

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING AND HEARINGS

January 27, 2012

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, January 27, 2012, in 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
Karen Cunningham, Representing the Public, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; Lalisa Semrad, Enforcement Coordinator; and Rebekah Flanagan, Administrative Assistant. Assistant Attorney General John Crittenden was also present. Randall Calvert, Special Prosecutor for the OAB, was present for relevant segments of the meeting.

Agenda Item #1a – Call To Order: At approximately 8:30 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) Was 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: Mark Stiles and Subir Mukherjee, representing CSDC Systems; Kelly Wright, representing the Oklahoma Society of Accountants (OSA); Daryl Hill, representing the Oklahoma Society of Certified Public Accountants (OSCPA); and the 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 four items for the OAB's consideration; (1) Approve the Minutes of the December 16, 2011, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements

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for FY 2012, for the month ended December 31, 2011; (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; (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Window 4/2011 Examination, October and November 2011; (6) Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting; and (7) Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting.

Member Petete and Chair Ley pointed out several grammatical, spelling and content errors that need to be corrected on the December minutes. Chair Ley also expressed her preference for removing the 'Expenditures made by the Executive Director between \$2,500 and \$5,000 since the preceding Board meeting' and the 'Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting' from the Consent Agenda since it was not an item for approval. All Board members were in agreement that this information should remain on the Executive Director's report.

A brief discussion took place regarding the \$1.00 transaction fee that registrants and candidates will be charged when using the public portal to make a payment. Member Petete expressed concern that she was not alerted to the charge when renewing her certificate through the portal. Board members agreed that there needs to be a notification of the transaction fee when the public portal is used for payment.

Executive Director Ross inquired as to whether the Board wished to receive the CANSYS INTERNAL SCORE REPORT in future agendas. It was discussed that the report could be replaced with a summary, rather than anonymous individual scores being presented. Chair Ley deferred this issue to the next Board meeting where a report will be presented in order to make sure the OAB adheres to the Oklahoma Accountancy Act when making the decision of whether or not to include the full report in future agendas.

Motion by Petete that the Consent Agenda be approved with the changes to the December Minutes as discussed.
Second by Engelbach.

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

Agenda Item #5 – Discussion and possible action on Administrative Actions and recommendations and report from the Enforcement Committee: Vice Chair Gray addressed this item. Vice Chair Gray presented a written summary of investigative files and administrative actions taken, with recommendations for the disposition of each.

Administrative Consent Orders:**Case No. 1913 – Archambo & Mueggenborg, CPA Firm**

This case is a result of a complaint alleging Respondent Firm conducted a substandard audit of a governmental entity. The assigned investigator concluded that Respondent Firm failed to follow professional standards in the performance of the audit. 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 \$6,918.00, which must be paid within 30 days of 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: Not Applicable
Peer Review Status: Registrant is in compliance.

Case No. 1908 – Lawrence Campbell LeFlore, CPA

This case is a result of a referral by the CPE Coordinator that Respondent failed to complete twenty-seven hours of required CPE for the rolling three-year period 2008-2010. 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 \$188.09, which must be paid prior to applying for reinstatement. 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 64 hours of CPE for 2008 (includes 4 hours of ethics); 28 hours of CPE for 2009 (includes 2 hours of ethics); and 1 hour of CPE for 2010 (includes 0 hours of ethics).
Peer Review Status: Not Applicable

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Motion by Gray that the Board accept the Administrative Consent Orders for Case Nos. 1913 and 1908. Second by Cunningham.

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

PUBLIC REPRIMAND:

File No. 1783 – Ernst & Young, LLP, CPA Firm

For approximately one year, the registrant firm employed an individual who was practicing public accounting without timely obtaining an Oklahoma reciprocal certificate and permit to practice. The registrant has agreed to a public reprimand whereby it is assessed \$1,000 for this violation in addition to costs and attorney fees in the amount of \$1,496.50, which must be paid within thirty days. Any failure by the registrant to comply with any of these terms shall result in an immediate hearing before the Board. In addition, a proven violation of these terms, 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 public reprimand in this case be approved by the Board.

OAB Records Summary

CPE Status: Not Applicable
Peer Review Status: Registrant is in compliance.

Chair Ley expressed concern that the agreement offered by the Board was not consistent with past cases of the same violation. However, the Enforcement Committee felt it was not in the best interest of the Board to rescind the offer that was presented by Special Prosecutor Calvert. Vice Chair Gray also stated that the offer was established by the prior Enforcement Committee. Special Prosecutor Calvert expressed his agreement that the offer should be approved in this case.

Executive Director Ross confirmed that the OAB did have the ability to make public reprimands viewable.

