

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

February 19, 2016

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, February 19, 2016, at the Oklahoma Accountancy Board, 201 NW 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:

Jay Engelbach, CPA, Chair
Barbara Ley, CPA, Vice Chair
Mike Sanner, CPA, Member
Marc Delametter, CPA, Member
Karen Cunningham, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; Lalisa Semrad, Enforcement Coordinator; Heather Grable, CPE Coordinator; and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:31 AM Chair Engelbach called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Engelbach 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 Greenwell was absent. Chair Engelbach excused his absence.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Eric Johnson and Michelle Sopp, representing the OSCPA; and Dean Taylor, representing the OSA.

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 December 18, 2015, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2016, for the months ending December 31, 2015 and January 31, 2016; (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

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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 4/2015 Examination, October and November 2015.

Motion by Delametter that the Board approve the Consent Agenda. Second by Manning.

Affirmative Votes: Engelbach, Ley, Delametter, Sanner, Cunningham, and Manning.

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2071 – Gerald Duane Parsons, CPA

This case was opened as a result of a complaint alleging the Respondent failed to timely file income tax returns for the complainant's family. 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 fees in the amount of \$239.24, which must be paid within 30 days from the effective date of this Order. A proven violation of this 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 37 hours for 2012 (includes 4 hours ethics); 32 hours for 2013 (includes 0 hours ethics); and 54 hours for 2014 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2080 – Dell Frazier, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 28 hours short of meeting the 120-hour minimum CPE requirement for 2012-2014. 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 \$239.24, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 28 hours of CPE within 60 days to apply to the shortage. A proven violation of this 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 28 hours for 2012 (includes 4 hours ethics); 42 hours for 2013 (includes 0 hours ethics); and 22 hours for 2014 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2081 – Helen Snyder Rambo, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 77.5 hours short of meeting the 120-hour CPE requirement to return to active status. 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 \$271.99, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 77.5 hours of CPE within 120 days to apply to the shortage. A proven violation of this 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 returned to active status on April 2, 2014. Registrant has submitted 42.5 hours to apply to the RTA requirement.

Peer Review Status: N/A.

Case No. 2082 – John David Dunham, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2.5 hours short of meeting the 120-hour minimum CPE requirement for 2012-2014. 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 \$239.24, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 2.5 hours of CPE within 30 days to apply to the shortage. A proven violation of this 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 34.5 hours for 2012 (includes 4 hours ethics); 41.5 hours for 2013 (includes 1 hours ethics); and 41.5 hours for 2014 (includes 2 hours ethics).

Peer Review Status: N/A.

1997.

Case No. 2083 – Patricia Marie McBratney, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 49.5 hours short of meeting the 120-hour minimum CPE requirement for 2012-2014. 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 \$239.24, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 49.5 hours of CPE within 60 days to apply to the shortage. A proven violation of this 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 33.5 hours for 2012 (includes 4 hours ethics); 37 hours for 2013 (includes 4 hours ethics); and 0 hours for 2014.

Peer Review Status: N/A.

Case No. 2084 – Ricky James Goza, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 11.5 hours short of meeting the 120-hour minimum CPE requirement for 2012-2014. 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 \$239.24, which must be paid within 30 days from the effective date of this Order. In addition, Respondent shall complete 11.5 hours of CPE within 30 days to apply to the shortage. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 43 hours for 2012 (includes 0 hours ethics); 36.5 hours for 2013 (includes 5.5 hours ethics); and 29 hours for 2014 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2085 – V. Elaine Childs, CPA

This case was opened as a result of a complaint that the Respondent failed to obtain required authorization from a taxpayer before electronically filing the taxpayer's return. 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 \$350.24, which must be paid within 30 days from the effective date of this Order. A proven violation of this 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 49 hours for 2012 (includes 2 hours ethics); 46.5 hours for 2013 (includes 3 hours ethics); and 47 hours for 2014 (includes 4 hours ethics).
Peer Review Status: N/A.

