

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

December 14, 2012

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 14, 2012, at the Oklahoma Accountancy Board at 201 NW 63<sup>rd</sup> St., Ste. 210, Oklahoma City, Oklahoma 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  
Barbara Ley, CPA, Member  
Mike Sanner, CPA, Member  
Jody Manning, Member  
Karen Cunningham, Member

Board staff present at the meeting: Randall A. Ross, Executive Director; LaLisa Semrad, Enforcement Coordinator; Michael Mount, CPE Coordinator; and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Note: Chair Petete rearranged items throughout the meeting.

**Agenda Item #1a – Call To Order:** At approximately 8:35 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):** There were no members absent.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present for the appropriate time: Shelly Fleming and Jared Thulin from the State Auditor and Inspectors Office; Nancy Hyde and Patty Hurley, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Dean Taylor, representing the Oklahoma Society of Accountants (OSA); Randy Calvert with Calvert Law Firm and E.B. St. John, former Board member.

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

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Note: Member Gray arrived at approximately 8:43 AM.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained four items for the OAB’s consideration: (1) Approve the Minutes of the November 16, 2012, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2013, for the months ended November 30, 2012, and October 31, 2012; (3) Take official notice of the experience verification applications which have been approved by the Executive Director and (4) 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, Ley and Petete.

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

**Case No. 1941 – James D. Krause, CPA**

This case was opened as a result of a referral by the Licensing Coordinator that Respondent held out and practiced public accounting under an unregistered firm. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, costs and attorney fees in the amount of \$206.75, and a filing fee of \$150, which would have been paid if the firm had timely registered. The fine, costs, and fee must be paid within 30 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 is in compliance. Registrant reported 48 hours of CPE for 2009 (includes 2 hours ethics); 52 hours for 2010 (includes 2 hours ethics); and 48 hours for 2011 (includes 3 hours ethics).

Peer Review Status: N/A.

**Case No. 1942 – Steven Milam, CPA**

This case was opened as a result of a referral by the Licensing Coordinator that Respondent practiced without a permit for approximately four months. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 and costs and attorney fees in the amount of \$194.25, which must be paid within 30 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 is in compliance. Registrant reported 40 hours of CPE for 2009 (includes 2 hours ethics); 40 hours for 2010 (includes 2 hours ethics); and 40 hours for 2011 (includes 4 hours ethics).

Peer Review Status: Registrant is in compliance.

#### **Case No. 1945 – David Mayfield, CPA**

This case was opened as a result of a self-reported investigation by the SEC into possible violations related to Respondent's work on the audit and review of a public company. Respondent was later sanctioned by the SEC for departing from professional standards. The assigned investigator also concluded that Respondent failed to follow professional standards in the performance of the audit and review. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 and costs and attorney fees in the amount of \$211, which must be paid within 30 days from the effective date of this Order. Respondent will cease from doing SEC audit work, and if Respondent wishes to do future SEC audit work, Respondent will appear before the Board for a show cause hearing. Any failure by the Respondent to comply with any of the terms of this Order shall result in an immediate hearing before the Board. In addition, a proven violation of the ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

#### **OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 85 hours of CPE for 2009 (includes 12 hours ethics); 58 hours for 2010 (includes 11 hours ethics); and 27 hours for 2011 (includes 3 hours ethics).

Peer Review Status: Registrant is in compliance.

Motion by Gray to approve the Administrative Consent Order for Case Nos. 1941, 1942 and 1945. Second by Sanner.

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

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**FILES TO CLOSE:**

**File 1191 – CPA**

This file was opened as a result of a complaint from the registrant's former employer alleging that the registrant embezzled funds from the company and performed substandard work. The assigned investigator did not find sufficient evidence to indicate that a violation of the Act or Board's Rules occurred; therefore, the Enforcement Committee recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 60 hours of CPE in 2009 (includes 2 hours ethics); 60 hours in 2010 (includes 2 hours ethics); and 92 hours for 2011 (includes 4 hours ethics).

Peer Review Status: N/A.

**File 1848 – CPA**

This file was opened as a result of a referral from the Licensing Coordinator that the registrant was holding out under an unregistered firm. The firm in question is an investment advisory firm and the registrant holds a current permit; therefore, the Enforcement Committee recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 41.5 hours of CPE in 2009 (includes 2 hours ethics); 40 hours in 2010 (includes 4 hours ethics); and 44 hours for 2011 (includes 8 hours ethics).

