

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

July 18, 2014

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, July 18, 2014, 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 Call to Order:

Mike Sanner, CPA, Chair
Jay Engelbach, CPA, Vice Chair
Jody Manning, Secretary
David Greenwell, CPA, Member
Marc Delametter, CPA, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; LaLisa Semrad, Enforcement Coordinator; Matthew Sinclair, Administrative Programs Officer, and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Note: Chair Sanner rearranged items throughout the meeting.

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

Agenda Item #1b – Declaration of Quorum: Chair Sanner 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 absent. Chair Sanner excused her absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the Oklahoma Society of Accountants; Nancy Hyde, representing the Oklahoma Society of Certified Public Accountants; Jim Denton, CPA, Special Investigator; Judit Schifferdecker, Social Worker with Adult Protective Services; Dennis Hampton, Respondent; Trena Boyle, Court Reporter; and Randy Calvert and Danielle Chaney with the Calvert Law firm.

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 May 16, 2014, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2014, for the months ended May 31, 2014, and June 30, 2014; (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; and (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 2/2014 Examination, April and May 2014.

Motion by Greenwell to approve the Consent Agenda.
Second by Manning.

Affirmative Votes: Sanner, Engelbach, Greenwell,
Delametter, and Manning.

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2020 – Robert Leroy Sherer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent practiced without a permit for approximately six months. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$358.98, 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 in compliance. Registrant reported 42 hours for 2010 (includes 2 hours ethics); 40 hours for 2011 (includes 2 hours ethics); and 49 hours for 2012 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2023 – Richard Blake Atkins, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent failed to submit documentation of successful completion of the AICPA's ethics exam and forty hours of CPE as required to renew a lapsed permit to practice. Respondent practices as an attorney and was not required to obtain a permit; however Respondent does provide accounting-related services and was not eligible for a CPE exemption.

Respondent failed to complete the minimum required CPE for the 2010-2012 period. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificate is revoked for "cause", and Respondent is assessed costs and attorney fees in the amount of \$367.11, which must be paid within thirty days from the effective date of this Order. Should Respondent apply for reinstatement, Respondent will be required to demonstrate at a hearing that Respondent satisfies the requirements for reinstatement, and has completed Professional Ethics: AICPA's Comprehensive Course with a score of 90% or better, and taken within ninety (90) days prior to applying for reinstatement. 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 39 hours for 2010 (includes 2 hours ethics); 49 hours for 2011 (includes 1 hours ethics); and 23 hours for 2012 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2025 – Alan Ray Switzer, CPA & Alan R. Switzer, CPA, PC, CPA Firm

This case was opened as a result of a referral by the PROC that Firm Respondent received multiple substandard peer review reports over the past ten year period. Individual respondent worked on said audits and owns the firm. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondents whereby Respondents are assessed costs and attorney fees in the amount of \$675.48, which must be paid within thirty days from the effective date of this Order. In addition, Respondents will ensure that all professional staff working on accounting and audit engagements participate in at least 16 hours per year of audit-related CPE on non-profits and/or attest requirements for reviews, until Firm Respondent's next peer review. CPE courses shall be submitted to the OAB's Enforcement Coordinator for prior approval. Any failure by the Respondents 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: Individual Registrant is in compliance. Registrant reported 41 hours for 2010 (includes 2 hours ethics); 40 hours for 2011 (includes 2 hours ethics); and 46.5 hours for 2012 (includes 2 hours ethics).

Peer Review Status: Firm is in compliance.

1827.

Motion by Engelbach that the Board approve the Administrative Consent Orders in Case Nos. 2020, 2023, and 2025. Second by Greenwell.

Affirmative Votes: Sanner, Engelbach, Greenwell, Delametter, and Manning.

FILES TO CLOSE:

File 2077 – CPA

This case was opened after the registrant attempted to submit an annual firm registration form for a firm that had never been registered. The registrant claims the form was submitted in error and staff has not found any evidence of the registrant holding out under an entity's name; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2010 (includes 8 hours ethics); 44 hours for 2011 (includes 4 hours ethics); and 40 hours for 2012 (includes 4 hours ethics).

Peer Review Status: N/A.