Motion by Gray that the Board accept the Public Reprimand in File No. 1783. Second by Cunningham.

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

Note: Member Sanner recused himself and did not vote.

FILES TO CLOSE:**File 1840 – CPA Firm**

This file is a result of a referral from the Licensing Coordinator that one of the offices of the registrant firm was sold to a non-CPA. Upon further investigation, it was found that the sold portion of the practice was using another name and was not holding out as a CPA firm. The Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Not Applicable
Peer Review Status: Not Applicable.

File 1845 – CPA

This file is a result of a referral from the Licensing Coordinator that the registrant failed to timely apply for a reciprocal certificate for approximately one year. The registrant has moved out of state and has offered to surrender registrant's Oklahoma certificate; therefore, the Enforcement Committee recommends that the file be closed and the registrant's certificate cancelled.

OAB Records Summary

CPE Status: Registrants is in compliance, certified in 2011.
Peer Review Status: Not Applicable.

File 1864 – CPA Firm

This file is a result of a referral from the Peer Review Coordinator that the registrant firm failed to timely undergo peer review. Upon further investigation, it was discovered that the registrant firm did not perform an audit engagement during its scheduled peer review year; therefore, the Enforcement Committee recommends the file be closed.

OAB Records Summary

CPE Status: Not Applicable
Peer Review Status: In Compliance.

File 1877 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted evidence showing that the required CPE hours were completed and submitted to the OAB via an invalid email address before the November 15th deadline given in the non-compliance notice; therefore, the Enforcement Committee recommends that the file be closed.

5999.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 71 hours of CPE for 2008 (includes 3 hours of ethics); 20 hours of CPE for 2009 (includes 3 hours of ethics); and 36 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: Not Applicable

File No. 1879 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted documentation showing sufficient CPE hours were timely earned; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 51 hours of CPE for 2008 (includes 6 hours of ethics); 35 hours of CPE for 2009 (includes 5 hours of ethics); and 35 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1888 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted documentation showing sufficient CPE hours were timely earned; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 40 hours of CPE for 2008 (includes 4 hours of ethics); 40 hours of CPE for 2009 (includes 4 hours of ethics); and 40 hours of CPE for 2010 (includes 4 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1890 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted evidence showing that the required CPE hours were completed and submitted to the OAB via an invalid email address before the November 15th deadline given in the non-compliance notice; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 29 hours of CPE for 2008 (includes 0 hours of ethics); 43.5 hours of CPE for 2009 (includes 4 hours of ethics); and 48.5 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1892 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted the additional hours, which were completed after the November 15th deadline in the non-compliance notice and applied to the shortfall; therefore, the Enforcement Committee recommends that the file be closed with a private reprimand issued to the registrant.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 30 hours of CPE for 2008 (includes 2 hours of ethics); 40 hours of CPE for 2009 (includes 2 hours of ethics); and 50 hours of CPE for 2010 (includes 4 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1894 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted evidence showing that the required CPE hours were completed and submitted to the OAB via an invalid email address before the November 15th deadline given in the non-compliance notice; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 25 hours of CPE for 2008 (includes 3 hours of ethics); 44 hours of CPE for 2009 (includes 2 hours of ethics); and 52 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1895 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted evidence showing that the required CPE hours were completed and submitted to the OAB via an invalid email address before the November 15th deadline given in the non-compliance notice; therefore, the Enforcement Committee recommends that the file be closed.

6001.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 26 hours of CPE for 2008 (includes 2 hours of ethics); 22 hours of CPE for 2009 (includes 2 hours of ethics); and 75.5 hours of CPE for 2010 (includes 2 hours of ethics).

Peer Review Status: Not Applicable.

File No. 1897 – CPA

This file is a result of a referral from the CPE Coordinator that the registrant failed to report sufficient hours of CPE for the rolling three-year period 2008-2010. The registrant has submitted documentation showing sufficient CPE hours were timely earned; therefore, the Enforcement Committee recommends that the file be closed.

OAB Records Summary

CPE Status: Registrant is now in compliance. Registrant reported 79 hours of CPE for 2008 (includes 4 hours of ethics); 29 hours of CPE for 2009 (includes 10 hours of ethics); and 22 hours of CPE for 2010 (includes 0 hours of ethics).

Peer Review Status: Not Applicable.

Motion by Gray to close File Nos. 1840, 1845, 1864, 1877, 1879, 1888, 1890, 1892, 1894, 1895 and 1897. Second by Cunningham.

