

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF SPECIAL MEETING

May 6, 2022

The Oklahoma Accountancy Board (OAB) convened in special session on Friday, May 6, 2022 in Conference Room I and Conference Room F of the Embassy Suites by Hilton Norman Hotel & Conference Center, 2501 Conference Drive, Norman, OK 73069. A recording of the meetings are on file at the OAB office. Members present at Call to Order:

Robin Byford, CPA, Chair
David Greenwell, CPA, Vice Chair
Sandy Siegfried, CPA, Secretary
James Taylor, CPA
Bryan Storms, CPA
Taylor Green, Member

Board staff present at the meeting: Executive Director, Randy Ross; Colin Autin, Deputy Director; Kylee Thompson, Administrative Assistant; and Joseph Wash, Administrative Assistant. Assistant Attorney General Niki Batt was also present.

Agenda Item #1a – Call To Order: At approximately 9:32 AM, Chair Byford called the meeting to order. A roll call vote was taken and recorded as follows:

Byford HERE
Greenwell HERE
Siegfried HERE
Taylor HERE
Storms HERE
Green HERE

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): Board member Jody Manning was absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Blaine Peterson, representing the OSCPA; 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 February 18, 2022 Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending February 28, 2022 and March 31, 2022; (3) Take official notice of the experience verification applications which

have been approved by the Executive Director; (4) Approve the actions taken by the Executive Director on applications and registrations filed since the previous meeting; and (5) Approve the verification of the administration posting to the OAB's records and certification of scores for Quarter 1/2022 Examination [January through March 2022].

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

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Green AYE

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

- Recommendation to approve the proposed professional investigator contracts for fiscal year 2023.

Motion by Siegfried that the Board approve the proposed professional investigator contract for fiscal year 2023. Second by Storms.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Green AYE

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2272 – Irvin T. Gertner, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 60 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 60 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.

CPE Status: Registrant reported 40 hours for 2018 (includes 0 hours ethics); 20 hours for 2019 (includes 4 hours ethics); and 0 hours for 2020.

Case No. 2273 – Rita F. Moseley, 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 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 16 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 32 hours for 2018 (includes 0 hours ethics); 32 hours for 2019 (includes 0 hours ethics); and 40 hours for 2020 (includes 4 hours ethics).

Case No. 2274 – Carrie Chandler, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019. 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 2 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 24 hours for 2017 (includes 3 hours ethics); 23 hours for 2018 (includes 0 hours ethics); and 71 hours for 2019 (includes 8 hours ethics).

Case No. 2275 – Troy Ashby, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the 20-hour minimum CPE requirement for calendar year 2018. 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 4 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 52 hours for 2017 (includes 0 hours ethics); 16 hours for 2018 (includes 0 hours ethics); and 52 hours for 2019 (includes 4 hours ethics).

Case No. 2276 – Jeffrey Turner, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 34.5 hours 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 34.5 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 20 hours for 2019 (includes 1 hour ethics); 42.5 hours for 2020 (includes 2 hours ethics); and 23 hours for 2021 (includes 3 hours ethics).

Case No. 2278 – Samuel Craig, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 39.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 15 hours short of meeting 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 39.5 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 22 hours for 2018 (includes 2.5 hours ethics); 53.5 hours for 2019 (includes 5 hours ethics); and 5 hours for 2020 (includes 0 hours ethics).

Case No. 2279 – Christopher Ray, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 34 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 14 hours short of meeting 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 34 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 40 hours for 2018 (includes 2 hours ethics); 40 hours for 2019 (includes 4 hours ethics); and 6 hours for 2020 (includes 4 hours ethics).

Case No. 2280 – Elizabeth Autrey, 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 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 16 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 20 hours for 2018 (includes 0 hours ethics); 61 hours for 2019 (includes 1 hours ethics); and 23 hours for 2020 (includes 3 hours ethics).

Case No. 2281 – Joel Pendarvis, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 3.5 hours 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 3.5 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 41.5 hours for 2019 (includes 4 hours ethics); 52 hours for 2020 (includes 0 hour ethics); and 23 hours for 2021 (includes 4 hours ethics).

Case No. 2282 – Samuel Meek, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 20 hours short of meeting 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 40 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 40 hours for 2018 (includes 4 hours ethics); 40 hours for 2019 (includes 4 hours ethics); and 0 hours for 2020.

