

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

June 17th, 2022

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, June 17th, 2022, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. Members present at Call to Order:

Robin Byford, CPA, Chair
David Greenwell, CPA, Vice Chair
Sandra Siegfried, CPA, Secretary
James Taylor, CPA, Member
Bryan Storms, CPA, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Colin Autin, Deputy Director; Kylee Thompson, Administrative Assistant II; and LaLisa Semrad, Enforcement Coordinator. Assistant Attorney General John Settle was also present.

Agenda Item #1a – Call To Order: At approximately 9:30 AM, Chair Byford called the meeting to order.

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

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA; Blaine Peterson, representing the OSCPA.

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 May 6, 2022, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the month ending April 30, 2022, and May 31, 2022; (3) Take official notice of the experience verification applications which have been approved by the Executive Director; and (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting.

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

Affirmative Votes: Manning, Taylor, Greenwell, Byford, Siegfried, and Storms.

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2284 – Garren Taylor, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 33 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019 and 77 hours short of the same requirement for 2018-2020. In addition, Respondent was 18 hours short of the 20-hour minimum requirement for calendar year 2019 and 20 hours short of the same requirement for calendar year 2020. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 77 hours of CPE to apply to the shortage within one-hundred twenty days. 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 reported 44 hours for 2017 (includes 10 hours ethics); 41 hours for 2018 (includes 4 hours ethics); 2 hours for 2019 (includes 2 hours ethics); and 0 hours for 2020.

Case No. 2285 – Aaron Spencer, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 39 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 20 hours short of the 20-hour minimum requirement for calendar year 2020. 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 \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 39 hours of CPE to apply to the shortage within sixty days. 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 reported 41 hours for 2018 (includes 4 hours ethics); 40 hours for 2019 (includes 4 hours ethics); and 0 hours for 2020.

Case No. 2286 – Mary Miller, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 51 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 17.5 hours short of the 20-hour minimum requirement for calendar year 2020. 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 \$80.00, which must be paid in monthly installments of \$50, with a final payment of \$30. The first payment will be due within 30 days of the effective date of the order. In addition, Respondent must submit 51 hours of CPE to apply to the shortage within ninety days. 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 reported 46.5 hours for 2018 (includes 2 hours ethics); 20 hours for 2019 (includes 4 hours ethics); and 2.5 hours for 2020 (includes 0 hours ethics).

Case No. 2287 – Christopher Elliot, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 38 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 20 hours short of the 20-hour minimum requirement for calendar year 2020. 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 \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 38 hours of CPE to apply to the shortage within sixty days. 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 reported 42 hours for 2018 (includes 2 hours ethics); 40 hours for 2019 (includes 2 hours ethics); and 0 hours for 2020.

Case No. 2289 – Joshua Holdridge, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was .5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019 and 42 hours short of the same requirement for 2018-2020. An Administrative Consent Order was offered by the Enforcement Committee and accepted

by the Respondent whereby Respondent is assessed a fine of \$1,000, plus costs and attorney fees in the amount of \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 42 hours of CPE to apply to the shortage within sixty days. 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 reported 65.5 hours for 2017 (includes 5.5 hours ethics); 33 hours for 2018 (includes 2 hours ethics); 21 hours for 2019 (includes 3 hours ethics); and 24 hours for 2020 (includes 3 hours ethics).

Case No. 2290 – SunYoung Kim, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021. 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 \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 1 hour of CPE to apply to the shortage within thirty days. 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 reported 38.5 hours for 2019 (includes 9 hours ethics); 48.5 hours for 2020 (includes 8 hours ethics); and 32 hours for 2021 (includes 9 hours ethics).

Case No. 2291 – James Wade, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 22 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020. 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 \$80.00, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 22 hours of CPE to apply to the shortage within thirty days. 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 reported 40 hours for 2018 (includes 0 hours ethics); 37.5 hours for 2019 (includes 4 hours ethics); and 20.5 hours for 2020 (includes 0 hours ethics).

