

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

August 12, 2022

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 12, 2022, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. Members present at Call to Order:

David Greenwell, CPA, Chair
Sandy Siegfried, CPA, Vice Chair
Bryan Storms, CPA, Secretary
Robin Byford, CPA, Member
Mark Whitman, CPA, Member
Taylor Green, Member
Jody Manning, Member

Board staff present at the meeting: Randy Ross, Executive Director; Chloe Nettey, Deputy Director; Kylee Thompson, Administrative Assistant, and Assistant Attorney General John Settle was also present.

Agenda Item #1a – Call To Order: At approximately 9:33 AM, Chair Greenwell called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Greenwell 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 present for the appropriate time: Blaine Peterson, representing the OSCP, and 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 June 20, 2022, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for the month ending June 30, 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. (5) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 2/2022 Examination [April 2022 through June 2022].

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

A roll call vote was taken and recorded:

Greenwell AYE

Siegfried AYE

Byford AYE

Whitman AYE

Storms AYE

Manning AYE

Green AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2292 – James Merrill, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 48.5 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 48.5 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 4 hours ethics); 30.5 hours for 2020 (includes 1 hour ethics); and 21 hours for 2021 (includes 2 hours ethics).

Case No. 2293 – Ken Jefferson, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was .5 hour short of meeting the 4-hour minimum ethics 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 .5 hour of ethics 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 35 hours for 2019 (includes 1 hour ethics); 67 hours for 2020 (includes 0 hours ethics); and 21 hours for 2021 (includes 2.5 hours ethics).

Case No. 2294 – Ronald David Kirkpatrick, II, CPA

This case was opened as a result of Respondent pleading guilty to “knowingly and intentionally making, uttering, or possessing” a forged check in the amount of \$7,275. 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 \$400.33. The costs and attorney fees must be paid in seven monthly installments of \$50, and an eighth final installment of \$50.33. Respondent is required to immediately return the certificate to the Board or provide an Affidavit of Lost Certificate. Should Respondent apply for reinstatement, Respondent will be required to appear before the Board and show cause as to why the certificate should be reinstated. In addition, no earlier than ninety days prior to applying for reinstatement, Respondent must have completed Professional Ethics: AICPA's Comprehensive Course, with a score of 90% or better. All attorney fees and costs must be paid prior to applying for reinstatement. 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 90 hours for 2017 (includes 45 hours ethics); 65 hours for 2018 (includes 0 hours ethics); and 45 hours for 2019 (includes 0 hours ethics).

Case No. 2295 – Cynthia Lindsey, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 42.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020, 4 hours short of the 4-hour minimum ethics CPE requirement for that same period, and 20 hours short of the 20-hour minimum annual 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 42.5 hours of CPE to apply to the shortage within sixty days. Four of these CPE hours must be in ethics. 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 2018 (includes 0 hours ethics); 33.5 hours for 2019 (includes 0 hours ethics); and 0 hours for 2020.

Case No. 2296 – Michael L. Doyle, CPA

This case was opened as a result of a complaint that Respondent violated professional standards and engaged in misconduct. The Board's assigned investigator agreed and found error in Respondent's work product whereby Respondent filed a single-status tax return for a married individual during the pendency of that individual's divorce proceedings. 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 \$500.00, 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 40.5 hours for 2019 (includes 2 hours ethics); 40 hours for 2020 (includes 2 hours ethics); and 41 hours for 2021 (includes 6 hours ethics).

Case No. 2297 – Trae Stiles, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 8 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 8 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 25 hours for 2018 (includes 0 hours ethics); 47 hours for 2019 (includes 4 hours ethics); and 40 hours for 2020 (includes 0 hours ethics).

Case No. 2299 – Eric Danklefsen, CPA

This case was opened as a result of a referral by the CPE Coordinator that Respondent was 8 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 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 8 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 54 hours for 2019 (includes 4 hours ethics); 65 hours for 2020 (includes 0 hours ethics); and 12 hours for 2021 (includes 0 hours ethics).

