

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

April 20, 2018

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 20, 2018, at the University of Central Oklahoma, Radke Fine Arts Theater, 100 N. University Drive, Edmond, OK 73034. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Marc Delametter, CPA, Vice Chair
 Mike Sanner, CPA, Secretary
 Randa Vernon, CPA, Member
 Jim Taylor, 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; Melissa Schosser, Administrative Assistant; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

Agenda Item #1a – Call To Order: At approximately 8:35 AM, Vice Chair Delametter called the meeting to order.

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

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson and Eric Johnson, representing the OSCPA; Dean Taylor, representing the OSA; Ed Walker, Professor of Accounting with the University of Central Oklahoma; Special Prosecutor Randy Calvert, Calvert Law Firm and court reporter.

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 February 17, 2018, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for FY 2018, for the month ending February 28, 2018, and March 31, 2018; (3) Take

2229.

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 1/2018 Examination, January through March 10, 2018.

Motion by Cunningham that the Board approve the Consent Agenda. Second by Sanner.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham 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. 2179 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 12 hours short of meeting the 120-hour minimum CPE requirements for 2014-2016. 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 \$199.06, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 12 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 44 hours for 2014 (includes 6 hours ethics); 39 hours for 2015 (includes 1 hour ethics); and 25 hours for 2016 (includes 1 hours ethics).

Peer Review Status: N/A.

Case No. 2180 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. 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 \$199.06, which must be paid within 30 days of the effective date of the order. Respondent has already submitted four hours of CPE 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 now in compliance. Registrant reported 36 hours for 2014 (includes 2 hours ethics); 40 hours for 2015 (includes 2 hours ethics); 45 hours (after adjustment) for 2016 (includes 2 hours ethics).

Peer Review Status: N/A.

Case No. 2182 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 21 hours short of meeting the 120-hour minimum CPE requirement for calendar years 2014-2016. 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 \$199.06, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 21 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 21 hours for 2104 (includes 4 hours ethics); 58 hours for 2015 (includes 0 hours ethics); 20 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2183 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 23.5 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. 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 \$199.06, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 23.5 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 48 hours for 2014 (includes 4 hours ethics); 23 hours for 2015 (includes 0 hours ethics); and 25.5 hours for 2016 (includes 0 hours ethics).

Peer Review Status: N/A.

Case No. 2185 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 29 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent shall complete 29 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 2014 (includes 3 hours ethics); 20.5 hours for 2015 (includes 3 hours ethics); and 37 hours for 2016 (includes 7.5 hours ethics).

Peer Review Status: N/A.

Case No. 2186 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 16 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. 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 \$199.17, which must be paid within 30 days of the effective date of the order. Respondent shall complete 16 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 now in compliance. Registrant reported 24 hours for 2014 (includes 4 hours ethics); 40 hours for 2015 (includes 4 hours ethics); and 40 hours for 2016 (includes 4 hours ethics).

Peer Review Status: N/A.

Case No. 2188 – CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 9.5 hours short of meeting the 120-hour minimum CPE requirement for 2014-2016. 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 \$199.17, which must be paid within 30 days of the effective date of the order. In addition, Respondent has already submitted 9.5 hours

of CPE 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 now in compliance. Registrant reported 29 hours for 2014 (includes 0 hours ethics); 41 hours for 2015 (includes 2 hours ethics); and 50 hours (after adjustment) for 2016 (includes 4 hours ethics).

Peer Review Status: N/A.

Motion by Delametter that the Board approve the Administrative Consent Orders in Case no.'s 2179, 2180, 2182, 2183, 2185, 2186, and 2188. Second by Cunningham.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Agenda Item #7 – Discussion and possible action on report from the Audit and Budget Committee: Member Vernon presented the FY 2019 Budget Work Program to the Board.

Motion by Cunningham that the Board approve the FY 2019 Budget Work Program for submission. Second by Manning.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Agenda Item #8 – Discussion and possible action on report from Peer Review Committee: Secretary Sanner presented the Peer Review Oversight Committee quarterly activity report from January to March 2018 and the Peer Review Oversight Committee 2017 Annual Report.

Motion by Cunningham that the Board approve the Peer Review Oversight Committee quarterly activity report – January to March 2018 and the Peer Review Oversight Committee 2017 Annual Report. Second by Manning.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

2233.