CASE TO DISMISS:

Case No. 2277 – CPA

This case was opened due to a CPE referral that the respondent failed to complete the required number of ethics hours for compliance period 2019-2021. An Administrative Consent Order was prepared and case number assigned before the respondent presented a doctor's note confirming that respondent was seriously ill with Covid in December 2021 and could not complete the needed CPE. Therefore, the Enforcement Committee recommends that the case be dismissed.

FILES TO CLOSE:

File No. 2611 – CPA

This file was opened due to a complaint alleging the registrant withheld company records from a shareholder. The registrant submitted information showing most all files requested were turned over to the shareholder or shareholder's attorney. In addition, the complainant was not the "contact person" that the registrant was engaged to deal with; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2615 – CPA

This file was opened due to a CPE referral that the registrant failed to complete the required number of ethics hours for compliance period 2017-2019. The registrant submitted documentation of meeting the ethics requirement for this period and his record has been adjusted to reflect the correct hours; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2616 – Cancelled CPA

This file was opened due to a CPE referral that the registrant failed to complete the required number of CPE hours for compliance period 2017-2019. The registrant cancelled her certificate due to retirement; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2621 – CPA

This file was opened due to a CPE referral that the registrant failed to complete the required number of CPE hours for compliance period 2017-2019. The registrant submitted a "retired" CPE exemption affidavit that is effective starting in calendar year 2019; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2636 – CPA

This file was opened due to a complaint alleging various misconduct by the registrant stemming from divorcing clients. The Enforcement Committee did not find evidence of a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

File No. 2638 – CPA

This file was opened due to a complaint alleging substandard work by the registrant and a failure to communicate with the clients. The registrant explained that there were issues on the IRS's part in counting a credit for foreign tax paid. When the registrant called the IRS, the agent directed that an amended return be filed. However, due to Covid delays, the amended return (while accepted) was not processed timely and the client continued to receive tax demand letters in the meantime. The Enforcement Committee did not find evidence of a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

File No. 2653 – CPA

This file was opened due to a CPE referral that the registrant failed to complete the required number of ethics hours for compliance period 2018-2020. The registrant submitted documentation of meeting the requirement for this period and his record has been adjusted to reflect the correct hours; therefore, the Enforcement Committee recommends that the file be closed.

Motion by Greenwell that the Board approve the Administrative Consent Orders in cases 2284, 2285, 2286, 2287, 2289, 2290, 2291, dismiss case 2277, and to close files 2611, 2615, 2616, 2621, 2636, 2638, and 2653 . Second by Storms.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Agenda Item #6 – Discussion and possible action on request from Gary McKiddy, CPA #7329, to waive his individual registration late fee: A brief discussion took place among the Board. The Board decided they're not waiving the individual registration fee.

Agenda Item #7 – Discussion and possible action to accept the Peer Review Oversight Committee Activity Report for November 2021 – February 2022:

Motion by Manning that the Board approve the Peer Review Oversight Committee Report. Second by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Agenda Item #8 – Discussion and possible action on Resolution No. 2022-01 to provide oversight of peer reviews administered to South Dakota Board of Accountancy Registrants:

Motion by Storms to accept and execute oversight of Peer Review administered to South Dakota Board of Accountancy Registrants. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Agenda Item #9 – Discussion and possible action on Resolution No. 2022-02 to provide oversight of peer reviews administered to Kansas Board of Accountancy Registrants:

Motion by Storms to accept and execute oversight of Peer Review administered to Kansas Board of Accountancy Registrants. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Agenda Item #10 - Discussion and possible action on report from Audit and Budget Committee:

- Fiscal year 2023 professional services contract.

Motion by Manning to approve the fiscal year 2023 professional services contract. Second by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Agenda Item #11 - Discussion and possible action on the list of proposed Fiscal Year 2023 Oklahoma Accountancy Board Committees:

No administrative actions took place. Robin Byford will replace Bryan Storms on the Enforcement Committee for Fiscal Year 2023.

Agenda Item #12 - Discussion and possible action on report on the National Association of State Boards of Accountancy 2022 Western Regional Meeting:

A brief discussion took place among the Board about the National Association of State Boards of Accountancy 2022 Western Regional Meeting.