Case No. 2300 – Karen Neighbors, 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 2019-2021 and 20 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 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 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 2019 (includes 3 hours ethics); 40 hours for 2020 (includes 4 hours ethics); and 0 hours for 2021 (includes 0 hours ethics).

Motion by Siegfried that the Board approve the following Administrative Consent Orders: 2292, 2293, 2294, 2295, 2296, 2297, 2299, and 2300. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE
Siegfried AYE
Byford AYE
Whitman AYE
Storms AYE
Manning AYE
Green AYE

Agenda Item #6 – Discussion and possible action on Resolution No. 2022-02 to provide oversight of peer reviews administered to Kansas Board of Accountancy Registrants: A brief discussion took place among the Board.

Motion by Manning to approve oversight of Peer Review administered to Kansas Board of Accountancy Registrants. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE
Siegfried AYE
Byford AYE
Whitman AYE
Storms AYE
Manning AYE
Green AYE

Agenda Item #7 – Consider and vote to ratify Peer Review Oversight Committee election of officers: Janice Gray, CPA, elected to PROC Chair: A brief discussion took place among the Board.

Motion by Storms to approve Janice Gray, CPA as PROC Chair. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE
 Siegfried AYE
 Byford AYE
 Whitman AYE
 Storms AYE
 Manning AYE
 Green AYE

Agenda Item #8 – Discussion and possible action on NASBA’s Regional Directors’ Focus Questions for Third Quarter 2022: A brief discussion took place among the Board.

Motion by Siegfried to approve the NASBA Regional Directors’ Focus Questions for Third Quarter 2022. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE
 Siegfried AYE
 Byford AYE
 Whitman AYE
 Storms AYE
 Manning AYE
 Green AYE

Agenda Item #9 – New Business: There was no new business.

Agenda Item #10 – Discussion and possible action on report from the Executive Director:

Updates

Personnel changes (Chloe, Joey, Meah)
 Executive Director talent search underway
 All FY 22 close out evaluations have been performed
 All FY 23 initial staff evaluations complete
 Summer 2022 bulletin insights (attached)
 Challenges with our P.O.s but we are progressing

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

- BEP One LLP – Jul 2022 Rent/Storage fee - \$4,869.00
- BEP One LLP – Aug 2022 Rent/Storage fee - \$4,869.00
- Bank of America – May 2022 Credit card fees - \$3,813.26

- Randy Ross – NASBA’s 2022 Western Regional Meeting - \$2,694.42
- Janice Gray – FY22 PROC Services - \$3,937.50
- Sandra Siegfried - NASBA’s 2022 Western Regional Meeting - \$2,767.58

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 Executive Director report. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE
Siegfried AYE
Byford AYE
Whitman AYE
Storms AYE
Manning AYE
Green AYE

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

Announcements

Chair Greenwell would like to change meeting times from 9:30 a.m. to 9:00 a.m. moving forward.

Announce date and location of the next meeting – 9:00 a.m., Friday, September 17, 2022, at the Oklahoma Accountancy Board.

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

Motion by Storms to adjourn meeting. Second by Byford.

A roll call vote was taken and recorded as follows:

Greenwell AYE
Siegfried AYE
Byford AYE
Whitman AYE
Storms AYE
Manning AYE
Green AYE

The meeting was adjourned at approximately 10:37 a.m.

David Greenwell, CPA, Chair Date

ATTEST:

Bryan Storms, CPA, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING
Actions Approved by the Executive Director
as of August 12, 2022**

APPLICATIONS FOR CERTIFICATION (Successful Candidates):

Gavin Alexander
Nathan Brandt
Bailey Catherine Brown
Jin Buntyn
Tamara Burton
Rebel Colvin
Ryann Cox
Jordan Paige Francis
Carolyn Tyree Linscott
Jorge Luis Dominguez Manjarrez
Blake T. McGuckin
Kade Douglas Van Meter
Shelby Middlebrooks
Delaney Nicole Nisbett
Jacob Dean Northcutt
Anthony Rodriguez
Kimberly Romero
Elizabeth G Shepard
Amber Smith
Misty Lynn Smith
Alec David Weibel
Hannah Marie Wilson
Jennifer Rose Wolf
Spencer Peyton Wood

