3012

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

November 17, 2023

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 17, 2023, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. 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
Taylor Green, Member
Jody Manning, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator, Kylee Thompson, Office Manager; and Assistant Attorney General Madalynn Martin 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 board members were absent.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA, Blaine Peterson, representing the OSCPA, Chris Heim from HBC CPAs & Advisors. Monique Nix to speak on one of the items.

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 September 15, 2023, Regular Meeting of the OAB; (2) Approve the Minutes of the October 2, 2023, Special Meeting of the OAB (3) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since previous meeting;

and (4) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 3/2023 Examination [July through September 2023].

Motion by Storms that the Board approve the items on the Consent Agenda. Second by Byford.

A roll call 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:

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2373 – William D. Molini, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 1 hour 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, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 1 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.

Case No. 2375 – Garry D. Smith, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 46 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 5 hours short of meeting the 20-hour minimum annual requirement for calendar year 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, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 46 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.

Case No. 2378 – Gordon Rodney Coulter, CPA

This case was opened as a result of a complaint alleging the Respondent failed to timely file a tax return. While not an intentional nor willful act of omission, Respondent conceded

that the return was not timely filed resulting in a violation of professional standards and professional misconduct. 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, 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. 2379 – Larry J. Beck, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 19.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and .5 hour short of meeting the 20-hour minimum annual requirement for calendar year 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, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 19.5 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. 2380 – Donald R. Cummings, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 22 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, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 22 hours of CPE to apply to the shortage within thirty days. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

Case No. 2383 – Kimberly Andrews, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 18 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, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 18 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. 2386 – Clay A. Risenhoover, 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 $105, 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. 2387 – Christopher G. Busby, 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 $105, 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. 2388 – Angela L. Elliott, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 15 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 $105, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 15 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. 2389 – Cynthia J. Dew, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 37 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 5 hour short of meeting the 20-hour minimum annual requirement for calendar year 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 $105, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 37 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.

Case No. 2390 – Robert W. Deaton, CPA

This case was opened as a result of a referral from the CPE Coordinator that Respondent was 45.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 6 hour short of meeting 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 $105, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 45.5 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.

Motion by Storms that the Board approve the following administrative consent orders: Case No. 2373, 2375, 2378, 2379, 2380, 2383, 2386, 2387, 2388, 2389, and 2390.

A roll call 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 report from the Audit and Budget Committee: Member Manning presented the FY-2023 audit report. Member Manning reported that himself and Executive Director Plyushko met with Chris Heim earlier in the week to discuss the audit. He remarked the results were good and turned it over to Chris Heim to report. Chris commended staff for their hard work and stated it was a clean opinion with the financial statements presented fairly in all respects.

Mr. Heim explained the decrease in leased assets will correspond with the decrease in lease liability as they have a net impact of zero on the balance sheet. He also touched on the wild swings on the deferred outflows of pensions, deferred inflows, and net pension liability but pointed out that the net fluctuation was only $50,000. He also outlined the continued decrease in license permits and fees and increase in personnel service from retirement of the previous executive director during FY-2023.

The report on internal control and compliance did not note any significant deficiencies or material weaknesses in the internal controls.

Chair Siegfried inquired if the audit will be posted anywhere. She was informed it would be placed on the website.

Motion by Storms that the Board accept the audited financials as presented. Second by Byford.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

The board decided to move to Item #8 before discussing Item #7.

Agenda Item #8 – Discussion and possible action on Monique Nix's request for an initial determination of disqualifying criminal offence(s) in accordance with 59 O.S. § 4000.1 and OAC 10:15-37-11(f)

LaLisa Semrad, Enforcement Coordinator, explained the changes in Title 59 which led to the board being able to hear and decide on criminal history review of a deferred qualifying crime. The Board is not allowed to look at anything that is over five years old unless it is deemed a violent offense. Miss Nix is requesting to sit for the CPA exam however she has a disqualifying crime on her record from 2012.

Ms. Semrad clarified that Ms. Nix needs Board approval to sit for the exam. After Ms. Nix answered questions from the Board regarding her goals and plans for the future, the Board voted to allow her the opportunity to sit for the exam.

