

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

November 20, 2020

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 20th, 2020, at Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> St; Ste. 210, Oklahoma City, OK 73116 and Videoconference. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

James Taylor, CPA, Chair  
 Robin Byford, CPA, Vice Chair  
 David Greenwell, CPA, Secretary  
 Sandra Siegfried, CPA, Member  
 Taylor Green, Member

**The following members of the Oklahoma Accountancy Board are participating from their designated location:**

<b>Randa Vernon, CPA</b> 11706 East 132 <sup>nd</sup> Street South Broken Arrow, OK 74114	<b>Jody Manning, Member</b> 7900 S. Elder Ave. Broken Arrow, OK 74011
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Board staff present at the meeting: Executive Director, Randy Ross; Colin Autin, Deputy Director; LaLisa Semrad; Enforcement Coordinator; and Amy Freeman, Administrative Assistant. Assistant Attorney General John Crittenden was also present.

**Agenda Item #1a – Call To Order:** At approximately 9:46 AM, Chair Taylor called the meeting to order.

**Agenda Item #1b – Declaration of Quorum:** Chair Taylor 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):** There were no absences.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were participating remotely through Videoconference: Blaine Peterson, Steve Milam, and Carlos Johnson representing the OSCP; Dean Taylor, representing the OSA; Hampton Gibson, applicant; and Christopher Heim, HBC CPAs & Advisors.

**Agenda Item #3 – Public Comment Period:** Executive Director Ross advised the Board that he had not received any requests for public comment.

2587.

**Agenda Item #4 – Consent Agenda:** The Consent Agenda contained five items for the OAB’s consideration: (1) Approve the Minutes of the October 16, 2020, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for month ending October 31, 2020; (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 administrative posting to the OAB’s records and certification of scores for Quarter 3/2020 Examination [July through September 2020].

Motion by Greenwell that the Board approve the Consent Agenda. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE  
Byford AYE  
Taylor AYE  
Siegfried AYE  
Green AYE  
Vernon AYE  
Manning AYE

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

**ADMINISTRATIVE CONSENT ORDERS:**

**Case No. 2239 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 4 hours short of meeting the four-hour minimum Ethics 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 \$259.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 4 hours of ethics 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 not in compliance. Registrant reported 61 hours for 2017 (includes 0 hours ethics); 41 hours for 2018 (includes 0 hour ethics); and 40 hours for 2019 (includes 0 hours ethics).

Peer Review Status: N/A.

**Case No. 2240 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 17 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 \$259.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 17 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 not in compliance. Registrant reported 41 hours for 2017 (includes 4 hours ethics); 42 hours for 2018 (includes 0 hour ethics); and 20 hours for 2019 (includes 0 hours ethics).

Peer Review Status: N/A.

**Case No. 2241 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 2.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2017-2019. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent's certificates is revoked for "caused", and Respondent is assessed costs and attorney fees in the amount of \$259.40, which must be paid within 30 days of the effective date of the order. 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 40 hours for 2017 (includes 0 hours ethics); 39.5 hours for 2018 (includes 4 hour ethics); and 38 hours for 2019 (includes 0 hours ethics).

Peer Review Status: N/A.

2589.

**Case No. 2242 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was one hour 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 \$259.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit one hour 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 not in compliance. Registrant reported 38 hours for 2017 (includes 4 hours ethics); 40 hours for 2018 (includes 0 hour ethics); and 41 hours for 2019 (includes 0 hours ethics).

Peer Review Status: N/A.

**Case No. 2243 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was one hour 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 \$259.40, which must be paid within 30 days of the effective date of the order. Respondent has submitted one hour 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 23 hours for 2017 (includes 8 hours ethics); 56 hours for 2018 (includes 0 hour ethics); and 41 hours for 2019 after adjustment (includes 0 hours ethics).

Peer Review Status: N/A.

**Case No. 2244 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 18 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 \$259.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 18 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 not in compliance. Registrant reported 50 hours for 2017 (includes 4 hours ethics); 20 hours for 2018 (includes 0 hour ethics); and 32 hours for 2019 (includes 4 hours ethics).

Peer Review Status: N/A.

#### **Case No. 2245 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 9 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 \$259.40, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 9 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 not in compliance. Registrant reported 20 hours for 2017 (includes 4 hours ethics); 48.5 hours for 2018 (includes 2 hour ethics); and 42.5 hours for 2019 (includes 6 hours ethics).

