

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

June 22, 2012

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 22, 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
Janice L. Gray, CPA, Vice Chair
Mike Sanner, CPA, Secretary
Vicky Petete, CPA, Member
Jay Engelbach, 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; Linda Ruckman, Licensing Coordinator; Michael Mount, CPE Coordinator; Rebekah Flanagan, Administrative Assistant; Heather Smith, Administrative Assistant; Assistant Attorney General John Crittenden; Special Prosecutor Randy Calvert and Co-Counsel Rob Raman:

Agenda Item #1a – Call To Order: At approximately 8:37 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) Were Unavoidable Pursuant to Title 59, Section 15.3(B)(5): Chair Ley noted that no members were absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); Kellie Wright, representing the Oklahoma Society of Accountants (OSA); Kevin Donelson and William H. Whitehall Jr., Attorneys for the Respondent; Christy Tharp, Registrant; Kala Chapman Floyd, Administrative Hearing Witness; Stephanie Dean, Administrative Hearing Witness; Greg Saunders, Administrative Hearing Witness; 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.

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Agenda Item #4 – Consent Agenda: The Consent Agenda contained four items for the OAB’s consideration; (1) Approve the Minutes of the May 15, 2012, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2012, for the month ended May 31, 2012; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

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

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

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 1930 – Eide Bailly, LLP, CPA Firm

This case is a result of a SEC investigation into Respondent Firm’s 10-Q review of a public company. The Board’s assigned investigator concluded that Respondent failed to adequately disclose the company’s transactions with related parties. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$5,000 and costs and attorney fees in the amount of \$14,000 (est.), 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: N/A

Peer Review Status: Registrant is in compliance.

Case No. 1920 – Sheri Renee Bassett, CPA

This case is a result of a referral by the CPE Coordinator that Respondent failed to complete a half hour of required CPE for the three-year period 2008-2010. Respondent applied CPE hours taken in 2011 to the deficiency, and is now in compliance. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed costs and attorney fees in the amount of \$206, 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 is now in compliance. Registrant reported 76 hours of CPE for 2008 (includes 2 hours of ethics); 23.5 hours of CPE for 2009 (includes 2 hours of ethics); and 20.5 hours of CPE for 2010 (includes 4 hours of ethics).

Peer Review Status: N/A.

Case No. 1916 – Wanda Karen Coleman, 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 six and a half hours of required CPE for 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 \$183.60, which must be paid within thirty days from the effective date of this Order. In addition, Respondent must complete the past-due CPE within thirty 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 76 hours of CPE for 2008 (includes 10 hours of ethics); 67 hours of CPE for 2009 (includes 3 hours of ethics); and 13.5 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: N/A.

Case No. 1929 – McGladrey & Pullen, LLP, CPA Firm

This case is a result of a referral from the State Auditor and Inspector's office that the Respondent Firm issued two governmental entity audits before registering on the governmental auditors list. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,000 and costs and attorney fees in the amount of \$203.50, 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.

6067.

OAB Records Summary

CPE Status: N/A

Peer Review Status: Registrant is in compliance.

Motion by Gray that Consent Orders for Case Nos 1930, 1920, 1916, 1929 be approved. Second by Cunningham.

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

FILES TO CLOSE:

File 1833 – CPA

This file was opened as a result of a filed complaint alleging the registrant performed substandard work in the preparation of a minister's tax returns. The complainant later informed the Board that the registrant had returned the preparation fee as requested, and that the complainant wished to withdraw the complaint rather than provide the tax returns for review. 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); 41 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 1861 – CPA

This file was opened as a result of a filed complaint the registrant made against a candidate. The candidate's response alleged professional misconduct by the registrant; however, the Enforcement Committee did not find sufficient evidence for prosecution purposes. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant claimed an exemption for 2008; 106 hours of CPE for 2009 (includes 8 hours of ethics); and 66 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: N/A.