File 2078 – CPA

This case was opened as a result of a referral by OAB staff that the registrant failed to complete a scheduled peer review due December 31, 2012. The registrant claimed no attestation work was performed in 2012 and that no work of this type is planned for the future. Given these circumstances, the OSCP confirmed that a peer review for 2012 was not required. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 54 hours for 2011 (includes 6 hours ethics); 39.5 hours for 2012 (includes 4 hours ethics); and 61.5 hours for 2013 (includes 5 hours ethics).

Peer Review Status: Confirmed in compliance with OSCP.

File 2091 – CPA

This case was opened as a result of a filed complaint alleging the Registrant demanded a fee to return client records. In its review of the matter, the Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 40 hours for 2010 (includes 1 hour ethics); 46 hours for 2011 (includes 1 hour ethics); and 40 hours for 2012 (includes 3 hours ethics).

Peer Review Status: N/A.

File 2095 – CPA

This case was opened after the Registrant reported working under an unregistered firm. The Registrant explained that the entity was created with the idea of starting a firm while the Registrant was in between jobs; however, the business was not pursued further than that and never served any clients. We have no evidence to the contrary; therefore, the Enforcement Committee recommends that the file be closed with a reminder to the Registrant to be sure to register any future firm and obtain necessary permits if practicing public accounting.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 107 hours for 2010 (includes 8 hour ethics); 42 hours for 2011 (includes 2 hour ethics); and claimed an exemption for 2012.

Peer Review Status: N/A.

Motion by Engelbach that the Board close File Nos. 2077, 2078, 2091 and 2095. Second by Greenwell.

Affirmative Votes: Sanner, Engelbach, Greenwell, Delametter, and Manning.

Agenda Item #6 – Discussion and possible action on report from Peer Review committee:

- Report on Peer Review Oversight Committee (PROC) activity between April and June 2014

Deputy Director Autin presented the PROC report for approval by the Board.

- Update on AICPA proposed guidance for the recall of peer review reports in response to concerns raised by the Department of Labor at the 2014 NASBA Executive Director's Conference

Lengthy discussion took place among the Board regarding the Department of Labor concerns. Further discussion is needed before any action is taken.

1829.

Motion by Greenwell that the Board accept the PROC report as presented. Second by Engelbach.

Affirmative Votes: Sanner, Engelbach, Greenwell, Delametter, and Manning.

Note: Member Cunningham arrived at approximately 8:47 AM.

Note: Chair Sanner called for a break at approximately 8:56 AM and reconvened at 9:07 AM.

Hearing Docket

Case No. 2022 – Hearing in the matter of Dennis L. Hampton, CPA, Certificate No. 4275: This matter came for hearing at 9:09 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 present and was not represented by counsel.

The purpose of this hearing was to determine whether the Respondent committed acts of misconduct.

The Special Prosecutor made opening statements. The Respondent did not participate in the hearing due to pending legal issues. During the presentation of the State's case, Mr. Calvert moved for the admission of State's Exhibits 1-9. At the recommendation of Assistant Attorney General Crittenden, Chair Sanner accepted the Exhibits into the record.

Mr. Calvert called the State's first witness, Jim Denton, CPA, professional investigator for the Board, and questioned him on the allegations of misconduct for which the Formal Complaint was filed. The Respondent declined the opportunity to question the witness. Several Board members questioned the witness on Exhibits presented by the State. Special Prosecutor Calvert then called the State's next witness, Judit Schifferdecker, representing Adult Protective Services, who also investigated the Respondents alleged misconduct. Mr. Calvert proceeded to question Ms. Schifferdecker on the findings of her investigation. The Respondent called no witnesses.

Special Prosecutor Calvert gave a closing statement.

Note: Member Cunningham stepped out of the meeting at approximately 10:22 AM and did not return. Her absence was excused.

Motion by Greenwell that the Board go into Executive Session. Second by Manning.

Affirmative Votes: Engelbach, Greenwell, Delametter, Sanner and Manning.

The Board entered into Executive Session at approximately 10:35 AM

The Board came out of Executive Session at approximately 11:11 AM. Chair Sanner noted for the record that during the Executive Session no votes or any other actions were taken.

Motion by Greenwell that the Board adopt the allegations of facts and conclude that the following Sections were violated: Section 15.14B items 2 and 6 of the Oklahoma Accountancy Act, Section 10.15-39-9 items 3, 4 and 5 of the Board Rules, Section 10:15-39-1(a) of the Board Rules and Rule 102-2, conflict of interest of the AICPA code of Ethics. Therefore, the Board moves for revocation of the Respondent's CPA license, in addition to assessing a fine of \$25,000.00 and reimbursement of costs and attorney fees in the amount of \$7,022.38. Second by Manning.