Case No. 2283 – Malcolm Hill, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 20 hours short of meeting 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's certificate is revoked for cause in lieu of a fine. Respondent

must immediately return the certificate to the Board or provide an Affidavit of Lost Certificate. In addition, Respondent is assessed costs and attorney fees in the amount of \$80.00, which must be paid within 30 days of the effective date of the 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 reported 40 hours for 2018 (includes 2 hours ethics); 40 hours for 2019 (includes 4 hours ethics); and 0 hours for 2020.

Case No. 2288 – John Zell Gaston, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 1.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019. 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 1.5 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 47.5 hours for 2017 (includes 0 hours ethics); 39 hours for 2018 (includes 4 hours ethics); and 32 hours for 2019 (includes 0 hours ethics).

Motion by Storms that the Board approve the Administrative Consent Orders in Cases 2272, 2273, 2274, 2275, 2276, 2278, 2279, 2280, 2281, 2282, 2283, and 2288. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Byford AYE

Greenwell AYE

Siegfried AYE

Taylor AYE

Storms AYE

Green AYE

Agenda Item #6 – Discussion and possible action on report from Legislative Committee: A brief discussion took place among the Board.

Agenda Item #7 – Discussion and possible action on report from Audit and Budget Committee

- Approve fiscal year 2023 Budget Work Program.

Motion by Greenwell that the Board approve the 2023 fiscal year Budget Work Program. Second by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Green AYE

- Recommendation to approve the proposed professional services contracts for fiscal year 2023.

Motion by Siegfried to approve the proposed professional services contracts for fiscal year 2023. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Green AYE

Agenda Item #8 – Discussion and possible action to accept the Peer Review Oversight Committee Activity Report for November 2021 – February 2022: A brief discussion took place among the Board. No action was taken at this time.

Agenda Item #9 – Discussion and possible action on contract to provide peer review oversight for the South Dakota Board of Accountancy: A brief discussion took place among the Board. No action was taken at this time.

Agenda Item #10 – Discussion and possible action on the revised Oklahoma Accountancy Board Purchasing Policy: A brief discussion took place among the Board.

Motion by Taylor to approve the revised Oklahoma Accountancy Board Purchasing Policy. Second by Green.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE

Green AYE

Agenda Item #12 – Discussion and possible action on report from the Executive Director:

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

- BEP One LLP – Mar 2022 Rent/Storage fee - \$4,869.00
- Calvert Law Firm – Legal services for Dec 2021 and Jan 2022 - \$2,515.10
- BEP One LLP – Apr 2022 Rent/Storage fee - \$4,869.00
- BEP One LLP – May 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

Motion by Storms to approve the report from the Executive Director.
Second by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE
Storms AYE
Green AYE

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

- Announcements
- Announce date and location of the next meeting – 9:30 a.m., Friday, June 17, 2022, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116

Motion by Storms to approve the report from the Board Chair. Second
by Taylor.

A roll call vote was taken and recorded as follows:

Byford AYE
Greenwell AYE
Siegfried AYE
Taylor AYE

Storms AYE
Green AYE

At this time, Chair Byford entertained a motion to enter into a recess at 10:09 AM.

Chair Byford entertained a motion to reconvene the meeting at 11:25 AM.

Agenda Item #11 – Continuing Professional Education Presentation ‘Oklahoma Accountancy Board Update’ hosted by members of the Oklahoma Accountancy Board and staff [Conference Room F] : Chair Byford and Executive Director Randy Ross presented a PowerPoint presentation for Continuing Professional Education.

Board Member David Greenwell left the meeting at approximately 11:36 AM.

Board Member Taylor Green stepped out of the meeting at approximately 11:40 AM.

Agenda Item #13 – Adjourn: There being no further business to come before the Board, Chair Byford adjourned the meeting at approximately 12:18 AM.