File 1871 – CPA

This file was opened as a result of a referral by the Licensing Coordinator that the registrant was practicing public accounting in an unregistered firm. The Enforcement

Committee did not find that the registrant had used the CPA designation in relation to this firm; therefore, it 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); 60 hours of CPE for 2009 (includes 2 hours of ethics); and 46 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: N/A.

File 1906 – 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 manager of the registrant's firm has attested that the registrant is currently homebound suffering from advanced dementia, and will not return to work. The Enforcement Committee recommends that the file be closed and the registrant's certificate cancelled.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 47 hours of CPE for 2008 (includes 2 hours of ethics); 49 hours of CPE for 2009 (includes 4 hours of ethics); and did not report for 2010.

Peer Review Status: N/A.

File 1910 – 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 contacted by staff, the registrant filed the missing form, but did not report any CPE for 2010. The registrant submitted documentation showing that a family member was diagnosed with cancer in February 2010, and the registrant left work to care for that family member, who passed away in the fall of 2011. The registrant has not returned to work and is retired from all forms of employment. In addition, the registrant asked to apply 2012 CPE to cover the 2010 deficiency. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 80 hours of CPE for 2008 (includes 4 hours of ethics); 20 hours of CPE for 2009 (includes 2 hours of ethics); and 0 hours for 2010.

Peer Review Status: N/A.

6069.

Motion by Gray to close the following files: 1833, 1861, 1871, 1906 and 1910. Second by Engelbach.

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

CASES TO DISMISS:

Case 1852 – CPA

This case was opened as a result of a self-reported investigation by another state board of accountancy into the alleged participation of the registrant in the destruction of documents during a corporate fraud scandal. That state board closed its file after the registrant agreed to cancel registrant's reciprocal CPA certificate in that state due to plans to relocate. The Enforcement Committee reviewed the disciplinary file from the other state board, sent interrogatories to the registrant, and reviewed some of the discovery material from the civil and criminal cases resulting from the corporate fraud. The material reviewed did not provide the necessary evidence to prosecute the registrant, and the sheer volume of documentation remaining from those cases makes finding adequate evidence improbable and cost prohibitive. The registrant is not living in Oklahoma and works in industry; therefore, the Enforcement Committee recommends that the case be dismissed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 52 hours of CPE for 2008 (includes 2 hours of ethics); 43 hours of CPE for 2009 (includes 0 hours of ethics); and 35.5 hours of CPE for 2010 (includes 4 hours of ethics).

Peer Review Status: N/A.

Motion by Gray that Case No. 1852 be dismissed. Second by Manning.

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

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 the report from the Outreach Committee: Member Petete informed the Board of the results of the survey that was sent to the incoming CPAs regarding the Recognition Ceremony's time change. Member Petete stated that the results were positive and Executive Director Ross expressed his satisfaction in the number of survey responses.

Vice Chair Gray requested that staff send the Board the dates of the upcoming November 2012 and May 2013 Recognition Ceremony.

Member Petete informed the Board that the Outreach Committee is currently in the process of planning the Board meeting that will be held on the Oklahoma Christian University campus.

Agenda Item #7 – Discussion and possible action on report from the Technology Committee: Member Petete informed the Board of the current status regarding the AMANDA functionality issues. She stated that staff is keeping an issue log prioritizing the problems which need to be corrected.

- a. Presentation from staff on current status of AMANDA

Note: Presentations were deferred until the Board reconvened after lunch at approximately 12:32 p.m.

- b. Consideration of CSDC Systems Inc. invoice number 1233

Motion by Petete that invoice number 1233 be approved for payment as it was training for Matthew Sinclair and has been completed. Second by Cunningham.

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

Agenda Item #8 – Discussion and possible action regarding potential conflict between 15.15A of the Oklahoma Accountancy Act and the Professional Entity Act: Member Engelbach addressed this issue. He informed the Board that the Legislative Committee had determined there was a potential conflict with Statute 15.15A. of the Oklahoma Accountancy Act and the Professional Entity Act regarding PLLCs and PCs. Mr. Engelbach stated that the Legislative Committee is looking into this issue further.