Agenda Item #13 – Presentation to honor outgoing Board members James Taylor, CPA for his service to the OAB:

A brief discussion among the Board took place in honoring Board member James Taylor.

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

Updates

- Attended the Western Regional conference with Robyn and Sandy
- Special session of the legislature is starting. Don't anticipate anything for us
- Summer is here and I want to wish everyone a good summer
- Just an FYI my father in law passed away this past Saturday
- We want to consider a dinner to honor past board members tentative date is August 11.

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

- BEP One LLP – Jun 2022 Rent/Storage fee - \$4,869.00

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 - Proposed Executive Session pursuant to Title 25 O.S. § 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:

A. Executive Director

B. Deputy Director & Peer Review Coordinator

C. Licensing Coordinator

D. Examination Coordinator

E. CPE Coordinator

F. Administrative Programs Officer III

G. Enforcement Coordinator

H. Accountant II

I. Administrative Assistant II

J. Administrative Assistant II

K. Administrative Assistant II

At this time, Chair Byford entertained a motion to enter into Executive Session at approximately 10:08 AM.

Motion by Manning to enter into Executive Session. Second by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

The Board came out of Executive Session at approximately 10:34 AM.

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

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Agenda Item #15 - Discussion and possible action regarding subject of the proposal executive session, if necessary:

Executive Director, Randy Ross will retire as of December 1st, 2022.

Chair Byford entertained a motion to form a search committee for the open position consisting of Robin Byford, Bryan Storms, and Jody Manning.

Motion by Greenwell to form a search committee. Second by Manning.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Chair Byford entertained a motion to procure an outside firm to assist in the search for a new Executive Director. The aforementioned committee shall be authorized to negotiate and execute a contract with the selected firm.

Motion by Greenwell. Second by Manning.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Manning AYE

Agenda Item #16 – New Business: There was no new business.

Agenda Item #11 – Discussion and possible action on report from the Chair:

- Announcements
- Announce date and location of the next meeting – 9:30 a.m., Friday, August 12, 2022, at the Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116.

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

The meeting was adjourned at approximately 10:38 AM.

Robin Byford, Chair Date

ATTEST:

Sandy Siegfried, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of June 17, 2022

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Colin Arie
Lindsay Barton
Marisa Burke
Mark Joseph Deveny
Joseph C. Farrant
Ashley Hannah Flick
Robby Grotts
Vennetta Hefner
Rachel Hiles
Brooke James
YongPing Liu
Brett Lyons
Shelby O'Dell
Michael Steven Ross
Braden Matthew Sweet
Morgan Taylor Thomas
James Michael Thompson
Matthew Tisdale
Travis Lawrence Wallace

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Lynne Bozeman (Alabama)
Callye Crespo (Colorado)
Meghan Elyse Sage (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Terri L. Smith Hutchings 13264

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

FORVIS, LLP
WENDLING NOE NELSON & JOHNSON LLC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

SILVERS CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

ANGELA WALLACE CPA, PLLC
AUTUM PEREZ CPA PLLC
BUDGETING AND ACCOUNTING SERVICES, PLLC
CROSS TIMBERS CERTIFIED PUBLIC ACCOUNTANTS PLLC
J TODD CLOUSE CPA PLLC
KENNETH L. WILLMAN CPA PLLC
RALPH OSBORN, CPA, PLLC
RYAN SHORES ACCOUNTING PLLC
WATSON ACCOUNTING SOLUTIONS, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

APPLICATION TO USE A TRADE NAME:

Kent L Brown CPA

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

Jean Lewis	13146 Issued July 31, 1995
Orin Christopher Meyers	4477 Issued July 20, 1978

No Longer Practicing in Oklahoma:

Zhibing Su	18698 Issued November 16, 2018
Davoua Vang	19209R Issued April 28, 2021

No Longer Residing in Oklahoma:

Retired:

Other:

Beth Estrada	1825 Issued February 25, 2016
Kenneth Jones	10446 Issued July 27, 1989
Marjorie Wickham	16692 Issued July 17, 2009