Motion by Ley that the Board approves the following Administrative Consent Orders in Case Nos. 2071, 2080, 2081, 2082, 2083, 2084, and 2085. Second by Sanner.

Affirmative Votes: Engelbach, Ley, Delametter, Sanner, Cunningham, and Manning.

FILES TO CLOSE:

File 2096 – CPA

This file was opened as a result of a referral from the Peer Review Coordinator that the out-of-state registrant failed to submit peer review information as requested. The registrant furnished the required information upon request by the Enforcement Coordinator; therefore, the Enforcement Committee recommends that the file be closed with a letter of reminder to the registrant that failure to respond to a Board inquiry is a violation in itself.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant reported 48 hours for 2012 (includes 2 hours ethics); 40 hours for 2013 (includes 2 hours ethics); and 40 hours for 2014 (includes 2 hours ethics).
Peer Review Status: Registrant is in compliance.

File 2201 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant failed to comply with “return to active status” requirements. The registrant submitted an affidavit attesting that the registrant has never been involved in accounting related work. The CPE Coordinator approved the affidavit; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant was granted an “inactive” exemption to CPE for the past three years.
Peer Review Status: N/A.

1999.

File 2202 – CPA Firm

This file was opened as a result of a complaint alleging the registrant firm engaged in professional misconduct. The assigned investigator did not find a violation of the Act or Board's Rules; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

Peer Review Status: Registrant is in compliance.

File 2203 – Revoked CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant only reported 2 hours of CPE for 2013, which left the registrant 14 hours short of the 120 hour minimum for 2011-2013. The registrant has been revoked for failure to register; therefore, the Enforcement Committee recommends that the file be closed with a note to the registrant's record to re-open the file and proceed with disciplinary action if the registrant applies for reinstatement.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 72 hours for 2011 (includes 0 hours ethics); 32 hours for 2012 (includes 4 hours ethics); and 2 hours for 2013 (includes 0 hours ethics).

Peer Review Status: N/A.

File 2210 – CPA

This file was opened as a result of a referral from the Licensing Coordinator that the registrant may have practiced under a firm before registering it with the Board. The Enforcement Committee did not find enough evidence of a violation to prosecute this case; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is in compliance. Registrant was certified in 2014 and reported 36 hours for 2014 (includes 2 hours ethics); and 38 hours for 2015 (includes 8.5 hours ethics).

Peer Review Status: N/A.

File 2221 – Revoked CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 42 hours short of the 120 hour minimum for 2011-2013. The registrant has been revoked for failure to register; therefore, the Enforcement Committee recommends that the file be closed with a note to the registrant's record to re-open the file and proceed with disciplinary action if the registrant applies for reinstatement.

OAB Records Summary

CPE Status: Registrant is not in compliance. Registrant reported 40 hours for 2011 (includes 4 hours ethics); 38 hours for 2012 (includes 0 hours ethics); and 0 hours for 2013 (includes 0 hours ethics).

Peer Review Status: N/A.

File 2227 – CPA Firm

This file was opened as a result of a complaint alleging the registrant firm failed to complete the complainant's tax return in a timely manner and that the firm did not give clear instructions to the complainant regarding paying estimated and current tax due. 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

Peer Review Status: N/A.

File 2229 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 1 hour short of the 120 hour CPE minimum for 2012-2014. The registrant misreported hours taken in 2014 and was able to submit enough CPE documentation to show compliance. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 44 hours for 2012 (includes 3 hours ethics); 35 hours for 2013 (includes 4 hours ethics); and 41 hours for 2014 (includes 4 hours ethics).

Peer Review Status: N/A.

File 2233 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 32 hours short of the 120 hour CPE minimum for 2012-2014. The registrant misreported hours taken in 2014 and was able to submit enough CPE documentation to show compliance. Therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 40 hours for 2012 (includes 4 hours ethics); 46 hours for 2013 (includes 6 hours ethics); and 45.5 hours for 2014 (includes 0 hours ethics).