Affirmative Votes: Engelbach, Greenwell, Delametter, Sanner and Manning.

Case No. 2021 - Hearing in the matter of Coffman and Company, P.C., Firm License No. 13507: This matter came on for hearing at 11:15 AM. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

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

The purpose of this hearing was to consider the proposed Consent Order signed by the Respondent.

Special Prosecutor Calvert moved that State's Exhibits 1-6 be entered into record. Chair Sanner accepted State's Exhibits 1-6 into record.

The Special Prosecutor presented a Consent Order signed by the Respondent under the following terms: 1) Respondent has violated Section 15.14A(A) and Section 15.15 of the Act and Sections 10:15-23-2 and 10:15-25-4 of the Board's Rules by performing two audits for Oklahoma clients, Brook Village Senior Apartments – October 5, 2011, and Ponca City Senior Housing – August 1, 2013, prior to obtaining a firm permit and registering with the Board. For such violation Respondent is assessed a fine in the amount of \$5,000.00, which is due within thirty (30) days of the effective date of this

1831.

Consent Order; 2) Respondent is assessed costs and attorney fees associated with this disciplinary matter in the amount of \$1,277.41, which is due within thirty (30) days of the effective date of this Consent Order; 3) Any failure of Respondents to comply with any of the terms of this Consent Order shall result in an immediate hearing before the Board. In addition, a proven violation of this Consent Order, the Act, or the Board's Rules, authorizes the Board to take such other and further action as the Board may deem appropriate under the Law; 4) Respondent agrees not to violate the Act or Board's Rules in the future; 5) Respondent and the Board acknowledge that the Board has stated for the record that all violations of this Consent Order, the Act, or the Board's Rules are viewed as very serious in nature. Any further violations by Respondent will be grounds for the Board to convene a hearing to determine Respondent's eligibility to retain a firm license and/ or permit to practice public accounting, which may, at that time, be held by the Respondent; and 6) 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 Greenwell that the Board accept the Consent Order as presented in Case No. 2021. Second by Delametter.

Affirmative Votes: Engelbach, Sanner, Greenwell, Delametter and Manning.

Agenda Item #7 – Discussion and possible action to engage Eva Jo Sparks, CFE, CFS, CLA, in a professional investigative services contract for fiscal year 2015:

Motion by Engelbach that the Board approve the proposed professional investigator contract for fiscal year 2015. Second by Delametter.

Affirmative Votes: Engelbach, Sanner, Greenwell, Delametter and Manning.

Agenda Item #8 – Report from Oklahoma Accountancy Board members who attended the 2014 NASBA Western Regional Meeting: Board members who attended the NASBA Western Regional Meeting shared their experiences. Discussion took place among the Board regarding various NASBA proposals for the accounting profession.

Agenda Item #9 – Recognition of service presentation to Oklahoma Accountancy Board staff members: Executive Director Ross presented Matthew Sinclair, Administrative Programs Officer, with a pin recognizing five (5) years of service with the State of Oklahoma.

Agenda Item #10 – Recognition of service presentation to former Oklahoma Accountancy Board member Vicki Petete, CPA: [Deferred to August Board Meeting]

Agenda Item #11 – Executive Director’s Report: Executive Director Ross reported the following:

Updates

- Rules HJR was not passed by the legislature. However, the Governor has now approved the rules. They will become effective in September.
- September off site Board meeting scheduled at Southeastern State in Durant
- The resignation of our CPE coordinator has presented challenges for the staff. The work load has been distributed while we recruit a replacement.
- The ceremony for new CPA’s was held on May 31st. Our survey responses were very good. Survey monkey results on Spring 2014 CPA Recognition Ceremony [attached]
- I attended the OSCPA annual meeting along with former Chair Vicky Petete while the Western regional conference was being held.
- We anticipate our next bulletin to be distributed the last week of July. The content is at NASBA for editing and formatting.
- CPE review is nearing completion. Over 600 cases were reviewed. Approx. 25 ACOs are being prepared for those registrants who failed to respond.
- 80 firms were revoked. We are reviewing our process to determine how this can be reduced next year.