Peer Review Status: N/A.

**File 1863 – CPA**

This file was opened as a result of a complaint alleging the registrant manipulated an elderly client into leaving the registrant her estate. The complainant did not submit sufficient evidence to indicate that a violation of the Act or Board's Rules occurred; 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 in 2009 (includes 4 hours ethics); 48 hours in 2010 (includes 2 hours ethics); and 32 hours for 2011 (includes 0 hours ethics).

Peer Review Status: N/A.

**File 1973 – CPA**

This file was opened as a result of a referral from an outside organization that the registrant may be practicing public accounting without a permit. Upon further investigation, it was discovered that the registrant works in industry and does not perform any public accounting services; therefore, the Enforcement Committee recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 41 hours of CPE in 2009 (includes 3 hours ethics); 45 hours in 2010 (includes 8 hours ethics); and 37 hours for 2011 (includes 7 hours ethics).

Peer Review Status: N/A.

**File 1974 – CPA**

This file was opened as a result of a referral from an outside organization that the registrant may be practicing public accounting without a permit. Upon further investigation, it was discovered that the registrant works in industry and does not perform any public accounting services; 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 in 2011 (includes 8 hours ethics). Registrant was certified in 2011.

Peer Review Status: N/A.

**File 1978 – CPA**

This file was opened as a result of a referral from the Licensing Coordinator that the registrant may be practicing under an unregistered firm. The registrant submitted tax returns to show that the entity is inactive and has not been used as an accounting firm for twenty years; therefore, the Enforcement Committee recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant reported 56 hours of CPE in 2009 (includes 4 hours ethics); 88 hours in 2010 (includes 3 hours ethics); and 65 hours for 2011 (includes 2 hours ethics).

Peer Review Status: Registrant is in compliance.

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**File 1989 – CPA**

This file was opened as a result of a referral from the Licensing Coordinator that the registrant claimed CPE exemptions in years he may not have been eligible based upon the registrant's position in industry. The registrant claims the industry position does not entail the supervision of accounting staff as thought. In addition, the registrant submitted certificates of completion for CPE courses taken during those years to show compliance with the CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

**OAB Records Summary**

CPE Status: Registrant is in compliance. Registrant submitted certificates for 165 hours of CPE taken in the previous years and will continue to report CPE in future years.

Peer Review Status: N/A.

Motion by Gray to close the following File Nos. 1191, 1848, 1863, 1973, 1974, 1978, and 1989. Second by Sanner.

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

**Agenda Item #6 – Discussion and possible action on report from Audit and Budget Committee:**

- Office of the State Auditor and Inspector's Reports as of and for the Fiscal Year End June 30, 2012 – Shelley Fleming, CPA, Office of the State Auditor and Inspector, Audit Division

Brief discussion took place among the Board regarding the outcome of the yearly audit. The OAB was satisfied with the report.

Motion by Engelbach to approve the State Auditor and Inspector's Reports as of and for the Fiscal Year End June 30, 2012.

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

Note: Chair Petete called for a break at approximately 9:00 AM and reconvened at 9:12 AM.

**Hearing Docket**

**Case No. 1802 – Hearing in the matter of Curtis Cannedy, Non-registrant. 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.

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

The purpose of this hearing was to consider a complaint filed against the Respondent alleging the Respondent is licensed in Texas as a CPA, but has been practicing in Oklahoma without proper notification to the Board.

Special Prosecutor Calvert moved that State's Exhibits 1-9 be entered into the record. Chair Petete accepted the State's Exhibits 1-9 into the record.

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

1) As set forth above, Respondent violated the provisions of Sections 15.11, 15.12A, and 15.22 of the Act and Section 10:15-3-1 of the Board's Rules, in effect at the relevant time, and is assessed a fine in the amount of \$500.00; 2) Respondent is assessed costs and attorney fees associated with this disciplinary action in the amount of \$2,500.00; 3) Respondent is required to pay the fine, 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 Cunningham to approve the Consent Order.  
Second by Engelbach.

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

Motion by Gray to adjourn the hearings. Second by Ley.

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

The hearings were adjourned at approximately 9:26 AM.

**Agenda Item #7 – Recognition of service to former Oklahoma Accountancy Board member E.B. St. John:** Chair Petete presented former Board member, E.B. St. John, with a recognition award for his service on the Board.