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

Vice Chair Gray briefly addressed the Enforcement Activity Report covering the last six months. The report summary reflects 49 cases were opened and 44 cases resolved; however, those numbers do not include the cases related to CPE and failure of registrants to renew their certificates.

Note: Chair Ley called for a break at approximately 9:24 a.m. The Meeting reconvened at approximately 9:36 a.m.

Hearing Docket

Case 1820 – Hearing in the matter of W. Kirk Clausing, CPA, Certificate No. 2200:

This matter came for hearing at 9:36 a.m. The members of the Oklahoma Accountancy Board present were seated on the hearing panel.

The Respondent was not present for the hearing. Special Prosecutor Calvert represented the State. The initial Consent Order in this case was presented to the Board in August 2011. It was approved on the stipulation that the Respondent agree to revisions the Board requested. These revisions consisted of minimizing the timeframe

for the payment plan and requiring the Respondent to complete the AICPA Ethics Course requirement into the Order. Special Prosecutor Calvert informed the Board that the Respondent agreed to take the AICPA Ethics Course, but could not adhere to the revised payment plan. The Respondent made an initial payment of \$4000 with future payments at \$1000 a month. He is not able to increase these payments due to outside obligations. Therefore, Respondent will continue to make monthly payments of \$1000 for approximately the next 13 months.

Motion by Gray to accept the amended Consent Order as presented. Second by Sanner.

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

Note: Chair Ley called for a break at approximately 9:44 a.m. The Meeting reconvened at approximately 9:48 a.m.

Agenda Item #6 – Discussion and possible action on report from Technology Committee: Executive Director Ross addressed this issue.

a. Progress presentation from CSDC Systems on the implementation and launch of the enterprise license management system, AMANDA.

Executive Director Ross introduced Mark Stiles from CSDC who then gave the presentation on progress of AMANDA.

Note: Vice Chair Gray stepped out at approximately 10:26 a.m. and returned approximately 10:32 a.m.; Member Sanner stepped out at approximately 10:30 a.m. and returned approximately 10:36 a.m.; and Assistant Attorney General Crittenden stepped out at approximately 10:44 a.m. and returned approximately 10:47 a.m.

b. Discussion and possible action on payment of progress invoice number 987 – REV (Draft of Statement of Work) from CSDC Systems

Executive Director Ross explained the process for invoicing the work completed to date on AMANDA between the OAB, CSDC Systems, and OSF. The total cost is estimated at \$113,000 with a portion of that already paid. He also informed the Board that there will be minimal additional costs associated with training and support in the future. Vice Chair Gray requested that the above referenced invoice be edited to exclude the “5% of Total Professional Services Price” listed below the statement of work completed.

6003.

Motion by Sanner that the invoice be approved upon receipt of an amended invoice with the removal of "5% of Total Professional Services." Second by Petete.

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

Agenda Item #7 – Discussion and possible action to adopt proposed permanent rules on non- CPA ownership, including review of public comments: Vice Chair Gray addressed this issue. Brief discussion took place regarding the public comment period that was held for the proposed new rules. No one was in attendance at the public hearing, but one written comment submitted by a registrant via the USPS was discussed.

Motion by Gray to approve the proposed permanent rules for OAC 10:15-23-2-1[NEW] and OAC 10:15-25-4[AMENDED] as presented. Second by Engelbach.

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

Note: The text of the proposed permanent rules as approved by the Board is shown on Appendix II.

Agenda Item #8 – Discussion and possible action on report from the Outreach Committee:

a. Update on November 2011, Prometric testing center server failure

Executive Director Ross addressed this issue. There was discussion regarding the letter to be sent to NASBA addressing the Prometric issue and under whose signature(s) the letter should be sent. Brief discussion took place as the Board revisited the issue with regards to the ability of candidates to reschedule their exam. Vice Chair Ley informed the Board that through her NASBA committee she became aware of other states that have had issues with Prometric testing centers. Therefore, it is essential to send the letter to Ken Bishop at NASBA. It was also decided that the brief summary of the Prometric issue that staff drafted for the Board should be included with the letter to NASBA.

b. Report on the final draft of Pledge for new Certified Public Accountants

Member Petete addressed the voluntary oath that staff drafted at the Board's request. The proposed oath would be presented to new CPAs at the Recognition ceremony for them to sign and retain for their records. For those who do not attend the ceremony, the oath would be mailed with their certificate along with instructions related to the oath. Several changes in verbiage were requested by Board members and a final copy presented at the February Board meeting.

c. Update on February 2012, Oklahoma Accountancy Board meeting to be held on the campus of the University of Central Oklahoma

Executive Director Ross briefly addressed the schedule for the Board meeting which will take place at the UCO campus in February.