Agenda Item #9 – Discussion and possible action on OSBI background check cost recovery: Executive Director Ross recommended making the applicant responsible for the background check cost as stated in the Oklahoma Accountancy Act Section 15.8 (A). The Oklahoma Accountancy Board is currently responsible for these fees. A brief discussion took place by the Board.

Motion by Sanner that the Board agree with the recommendations for a change in practice to begin making the applicant responsible for the background check cost. Second by Taylor.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Agenda Item #10 – Discussion and possible action on the proposed fiscal year 2019 contract for the Office of the Attorney General: Executive Director Ross presented the proposed fiscal year 2019 contract for the Office of the Attorney General to the Board.

Motion by Cunningham that the Board accept the proposed fiscal year 2019 contract for the Office of the Attorney General. Second by Sanner.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Agenda Item #11 –Discussion and possible action on proposed professional contracts [Investigator] for Paul Newmark, CPA, Certificate No. 10021 & Michael E. Favors: Vice Chair Delametter presented the proposed professional contracts to the Board.

Motion by Delametter that the Board accept the proposed professional contracts [Investigator] for Paul Newmark, CPA, Certificate No. 10021 and Michael E. Favors. Second by Cunningham.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Hearing

Case No. 2178 – Hearing in the matter of Kevin Lee Smith, CPA, Certificate No. 12611:

This matter came for hearing at 9:03 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. The respondent was not present.

Special Prosecutor Calvert moved for the admission of the State's Exhibits 1-7. At the recommendation of Assistant Attorney General Crittenden, Vice Chair Delametter accepted the Exhibits into the record.

Special Prosecutor Calvert presented his case.

Board members questioned Special Prosecutor Calvert regarding the case.

Special Prosecutor Calvert moved for the admission of the State's Exhibit 8. At the recommendation of Assistant Attorney General Crittenden, Vice Chair Delametter accepted the Exhibit into the record.

Motion by Sanner in Case No. 2178 that the Board adopts the findings of fact and conclusions in the formal complaint that the Respondent, Kevin Lee Smith, CPA, Certificate No. 12611 violated section 15.35 (C) of the Act, and Section 10: 15-30-5 (a) and (b) of the Board's Rules by failing to complete seventy-two (72) hours of the 120-hour minimum required CPE for the three-year period from 2014 to 2016 and for failing to complete one (1) hour of the four-hour minimum ethics requirement for CPE for the three-year period from 2014 to 2016. The Board would suspend the Respondent's certificate for 60 days to allow him to make up his CPE requirements. In the event that the Respondent does not comply within the 60 days, his certificate would be revoked. Respondent is assessed a fine in the amount of \$500.00. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$1,238.41. Respondent is assessed an additional fine in the amount of \$1,000.00. Second by Cunningham.

There was a brief discussion by the Board.

The Enforcement Coordinator explained that in similar cases, the Board has revoked the Respondent's certificate instead of suspending it.

Secretary Sanner rescinded his motion.

Member Cunningham rescinded her second.

Motion by Sanner in Case No. 2178 that the Board adopts the findings of fact and conclusions in the formal complaint that the Respondent, Kevin Lee Smith, CPA, Certificate No. 12611 violated section 15.35 (C) of the Act, and Section 10:15-30-5 (a) and (b) of the Board's Rules by failing to complete seventy-two (72) hours of the 120-hour minimum required CPE for the three-year period from 2014 to 2016 and for failing to complete one (1) hour of the four-hour minimum ethics requirement for CPE for the three-year period from 2014 to 2016. The Board hereby orders the following: For the violation of Section 15.35 (C) of the Act, and Section 10:15-30-5 (a) and (b) of the Board's Rules, Respondent's certificate is revoked. Respondent is assessed a fine in the amount of \$500.00. Respondent is assessed costs and attorney fees associated with this disciplinary proceeding in the amount of \$1,238.41. Respondent is assessed an additional fine in the amount of \$1,000.00. Second by Cunningham.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham, and Manning.

Vice Chair Delametter concluded the hearing at 9:35 AM.

Agenda Item #12 – Discussion and possible action on Keri L. Cathey, Certificate No. 9197 (revoked) request to amend status from revoked to disabled: Executive Director Ross recommended that the Board amend the status of Keri L. Cathey, Certificate No. 9197 from revoked to disabled.

Motion by Sanner that the Board amend the certificate of Keri L. Cathey, Certificate No. 9197 from revoked to a disabled status. Second by Taylor.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Agenda Item #13 – Discussion on the proposed alternative pathway to become Certified Public Accountants: A discussion took place among the Board.