**Agenda Item #8 – Discussion and possible action on nomination of Janice Gray, CPA, for Vice Chair of the National Association of State Boards of Accountancy for 2013 - 2014:** Chair Petete recounted to the Board highlights of Member Gray's service to the accounting profession.

Motion by Sanner to support Member Gray's nomination as Vice Chair for the National Association of State Boards of Accountancy. Second by Ley.

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

**Agenda Item #9 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors' Focus Questions:** The Board reviewed the completed NASBA Focus Questions.

Motion by Gray to approve the responses to the NASBA Focus Questions. Second by Cunningham.

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

**Agenda Item #10 – Report on exposure drafts [deferred from November meeting]:**

- AICPA Professional Ethics Division Proposed Revised and New Interpretations and Proposed Deletion of Ethics Rulings
- AICPA Accounting and Review Services Committee Exposure Draft on Proposed Statements on Standards for Accounting and Review Services

Member Gray stated that 87 letters responding to the exposure draft had been received. Around twenty of the responses, including NASBA and the Board's position, were in favor of the draft provided a disclaimer be included with the report. Twelve responses stated they would like to do away with the compilations completely, and a small amount of responses do not want changes to be made at all.

**Agenda Item #11 – Discussion and possible action regarding firms that are revoked for failure to timely register, reinstate later, but held out during the interim [deferred from November meeting]:** Member Sanner addressed this issue and expressed the need to create a policy the staff can follow in situations such as this. Currently, there is no policy in effect regarding firms that file late, but continue to practice in the interim.



Member Sanner directed the Boards' attention to the proposed policy. The Board is also concerned about individuals who work for a firm that has failed to register in a timely manner.

Discussion took place among the Board regarding the proposed policy. Member Gray suggested that it not be a policy, but rather a procedure, as member Ley stated that the policy would have to be approved through the Enforcement Committee.

Member Ley was concerned about the locked in amount of a \$1000.00 fine in all circumstances. Assistant Attorney General Crittenden recommended that the word "suggested" be included before the stated fines starting amount of \$1000.00. Member Ley stated that she would like for the procedure of issuing fines to be at the Enforcement Committee's discretion.

Chair Petete expressed the Board's concern of maintaining consistency regarding the consequences of failure to register in a timely manner. Executive Director Ross stated that the OAB staff will send letters informing firms of the new procedures in May of 2013. The Board was satisfied with the new procedure. No action was taken.

**Agenda Item #12 – Discussion and possible action regarding disciplinary action against registrants who take the CPE exemption when they don't qualify [deferred from November meeting]:** The OAB staff is concerned with the amount of cases where registrants file for a CPE exemption, but do not qualify for said exemption. Upon reviewing registrants who filed for an exemption, the following procedure will take place:

"Staff will determine if sufficient CPE was taken for all years the exemption was taken. A private reprimand will be given for all cases in which sufficient CPE was achieved. No fines will be assessed in these cases."

Discussion took place regarding the requirement of an affidavit, signed by the registrant's supervisor, be required upon each exemption request. The Board determined that the affidavit be a requirement each year a registrant files an exemption.

For instances in which the exemption was wrongly taken, the following will apply:

"A fine of \$500.00 per year for failure to take CPE and an additional \$500.00 per year for wrongly claiming an exemption. The total fine will not exceed \$3,000.00 in those cases in which a registrant has wrongly taken the exemption for more than 3 years."

Member Ley requested that the OAB staff review the Individual Registrant Reporting Form's questions and affidavit, to confirm whether the questions are clear to the registrant. If not, the form should be revised with appropriate wording.

Note: Chair Petete called for a break at approximately 10:15 AM and reconvened at 10:23 AM.

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**Agenda Item #13 – Discussion and possible action on report from the CPE/Verification Committee regarding Continuing Professional Education annual update letter:**

Executive Director Ross informed the Board that the OAB had sent a courtesy email to registrants reminding them that the 2012 calendar year is coming to a close, and any CPE still needed must be taken by the last day of December.

The Board inquired as to why the OAB was unable to send customized letters to all registrants with the amount of CPE hours they still needed in order to complete the required 120 hours within the three year rolling period. Executive Director Ross explained that the implementation of AMANDA and birth month registration, within the same year, was the main focus, but assured the Board that the OAB will be sending them on a yearly basis in the future, beginning in 2013.