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Blake Tucker McGuckin
Jenny O'Bryan
Kimberly Rene Romero
Daniela Tidwell

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Joseph J. Jablonski (Illinois)

Jordan Elise Ortega (Kansas)

Greggory Kent Robison Jr. (Texas)

John Tiemeyer (California)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Tasha D. Fox 18647

Jay Thomas 15025

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

HARPER & PEARSON COMPANY, P.C. (Texas)

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

JAMES M. MOYNA, CPA, P.C.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

DANA B RAYBURN, CPA, PLLC

KEVIN MURRAY CFO, PLLC

LAUREN E QUILL, PLLC

MICKEY G SHACKELFORD CPA PLLC

NATHAN L REDMAN, CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

ACCOUNTING 365, PLLC

ASC CERTIFIED PUBLIC ACCOUNTANTS, P.L.L.C.

ELAINE CHILDS CPA, PLLC
JAMES A. PORTER, III, CPA, PLLC
MY CFO - MY CPA, PLLC
R. MARK GEURKINK, P.L.C.
WILKS & CO., CPA, PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

COPELAND, TROTTER & NORMAN, P.C.
HUSELTON, MORGAN & MAULTSBY, PC
JAMISONMONEYFARMER PC
WALTER CLOUSE JR, CPA, PC

APPLICATION TO USE A TRADE NAME:

dba Fite Accounting and Tax
Jack McDaniel dba Tax Plus of Oklahoma

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

Frank Biskup	705 (PA) Issued May 23, 1969
Katherine Dixon	18954 Issued February 21, 2020
Hwamok Jung	18896 Issued October 18, 2019
Carson Schilling	15756 Issued August 4, 2003

No Longer Practicing in Oklahoma:

Chia-An Tsai 19005 Issued April 17, 2020

No Longer Residing in Oklahoma:

Christopher Bryce Flowers	19159 Issued April 16, 2021
Stephen Kucera	18871 Issued September 20, 2019

Retired:

Michael Freeman	6585 Issued January 17, 1983
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Other:

Judith Beaton	14328 Issued February 1, 1999
Cecil Drabek	7920 Issued January 31, 1985
Rachael Huffman	18813 Issued April 30, 2019
Josue Castro Lopez	19189 Issued May 14, 2021