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

Agenda Item #16 – Discussion and possible action on report from the Executive Director:

Updates

- Universal Accountancy Act Model Rules versus Oklahoma's Administrative Code

- The Senate has approved and confirmed the appointment of David Greenwell, CPA, as a member of the Oklahoma Accountancy Board, to serve a five-year term ending June 30, 2023
- Update from NASBA Executive Director's Conference
- Reminder the New CPA Recognition Ceremony is May 19, 2018
- Request to use OAB staff photograph for personal use (at no cost to the Board)
- Report on staff work adjustment request

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

- OMES – IT services for January 2018 - \$3,006.07
- BEP One LP – Rent for March 2018 - \$4,392.00
- Calvert Law Firm – Professional services for December 2017 through January 2018 - \$4,517.41
- Terry J. Westemeir, CPA – Investigative Services - \$2,887.50
- OMES – IT services for February 2018 - \$3,006.07
- BEP One LP – Rent for April 2018- \$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

The Board had a brief discussion regarding Executive Director Ross' request to use the OAB staff photograph for personal use, at no cost to the Board.

Motion by Cunningham that the Board allow the release of OAB staff photographs for personal use. Second by Manning.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Agenda Item #17 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, May 18, 2018, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116

Agenda Item #14 – Proposed Executive Session pursuant to Title 25 O.S. Supp. 2006, Section 307 (B)(1) for discussion and possible action on employment, hiring appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions:

- Executive Director

At this time, Vice Chair Delametter entertained a motion to enter into Executive Session.

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

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

The Board entered into Executive Session at approximately 10:21 AM.

The Board came out of Executive Session at approximately 10:30 AM.

During the Executive Session, no votes were taken and no other matters were discussed.

Motion by Sanner that the Board staff file paperwork for the Executive Director's salary, as recommended by the Personnel Committee and approved by the Board. Second by Vernon.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

Agenda Item #14 – Adjourn: There being no further business to come before the Board, Vice Chair Greenwell entertained a motion to adjourn.

Motion by Cunningham to adjourn the meeting. Second by Taylor.

Affirmative Votes: Vernon, Delametter, Taylor, Sanner, Cunningham and Manning.

The meeting was adjourned at approximately 10:32 AM.

David Greenwell, Chair

Date

ATTEST:

Mike Sanner, Secretary Date

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

**Actions Approved by the Executive Director
As of April 20, 2018**

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Joshua William Moehle

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Erin R. Anderson
Ifeoluwa Aremu
Moussa Bazzit
Deni Kharris Bougher
Kala Michelle Buerger
Cataleea Castro
Salman Sakib Chowdhury
Richard E Columbus III
Samuel Dalton Deshields
Kelly Marie Dickey
Dominika Dieng
Andrew N Dobry
Cass Mitchell Dysart
Paula Eku
Marissa Page Fortner
Thomas Wade Gaffner
Elizabeth Mae Gallegos
Brandon Paige Scott Hooks
Su Quoc Huynh
Woochan Jeon
Adam L Klunzinger
Xuan Le
Rachael Elizabeth Mazzei
Brittney Newer
Trent Austin Noffsinger
Ronald Lee Osborn
Jessica Lindsey Presley
Sharmin Rahman
Rebecca Ann Rathgeber
Maranda N. Ryburn
Ameen Waseem Salous
Teresa Laurie Scott
Jennifer Michele Stonebraker
Jarrett Carson Stramski
Benjamin John Teare
Kim Boi Thai
Brenda J. Thresher

James Tanner Updike
 Michael Lee Vincent
 Erin Walker
 William Richard Watkins

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Kency Duarte González (Puerto Rico)
 Nicholas Clinton Jones (Colorado)
 John Peter McNamara (Texas)
 Jennifer Renee Pottorf (Colorado)
 Christopher Steven Ruppert (Pennsylvania)
 Earl Collen Stone II (North Carolina)
 Yue Yu (Illinois)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Robert Clinton	4254
Rebecca Cone	16271
Donald Cummings	11515

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Crankin Accounting Services, PC
 Kositzka, Wicks and Company (Virginia)
 MH Miles Company, CPA, PC (Georgia)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Crowe LLP (Illinois)
 CyberGuard Compliance LLP (California)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

AMB Resources, PLLC
 Jill D. Randolph, CPA, PLLC
 Malati CPA, PLLC
 Soukup Accounting Services, PLLC
 Tidwell Group Accounting, LLC (Alabama)

CERTIFICATES SURRENDERED BY REGISTRANTS:

CPAs:

Surrendering CPA Certificate Due To CPE Requirements:

Alan Howard	3637	Issued January 27, 1976
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2241.