**Agenda Item #14 – Discussion and possible action to set proposed 2013 Board meeting dates:** The OAB proposed a list for 2013 Board meeting dates. (APPENDIX II)

Motion by Gray to approve the proposed 2013 Board meeting dates. Second by Cunningham.

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

**Agenda Item #15 – New Business:** There was no new business.

**Agenda Item #16 – Executive Director’s report:**

**Updates**

- FY-12 audit completed as presented earlier
- E.D. made a presentation at OSCP Tulsa chapter
- E.D. will be presenting at the Oklahoma Educators Conference in January
- Working on annual evaluations of staff
- Continuing to hold CSDC invoices until work is completed and we can recommend payment
- Survey responses from the November ceremony were reported

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

- BEP One; Dec 2012 rent - \$4,392.00

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

- State Auditor and Inspector; Auditing services for Oct 2012 - \$6,618.50

**Agenda Item #17 – Chair’s announcements:** There were no announcements.

**Agenda Item #17a – Chair’s report:** N/A

**Agenda Item #17b – Announce date and location of the next meeting:** It was noted that the next meeting is scheduled to be held on Friday, January 18, 2013, at the Oklahoma Accountancy Board at 201 NW 63<sup>rd</sup> St., Ste. 210, Oklahoma City, Oklahoma 73116.

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

Motion by Gray to adjourn the Board meeting. Second by Ley.

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

The meeting was adjourned at approximately 11:27 AM.

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Vicky Petete, Chair                      Date

ATTEST:

\_\_\_\_\_  
Jay Engelbach, Secretary              Date

## APPENDIX I

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

Kyle V. Allen  
Catherine E. Anderson  
Jacqueline Boes  
Yihan Feng  
Stefanie Hatch  
Vinay Manda  
Andrew Maryadi  
Joshua D. Morphew (Non-CPA verifier)  
Casey Blake Sanderson  
Christopher J. Speirs  
Michelle M. Stoverink

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

Catherine Elizabeth Anderson  
Stefanie Gayle Hatch  
Justin Keith Hatcher  
Vinay Manda  
Andrew Maryadi  
Ross Andrew McLaughlin  
Aaron Carter Paxton  
Kyle L. Roberson  
Christopher J. Speirs  
Rachel Dianne Withrow

### **APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Timothy H. Avance (Texas)  
Paul Wayne Elggren (Utah)  
Arna Mukherjee Erazo (Texas)  
Mary Elizabeth Sondag (Michigan)  
Jared Ryan Wenger (Iowa)

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

Affordable Income Tax Services, PLLC  
Craddock Financial Management, PLLC  
Hudgeons CPA PLLC  
Joe H Smith LLC (Oregon)  
Rhonda Howard, CPA PLLC  
Richard Rentsch, CPA PLLC  
Wallace CPA, PLLC

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

Melissa K. Mainord, CPA, PC

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

Marvella F. Shepherd	Cert. No. 9807	Issued Jan. 28, 1988
Daryl J. Aeschliman	Cert. No. 13062-R	Issued June 22, 1995

**No Longer Residing in Oklahoma:**

Gerald Neil Keating	Cert. No. 16210-R	Issued June 23, 2006
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**Retired:**

William Loyd Sanders	Cert. No. 1429	Issued July 29, 1960
Bruce A. Moates	Cert. No. 2643	Issued Jan. 31, 1972
Donald L. Wertz	Cert. No. 2915-R	Issued Jan. 26, 1973
Jeanne M. Styron	Cert. No. 3676	Issued Jan. 27, 1976
Ronald L. Terry	Cert. No. 3829	Issued July 19, 1976
Kay Moore	Cert. No. 4888	Issued July 27, 1979
Lester J. Rhodes	Cert. No. 8166-R	Issued July 26, 1985
Art G. Johnson	Cert. No. 8269	Issued July 26, 1985

**DECEASED REGISTRANTS:****CPAs:**

James A. Gann	Cert. No. 929	Issued Jan. 21, 1954
Peter Lewis Boatright	Cert. No. 1359	Issued July 28, 1959
Marseda Ione Kappel Garrison	Cert. No. 3292	Issued Sept. 16, 1974
Debra A. Lee	Cert. No. 16489	Issued Nov. 4, 2008

**PAs:**

Wanda M. Crandall	Cert. No. 112	Issued July 8, 1968
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**INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:****CPAs:**