Agenda Item #9 – Discussion and possible action to enter into a professional services contract for investigative services with Terry Westemeir: Deputy Director Autin addressed this issue. Terry Westemeir is currently contracted with the OAB for investigative services through the firm of Woodrum, Kemendo, Tate & Westemeir, PLLC. Due to a restructuring of the firm, Mr. Westemeir has requested a new contract with him as an individual. The cost for services will remain the same under the new contract.

Motion by Gray that the contract with Terry Westemeir be approved at the same cost for investigative services under the previous contract. Second by Engelbach.

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

Agenda Item #10 – Presentation to commemorate former Board member E.B. St. John, PA, for his service to the Oklahoma Accountancy Board: This item did not occur because Mr. St. John could not be present for the Board meeting.

Agenda Item #11 – New Business: No new business.

Agenda Item #12 – Executive Director’s Report: Executive Director Ross reported the following:

Updates

- Update on request to provide percentage of American Express Transactions for Calendar Year 2011 as compared to other credit cards accepted by the OAB
- Preliminary results of postcard sent requesting preferred method of contact for future OAB newsletters and other notifications
- Update on progress made by Governmental Technology Applications Review Board; \$1.00 usage fee of online transactions approved to be passed on to users approved January 11, 2012
- Progress of agency PC hardware upgrade and subsequent implementation schedule

6005.

- Update on status of Legislative White paper; informative brief to be distributed to Oklahoma Legislators on aspects of the Oklahoma Accountancy Board
- As requested by the Board at its December 2011 meeting, all changes were incorporated to responses to the NASBA Focus Questions; Focus Questions have been submitted to the Southwest Regional Director
- Presentation of thank you card submitted to the OAB members and staff from Janie Nickles, wife of deceased former Board member James Nickles.

Agenda Item #13 – Chair’s Announcements: Chair Ley addressed this item. She informed the Board that Mike Decker, the AICPA Liaison for the Board of Examiners, would like to visit the Oklahoma Accountancy Board at some point in 2012. Chair Ley suggested that prior to Mr. Decker coming to Oklahoma, the OAB schedule an offsite Board meeting to enable him to make a presentation for students.

Agenda Item #13b – Announce date and time of the next meeting: It was noted that the next meeting is scheduled to be held on Thursday, February 16, 2012, on the University of Central Oklahoma campus, Constitution Hall, 100 North University Drive, Edmond, OK 73034.

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

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

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

The meeting was adjourned at approximately 11:50 a.m.

Barbara A. Ley, Chair Date

ATTEST:

Mike Sanner, Secretary Date

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

Richard R. Coshow	Certificate No. 11257-R	Issued March 21, 1991
Candace Reilly Robert	Certificate No. 16590-R	Issued Dec. 17, 2008

No Longer Residing in Oklahoma:

Lori Bose Lowderman	Certificate No. 10150	Issued Jan. 26, 1989
Jay William Penn	Certificate No. 12324	Issued July 30, 1993

Retired:

Victor H. Wetmore	Certificate No. 3577-R	Issued Dec. 3, 1975
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DECEASED REGISTRANTS:**CPAs:**

William G. McDonald	Certificate No. 562	Issued Aug. 16, 1948
Robert Patten Horton	Certificate No. 699	Issued Aug. 7, 1950
Charles Herbert Catlin	Certificate No. 918	Issued July 24, 1953
Charles Ben Davis	Certificate No. 1860-R	Issued Jan. 10, 1966
Marty Lane Dixon	Certificate No. 2522	Issued July 30, 1971
Randall Gary Dutton	Certificate No. 4832	Issued July 27, 1979
Ronald Dee Ratliff	Certificate No. 7704	Issued July 26, 1984

DISSOLVED FIRMS:**CPA Corporations:**

Archambo & Mueggenborg, PC
Hood Sutton Robinson & Freeman, CPA's P.C.

CPA Limited Liability Partnerships:

Clifton Gunderson LLP (Delaware)
LarsonAllen LLP (Minnesota)

CPA Limited Liability Companies:

Woodrum, Kemendo, Tate & Westemeir, PLLC

6007.