Peer Review Status: N/A.

#### **Case No. 2246 – 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 \$293.15, 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. 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.

2591.

**OAB Records Summary**

CPE Status: Registrant is not in compliance. Registrant reported 48 hours for 2017 (includes 2 hours ethics); 48 hours for 2018 (includes 2 hour ethics); and 22 hours for 2019 (includes 2 hours ethics).

Peer Review Status: N/A.

**Case No. 2247 – CPA**

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 9 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 \$241.90, which must be paid within 30 days of the effective date of the order. In addition, Respondent must submit 9 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 not in compliance. Registrant reported 25 hours for 2017 (includes 2 hours ethics); 63.5 hours for 2018 (includes 4 hour ethics); and 22.5 hours for 2019 (includes 1 hours ethics).

Peer Review Status: N/A.

**Case No. 2248 – 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 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 \$259.40, 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. 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 2017 (includes 9 hours ethics); 44 hours for 2018 (includes 23.5 hour ethics); and 38.5 hours for 2019 (includes 28 hours ethics).

Peer Review Status: N/A.

Motion by Byford that the Board approve the Administrative Consent Orders in Case no.'s 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248. Second by Greenwell.

A roll call vote was taken and recorded as follows:

Greenwell AYE  
 Byford AYE  
 Taylor AYE  
 Siegfried AYE  
 Green AYE  
 Vernon AYE  
 Manning AYE

**Agenda Item #7 – Discussion and possible action to review the Oklahoma Accountancy Board’s list of criminal offenses that would disqualify an individual from obtaining or holding a license or certificate in accordance with OAC 10:15-37-11(e):** A brief discussion took place among the Board.

Motion by Greenwell that the Board reaffirm the Oklahoma Accountancy Board’s current list of criminal offenses that would disqualify an individual from obtaining or holding a license or certificate in accordance with OAC 10:L15-37-11(e). Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE  
 Byford AYE  
 Taylor AYE  
 Siegfried AYE  
 Green AYE  
 Vernon AYE  
 Manning AYE

**Agenda Item #9 – Discussion about firm mobility:** Chair Taylor and Carlos Johnson presented this item to the Board and a discussion took place.

**Agenda Item #6 – Discussion and possible action on report from the Audit and Budget Committee:**

- Presentation of the Oklahoma Accountancy Board fiscal year 2019/2020 audit report as performed by HBC CPAs & Advisors

Christopher Heim, auditor with HBC CPAs & Advisors, summarized the findings and presented the Oklahoma Accountancy Board fiscal year 2019/2019 audit report to the Board.

2593.

Motion by Vernon that the Board approve the audit report.  
Second by Manning.

A roll call vote was taken and recorded as follows:

Greenwell AYE  
Byford AYE  
Taylor AYE  
Siegfried AYE  
Green AYE  
Vernon AYE  
Manning AYE

**Agenda Item #8 – Discussion and possible action on Hampton Gibson’s request for a criminal history eligibility review in accordance with OAC 10:15-37-11(f):**

Applicant requested a criminal history eligibility review for eligibility to sit for the CPA exam. The applicant made his statement to the Board.

At this time, Chair Taylor entertained a motion to approve the application.

Motion by Vernon that the Board approve the criminal history eligibility review application of Hampton Gibson. Second by Manning.

A roll call vote was taken and recorded as follows:

Greenwell AYE  
Byford AYE  
Taylor AYE  
Siegfried AYE  
Green AYE  
Vernon AYE  
Manning AYE

**Agenda Item #10 – Discussion and possible action to submit comments on the AICPA Professional Ethics Executive Committee (PEEC): Proposed Interpretation – Staff Augmentation Arrangements:**

Motion by Greenwell that the Board approve submission of the comments on the AICPA Professional Ethics Executive Committee (PEEC): Proposed Interpretation – Staff Augmentation Arrangements. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Greenwell AYE  
 Byford AYE  
 Taylor AYE  
 Siegfried AYE  
 Green AYE  
 Vernon AYE  
 Manning AYE

**Agenda Item #11 – Discussion and possible action on report from Board members on the NASBA 113<sup>th</sup> Annual meeting:** A brief discussion took place.