Tim Mathias 6007 Issued January 29, 1982

No Longer Practicing in Oklahoma:

Brenda DeBons 11450 Issued August 22, 1991
Ziaeddin Partovi 9778 Issued January 28, 1988
Joe Stockton 2767 Issued July 31, 1972

No Longer Residing in Oklahoma:

Adam Stout 17696 Issued May 16, 2014

Retired:

James Aneshansley 4942 Issued August 20, 1979
Susan Boody 5932 Issued January 29, 1982
Lisa Brooks 11742 Issued July 28, 1992
Donald Carlson 3912 Issued January 24, 1977
Carroll Craft 3415 Issued January 27, 1975
Jeffrey Frizell 8228 Issued July 26, 1985
Melissa Grace 12057 Issued January 28, 1993
Lloyd Hadaway 10680 Issued January 25, 1990
Judy Hanks 5866 Issued November 20, 1981
Virginia Lawrenz 2974 Issued July 27, 1973
Brian Little 11582 Issued January 30, 1992
Sally Martin 13905 Issued August 4, 1997
Victoria Mikysa 6012 Issued January 29, 1982
Nancy Noxon 7081 Issued July 28, 1983
Karen O'Neill 10023 Issued July 28, 1988
James Redman 6834 Issued May 26, 1983
Charles Sparks 2998 Issued July 27, 1973
April Wilson 8059 Issued January 31, 1985
Kelly Whisler 9576 Issued July 23, 1987
Richard Wilson 1423 Issued July 29, 1960

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
3416	Lawrence Clifford Ekren	Mar 1, 2018
5036	Claud Edward Cook	Mar 1, 2018
6808	J. Mark Nelson	Mar 1, 2018
12616	Raymond Thomas Steinmetz	Mar 1, 2018
16199	Signa Jean Flanary	Mar 1, 2018
16741	Jason C. Norman	Mar 1, 2018
5077	Ann I. Harris	Apr 1, 2018
8416	Randy P. Foraker	Apr 1, 2018
8551	Perry Eugene Haywood	Apr 1, 2018

8595	Brita D. Long	Apr 1, 2018
14792	Kerry Anne Morton	Apr 1, 2018
16372	Jennifer Elizabeth Colby	Apr 1, 2018

DECEASED REGISTRANTS:**CPAs:**

Jim Bowles	2936	Issued July 27, 1973
Tony Miller	13732	Issued February 3, 1997
Annabeth Murray	1767	Issued August 1, 1964
Barbara Pass	3802	Issued July 19, 1976
Deborah Peters	6317	Issued July 22, 1982

INACTIVE FIRMS:**CPA Partnerships:**

Hein & Associates LLP (Colorado)
SSAE 16 Professionals, LLP (California)

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Hutchinson Wayne Andersen
Erin Rebecca Anderson
Jonathan Michael Baustert
Moussa Bazzit
Taylor Lee Binkley
Ashley Renee Bishop
Kala Michelle Buerger
Deni Kharris Bougher
Gage Brian Busby
Cataleea Eudalda Castro
Richard Earnest Columbus III
Samuel Dalton Deshields
Kelly Marie Dickey
Cass Mitchell Dysart
Mikayla Ann Estes
Kan Fu
Jason Tate Fullbright
Thomas Wade Gaffner
Ross Michael Hannay
Emily Maureen Hartsell
Brandon Paige Scott Hooks
Xin Hu
Su Quoc Huynh
Timothy Byron Kenny

2243.

Kevin Terrell King
Adam Lyle Klunzinger
Michael Dylan Kretchmar
Xuan Le
Ou Le
Jordan Elizabeth Lusnak
Matthew Douglas May
Rachael Elizabeth Mazzei
Brittney Nicole Newer
Ronald Lee Osborn
Rebecca Ann Rathgeber
Rachel Ann Reid
Joseph Knox Richards
Maranda Nicole Ryburn
Teresa Laurie Scott
Jarrett Carson Stramski
Colby Shon Taylor
Kim Boi Thai
Monika Nichole Turek
James Tanner Updike
William Richard Watkins
Erin Leigh Walker
Margaret Ann Wooten