

OKLAHOMA ACCOUNTANCY BOARD**MINUTES OF REGULAR MEETING**

August 18, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 18, 2023, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 7311. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

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

Board staff present at the meeting: Ashley Plyushko, Executive Director; Chloe Nettey, Deputy Director; Joseph Wash, Peer Review Specialist. Assistant Attorney General Emily Isbill was also present.

Agenda Item #1a – Call To Order: At approximately 10:00 AM, Chair Siegfried called the meeting to order.

Agenda Item #1b – Declaration of Quorum: Chair Siegfried declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice: Executive Director Plyushko 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): No absences were reported.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the Oklahoma Society of Accountants.

Agenda Item #3 – Public Comment Period: Executive Director Plyushko advised the Board that she 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 June 16, 2023, Regular Meeting of the OAB; (2) Take official notice of the preliminary OAB financial statements for months ending May 31, 2023, and June 30, 2023; (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 Storms that the Board approve the Consent Agenda. Second by Siegfried.

A voice vote was taken and recorded as follows:

Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2361 – Katherine A. Stevenson, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was .5 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 thirty days of the effective date of the order. In addition, Respondent must submit .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.

Case No. 2362 – John Trevor Angell, CPA

This case was opened as a result of a referral from the Licensing Coordinator that Respondent reported practicing public accounting for approximately one year without the required permit. 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 thirty 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.

Case No. 2363 – Chad D. True, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2020-2022. 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 thirty days of the effective date of the order. In addition, Respondent must submit 2 hours 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.

Case No. 2364 – Gabriel Q. Stroh, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 2.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 thirty days of the effective date of the order. In addition, Respondent must submit 2.5 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.

Case No. 2365 – Christian Brim, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 4 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2020-2022. 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 thirty days of the effective date of the order. In addition, Respondent must submit 4 hours 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.

Case No. 2366 – Brian R. Amend, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 4 hours 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 thirty days of the effective date of the order. In addition, Respondent must submit 4 hours 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.

Case No. 2367 – Michael W. Morse, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was .5 hour short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 thirty days of the effective date of the order. In addition, Respondent must submit .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.

Case No. 2368 – Linda L. Daugherty, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 16.5 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 thirty days of the effective date of the order. Respondent has submitted 16.5 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.

Case No. 2369 – Melanie J. Killian, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 8 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 thirty 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.

Case No. 2370 – Robert A. Rybicki, Jr., CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 2 hours 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 thirty days of the effective date of the order. Respondent has submitted 2 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.

Case No. 2371 – Benjamin J. Provens, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2020-2022. 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 thirty days of the effective date of the order. Respondent has submitted 2 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.

Case No. 2372 – Helen S. Rambo, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 103 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2018-2020 and 4 hours short of meeting the 4-hour minimum ethics requirement for the same period; 13 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2019-2021 and 2 hours short of meeting the 4-hour minimum ethics requirement for the same period; and 24 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 2 hours short of

meeting the 4-hour minimum ethics requirement for the same period; An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,500, plus costs and attorney fees in the amount of \$80.00, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 118 hours of CPE to apply to the shortage within 150 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.

Case No. 2374 – Harrison J. Cohen, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. 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 thirty 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.

CASES TO DISMISS:

Case No. 2356 – CPA

This case was opened as a result of a referral from the CPE Coordinator that the registrant was 18 hours short of the 120-hour minimum for compliance period 2019-2021. The registrant submitted medical documentation of issues that prevented the completion of the hours; therefore, the Enforcement Committee recommends that the case be dismissed.

FILES TO CLOSE:

File No. 2541 – CPA

This file was opened as a result of the registrant self-reporting being the driver of a vehicle that struck and killed a pedestrian. The registrant later pleaded guilty to misdemeanor negligent homicide (vehicular). Misdemeanor crimes are not considered "disqualifying" to hold a license; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2542 – CPA

This file was opened as a result of the registrant self-reporting being arrested for assault and battery. The case was later dismissed and expunged from the registrant's record; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2574 – Retired CPA

This file was opened due to a complaint alleging the registrant borrowed a substantial amount of money from a client and failed to pay most of it back. The registrant is now retired and no longer holds

an active certificate; therefore, the Enforcement Committee recommends that the file be closed, but that it be reopened in the event the registrant applies for reinstatement.