**Agenda Item #12 – Discussion and possible action on proposed 2021 board meeting schedule:**

- January 22, 2021
- February 19, 2021
- March 19, 2021
- April 16, 2021 (off-site at Southwestern State University, Weatherford, OK)
- May 14, 2021 (New CPE Recognition Ceremony, May 15)
- June 18, 2021 (NASBA Western Regional Meeting June 8-10)
- July 16, 2021
- August 6, 2021 (Potential to consolidate August & July meetings)
- September 17, 2021 (off-site at University of Oklahoma, Norman, OK)
- October 15, 2021 (NASBA Annual Meeting, November TBA)
- November 20, 2021 (New CPA Recognition Ceremony, November 21)
- December 17, 2021

Executive Director Ross presented the proposed 2021 Board meeting dates.

Motion by Greenwell that the Board approve the proposed 2021 Board meeting dates. Second by Green.

A roll call vote was taken and recorded as follows:

Greenwell AYE  
 Byford AYE  
 Taylor AYE  
 Siegfried AYE  
 Green AYE  
 Vernon AYE  
 Manning AYE

**Agenda Item #13 – Discussion and possible action on National Association of State Boards of Accountancy Regional Directors' Focus Questions:**

2595.

Note: Secretary Greenwell left the meeting at approximately 11:33 AM.

Motion by Byford that the Board approve . Second by Green.

A roll call vote was taken and recorded as follows:

Byford AYE  
Taylor AYE  
Siegfried AYE  
Green AYE  
Vernon AYE  
Manning AYE

**Agenda Item #14 – New Business:** There was no new business.

**Agenda Item #16 – Discussion and possible action on report from the Chair:**

- Announcements
- Announce date and location of the next meeting – 8:30 a.m., Friday, December 18, 2020, at the Oklahoma Accountancy Board, 201 NW 63<sup>rd</sup> Street, Ste. 210, Oklahoma City, OK 73116.

**Agenda Item #15 – Discussion and possible action on report from the Executive Director:**

### **Updates**

- We continue to meet with Thentia almost daily and have made great progress. Currently we are on pace to meet each milestone for the project:
  - ✓ Onboarding Project Planning – *complete August 11, 2020*
  - ✓ Onboarding Initiation – *complete August 26, 2020*
  - ✓ Business Requirement Configuration – *sign off complete October 30, 2020*
  - Customization & Development – October 30 – November 30
    - Final Data Extraction – December 9
    - Go Live – December 15
    - System Launch – January 1, 2021
- As reported – the staff has been ultra-busy with the conversion. Also, the ice storm cause significant damage to staff's homes and to the offices communications. Staff performed admirably.
- Many of you attended NASBA's annual meeting. Lot's of conversation about coming legislation and the evolution of the Uniform CPA exam.

- Lots of meetings starting with the elections over and the coming of the legislative session.
- I am currently denying Covid extensions requests from exam candidates.

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

- BEP One – Nov 2020 rent/storage fee - \$4,543.67

**Expenditures made by the Executive Director with approval of the Chair between \$5,000 and \$10,000 since the preceding Board meeting:**

- OMES – Sep 2020 IT services/lease payments - \$6,156.61

**Agenda Item #13 – Adjourn:** There being no further business to come before the Board, Chair Taylor entertained a motion to adjourn.

Motion by Byford to adjourn the meeting. Second by Siegfried.

A roll call vote was taken and recorded as follows:

Byford AYE  
Taylor AYE  
Siegfried AYE  
Green AYE  
Vernon AYE  
Manning AYE

The meeting was adjourned at approximately 11:41AM.

\_\_\_\_\_  
James Taylor, Chair                      Date

ATTEST:

\_\_\_\_\_  
David Greenwell, Secretary              Date

**APPENDIX I**

**Actions Approved by the Executive Director  
As of November 20, 2020**

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Kaitlin Karcher

**APPLICATIONS FOR CERTIFICATION (Successful Candidates):**

Angela Deann Baker  
Anna L. Barton  
Christopher Kyoo-Shik Green  
Jacob Addison Kern  
Drew Anthony Krause  
Daniel Benjamin McClain  
Michael C. Mongold  
Matthew Lawrence Olesen  
Courtney Briana Picking  
Sarah Rose Richey  
Cole Bryant Stephenson  
Jacalyn L. Swedlow

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Brandon Trent Abbott (Arkansas)  
Dylan Wesley Deeds (Illinois)  
Rick Lynn Klahsen (Missouri)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Randy Chandler	13278
Twila Shelton	7028