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

- Attorney General; Legal services for May 2014 - \$2,840.97
- BEP One; Jun 2014 rent - \$4,392.00
- David Greenwell; 106th Annual NASBA Meeting - \$3,254.31
- Attorney General; Legal services for Jun 2014 - \$2,840.97
- Calvert Law Firm; Legal services for May 2014 - \$2,784.53

1833.

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 Mar through May 2014 - \$8,760.00
- USPS; Postage - \$10,000.00

Agenda Item #12 – Chair’s Announcements: There were no announcements.

Agenda Item #12b – Announce date and time of the next meeting: It was noted that the next meeting is scheduled to be held on Friday, August 22, 2014, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Suite 210, Oklahoma City, OK 73116.

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Sanner entertained a motion to adjourn.

Motion by Manning to adjourn the meeting. Second by Greenwell.

Affirmative Votes: Engelbach, Sanner, Greenwell, Delametter and Manning.

The meeting was adjourned at approximately 11:28 AM.

Mike Sanner, Chair

Date

ATTEST:

Jody Manning, Secretary Date

APPENDIX I**Experience verification applications approved by the
Executive Director as of July 10, 2014**

Susan R. Allen
Lisa A. Anderson
Albert J. Bertini III
William J. Buchanan
Hailee B. Cocanougher
Megan C. Coldagelli
Ashley Cooper
Bidhya Dhungel Skibo
William W. Geier
Andrew T. Harrelson
Misty Hauglund
Lori A. Jones
David A. Kofoed
Jessica A. McCollum
Christopher S. Mitchel
Philip J. Norwood
Stephen E. Ridenour
Luisana Saenz-Budd
Blanca K. Schmitz-Cole
Claire D. Schooley
Nick S. Wilcox
Stacy K. Wilhelm
Laura Calderwood

Non-CPA Verifier

Darrell Ely
Joshua P. Holdridge

**Actions Approved by the Executive Director
as of July 18, 2014**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Susan Renae Allen

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Albert J Bertini III
Victoria Paige Buxton
Hailee Brooke Cocanougher
Ashley Marie Cooper
Lola Andrea Dechant
Bidhya Dhungel
Darrell Allen Ely
Andrew Tyler Harrelson
Joshua P. Holdridge
Lori Stromme Jones
Gregory Kichler
David Andrew Kofoed
Christopher Shea Mitchel
Minh James Nguyen
Philip James Norwood
Claire Dianne Schooley
Joe L. Watkins, Jr.
Stacy K. Wilhelm

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Gregg Thomas Cheshier (Tennessee)
Kristi Marie Kiker (California)
Kristina Longphee (Florida)
Kathy Ann Siscoe (Ohio)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Ann Cong-Tang	11754
Martin Depenthal	8408
Neal Hansen	15231
Adam Hill	16768

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Donna J. Moncrief, CPA, PC
Laura Butler CPA PC
Swearingen – Mitchell, CPAs, PC
Terry K Fisher Inc, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

PSK LLP
TJS Deemer Dana LLP

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Greg Marriott CPA, PLLC
Harris Tax & Accounting, PLLC
Johnny R. Ragsdale, C.P.A., PLLC
Porter Keadle Moore, LLC
Sullivan & Associates, PLLC
Ted Cox CPA PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

Aaron Parris, CPA, PLLC
Bledsoe & Assoc., PLLC
Conklin, Gilpin & Wertz, P.L.L.C.
Howerton, Morris, Simpson & Smith, P.L.L.C.
Huhn Henry & Associates PLLC
Jack R. Chronister, CPA, PLLC
Karen J. Tucker CPA PLLC
Meredith Meacham Wilson, CPA, PLLC
Michael W. Baker, Certified Public Accountant, PLLC
Northeastern Oklahoma Accounting, PLLC
RSMeacham CPAs & Advisors, PLLC
Schmitz & Lucenta, PLLC
Shelly D. Harry, C.P.A., P.L.L.C.
Wilson, Dotson & Associates, P.L.L.C

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

Baskin Hadley & Stevens, P.C.
Bethany D. Bowline, CPA, Inc.
Celadon Certified Public Accountants PC
Clothier and Company, CPAs, P.C.
Cox, Holsted & Wade, P.C.
Dacia Stratton Phillips C.P.A., Inc. P.C.
Elite Small Business Solutions P.C., Inc.
Floyd R. Rhodes, CPA, P.C.
Foreman & Leathers, P.C.
Frank Hyde CPA, P.C.
Furrh & Associates, PC
Grow and Grow, P.C.
J. Steve Fite, PC

1837.