File No. 2658 – Revoked CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was non-compliant with minimum CPE requirements for 2017-2019 and 2018-2020. The registrant's certificate was revoked for failure to register; therefore, the Enforcement Committee recommends that the file be closed, but reopened in the event the registrant applies for reinstatement.

File No. 2768 – Cancelled CPA

This file was opened due to a complaint alleging the registrant failed to provide certain tax documents to a client who was in the middle of a divorce. The registrant's CPA certificate has been cancelled; therefore the Enforcement Committee recommends that the file be closed, but that it be reopened in the event the registrant applies for reinstatement.

File No. 2778 – CPA

This file was opened as a result of a referral from the PROC that the registrant received two consecutive substandard peer reviews. The registrant has ceased performing attestation engagements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2787 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 6.5 hours short of the 120-hour minimum CPE requirement for 2019-2021. The registrant misreported the hours and has submitted documentation showing compliance with CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2790 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 38.5 hours short of the 120-hour minimum requirement for 2020-2022. The registrant applied for and was granted a "retired" exemption starting in year 2022, which solves the non-compliance issue. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2796 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 54 hours short of the 120-hour minimum requirement for 2020-2022. The registrant had not used the one-time opportunity the Board grants to apply hours back to a shortage discipline-free. Therefore, the Enforcement Committee recommends that the file be closed and the registrant be allowed to apply hours back to cure the deficiency.

File No. 2797 – Cancelled CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 2 hours short of the 120-hour minimum requirement for 2020-2022. The registrant's certificate has been cancelled; therefore, the Enforcement Committee recommends that the file be closed, but that it be reopened in the event the registrant applies for reinstatement.

File No. 2798 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 20 hours short of the 120-hour minimum CPE requirement for 2020-2022. The registrant misreported the hours and has submitted documentation showing compliance with CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2802 – CPA

This file was opened due to a complaint alleging the registrant had improperly contacted members of a city council to discuss an issue with the city audit. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

File No. 2803 – CPA

This file was opened due to a complaint alleging the registrant made a labeling error on a city audit. The error was not material and did not misstate the financial position of the city; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2811 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 39 hours short of the 120-hour minimum CPE requirement for 2020-2022. The registrant misreported the hours and has submitted documentation showing compliance with CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2821 – CPA

This file was opened as a result of a referral from the CPE Coordinator that the registrant was 2.5 hours short of the 120-hour minimum CPE requirement for 2020-2022. The registrant misreported the hours and has submitted documentation showing compliance with CPE requirements; therefore, the Enforcement Committee recommends that the file be closed.

Motion by Storms that the Board approve the Administrative Consent Orders for Cases 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2370, 2371, 2372, and 2374, dismiss Case 2356, and close the files for Cases 2541, 2542, 2574, 2658, 2768, 2778, 2787, 2790, 2796, 2797, 2798, 2802, 2803, 2811, and 2821. Second by Manning.

A voice vote was taken and recorded as follows:

Green AYE

Manning AYE

Byford AYE

Storms AYE

Siegfried AYE

Whitman AYE

Curzon AYE

Agenda Item #6 – Discussion and possible action on list of proposed Fiscal Year 2024 OAB

Committees: Executive Director Plyushko addressed this item, noting Board Committees must be established and approved for Fiscal Year 2024.

Motion by Manning to approve proposed OAB Committees for Fiscal Year 2024 as presented.

A voice vote was taken and recorded as follows:

Green AYE

Manning AYE

Byford AYE

Storms AYE

Siegfried AYE

Whitman AYE

Curzon AYE

Agenda Item #7 – Discussion and possible action on NASBA Regional meeting report: Chair Siegfried reported to the Board on her time at the 2023 NASBA Regional meeting. Brief discussion ensued amongst the full Board; no action or votes were taken

Agenda Item #8 – Discussion and possible action on NASBA Focus Questions for Quarter 3 (Fall) 2023; Executive Director Plyushko and Chair Siegfried facilitated discussion amongst the full Board in order to prepare responses to NASBA’s Quarter 3 / 2023 Focus Questions. No action or votes were taken.

Agenda Item #9 – Discussion and possible action on AICPA Beneficial Ownership Information FAQ and the practice of law: Chair Siegfried addressed the full Board and facilitated discussion surrounding the AICPA’s published FAQ on Beneficial Ownership Information and the practice of law. After some discussion, the Board decided it did not yet have enough information to take any stance; no action or votes were taken. Executive Director Plyushko stated she will work to get in contact with the AICPA for additional information, and Assistant Attorney General Emily Isbill indicated she would also look into the matter as it pertains to the OAB.