Motion by Storms to adjourn meeting. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Byford AYE

Siegfried AYE

Taylor AYE

Storms AYE

Robin Byford, Chair Date

ATTEST:

Sandra Siegfried, Secretary Date

APPENDIX I

Actions Approved by the Executive Director As of May 3, 2022

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Allyson Leigh Akers
Tyler Rose Berge
Brooke Lauren Boeckman
Kendall Couch
Andrew Cox
Kira Rosalea Cox
Dalton Daugherty
Johnna Ellison
Gillian Elizabeth Gauss
David Gough
Corey James Hess
Connor Hodde
Haley Hood
Chandler Paul Houtman
Phillip Wayne Hrcir
Colton Logan Jackson
Seth Evan Jackson
Jackson Douglas James
Barry Kelley
Justin R. Love
Daniel Lovelace
Schuyler David Moore
Ian Patrick O'Guin
Tyler Joseph Pleus
Brooklin Prewett
Haylie Renee Darlene Puckett
Kayl J. Reiter
Robert Paul Joseph Rupnik

Eric Russell
Tyler Adam Schlobohm
Paula J. Shoemaker
Marisa Smith
Daniel Lee Turner
Katarina Victoria Webster
Ashley Youngwolfe

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Rodica Calin (Texas)
Gilvon Tate Darkis (Missouri) Scott S.
Perry (Washington)
Lauren Elizabeth Quill (Texas)
Cassandra Joy Richards (Missouri) Lorelei
Nicole Soddy (Wyoming)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

| | |
|-------------------------|-------|
| Kathleen Frances Carter | 13463 |
| Kris S. Cummins | 14910 |
| Cynthia Ann McGhee | 16369 |
| Dana Michaeli | 9235 |

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERS

Out of State:

AJG CPAS, PLLC (Tennessee)
BERGANKDV, LTD. (Minnesota)
PARTNERS LLC (Ohio)
HENDERSON & PILLETERI, LLC (Alabama) ROD L.
ABBOTT, CPA PLLC (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

MIDWEST TAX SERVICE INC PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

BARVE & REINING PLLC CARLTON
ADVISORY, PLLC
EPSILON ACCOUNTING SOLUTIONS, PLLC
FREMONT CONSULTANTS, PLLC
OZ ACCOUNTING PLLC
WEBER TAX AND ACCOUNTING 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:

Kretchmar Accounting Services

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

| | |
|-----------------------|-------------------------------|
| Robert Estes | 8513 Issued January 23, 1986 |
| Gabriele Lingenfelter | 10241 Issued January 26, 1989 |
| Jack E. Short | 2105 Issued July 27, 1968 |
| Donald Williams | 9044 Issued July 31, 1986 |

No Longer Practicing in Oklahoma:

| | |
|-----------------|-------------------------------|
| Hsuan-Jen Chen | 19009 Issued March 2, 2020 |
| Victor Hurlbert | 12832 Issued August 19, 1994 |
| Jody McDaniel | 14408 Issued February 1, 1999 |

No Longer Residing in Oklahoma:

| | |
|------------------|-----------------------------|
| Charlynn Wilhelm | 19025 Issued April 20, 2020 |
| Shauna Wortinger | 15139 Issued July 30, 2021 |

Retired:

| | |
|-------------|---------------------------|
| John Foster | 9435 Issued July 23, 1987 |
|-------------|---------------------------|

Other:

| | |
|----------------|--------------------------------|
| Kevin Adamson | 7509 Issued July 26, 1984 |
| Laura Bright | 13644 Issued February 3, 1997 |
| Donald Demoss | 3618 Issued January 27, 1976 |
| Peilin Shi | 17937 Issued July 17, 2015 |
| Rita Steinhart | 16324 Issued September 28, 200 |