James A. Overton, C.P.A., Inc.
James C. Elliott CPA, P.C.
James R. Minnix C.P.A., Inc., P.C.
Jay D. Parks & Associates, Certified Public Accountants, A Professional Corporation
Johnson & Associates, CPA, P.C.
Lewis C. Pond, CPA, P.C.
McColl & Associates, P.C.
Morrison & Company, CPA's, P.C.
Nash & Company, P.C.
Randolph S. Meacham, Jr., C.P.A., A Professional Corporation
Rhame and Company P.C.
Roger Ely, C.P.A., P.C.
S.M. Charboneau, CPA, P.C.
Steakley & Gilbert, P.C.
Tamara L. Runnels, PC
Wright, McAfee & Co., C.P.A.'s, A Professional Corporation

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Sewell & Taylor LLP
Weikel, Johnson, Parris & Rouse, PLLP

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

No Longer Practicing in Oklahoma:

Marcus Cox	9414	Issued July 23, 1987
David Holsted	7612	Issued July 26, 1984
Teri Mathies	8781	Issued July 31, 1986
Mark Pollock	17367	Issued October 1, 2012
Mark Thomas	8086	Issued January 31, 1985

No Longer Residing in Oklahoma:

Jennifer Alcoser	16025	Issued February 16, 2005
Helene Childress	9408	Issued July 23, 1987
Kenneth Schwerd	16307	Issued April 20, 2007
Sholpan Szulczyk	15147	Issued July 30, 2001

Retired:

Floyd Anderson	2919	Issued March 19, 1973
Ricky Cornwell	4612	Issued January 29, 1979
Russell Hayes	2530	Issued July 30, 1971
Judith Joy	10700	Issued January 25, 1990

James Kapelski	3542	Issued September 12, 1975
Larry Kraft	2062	Issued May 18, 1968
Paul McLaughlin	3967	Issued January 24, 1977
Michael Malone	6655	Issued January 17, 1983
Tanya Marical	12377	Issued June 30, 1993
Sam Muskrat	2224	Issued July 25, 1969
Charles Payne	9779	Issued January 28, 1988
Sandra Taylor	3797	Issued July 19, 1976
Carolyn Toalson	5178	Issued January 28, 1980

DECEASED REGISTRANTS:

CPAs:

Danny Delciello	244	Issued August 20, 1968
Jerry Eden	5055	Issued January 28, 1980
David Hendrickson	8879	Issued July 31, 1986
Jeffrey Romine	7011	Issued July 28, 1983
Robert Williams	4057	Issued June 6, 1977
Elvin Price Brattin	8443	Issued November 19, 1985

INACTIVE FIRMS:

CPA Corporations:

Clark Nuber P.S.
 Contryman Associates, P.C.
 Duffy, Cox & Associates, CPAs, PC
 Fisher & Company, P.C.
 Jesse R. Tucker, C.P.A., Inc.
 Morley & Associates, Certified Public Accountants, PC
 Ross, Kerby & Associates, Inc.
 Steve A. McCurley, CPA, P.C.
 Steven O Godwin CPA P.C.
 Sullivan & Associates, P.C.
 The Williams Group, CPAs, P.C.
 Waters & Seifried, P.C.

CPA Limited Liability Companies:

Gabbard & Company, PLLC
 H. Beitel, PLLC
 Henderson & DeJohn, LLC
 Infiniti Business Services PLLC
 Kay Ray CPA PLLC
 McKinnon & Associates, LLC
 Martha E. Wooton CPA, PLLC
 S. Christopher Lopp, CPA PLLC

1839.