Agenda Item #10 – Discussion and possible action on “Compilation and Review” CPE courses for compilation CPE credit: OAB Peer Review Specialist Joey Wash presented the Board with an overview of the OAB’s compilation CPE requirement pursuant to OK Administrative Code 10:15-30-5(i). Chair Siegfried held the opinion OAB staff could accept “Compilation and Review” CPE courses for partial compilation CPE credit based on the formula “number of total credit hours in a CPE course divided by number of topics.” Some discussion took place amongst the Board vis-à-vis Oklahoma’s compilation CPE requirements compared to other states. No action or votes were taken. Chair Siegfried additionally requested a presentation on the Board’s peer review responsibilities to be shown at the September 2023 regularly scheduled Board meeting.

Agenda Item #11 – Discussion and possible action on updates to OAB internal Purchasing Policies and Procedures: Executive Director Plyushko addressed the Board, detailing a change to the OAB’s internal Purchasing Policies and Procedures by which one (1) administrative assistant (in addition to the primary and backup CPOs) is able to hold an agency P-Card.

Motion by Storms to approve updates to the OAB’s internal Purchasing Policies and Procedures. Second by Byford.

A voice vote was taken and recorded as follows:

Green AYE
 Manning AYE
 Byford AYE
 Storms AYE
 Siegfried AYE
 Whitman AYE
 Curzon AYE

Agenda Item #12 – Roundtable discussion on current thoughts on OAB progress and future:

Chair Siegfried noted she is very pleased with the updated and increased communication about Board office activity relayed to Board members. Member Whitman inquired about the OAB's Strategic Plan; Executive Director Plyushko detailed the OAB staff's plans to discuss the Strategic Plan, as well as tentative plans to discuss the Strategic Plan with Chair Siegfried in January 2024. Executive Director Plyushko stated the OAB is looking to make changes to the Strategic Plan which make it more actionable. Member Manning observed the Board's recent candidate/registant survey would be a great resource for informing potential changes to the Strategic Plan. No actions or votes were taken at this time.

Agenda Item #13 – Presentation with possible discussion on Open Meetings Act by Assistant Attorney General Emily Isbill of the OK Attorney General's Office:

Assistant Attorney General Emily Isbill of the OK Attorney General's Office gave a PowerPoint presentation detailing the OK Open Meetings Act. Some discussion took place amongst the Board and Ms. Isbill regarding the substance of the presentation. No actions or votes were taken.

Member Green excused himself from the meeting at approximately 11:00 AM and did not return for the duration

Agenda Item #14 – Discussion and possible action on report from the Executive Director:

Updates

- New website went live. Overall we have had positive feedback. It gives us a more modern look and hopefully works well for our CPAs, CPAs-to-be, and the public.
- The process on the licensing software RFP continues. We have completed the demos and now it is all in Central Purchasing's hands.
- The NASBA regional was incredibly informative. We learned a lot concerning everything from Peer Review to the ELE program. I met several other executive directors from other states and was able to learn about what they are experiencing. I always find this very helpful.
- We are offering a special day where you can set an appointment, enjoy snacks, and get help with your license renewal. We encourage those interested to call us.
- Employee Mention of the Month: Matthew Sinclair has been heavily involved in a couple of projects these past two months. He was instrumental in the development of the new website and is now spearheading the implementation of GovDelivery. This is in addition to pulling data for me for several mass emails and other information requests.

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

- Bank of America – May 2023 credit card fees - \$4,059.09
- Collegesource – FY24 college transcript subscription fee - \$3,334.16

- Bank of America – June 2023 credit card fees - \$4,700.36
- BEP One – July 2023 rent and storage fee - \$4,982.87

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

- Thentia USA Inc – CR ticket 6261 for auto-renewal project - \$7,650.00

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

A voice vote was taken and recorded as follows:

Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

Agenda Item #15 – New Business which could have not been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10):

- No New Business was discussed.

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

- Announcements – none.
- Announce date and location of the next meeting – 10:00 a.m., Friday, September 22, 2023, at the Oklahoma Accountancy Board, 201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116.
 - The September 2023 Board meeting was later rescheduled for September 15, 2023, at 10:00 AM at the Oklahoma Accountancy Board, 201 NW 63rd St., Ste. 210, Oklahoma City, OK 73116.