Chair Ley stated her understanding was that the OAB could not approve applications for non-CPA ownership of firms at this time due to the conflict. Executive Director Ross confirmed her statement.

Note: Chair Ley called for a break at approximately 8:59 a.m. and reconvened at 9:09 a.m.

Hearing Docket

Case No. 1924 - Hearing in the matter of Gary Wayne Gibson, CPA, Certificate No. 8533 – Revoked: Deferred to August 3, 2012, Board meeting.

Case No. 1926 - Hearing in the matter of Julia A. Moler, CPA, Certificate No. 12560: Deferred to August 3, 2012, Board meeting.

6071.

Case No. 1918 - Hearing in the matter of Ora Frasier Harrison, CPA, Certificate No. 1238: Deferred to August 3, 2012, Board meeting.

Case No. 1901 - Hearing in the matter of Christy L. Tharp, CPA, Certificate No. 11412: This matter came for hearing at 9:15 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

Assistant Attorney General John Crittenden advised the Board. Respondent was present and represented by counsel. Special Prosecutor Calvert represented the State.

The purpose of this hearing was to consider a complaint filed against the Respondent alleging Respondent's employer was in a state of non-compliance with the Oklahoma Tax Commission sales and use tax due to the willful inaction of the Respondent, the CFO, who was aware of the non-compliance since 2002.

Special Prosecutor Calvert moved that State's Exhibits 1-8 be entered into the record. Respondent's counsel expressed objection to the State's Exhibit 8. The objection was based on the Exhibit being a deposition of a case in which Ms. Tharp was not involved. Special Prosecutor Calvert conceded Exhibit 8 but reserved the right to bring it into the record if needed. Respondent's Counsel stated they had no objection. Chair Ley accepted the State's Exhibits 1-7 into the record.

Respondent's counsel moved that Exhibits 1-25 be introduced into the record. Special Prosecutor Calvert stated he had no objection. Chair Ley accepted the Respondent's Exhibits 1-25 into the record.

Special Prosecutor Calvert, followed by Respondent's counsel, presented opening statements.

Stephanie Dean and Christy L. Tharp were called as witnesses for the State.

Note: Chair Ley called for a break at approximately 10:50 a.m. and reconvened at 11:04 a.m.

Note: The Board recessed for lunch at approximately 12:05 p.m. and reconvened at 12:32 p.m.

Agenda Item #7 – Discussion and possible action on report from the Technology Committee [Revisited]:

- a. Presentation from staff on current status of AMANDA

Several staff members made a short presentation for the Board regarding their experiences with AMANDA and what issues hinder their job duties, if any.

Note: Chair Ley called for a break at approximately 12:51 and reconvened at 1:04.

Agenda Item #9 – Discussion and possible action on the renewal of professional services contracts for FY 2013: Deputy Director Autin addressed this issue and informed the Board that this was a continuation from the May 15, 2012, Board meeting. He stated that the Enforcement Committee had not had the opportunity at that time to review the investigators list, but has since been able to.

Motion by Cunningham to approve the FY 2013 investigator contracts. Second by Petete.

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

Agenda Item #11 – Discussion and possible action on nominations for the National Association of State Boards of Accountancy Lorraine P. Sachs Standard of Excellence Award: Brief discussion took place regarding the potential nominees. The majority of the Board determined that since they were not familiar with the nominees they were not comfortable supporting any nomination. No action was taken.

Agenda Item #10 – Discussion and possible action on report from the Rules Committee: Vice Chair Gray addressed this issue.

- a. Discussion and possible action regarding Title 74 and how it relates to the Oklahoma Accountancy Board's list of auditors registered to perform attestation engagements for governmental entities

Upon Executive Director Ross' corresponding with the State Auditor's Office it was determined that any auditor who performs these engagements must be on the Government approved list.