Motion by Byford to approve Ms. Nix to sit for the exam. Second by Manning.

A roll call 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 Janet Fina's request for reinstatement and request for waiver of the requirements in OAC 10:15-35-1 or other available remedies Ms. Fina was given a CPE exemption in 2022. When the time for her renewal came due, she was not aware she still needed to renew. Also, she was moving and did not receive the mailed notices. She requested the Board to waive the reinstatement process and allow her to renew as normal. It was discussed at length. The notification measures taken for renewal and new procedures implemented to notify registrants with CPE exemptions of their need to renew were discussed. The Assistant Attorney General Madalynn Martin did state there did not seem to be formal authority to waive the requirement to go through the reinstatement process. The Board denied the request but asked staff to relay their sympathy for Ms. Fina's situation.

Motion by Curzon to deny Janet Fina's request to waive the reinstatement requirements. Second by Whitman.

A roll call vote was taken and recorded as follows:

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

Agenda Item #9 – Discussion and possible action on FY24 Master Service Agreement between OAB and State of OK Office of Management and Enterprise Services (OMES): Executive Director Plyushko presented the FY-2024 IT agreement between OMES and the Board. There was minimal discussion regarding the nominal increase in rate.

Motion by Manning that the Board approve the FY24 contract. Second by Green.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

Agenda Item #10 - Discussion and possible action to approve proposed 2024 meeting dates of the Oklahoma Accountancy Board: There was some discussion regarding moving the meeting days to the third Wednesday of the month, but this was decided against. The board decided to continue meeting on the third Friday of the month.

Motion by Storms that the Board approve the 2024 meetings dates as listed for the third Friday of every month. Second by Manning.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

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

Updates:

- I have had several individuals reach out regarding a desire for us to come speak to their class or group. I will be speaking at ECU on October 25th, UCO on November 6th and the OSCPA Lunch and Learn on November 21st.
- I attended two webinars concerning the credit extension put on by NASBA. They were very informative and helpful. We also had our Executive Director NASBA meeting on Tuesday. During that meeting, there was a robust discussion around the program.
- There have been several updates to Thentia including a new candidate report, adding CPE exemption data to the dashboard, and putting date controls on CPE data input. We are waiting for one change to be fixed as it threw our late fee calculation off when implemented.
- Employee Mention of the Month: Rebekah Flanagan has been an employee of the OAB for over 12 years and her breadth of knowledge attests to that fact. She shined at OU when answering questions about the examination process. She has been in the thick of many changes including 120 to sit, the possible extension to 30 months, and the possible credit relief program, doing excellent research which required laborious and tedious work.

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

- BEP One – Sep 2023 Rent/Storage fees - $4,982.87
- HBC CPAs – Progress billing for FY23 audit - $4,000.00
- BEP One – Oct 2023 Rent/Storage fees - $4,982.87
- BEP One – Nov 2023 Rent/Storage fees - $4,982.87
- Civic Center – Deposit for event space for December new CPA ceremony - $3,900.00

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 that the Board approve the Executive Director report. Second by Byford.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

Agenda Item #12 – New Business which could have not been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10): There was no new business.

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

3020

- Announce date and location of the next meeting – 10:00 a.m., Friday, December 15, 2023, at the Oklahoma Accountancy Board
- Chair Siegfried stated the Board lunch will be after the December meeting but no business will be discussed.

Adjourn: There being no further business to come before the Board, Chair Siegfried adjourned the meeting.

The meeting was adjourned at approximately 10:46 AM.

Motion by Storms to adjourn the meeting. Second by Manning.