Agenda Item #17 – Adjourn: There being no further business to come before the Board, Chair Siegfried adjourned the meeting at approximately 12:05 PM.

Motion by Byford to adjourn meeting. Second by Storms.

A voice vote was taken and recorded as follows:

Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

ATTEST:

Sandy Siegfried, Chair Date

Mark Whitman, Secretary Date

APPENDIX I

**Actions Approved by the Executive Director
as of June 16, 2023**

APPLICATIONS FOR CERTIFICATION (SUCCESSFUL CANDIDATES):

Alexa Jo Adair
Cheyenne Lee Austin
William Dean West Bayes
Nicole Brown-McRae
Noah Granville Carter
Blake William Crawford
Jacob Dylan Dover
David Russell Forester
Bettina Doreen Fryhover
Rachel Hastings
Sarah Ruth Heath
Jade Ashley Ivins
Khol Kittrell
Molly Elizabeth Lundy
Mario Albert Mesta
Julia Beth Mitchell
Blake Jeffrey Morris
Preston Myer
Alexander William Newman
Connor A. Nichols
Summer Skye Palmer
Amanda Peterson
Jaime Abrahan Ponce
Clayton Langdon Puckett
Michael James Riley
Allie Rae Sill
Juliet Sittler
Tatum Paige Vann

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Juliet Sittler

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Nicholas McDougal (Louisiana)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Tony Boyd

11083

Cheyene C. Charles	16613
James D. Hinkle	11460
Julia Ann Olson	15320
Miranda W. Xing-Scroggins	12444
Jennifer Rosemarie Yee	18715

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERS:

Out of State:

CORRIGAN, KRAUSE, HARRISON, HARSAR CPAS LLC
 FORTNER BAYENS, PC
 HILL, BARTH & KING LLC
 SEARCY & ASSOCIATES, LLC
 WALTERS FINANCIAL SERVICES, INC.

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

AMY M HALE, CPA, PLLC
 BURNETT ADVISORS CPAS, PLLC
 HEIDI M. COUCH PLLC
 NEV BEDWELL, CPA, PLLC
 STACY K. LAMAR CPA, PLLC
 TERN POINT FINANCIAL, PLLC
 WJC, PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:

BLUE SKY CERTIFIED PUBLIC ACCOUNTANTS PLLC
 DANA B RAYBURN, CPA, PLLC
 ELAINE CHILDS CPA, PLLC
 KYLE JOHNSON CPA PLLC
 MIDWEST PROFESSIONALS, P.L.L.C.
 PHOENIX STRATEGIC TAX AND FINANCIAL FORENSICS, PLLC

WILLIAMOSN CPA PLLC

REINSTATMENT OF CPA PROFESSIONAL CORPORATIONS:

EEPB PC

FIRLEY, MORAN, FREER AND EASSA, C.P.A., P.C.

JON T LEE & COMPANY CPAS PC

PAUL G. BROWN, P.C.

PEC C.P.A., P.C.

WALTER CLOUSE JR, CPA, PC

WRIGHT, MCAFEE & CO., C.P.A.'S, A PROFESSIONAL CORPORATION

APPLICATION TO USE A TRADE NAME:

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

Susan Keary	8199 Issued July 26, 1985
Suzanne Lipscomb	11797 Issued July 28, 1992
Robert Maddox	7659 Issued July 26, 1984
Sherry Valentine	16098 Issued September 23, 2005

No Longer Practicing in Oklahoma:

Grant Clift	18951 Issued February 21, 2020
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No Longer Residing in Oklahoma:

Retired:

Natalie Bonney	5876 Issued January 29, 1982
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Other:

Michelle Almandiger	11914 Issued July 28, 1992
Kevin Garcia	18892 Issued October 18, 2019
Stephanie Jones	12526 Issued January 21, 1994
Robert Laflen	1836 Issued July 31, 2965
Mildred Lemon	16468 Issued June 27, 2008
David Story	6723 Issued January 17, 1983