Peer Review Status: N/A.

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Motion by Ley that the Board close File Nos. 2096, 2201, 2202, 2203, 2210, 2221, 2227, 2229, and 2233. Second by Sanner.

Affirmative Votes: Engelbach, Ley, Delametter, Sanner, Cunningham, and Manning.

Agenda Item #6 – Discussion and possible action on January 22, 2016, NASBA

Board of Directors meeting: Executive Director Ross summarized points from NASBA's Board of Directors meeting. Lengthy discussion took place among the Board. Concern was expressed over the AICPA's possible venture to allow non-CPA credentials such as the Chartered Global Management Accountant (CGMA), among others, to operate under recognition by the AICPA, as well as a potential second entity being created with the "AICPA" acronym. The effect it could have on the CPA candidate pipeline is in question. Further discussion will take place at future Board meetings.

Agenda Item #7 – Discussion and possible action to support nominations for the 2016-2017 National Association of State Boards of Accountancy officer positions and committees: [Item deferred to April Board meeting]

Agenda Item #8 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors' Focus Questions:

Executive Director Ross presented the NASBA Focus Questions to the Board. He directed the Board's attention to number four and stated that he would like to change the second sentence in the answer to read, "We strive to send the results to the Board's Enforcement Officer within 48 hours of the PROC evaluation".

Executive Director Ross requested the Board's input on the remaining Focus questions. Brief discussion took place among the Board regarding the potential CGMA designation. Concern was again expressed on the impact such a designation might have on the CPA candidate pipeline as it does not require the same level of education to obtain. Vice Chair Ley stated that the AICPA conducted a study at one point on the candidate pipeline and requested that ED Ross try to acquire the results of that study.

Motion by Ley that the Board approve the answers to the NASBA Regional Directors' Focus Questions. Second by Delametter.

Affirmative Votes: Engelbach, Ley, Delametter, Sanner, Cunningham, and Manning.

Agenda Item #9 – Discussion and possible action on the Governor's Executive

Order 2016-1: Executive Director Ross informed the Board of the Governor's Executive Order 2016-1 and requirements for contacting and sending Board related materials between Board members, Board staff and the public.

Agenda Item #10 – Discussion and possible action on report from CPE Committee:

- NASBA and AICPA to Re-issue Exposure Draft on Proposed Revisions to CPE Provider Standards, which includes possible implementation of Nano-learning

A lengthy discussion took place among the Board regarding Nano-learning. Various members expressed concern over the quality that could go into a ten minute interval of CPE. The Board unanimously disagrees with the possible implementation of Nano-learning and will not support it. At this time if Nano-learning is implemented the OAB will not accept it.

- CPE Compliance and make-up hours – course hours cannot be split between years

After brief discussion the Board confirmed that the OAB cannot split hours from a single CPE certificate between two different years in a rolling period.

- Exemption Affidavits – Proceed with efforts to verify currently claimed exemptions are valid

Staff requested direction on proceeding with verification of validity in regards to Registrant's CPE exemption requests.

Motion by Ley that the Board direct staff to request exemption affidavits when deemed necessary in accordance with Section 10:15-30-8-3 of the Oklahoma Administrative Code. Second by Delametter.

Affirmative Votes: Engelbach, Ley, Delametter, Sanner, Cunningham, and Manning.

Agenda Item #11 – Discussion and possible action on report from the Peer Review Committee:

- Peer Review Oversight Committee quarterly activity report October 2015 to December 2015

Motion by Sanner that the Board accept the quarterly Peer Review Oversight Committee report. Second by Cunningham.

Affirmative Votes: Engelbach, Ley, Delametter, Sanner, Cunningham, and Manning.

Agenda Item #12 – New Business: There was no new business.

