public Accountants  
Missouri Society of Certified Public Accountants  
Montana Society of Certified Public Accountants  
National Peer Review Committee  
Nevada Society of Certified Public Accountants  
New York State Society of Certified Public Accountants  
Oklahoma Society of Certified Public Accountants  
Pennsylvania Society of Certified Public Accountants  
Society of Louisiana Certified Public Accountants  
Tennessee Society of Certified Public Accountants  
Texas Society of Certified Public Accountants

## APPENDIX III

### Oklahoma Accountancy Board FY 2013 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.

Vicky Petete, Chairman  
Janice L Gray, Vice Chairman  
Jay Engelbach, Secretary

Staff Support: Randy Ross

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**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.

Mike Sanner, Chairman  
Karen Cunningham, Member  
Jane Haskin, Advisory Member

Staff Support: Michael Mount

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

Jay Engelbach, Chairman  
Barbara Ley, Member  
Mike Crawford, Advisory Member  
Tom Volturo, Advisory Member

Staff Support: LaLisa Semrad

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**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.

Vicky Petete, Chairman  
Karen Cunningham, Member  
Janice Gray, Member

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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.

Barbara Ley, Chairman  
Brenda Bolander, Advisory Member

Staff Support: Colin Autin

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**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.

Jay Engelbach, Chairman  
Jody Manning, Member

Staff Support: Chloe Watson

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**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.

Barbara Ley, Chairman  
Janice Gray, Member  
Nick Gales, CPA, Advisory Member

Staff Support: Colin Autin

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**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, Chairman

Mike Sanner, Member

Staff Support: LaLisa Semrad

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**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, Chairman

Jody Manning, Member

Vicky Petete, Member

Staff Support: Randy Ross

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**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.

Karen Cunningham, Chairman

Jody Manning, Member

Vicky Petete, Member

Amy Welch, Ex-Officio Member

Staff Support: Michael Mount

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