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert. No.	Issue Date
Jess Mitchell	2291	1/29/1970
Richard A. Stookey	2658	1/31/1972
Darrel Vaught	2663	1/31/1972
Michael Dorian Bagby	3050	1/28/1974
Gary David Parker	3382	1/27/1975
Donald Lewis Keel	3482	7/28/1975
Danny Kent Cochran	3609	1/27/1976
Mory Dale Harsh	3938	1/24/1977
Celia Beth Gandee	4625	1/29/1979
Brian Lee Cantrell	5901	1/29/1982
Denise Regali Edmond	6334	7/22/1982
Karen Rose Tankersly	6537	1/17/1983
David Neal Koehn	6637	1/17/1983
Connie A. Bailey	6732	1/17/1983
Randol Justice	7629	7/26/1984
Mary A. Grant	8526	1/23/1986
Walter Paul Taliaferro	8694	1/23/1986
James Scott Melton	8733	1/23/1986
Diane M. Payne	9573	7/23/1987
Cynthia Ann Birdsong	9968	7/28/1988
Donna Henthorn Albright	10417	7/27/1989
Nancy Susan Lipinski	11162	1/31/1991
Natalie Engelbrecht Munson	11258	3/21/1991
Mark Allen Wilkinson	11466	9/26/1991
Billy W. Melton	12307	7/30/1993
Philip M. Walker	13395	1/29/1996
Louise A. Meek	13787	2/3/1997
Loretta J. Andrews	14009	2/2/1998
Donald Biswell	14160	8/3/1998
Robin Anne Howard	14515	8/2/1999
Susan Elizabeth Elliott	14742	1/31/2000
Cheryl L. Bejcek	14807	7/31/2000
Kimberly Ann Lauer	14826	7/31/2000
Beverly Jean Allen	15068	7/30/2001
Brianna Leigh Miller	17552	9/20/2013
Tim J. Siscoe	17703	5/1/2014

PAs:

Name	Cert. No.	Issue Date
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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:

Name	Cert. No.	Revocation Date
Robert Stephen May	4118	7/1/2023
Gregory Martin Carr	4251	7/1/2023
Stan L. Johnson	5977	7/1/2023
Janet K. Banker	6535	7/1/2023
Debbie Smith Sechler	7036	7/1/2023
William David Hughlett	2797	7/1/2023
Terry D. Blain	11286	7/1/2023
Kimberly Faye Talbert	12366	7/1/2023
Joseph Victor McKinsey, Jr.	12969	7/1/2023
R. Scott Vaughn	13207	7/1/2023
Shuk-Kuen Ng	13541	7/1/2023
Nicholas Martin Bates	15831	7/1/2023
Edward P. Janis	17256	7/1/2023
Alexander William Schneider	18390	7/1/2023
Steven Sebastian Sylke	18883	7/1/2023
Robyn Michelle Cambio	19053	7/1/2023
Trevor James Beutler	19077	7/1/2023
Cynthia D. Martin	19502	7/1/2023

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Angela Claiborn 14652 1/31/2000

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

DANNY K. COCHRAN CPA PC
 DAVID A LEVY CPA PC
 FRANK J. BISKUP, INC.
 JAMES R. MINNIX C.P.A., INC., P.C.
 LISA OWEN-CARLSON CPA PC
 RONALD R. LAMB, P.C.
 STEPHEN ANDERSON P.C.

CPA Limited Liability Companies:

AUTUMN PEREZ CPA PLLC
CORRIGAN, KRAUSE, HARRISON, LONG, HARSAR, CPA'S LLC
DAVID MAYFIELD, CPA, PLLC
HARTGRAVES ACCOUNTING & CONSULTING, LLC
JOHN NIPPER, CPA, PLLC
MARLA SWART ELLIS, CPA, PLLC
TC STRATEGIES PLLC

CPA Limited Liability Partnerships:

BENCHMARK TAX SERVICES, LLP

EXPERIENCE VERIFICATIONS APPROVED BY THE EXECUTIVE DIRECTOR:

ALEXA ADAIR
ZACKERY ASKINS
WILLIAM BAYES
JAYCEE BRAKE
BETHANIE CANNON
NOAH CARTER
JACOB DOVER
RACHELLE HARP
SARAH HEATH
JADE IVINS
TANNER LEWIS
MOLLY LUNDY
MARIO MESTA
JULIA MITCHELL
BLAKE MORRIS
SUMMER PALMER
AMANDA PETERSON
JAIME PONCE
MICHAEL RILEY
ALLIE SILL
JULIET SITTLER
COURTNEY WINKLER

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