Agenda Item #13 – Discussion and possible action on report from the Executive Director:

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Updates

- Recognition of Heather Grable for 5 years of service (2/22/2011)
- Did a site visit to the new Prometric location
- Attended a career fair to encourage students to become CPAs
- Continuing discussions with our new IT manager Fonda Longston
- Responding to various request by Senate staff regarding expenditures and 2017 budget
- Attended OSCP board meeting

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

- BEP One; Jan 2016 rent - \$4,392.00
- Calvert Law Firm; Legal services for Nov 2015 - \$4,178.95
- BEP One; Feb 2016 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:

N/A

Agenda Item #14 – Discussion and possible action on report from Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., March 18, 2016, at the Oklahoma Accountancy Board, 201 NW 63rd Street; Ste. 210, Oklahoma City, OK 73116

Agenda Item #15 – Adjourn: There being no further business to come before the Board, Chair Engelbach entertained a motion to adjourn.

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

Affirmative Votes: Engelbach, Ley, Cunningham, Sanner, Delametter, and Manning.

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The meeting was adjourned at approximately 10:17 AM.

Jay Engelbach, Chair Date

ATTEST:

David Greenwell, Secretary Date

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APPENDIX I

Actions Approved by the Executive Director As of February 19, 2015

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Tyler Joseph Akins
Trent Annan
Lindsay N. Armstrong
Jordan Mitchell Biggs
Jason Everett Bixler
Jessi A. Butler
Adam Michael Cammack
Laura Cherry
Kyle Alan Denny
Mahala R. Dumas
Vanya D. Dyankova
Christopher Eissenstat
Emery Ainsworth Ernst
Zachary Austin Frankfurt
Jennifer Lynne Gibson
Stephen Philip Goss
Tara R Hallum
James Cole Inskip
Jennifer Nicole Keuchel
John Barnum London
Jonathan V. Mattingly
Kolby Jim Miller
John Garrett Montgomery
Olga Genna Morgan
Sarthak Nigam
Ashley Nickole Nobile
Travis L. Norman
Elizabeth Ann Peck
Jennifer Jaree Sambrano Pettijohn
Sian Mo Phipps
Michael Pojezny
Matthew Charles Renz
Jacob A. Rodriguez
Leslie Dawn Sanders
Nathan William Santelmann
Eric A. Sellers
Jeffrey Daniel Siany
Sarah Allison Steele
Rachel A. Winters
Kahle Brendon Young
Roxanne Paige Zardo

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Imtiaz Ahmed (South Dakota)
 Meaghan Leigh Hoose (Texas)
 Joshua James Kerr (Wisconsin)
 Kelley Lovelis Quinn (Arkansas)
 Andrew Simpson (Kentucky)
 Bryan Edward Webster, Jr (Arkansas)
 Hang Zhou (Alaska)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Carol Anderson	17414
Victor Hurlbert	12832
Tammy Mohaupt	15788
Daniel Robnett	12082
Priyanka Singhal	16719

INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:

Mike Dunson, CPA (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Dalby, Wendland & Co., P.C. (Colorado)
 Marc P. Boulanger, CPA, PC
 Schellman & Company, Inc. (Florida)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Howard, LLP (Texas)
 McCarthy, Rose & Mills, L.L.P. (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Cook Witty McCabe Hemphill & Cornwell, P.L.L.C.
 CPA Solutions, PLLC
 Fredrick Accounting, PLLC
 Gump Accounting, PLLC
 Jan Roberts, Certified Public Accountant, PLLC
 The Kemp Firm, LLC (Arkansas)
 Mahlon E. Hemphill, CPA, PLLC
 Metz & Associates PLLC (Arizona)
 Thomas M. Perdue, C.P.A., P.L.L.C.