Vice Chair Gray recommended that the OAB permit any firm that is doing those types of engagements from June 22, 2012, to December 31, 2012, to register with no penalties or enforcement actions. She requested that the OAB contact all firms and inform them that if they perform those types of engagements, they must register.

Motion by Gray that the OAB send correspondence to all firms informing them of the requirements to register if they perform attestation engagements. Second by Petete.

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

Case No. 1901 - Hearing in the matter of Christy L. Tharp, CPA, Certificate No. 11412 [Revisited]: The hearing was reconvened at approximately 1:18 p.m.

Ms. Tharp continued her testimony as a witness for the State. Respondent's counsel moved for admission of Exhibit 26 into the record. Special Prosecutor Calvert stated he had no objection. Chair Ley accepted Respondent's Exhibit 26 into the record.

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Note: Member Sanner stepped out of the hearing at approximately 2:36 p.m. and did not return to the meeting. His absence was excused

Respondent's counsel moved for admission of Exhibits 27 and 28 into the record. Special Prosecutor Calvert stated he had no objection. Chair Ley accepted Respondent's Exhibits 27 and 28 into the record.

Upon Respondent's counsel completing questioning of Ms. Tharp, several Board members questioned her regarding portions of her testimony.

Kalan Chapman Floyd and Greg Saunders were called as witnesses for Respondent.

Respondent's counsel moved to introduce into the record two additional witnesses through depositions. The first witness deposition was that of Thomas Smith, Ms. Chapman Floyd's boss at Hogan Taylor. The second witness deposition was that of Patrick McCormick, External Auditor with the Oklahoma Tax Commission.

Assistant Attorney General Crittenden questioned Respondent's counsel regarding the audit and warned him that the Board could not alter decisions already confirmed by the Oklahoma Tax Commission in the audit.

Note: Chair Ley called for a break at approximately 3:07 p.m. and reconvened at 3:18 p.m.

Respondent's counsel began to read the deposition of Mr. Smith into the record.

Chair Ley inquired as to the purpose of introducing the deposition into record as it repeats facts that have already been established. Respondent's counsel expressed the desire to have the depositions on the record for the purpose of cumulative evidence regarding the facts that have already been determined in the case. Chair Ley inquired as to whether they could be introduced into the record as Exhibits. Assistant Attorney General Crittenden confirmed that this was an acceptable means of introduction.

Special Prosecutor Calvert used Exhibits 8 and 9 during previous testimony, but did not move at that time to have them admitted into record. However, at this point in the hearing Mr. Calvert requested that Exhibit 9 be entered into the record. Respondent's counsel objected as he felt the two Exhibits coincide with each other and should both be admitted or none at all. Special Prosecutor Calvert then requested to have Exhibits 9 and 10 admitted into the record. Chair Ley accepted State Exhibits 9 and 10 into the record.

It was determined that the Respondent's counsel would assign the witness depositions as Exhibits 29 and 30. Therefore, Respondent's counsel moved to have Exhibits 29 and 30 entered into the record. Special Prosecutor Calvert had no objections. Chair Ley accepted the Exhibits into record.

Special Prosecutor Calvert and Respondent's counsel presented their closing statements.

At this time Chair Ley entertained a motion to enter Executive Session.

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

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

Member Sanner was absent and did not vote.

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

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

Note: No votes were taken during Executive Session.

Chair Ley did not return to the meeting following the Executive Session. Vice Chair Gray assumed Chair Ley's role for the remainder of the meeting.

Note: Due to the time constraint, the Board elected to continue Case 1901 to the August 3, 2012, Board meeting.