**INITIAL FIRM REGISTRATIONS OF SOLE PROPRIETORSHIPS UNDER SECTION 15.15:**

PaddockCPA (California)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

Steven Lee & Associates, PS (Washington)

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

Price and Associates CPAs LLC (Florida)

R Joe Remington CPA, PLLC

**REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:**

Windes, Inc. (California)

**CERTIFICATES SURRENDERED BY REGISTRANTS:**

**CPAs:**

**Surrendering CPA Certificate Due to CPE Requirements:**

Ronald Cole	3530	Issued July 28, 1975
Stephen Loyd	10436	Issued July 27, 1989

**No Longer Residing in Oklahoma:**

Ross Hannay	18603	Issued August 10, 2018
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**No Longer Practicing in Oklahoma:**

Sharon Blaho	8462	Issued January 23, 1986
Cheryl Carlile	13806	Issued February 7, 1997
Gerald Davidson	7910	Issued January 31, 1985

**Retired:**

Mark Bailey	4071	Issued July 18, 1977
Betty Coffman	3611	Issued January 27, 1976
Norman Gootee	11543	Issued January 30, 1992

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

**CPAs:**

<b>Cert No.</b>	<b>Name</b>	<b>Issue Date</b>
1824	David Lee Fraley	Jul 31, 1965
3099	Jim W. Lawson	Jan 28, 1974
3232	Eddie Ray Humphrey	Jul 26, 1974
3281	Jon R. Baughman	Sep 16, 1974
3742	Phillip Lee Allbritten	Jul 19, 1976
4153	Richard G. Wade	Jul 18, 1977
4722	Jay V. Wells	Jan 29, 1979
5592	Jackie Jo Woods	Jan 26, 1981
6018	Michael R. Nevins	Jan 29, 1982
6345	Mary Elizabeth Snider	Jul 22, 1982
6736	Carol Ann Tobler	Jan 17, 1983

2599.

<b>Cert No.</b>	<b>Name</b>	<b>Issue Date</b>
6890	Lowell Gene Flaming	Jul 28, 1983
7287	Rhonda Smith Hebert	Jan 26, 1984
7428	James Weinland	Jan 26, 1984
7545	Susan McNitt Citty	Jul 26, 1984
8065	Susan Diane Cline	Jan 31, 1985
8259	Susan Vasek Hillis	Jul 26, 1985
8405	Cynthia Lynne Downs	Jul 26, 1985
8534	Linda Givens De Ortega	Jan 23, 1986
8901	Terri Page Keuchel	Jul 31, 1986
9490	Richard K. Meyer	Jul 23, 1987
9570	Dennis Roy Waller	Jul 23, 1987
9640	Kerry Daniel Barnett	Jan 28, 1988
9892	John Paul Brockhaus	Jul 28, 1988
9902	Jimmie Doyle Clay	Jul 28, 1988
9963	Brenda Dawn Holcomb	Jul 28, 1988
10698	Robert Hardy Isenberg	Jan 25, 1990
11014	Pamela Dawn Welchg	Jul 26, 1990
11724	James R. Armstrong	May 27, 1992
11751	Kent Karl Clardy	Jul 28, 1992
12375	Sheryl Ward	Jul 30, 1993
13166	Nancy L. Nelson	Jul 31, 1995
14447	Patricia Ann Blair	Feb 19, 1999
16519	Donald Irwin Lehman	Nov 4, 2008

\* Richard Corn, certificate #2072, will have his certificate revocation on the June 2019 Activity List rescinded. Mr. Corn passed away in July of 2019.

**DECEASED REGISTRANTS:**

**CPAs:**

William Corr                      1818                      Issued July 31, 1965

**INACTIVE FIRMS:**

**CPE Limited Liability Companies:**

Cindy Downs PLLC

**EXPERIENCE VERIFICATION APPLICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:**

Leah Pari Ashrafi  
Angela Deann Baker

John Chester Caldwell  
Alexander Ferguson  
Luke Thomas Fillmore  
Sienna K. Finn  
Cedrus Raphael Funk  
Forrest Robert Harmon  
Emmaly Ann Helt  
Courtney Briana Picking  
Haylie Renee Darlene Puckett  
Sarah Rose Richey  
Collin McKay Short

2601.

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