Judy McCraw
 Robert McGrew
 Jerri Tittle
 Sandra Smith Ziegler

12757 Issued August 1, 1994
 9486 Issued July 23, 1987
 7139 Issued September 15, 1983
 9814 Issued January 28, 1988

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

<u>Thomas Deshazo</u>	<u>2520</u>	<u>7/30/1971</u>
<u>Ronald Eugene Tate</u>	<u>3135</u>	<u>1/28/1974</u>
<u>Robert Edward Merrick, Jr.</u>	<u>3179</u>	<u>5/20/1974</u>
<u>Terry London</u>	<u>3240</u>	<u>7/26/1974</u>
<u>James Michael McCrary</u>	<u>3367</u>	<u>1/27/1975</u>
<u>Curtis Jay Davidson</u>	<u>3461</u>	<u>7/28/1975</u>
<u>Theodore Eugene Day</u>	<u>3463</u>	<u>7/28/1975</u>
<u>Kevin Patrick Hanscom</u>	<u>3474</u>	<u>7/28/1975</u>
<u>Chris K. Corcoran</u>	<u>3613</u>	<u>1/27/1976</u>
<u>Ann Harrison Parsons</u>	<u>3937</u>	<u>1/24/1977</u>
<u>Linda M. Bridges</u>	<u>4243</u>	<u>1/23/1978</u>
<u>Gene Martin</u>	<u>4312</u>	<u>1/23/1978</u>
<u>Gary Don Wilks</u>	<u>4594</u>	<u>11/27/1978</u>
<u>William Clay McCollough</u>	<u>4773</u>	<u>6/18/1979</u>
<u>Kathryn Ann Riley</u>	<u>6661</u>	<u>1/17/1983</u>
<u>Gary C. Voigt</u>	<u>6744</u>	<u>1/17/1983</u>
<u>Richard Coonce</u>	<u>7245</u>	<u>1/26/1984</u>
<u>Cindy Hand Lohrke</u>	<u>7321</u>	<u>1/26/1984</u>
<u>Mickey Jane Sikes Jones</u>	<u>7488</u>	<u>3/19/1984</u>
<u>Roger Willard</u>	<u>8112</u>	<u>1/31/1985</u>
<u>Kelly Ray Schwarz</u>	<u>9532</u>	<u>7/23/1987</u>
<u>John Sweatt</u>	<u>10073</u>	<u>7/28/1988</u>
<u>William Bynum Burbage, Jr.</u>	<u>10379</u>	<u>7/27/1989</u>
<u>Andrew Carlton Mitzner</u>	<u>10740</u>	<u>1/25/1990</u>
<u>B. Lynn Bible</u>	<u>11080</u>	<u>1/31/1991</u>
<u>Larry Dale Wrede</u>	<u>11251</u>	<u>1/31/1991</u>
<u>David C. Harris</u>	<u>11802</u>	<u>7/28/1992</u>
<u>Shelle Gibson Lutke</u>	<u>12546</u>	<u>1/21/1994</u>
<u>Carol Larance Smith</u>	<u>12608</u>	<u>1/21/1994</u>
<u>Patricia Kay Hurd</u>	<u>12736</u>	<u>8/5/1994</u>
<u>Shawn Alland Gieger</u>	<u>14193</u>	<u>8/3/1998</u>
<u>Victoria C. Whitaker</u>	<u>14930</u>	<u>11/17/2000</u>
<u>Kimberly K. Johnston</u>	<u>14979</u>	<u>1/29/2001</u>
<u>Kathie Crowley Daer</u>	<u>15263</u>	<u>2/4/2002</u>

<u>Brian Bates</u>	<u>18377</u>	<u>8/11/2017</u>
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**INDIVIDUALS AUTOMATICALLY REVOKED AS A RESULT OF NON-COMPLIANCE
WITH 68 O.S. § 238.1 AND 59 O.S. § 15.14:**

<u>Paul Dwight Arterbery</u>	<u>2931</u>	<u>Jul-27-1973</u>
<u>Noel Ancil Wyatt</u>	<u>3273</u>	<u>Jul-26-1974</u>
<u>James N. Oakes Jr</u>	<u>3655</u>	<u>Jan-27-1976</u>
<u>Susan R. Lambert</u>	<u>4813</u>	<u>Jul-27-1979</u>
<u>Robert R. Symons</u>	<u>6123</u>	<u>Jan-29-1982</u>
<u>Roberta Robins Oldfield</u>	<u>6982</u>	<u>Jul-28-1983</u>
<u>J. Darlene Kabha</u>	<u>7260</u>	<u>Jan-26-1983</u>
<u>Sylvia L. Smith</u>	<u>8361</u>	<u>Jul-26-1985</u>
<u>Alicia Ellen Gordon</u>	<u>8546</u>	<u>Jan-23-1986</u>
<u>Roger D. Flint</u>	<u>9171</u>	<u>Jan-29-1987</u>
<u>Debra Gay Morehead</u>	<u>9764</u>	<u>Jan-28-1988</u>
<u>Cindy R. Wheatley</u>	<u>9783</u>	<u>Jan-28-1988</u>
<u>Vickie Gayle Walker</u>	<u>9912</u>	<u>Jul-28-1988</u>
<u>Devon Lee Sauzek</u>	<u>10772</u>	<u>Jan-25-1990</u>
<u>Timothy Alan Lucas</u>	<u>10960</u>	<u>Jul-26-1990</u>
<u>Thomas Edward Ritchie</u>	<u>10981</u>	<u>Jul-26-1990</u>
<u>Christopher Mark Pingree</u>	<u>11853</u>	<u>Jul-28-1992</u>
<u>Linda Jeffcoat Davenport</u>	<u>12884</u>	<u>Jan-30-1995</u>
<u>David Landon Speed</u>	<u>13195</u>	<u>Jul-31-1995</u>
<u>Laurie A. Price</u>	<u>13363</u>	<u>Jan-29-1996</u>
<u>Brian Willard Boone</u>	<u>13839</u>	<u>Aug-4-1997</u>
<u>Patrick L. Monzingo</u>	<u>14542</u>	<u>Aug-2-1999</u>
<u>Cynthia Nicole Lindsey</u>	<u>15977</u>	<u>Oct-29-2004</u>
<u>Robert Scott Dolina</u>	<u>16315</u>	<u>May-18-2007</u>
<u>Andrew W. Confer</u>	<u>16408</u>	<u>Jun-27-2008</u>
<u>Melissa Rae Haas</u>	<u>16515</u>	<u>Nov-4-2008</u>
<u>Megan Renee Kidd</u>	<u>16798</u>	<u>Feb-5-2010</u>
<u>Jonathan David Johnsen</u>	<u>16937</u>	<u>Nov-19-2010</u>
<u>Roger Kevin Laxton</u>	<u>17409</u>	<u>Jan-17-2013</u>
<u>Timothy A Greene</u>	<u>18260</u>	<u>Sep-23-2016</u>
<u>Pirmammad Mustafayev</u>	<u>18468</u>	<u>Oct-17-2017</u>
<u>Salman Sakib Chowdhury</u>	<u>18517</u>	<u>Apr-20-2018</u>
<u>Emily Maureen Hartsell</u>	<u>18567</u>	<u>May-18-2018</u>
<u>Tasha Dee Fox</u>	<u>18647</u>	<u>Sep-21-2018</u>
<u>Sofia Elizabeth Wilson</u>	<u>19052</u>	<u>Aug-7-2020</u>