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:**CPAs:****CPAs:**

Name	Cert. No	Issue Date
Brian Maurice Dell	2202	25-Jul-69
Frank Olney Jr	2554	7/30/1971
Jeanette Ross Coleman	2923	7/27/1973
William Croisant	2946	7/27/1973
Anthony Wilson	3838	7/19/1976
Gwendolyn Easter	4760	4/20/1979
Patricia L. Kohn	4812	27-Jul-79
James William Brown	4815	27-Jul-79
Jim Sullivan Jr.	5000	11/30/1979
Tina Thomason	5025	1/28/1980
Cynthia Copp Cuccia	5039	1/28/1980
Judith Ann Hill	5083	1/28/1980
Robert Fouch	5486	1/26/1981
David Tarver	5797	7/27/1981
David Cox	5910	1/29/1982
Larry Stuart Compton	6246	7/22/1982
Charles Douglas Johnson	6783	2/10/1983
David Hill	7292	1/26/1984
Barbara Sue Gales	7932	1/31/1985
Jerry Whitten	8110	1/31/1985
Robert Alan Clark	8820	7/31/1986
Linda Gaye Beasley	10194	1/26/1989
Kimberly Ann Atwell	10202	1/26/1989
Randy Moeder	10258	1/26/1989
Stefanie Hiroko McCubbins	10546	7/27/1987
Mary Lynne Van Blake	11236	1/31/1991
Ronda Lee	11580	1/30/1992
David Ginther	11790	7/28/1992
Jana Kay Grafing	11924	9/23/1992
Mary Dell Maitlen	12954	1/30/1995
Caroline Fauks	13249	12/26/1995
Brenda Dinan	13523	8/5/1996
Michael Beyer	15250	2/4/2002
Pamela Sue Myers	15309	2/4/2002
Jacob Garcia	16043	4/25/2005
Clay Bridges	17651	4/18/2014
Lynne Womble	17690	2/18/2014
Debra Geurin	12007	1/28/1993
Gary Lewis Jackson	3091	1/28/1974

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

Name	Cert. No	Revocation Date
Susan R. Lambert	4813	5/1/2022
J. Darlene Kabha	7260	5/1/2022
Alicia Ellen Gordon	8546	5/1/2022
Roger D. Flint	9171	5/1/2022
Thomas Edward Ritchie	10981	5/1/2022
Terri L. Smith Hutchings	13264	5/1/2022
Brian Willard Boone	13839	5/1/2022
Megan Renee Kidd	16798	5/1/2022
Emily Maureen Hartsell	18567	5/1/2022
Sofia Elizabeth Wilson	19052	5/1/2022

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

BRUCE A. CARSON, CPA, P.C.
CARROW & ASSOCIATES, P.C.
EUGENE P. REDING, C.P.A., INC.
FLOYD R. RHODES, CPA, P.C.
HYDE & COMPANY, CPA'S, P.C.
SCHUMACHER, SMEJKAL, HERLEY & ELM PC
TATE & COX, P.C.

CPA Limited Liability Companies:

G L SHORES PLLC
HEARD, MCELROY & VESTAL, LLC
JACOB E. PASBY CPA, PLLC
MICHAEL J ANDERSON CPA PLLC
MONICA LEA SWINK, CPA, PLLC
STEVE KETTER CPA, PLC
THE FIELDS GROUP, PLLC

CPA Limited Liability Partnerships:

ARNETT CARBIS TOOTHMAN LLP
BKD, LLP
BRIGGS & VESELKA CO., LLP
DIXON HUGHES GOODMAN LLP
HOLTZMAN PARTNERS, LLP

**Experience verification applications approved by the
Executive Director as of June 17, 2022**

Gavin Alexander
Colin Arie
Marisa Burke
Tamara Burton
Mark Deveny
Jorge Dominguez Manjarrez
Jordan Francis
Brooke James
YongPing Liu
Michael Ross
Amber Smith
Misty Smith
Braden Spratt
Morgan Thomas
Matthew Tisdale