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

| | | |
|-------------------------|-------|------------|
| Orus Thomas Bingman | 1896 | 8/6/1966 |
| Marvin Joseph Stichka | 2395 | 7/27/1970 |
| Trevus Doyle Armstrong | 2511 | 7/30/1971 |
| Charles Edward Meyer | 2682 | 1/31/1972 |
| Doyle Standifer | 2764 | 1/31/1972 |
| James R Bohanon | 3316 | 1/27/1975 |
| Randall Dillingham | 3333 | 1/27/1975 |
| Carolyn Jane Fisher | 3732 | 6/4/1976 |
| Thomas E. Anderson | 4238 | 1/23/1978 |
| Charles Wayne Strauser | 4396 | 6/1/1978 |
| Michael Cornell Coffman | 4608 | 1/29/1979 |
| Donna Rae Pace | 4680 | 1/29/1979 |
| David Neil Ellison | 4769 | 6/18/1979 |
| Cecil Eileen Leonard | 5076 | 1/28/1980 |
| Henry D. Dumas | 5471 | 1/26/1981 |
| Cecilia Irene Ackley | 5648 | 7/27/1981 |
| Michael Robertson | 5776 | 7/27/1981 |
| Elizabeth Paden | 6024 | 1/29/1982 |
| S. Craig Steen | 6066 | 1/29/1982 |
| Arlan Hechtner | 7103 | 7/26/1983 |
| Donna L. Harrington | 7600 | 7/26/1984 |
| Stacey R. Overton | 7836 | 10/25/1984 |
| William Timothy Sibley | 8058 | 1/31/1985 |
| Penny Buchanan | 8187 | 7/26/1985 |
| Ronald B. Harrison | 8249 | 7/26/1985 |
| Joseph Clarence Frana | 8854 | 7/31/1986 |
| Lani Vest Hall | 9183 | 1/29/1987 |
| Darrell Havill | 9187 | 1/29/1987 |
| William Robert Linke | 9216 | 1/29/1987 |
| Sandra Denise Michal | 9456 | 7/23/1987 |
| Clarence G. Voth | 9824 | 1/28/1988 |
| Kent R. Bass | 10145 | 1/26/1989 |
| Bradley Buresh | 10159 | 1/26/1989 |
| Michelle Rhymer | 10294 | 1/26/1989 |
| Lela Walden | 10311 | 1/26/1989 |
| Kent M. Bacon | 10364 | 7/27/1989 |
| Monica Swink | 10530 | 7/27/1989 |
| Susan K. Kelly | 10704 | 1/25/1990 |
| Robert R. Mackey | 11062 | 12/19/1990 |
| Marlene Hand | 11128 | 1/31/1991 |
| Kimmy Bartlett | 11279 | 7/25/1991 |
| Katherine Farrow | 12715 | 8/1/1994 |
| Roy Helmka | 13500 | 8/5/1996 |

| | | |
|-----------------|-------|-----------|
| Lisa Anne Mills | 14225 | 8/3/1998 |
| Roger Coe | 14465 | 6/25/1999 |
| Marlina Robins | 16037 | 4/25/2005 |
| Kermit V Jones | 16580 | 2/27/2009 |
| Clarice Cullen | 17464 | 3/20/2013 |

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

| Name | Cert. No | Issue Date |
|----------------------------|----------|------------|
| Edward E. Leason | 6803 | 2/1/2022 |
| Hollie L. Shuler | 7731 | 2/1/2022 |
| John Christian Lee | 8589 | 2/1/2022 |
| Alan T. Richert | 8589 | 2/1/2022 |
| Tom L. Gray | 9181 | 2/1/2022 |
| Michael A. Bash | 9883 | 2/1/2022 |
| Karl Joseph Wolfenberger | 11680 | 2/1/2022 |
| Mary Kathryn Hollingsworth | 9964 | 3/1/2022 |
| Linda Kay Kersh | 10938 | 3/1/2022 |
| Susan Malone Lockett | 11583 | 3/1/2022 |
| Kathleen Frances Carter | 13463 | 3/1/2022 |
| Pamela Renee' Edwards | 14264 | 3/1/2022 |
| Kris S. Cummins | 14910 | 3/1/2022 |
| Julia Ann Olson | 15320 | 3/1/2022 |

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

| | | |
|--------------------|------|------------------|
| Bradley Alan Evans | 9432 | July 23, 1987 |
| Earl J. Cheek | 8158 | March 21, 1985 |
| Gregory Lynn Myles | 6016 | January 29, 1982 |

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

MARVIN D. REIMERS, CPA, P.C.

CPA Limited Liability Companies:

CPA Limited Liability Partnerships:

EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

Lindsay Barton
Brianna Beasley
Tyler Berge
Andrew Cox
Dalton Daugherty
Johnna Ellison
Joseph Farrant
Gillian Gauss
Robby Grotts
Vennetta Hefner
Corey Hess
Connor Hodde
Chandler Houtman
Phillip Hrcir
Seth Jackson
Jackson James
Daniel Lovelace
Brett Lyons
Schuyler Moore
Victory Ogunbanwo
Tyler Pleus
Brooklin Prewett
Kayl Reiter
Robert Rupnik
Elizabeth Shepard
Paula Shoemaker
Braden Sweet
James Thompson
Travis Wallace