Wyatt Consultants, PLLC

CPA Limited Liability Partnerships:

Deemer Dana & Froehle LLP
Pickens Snodgrass Koch LLP
Porter Keadle Moore, LLP

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

CPAs:

CertNo.	Name	Revocation Date
724	Charles Lano	Jun 1, 2014
4926	David Torkelson	Jun 1, 2014
5265	Wallace E. Gordon	Jun 1, 2014
11754	Ann P. Cong-Tang	Jun 1, 2014
13864	Julie L. Howard Fry	Jun 1, 2014
3467	Joe Ezzell	Jul 1, 2014
3880	Gordon L. Wells	Jul 1, 2014
4459	A. Scott Jackson	Jul 1, 2014
6848	Diana L. Bakeberg	Jul 1, 2014
7662	Sharon May	Jul 1, 2014
7690	Barbara Jones Pearman	Jul 1, 2014
8443	Elvin Price Brattin	Jul 1, 2014
15630	Angela Wall	Jul 1, 2014
17049	Tonia Fitzpatrick	Jul 1, 2014

FIRMS AUTOMATICALLY REVOKED ON JULY 1, 2014, PURSUANT TO SECTION 15:15.E:

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

Aaron Parris, CPA, PLLC*
Accounting & Tax Consultant, Foster CPA, PC
Affordable Income Tax Services, PLLC
ANR Accounting Services, PLLC
Arthur W. Mires, JR., P.C.
Auditwerx, LLC
Baskin, Hadley & Stevens, P.C.*
Bethany D. Bowline, CPA, INC*
Bledsoe & Associates. PLLC*
Brown, Graham & CO.
Celadon Certified Public Accountants PC*
Clothier and Company, CPAS, P.C.*

Conklin, Gilpin & Wertz, P.L.L.C.*
Cox, Holsted & Wade, P.C.*
Cross and Robinson, Certified Public Accountants, A Professional Corporation
Crouch, Slavin & Company, P.C.
Dacia Stratton Phillips C.P.A., INC. P.C.*
Danny L. Ventle, CPA, P.C.
Daryl C. Soward
Davis, Kinard & Co.
DBA CPA PLC
Dempsey Vantrease & Follis PLLC
Elite Small Business Solutions P.C., INC*
Elmore Tax & Accounting Services, P.C.
Floyd R. Rhodes, CPA, P.C.*
Foreman & Leathers, P.C.*
Frank Hyde CPA, P.C.*
Furrh & Associates, PC*
G. Ann Lee, C.P.A., P.C.
Gregory L. Haymon, CPA, P.C.
Grow and Grow, P.C.*
Howerton, Morris, Simpson & Smith, P.L.L.C.*
Hughes, Welch and Milligan, LTD.
Huhn Henry & Company PLLC*
J. Steve Fite, PC*
Jack R. Chronister, CPA, PLLC*
James A. Overton, C.P.A., INC.*
James C. Elliott CPA, P.C.*
James R. Minnix C.P.A., INC., P.C.*
Jay D. Parks & Associates, Certified Public Accountants, A Professional Corporation*
Jim D. Manley, CPA, INC.
John G. Nelson, PLLC
John Mason Company, INC., A Professional Corporation
Johnson & Associates, CPA, P.C.*
Karen J. Tucker CPA PLLC*
Kaufman, Rossin & CO., A Professional Association
Kenneth R. Baldwin, P.L.L.C.
Lewis C. Pond, CPA, P.C.*
Logan & Associates LTD. P.C.
McCull & Associates, P.C.*
Meredith Meacham Wilson, CPA, PLLC*
Michael W. Baker, Certified Public Accountant, PLLC*
Morrison & Company, CPA's, P.C.*
Nash & Company, P.C.*
Northeastern Oklahoma Accounting, PLLC*
Patricia M. Brandon, C.P.A., P.C.
Paul Clarke CPA PC
Paul T. Rozeboom, CPA, P.C.
Pazoureck & Co., P.C.

1841.

Randolph S. Meacham, JR., C.P.A., A Professional Corporation*
Rhame and Company P.C.*
Richard Rentsch, CPA PLLC
Roger Ely, C.P.A., P.C.*
RSMeacham CPAs & Advisors, PLLC*
S.M. Charboneau, CPA, P.C.*
Schmitz & Lucenta, PLLC*
Sewell & Taylor LLP*
Shelly D. Harry, C.P.A., P.L.L.C.*
Spicer Jeffries LLP
Steakley & Gilbert, P.C.*
Tamara L. Runnels, PC*
Vail & Knauth, LLP
W Scott Callender, CPA PLLC
Wallace CPA, PLLC
Walter Clouse Jr, CPA, PC
Weikel, Johnson, Parris & Rouse, PLLP*
Wilson, Dotson & Associates, P.L.L.C.*
Wright, McAfee & Co., C.P.A.'s*
Yerkes & Michels, CPA, LLC