4712	Janelle Haraughty Brooks	May 1, 2012
8201	Michael David Collier	May 1, 2012

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2523	Patrick Dorr	July 1, 2012
4276	Edward L. Handlin	July 1, 2012
7613	Joseph David Honerkamp	July 1, 2012
8330	Jonathan Proctor	July 1, 2012
11380	Janis Osborn	July 1, 2012
12354	Helen Rambo	July 1, 2012
13651	James Kyrel Clay	July 1, 2012
14226	Charles Moore	July 1, 2012
14800	William Allen	July 1, 2012
15267	Elizabeth England	July 1, 2012
1714	Bill V. Inman	August 1, 2012
3554	Angela Z. Flynn	August 1, 2012
4290	Donna L. Couch	August 1, 2012
4541	Richard Louis Boerger	August 1, 2012
4640	Shari Humphrey	August 1, 2012
4764	Dora S. Bearden	August 1, 2012
4833	Sharie Leigh Nelson	August 1, 2012
6531	Rand Curtis Berney	August 1, 2012
8286	Dawn Rene Scribner	August 1, 2012
8656	Shawn J. Rooker	August 1, 2012
9196	Maxie Eugene Hoskins	August 1, 2012
9594	Steven Andrew Ewing	August 1, 2012
9662	Marc Howard Chastain	August 1, 2012
10371	Jo J. Forbes Boevers	August 1, 2012
12136	Frederick Joseph Hoyt	August 1, 2012
12774	Michael Allen Parker	August 1, 2012
13138	Kimberley Rene' Hatzfeld	August 1, 2012
16591	Kenneth Lance Steckler	August 1, 2012
17258	Kimberly Ann Schwend	August 1, 2012
3772	Phil J. Ford	September 1, 2012
4327	Charles Randall Olmstead	September 1, 2012
9709	Lisa A Herren	September 1, 2012
10288	Tami L. Van Meter	September 1, 2012
11908	Bernard W. Bunning	September 1, 2012
12908	Sarah Elizabeth Gordon	September 1, 2012
13699	Shelley Dawn Hughes	September 1, 2012
13884	Deanna D. Ivey	September 1, 2012
15292	Alicia Walker Kemper	September 1, 2012
15572	Brooklyn Hope Gorton	September 1, 2012
929	James A. Gann	October 1, 2012
1167	Bill Max McQuain	October 1, 2012

8565	Richard K. Hunt	October 1, 2012
8606	Debra Sue Meyer	October 1, 2012
9223	Susanne Elkins Major	October 1, 2012
9917	William Tod Eastlake	October 1, 2012
12612	Steven R. Smith	October 1, 2012
13498	Jeffrey Scott Haner	October 1, 2012
16391	Laurie Beth Damron	October 1, 2012
765	Walter R. Long	November 1, 2012
1044	Francis Eugene Ray	November 1, 2012
1814	Michael Leroy Baller	November 1, 2012
2939	Leland Burnett	November 1, 2012
3065	James Challacombe Collins	November 1, 2012
3113	Robert S. Morgan	November 1, 2012
3879	Laurie M. Turner	November 1, 2012
4595	Robert Allen Ahrens	November 1, 2012
6214	Douglas Keith Ahrens	November 1, 2012
6347	Darold R. Stagner	November 1, 2012
6761	John Stephen Williams	November 1, 2012
7443	Mary Ellen Kushnir	November 1, 2012
7742	Thomas Gordon Suess	November 1, 2012
8719	Kenneth P. Young	November 1, 2012
9534	Gary Seger	November 1, 2012
12741	Sean Jones	November 1, 2012
14734	Christopher B. Rogers	November 1, 2012
16027	Mary Ip	November 1, 2012
16309	Li-Uei Tsai	November 1, 2012

**PAs:**

769	Garold David Hayes	May 1, 2012
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**RESCINDMENT OF AUTOMATIC REVOCATION OF CPA CERTIFICATE PURSUANT TO OAC 10:15-23-3(a):**

James A. Gann

Cert. No. 929

Issued Jan. 21, 1954

6147.

## APPENDIX II

### **Proposed 2013 Board Meeting Dates**

January: 18th

February: 26th

March: 22nd

April: 26th

May: 17th

June: 21st

July: 19th

August: 16th

September: 20th

October: 18th

November: 15th

December: 30th