Agenda Item #12 – Presentation to commemorate Board member's service to the Oklahoma Accountancy Board: Item was deferred to August 3, 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

- Have received positive feedback from registrants including SA& I
- Attended OSCP annual meeting-presented to new CPAs
- Congratulations to Vicky Petete(Hall of Fame) and Carlos Johnson(Public Service Award)
- New Statute and Rule book in the works. Will distribute as soon as rules become official
- Budget submitted to OSF
- Year-end processes completed or finalizing
- Continuing to develop desk processes and procedures related to AMANDA

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

6075.

- BEP One; June 2012 rent - \$4,392.00
- Calvert Law Firm; Legal services for Mar 2012 - \$3,173.15

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

- USPS; Postage - \$5,000.00
- State Auditor and Inspector; Auditing services for March and April 2012 - \$6,805.00

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, August 3, 2012, at the OAB Board Room, 201 N.W. 63rd Street, Suite 210, Oklahoma City, OK 73116.

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

Motion by Cunningham that the meeting be adjourned.
Second by Engelbach.

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

The meeting was adjourned at approximately 4:37 p.m.

Barbara A. Ley, Chair Date

ATTEST:

Mike Sanner, Secretary Date

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

Charles Christopher Buck	Cert. No. 3908	Issued Jan. 24, 1977
Lynnette Reeder Black	Cert. No. 10566-R	Issued Aug. 24, 1989
Janie Gardner Hueston	Cert. No. 15526-R	Issued Dec. 13, 2002
Alan Shane Wells	Cert. No. 15936-R	Issued May 14, 2004

No Longer Residing in Oklahoma:

Ben C. Chambers	Cert. No. 4818	Issued July 27, 1979
Larry Thomas Brown	Cert. No. 16873-R	Issued April 6, 2010

Retired:

Lenard L. Mutz	Cert. No. 2375	Issued July 27, 1970
Linnea D. Bonenberger	Cert. No. 9154	Issued Jan. 29, 1987
Michal Ann Bowen	Cert. No. 9390	Issued July 23, 1987

DECEASED REGISTRANTS:**CPAs:**

Elmer E. Hoffman Jr.	Cert. No. 1138	Issued July 23, 1956
Terry L. Bryan	Cert. No. 2262	Issued Jan. 29, 1970
George Stanley Blakemore	Cert. No. 6534	Issued Jan. 17, 1983
Robbie Lyn Brooks	Cert. No. 14478	Issued Aug. 2, 1999

INACTIVE FIRMS:**CPA Limited Liability Companies:**

Hudson & Co. CPAS, P.L.L.C.
 Ministry Accounting & Consulting, PLLC
 Sanford, Baumeister & Frazier, PLLC (Texas)
 Teresa E. Haskin, CPA, PLLC

PA Corporations:

Gene Dixon Public Accountant, Inc.

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

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Michael Dean Bippus
Sarah Elizabeth Boone
Kiley M. Bush
Rebecca Dawn Crowdis
Chad Michael Deaton
Travis Elmore
Lacey Michelle Fulton
Henry Gituma
Madison Lynn Hopkins
Jared M. Johns
Sarah Ann Johnson
Leigh Mason
Trista Thomas
Micki Van
Mark A. Van Elden
Joshua Lee Waggoner (Non-CPA Verifier)
Paige Elizabeth Wiese
Joshua Phillip Wilson
Ying Yang
Pau Yee Yeap

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Kolby James Bollinger
Kiley Marie Bush
Lacey Michelle Fulton
Madison Lynn Hopkins
Covenant Noel Idell
Sarah Ann Johnson
Morgan M. Musallam
Keith Jonathan Peters
Rachel Elizabeth Rafik
Trista Thomas
Andrea Louise Welsh

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Andrew Kent James

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

8411	Walter R. Reade
8956	Kenneth Scott Parks
16703	Danielle Rene Nichols
13369	Eddie L. Schmitz
13645	Jimmy W. Brown, Jr.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Goss CPA and Business Services, PLLC
JBA Solutions, PLLC
Matthew Mann CPA PLLC
Weissinger CPA P.L.L.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Sanford, Baumeister & Frazier, LLP (Texas)

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