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

Afolabi O. Arikenbi
Robert Herrick Benson
Bryan Edward Carey
Kendra Kae Cox
Morgan Lane Dickey
Jacob Stephen Hendrickson
Jaimie D. Hightower
Jessica M. Kaczorowski
Justin O. Kersey
Jay Kretchmar
Taylor Faye Loy
Matthew Rayburn Marquardt
Dara Nordstog
Yen Quach
Rachel E. Rafik
April Renay Rice
Scott Ray Smith
Jayaraman Subramaniam (Non-CPA Verifier)
Kristine Lin Thompson
Hoa Thi Quynh Burns
Elizabeth Ann Galegar
Lindsey C. Jones
Zachary E. Parker
Courtney Michelle Vieta
Ashley Suzanne Voss
Bryan Christopher West (Non-CPA Verifier)

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

17152	John David Sims
17158	Joseph Roy Cowan
17166	Cory Ray Dowers
17172	Anila Thomas Madhan
17175	Vanessa Marie Gross
17179	Ryan Daniel Bolin
17181	Robert Herrick Benson
17185	Kendra Kae Cox
17188	Jessica Marie Kaczorowski
17189	Jayaraman Subramaniam
17190	Matthew Rayburn Marquardt
17191	Kristine Lin Thompson
17194	Taylor Faye Loy
17196	Yen Son Hai Quach
17198	Jay Kretchmar

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

17182-R	John Robert Rogers II (Texas)
17183-R	Nicole Lingo Begnoche (Kansas)
17184-R	Amy E. Engelbert (Nebraska)
17193-R	Thomas Vernon Graham III (Mississippi)
17200-R	Melody Lee Maradiaga (Arkansas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

10173	David Ross Deeds
10802	Michael Jon Tupps
14449-R	Steven P. Hoffer

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

Cornwell CPAS, PLLC
 Joe D Stockton, CPA, PLLC
 Susan Bush Way, CPA, PLLC
 Woodrum, Tate & Associates, PLLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

CliftonLarsonAllen LLP (Minnesota)
 PHBV Partners LLP (Illinois)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

Hood & Associates CPA's, PC
 Timothy B. Alsup, CPA, PC

REINSTATEMENT OF FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

APPENDIX II

Proposed Permanent Rules on Non-CPA Ownership

SUBCHAPTER 23. REGISTRATION

10:15-23-2.1. Non-CPA owners of public accounting firms or affiliated entities

(a) A firm which includes non-CPA owners may not qualify for a firm registration and permit unless every non-CPA owner of the firm:

(1) is an individual;

(2) is actively providing personal services in the nature of management of some portion of the firm's business interest or performing services for clients of the firm or an affiliated entity;

(3) is of good character as defined in Section 15.9 of the Act;

(4) is not a suspended or revoked CPA or PA;

(5) who is a resident of Oklahoma is registered with the Board in the same manner as a CPA under Section 15.14 of the Oklahoma Accountancy Act on a form prescribed by the Board.

(b) Each of the non-CPA owners who are residents of Oklahoma must:

(1) be in compliance with Oklahoma tax laws;

(2) provide evidence of the successful completion (90% or better), within the past 365 days prior to initial registration, of the AICPA Ethics Examination or its equivalent as determined by the Board;

(3) comply with the Rules of Professional Conduct as set out in 10:15-39-1;

(4) hold a baccalaureate or graduate degree conferred by a college or university, or equivalent education as determined by the Board;

(5) maintain any professional designation held by the individual in good standing with the appropriate organization or regulatory body that is identified or used in an advertisement, letterhead, business card, or other firm-related communication;

(6) maintain continuing education in accordance with Section 10:15-32-1, provided credit shall be given for any other professional CPE or equivalent professional continuing education earned;

(7) submit to a national criminal history record check. The costs associated with the record check shall be paid by the non-CPA owner.

(c) A "Non-CPA Owner" includes any individual who has any financial interest in the firm or any voting rights in the firm.

SUBCHAPTER 25. PERMITS

10:15-25-4. Firm permits

(a) Each firm permit shall have a maximum term of one (1) year unless extended by the Board and shall expire on June 30 following the date of issuance.

(b) The application for renewal of a firm permit shall be filed with the Board in a format prescribed by the Board prior to the expiration of the permit currently held.

(c) Each firm with an office located in Oklahoma applying for a permit to practice as a certified public accountant firm or as a public accountant firm shall submit a written affidavit signed by an owner, partner, member or shareholder demonstrating compliance with the requirements set out in Section 15.15A of the Oklahoma Accountancy Act and attesting that each partner, shareholder, owner, member and certified or licensed employee of the firm serving Oklahoma clients holds a valid individual permit, ~~or~~ enters the state under the provisions of Section 15.12A of the Act, or is a non-CPA owner as provided for in 10:15-23-2.1.

(d) A firm is required to hold a valid permit if that firm is serving Oklahoma clients from outside this state only if such firm is providing services under the provision of Section 15.12A.A.5 of the Act.

(e) Each firm required to hold a permit shall pay the applicable fee.

6011.

[BLANK]