RESCINDED REVOCATION:**DECEASED REGISTRANTS:****CPAs:**

Angela Southerland	15326	2/4/2002
Gary Piccolo	8966	7/31/1986
Carla Wells	7271	1/26/1984
Gregory Myles	6016	1/29/1982
Earl Cheek	8158	3/21/1985
Bradley Evans	9432	7/23/1987
Margaret Shannonhouse	5333	7/25/1980
George Mathai	7999	1/31/1985
Trevus Armstrong	2511	7/30/1971
Stephen Schaus	6700	1/17/1983

PAs:

Cecil Sullivan	899	6/23/1969
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INACTIVE FIRMS:**CPA Partnerships:****CPA Corporations:**

BARONS', INC.
 EMMONS & CO., P.C.
 FIRLEY, MORAN, FREER AND EASSA, C.P.A., P.C.
 KELLOGG AND KELLOGG, P.C.
 LEAH SHOCKLEY, CPA, PC
 MARILYN J. KROLL, CPA, INC., P.C.
 SCHALK & SMITH, P.C.
 SCHNEIDER DOWNS & CO., INC.
 SEAN M. HUGO, CPA, PC

CPA Limited Liability Companies:

DAVID A. TURK, CPA, LLC
 ENTERPRISE ACCOUNTING AND TAX, PLLC
 F&F ACCOUNTING & TAX SOLUTION PLLC
 KERRI LOWBER CPA PLLC
 KEVIN MURRAY CPA, PLLC

MOXIE CHANGE CONSULTING, PLLC
PETROLEUM ACCOUNTING CONSULTANTS P.L.L.C.
SOLTANI CONSULTING SERVICES PLLC

CPA Limited Liability Partnerships:

LEGACY ADVISORS, LLP

**Experience verification applications approved by the
Executive Director as of August 12, 2022**

**NATHAN BRANDT
JIN BUNTYN
REBEL COLVIN
RYANN COX
KAYCEE DAVIDSON
SHELBY HARRIS
TYLER LESTER
CAROLYN LINSOTT
BLAKE MCGUCKIN
CARLTON MHANGAMI
ROBYN MOSE
DANIELLE NICKELL
DELANEY NISBETT
JACOB NORTHCUTT
ANTHONY RODRIGUEZ
KIMBERLY ROMERO
KADE VANMETER
ALEC WEIBEL
HANNAH WILSON
JENNIFER WOLF
SPENCER WOOD**