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The Seifried Group, PLLC
Seth Lemke CPA PLLC
Sulia CPA Solutions, PLLC

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Dorothy Burt	6236	Issued July 22, 1982
Kimberly Sellers	4910	Issued July 27, 1979

No Longer Practicing in Oklahoma:

Gerald Grisham	11033	Issued July 26, 1990
Elizabeth Hatcher	13846	Issued August 4, 1997
Gary Thiessen	9348	Issued March 19, 1987
Wm. Wildman	14610	Issued September 3, 1999

No Longer Residing in Oklahoma:

Jamie Baskin	17759	Issued November 21, 2014
Rhonda Harbeson	12662	Issued June 24, 1994
Tim Jackson	13133	Issued July 31, 1995
Rhonda Sandberg	16728	Issued September 25, 2009
Jordan Thompson	17747	Issued August 5, 2014

Retired:

Billy Beam	3163	Issued March 18, 1974
Gregory Busby	10381	Issued July 27, 1989
Vernon Clark	3064	Issued January 28, 1974
Charles Davis	9363	Issued May 28, 1987
Dorothy Forth	5515	Issued January 26, 1981
Keith Garrett	4440	Issued July 20, 1978
Douglas Hawkes	15912	Issued January 12, 2004
Robert Howe	4455	Issued July 20, 1978
Catherine Johnson	10223	Issued January 26, 1989
Liza Monroe	7345	Issued January 26, 1984
Merle Norris	2865	Issued January 26, 1973
Linda Perino	13177	Issued July 31, 1995
Thomas Saulters	4698	Issued January 29, 1979
David Shea	3257	Issued July 26, 1974
Karen Somerville	13194	Issued July 31, 1995
Bob Willis	9836	Issued January 28, 1988
Ron Yott	10550	Issued July 27, 1989

PAs:**Retired:**

Roy Duff

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Issued June 24, 1968

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

Cert No.	Name	Revocation Date
2296	Nelson Parker	Jan 1, 2016
2392	Rex Shawger	Jan 1, 2016
3085	Jennifer Fariss	Jan 1, 2016
3687	Kirk Wheeler	Jan 1, 2016
7293	Greg Hill	Jan 1, 2016
9205	David Jones	Jan 1, 2016
9425	Suellen Moore	Jan 1, 2016
13296	Pamela Smith	Jan 1, 2016
3895	James Auten	Feb 1, 2016
9468	Lois King	Feb 1, 2016
12212	Michael Collins	Feb 1, 2016
13749	Darryl Pratt	Feb 1, 2016
13776	Tammy Lemmings	Feb 1, 2016
15185	Shelly Taylor	Feb 1, 2016
17380	Paul Elggren	Feb 1, 2016
17414	Carol Anderson	Feb 1, 2016

DECEASED REGISTRANTS:**CPAs:**

Donald Byers	14611	Issued October 22, 1999
Michael Dickinson	5048	Issued January 28, 1980
Joseph McAlister	1990	Issued August 5, 1967
Chester McBee	967	Issued July 26, 1954
William Parsons	8957	Issued July 31, 1986
Mary Steffensen	6719	Issued January 17, 1983
Minchun Wilson	15624	Issued February 3, 2003

INACTIVE FIRMS:**CPA Partnerships:**

AWS CPAs LLP
Grisham, Wildman & Work, CPA's (Tennessee)

2009.

CPA Corporations:

Marsh Certified Public Accountants (Kansas)
Stockton and Perdue, CPA's, PC

CPA Limited Liability Companies:

Affordable Income Tax Services, PLLC
JPS CPA PLC

EXPERIENCE VERIFICATION APPLICATIONS:

William C. Almen
Trent W. Annan
Jason E. Bixler
Cassie R. Braden
Brian E. Cash
Laura A. Cherry
Loretta D. Crawford
Sarah E. Dowell
Vanya D. Dyankova
Emery A. Ernst
Jennifer L. Gibson
Kyle P. Graham
Jennifer N. Keuchel
John B. London
Mollie E. Mathis
Jonathan V. Mattingly
John G. Montgomery
Kelly D. Myers
Sarthak Nigam
Sian M. Phipps
Michael Pojezny
Matthew A. Roberts
Leslie D. Sanders
Brandon J. Smith
Sarah A. Steele
Kahle B. Young