A roll call vote was taken and recorded as follows:
Green AYE
Manning AYE
Byford AYE
Storms AYE
Siegfried AYE
Whitman AYE
Curzon AYE

sandy siegfried
Sandy Siegfried, Chair Date

ATTEST:
Mark Whitman
Mark Whitman (Dec 20, 2023 14:18 CST)
Mark Whitman, Secretary Date

Appendix I

OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY SINCE THE PREVIOUS BOARD MEETING

Actions Approved by the Executive Director as of November 17, 2023

APPLICATIONS FOR CERTIFICATION & APPROVED EXPERIENCE (Successful Candidates):

Brianna Paige Beasley

Mason Belcher
Audrey Elyse Belding
Brittany Bishop
Jaycee Jo'Ann Brake
Bethanie Ann Cannon
Caitlyn Driskill
Rebekah A. Esparza
Grant Edward Haggard
Rachelle Harp
Kati D. Jones
Mackenzie Koch
Chandler Miller
Jacob A. Miller
Cale Andrews Minx
Nichole M. Mowry
Nellie Folsom Musser
Cassandra Rigsby
Kasey Sanders
Otis J Sanders IV
Miranda Sauer
Klaytan Floyd Scott-Sanders
Courtney Shera
Ryan Pierce Tomlinson
Colin Troy Tonelli
Yiding Wang

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Ashima Dhariwal
Jessica Mitchell

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Rachel Nicole Armbruster (Texas)
Marcelle Johns (Texas)
Jeana Dianne Ochsner (North Carolina)
Clarissa Noelle Pike (Texas)

3022

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Trish Blunt DeCassios	19278-R
Roger Janoe	8894
William J Markley	18779
Timothy Marley	12959
Tracy Ray	14557

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

FRANK, RIMERMAN & CO. LLP
JCG CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

VALORIE FARLEY CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

THE ACCOUNTING NOOK, PLLC
HORIZON CPAS AND ADVISORS PLC
J WILLIAMS, CPA, PLLC
PATTEN & ODOM, CPAS, PLLC
RIESS CO. 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:

CERTIFICATES SURRENDERED BY REGISTRANTS:

Surrendering CPA Certificate Due to CPE Requirements:

Nicholas Hughes	15284	Issued February 4, 2002
Donny Story	7044	Issued July 28, 1983

No Longer Practicing in Oklahoma:

Peggy Johnson	12931	Issued January 30, 1995
Luwann Thompson	9560	Issued July 23, 1987

No Longer Residing in Oklahoma:

Kyle Barrett	18666	Issued November 16, 2018

Retired:

Other:

3024

Bernard Awalt	10362	Issued July 27, 1989
Roger McCoy	3491	Issued July 28, 1975
Mark Paden	5766	Issued July 27, 1981

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No	Issue Date
Joe Franklin Miller	2460	2/1/1971
Larry A. Schlegel	3507	7/28/1975
Robert Michael Heaton	3556-R	12/3/1975
Glenn Ray Downing	3622	1/27/1976
William Ray Snipes	3821	7/19/1976
Susan Walters Bize	3922	1/24/1977
Bruce E. Waits	4154	7/18/1977
Michael F. Bearer	4241	1/23/1978
Joyce Knecht Contreras	5035	1/28/1980
Donald W. McNeill	5102	1/28/1980
Vicki Reyna Bott	5237	7/25/1980
Sharon Kay Patric	5315	7/25/1980
Anna Mantooth-McColl	5528	1/26/1981
Sharon Sue Collins	5574	1/26/1981
David Michael Post	6682	1/17/1983
Gerald Edwin Bryant	6861	7/28/1983
Michael Zane Brown	7217	1/26/1984
Karen C. Horton	7250	1/26/1984
Lana Malone Fava	7333	1/26/1984
Connie Lavon Reed	7372	1/26/1984
Jeff Wayne Kendall	7632	7/26/1984
Sandra Hightower	7777	7/26/1984
David R. Eckart	7922	1/31/1985
G. Sue Morris	8303	7/26/1985
Janet N. Fletcher	9051-R	9/18/1986
Deborah Kaye Chrisman	9117	1/29/1987
Timothy D. Jarvis	9202	1/29/1987
Lynn Dale Saunders	9334	1/29/1987
Dan Graham Teed	9863-R	3/24/1988
Mike Crane	9907	7/28/1988
Rudolph Jaurigue	10944	7/26/1990
Judy Edwards	11060-R	12/19/1990

Bob K. Mathew	11358	7/25/1991
Dena Gawey	11753	7/28/1992
Vicki Grant Beach	11957	1/28/1993
Susan Kemp Hanna	12251	7/30/1993
Mary Jo Hoerman	12398	7/30/1993
Eugene M. Lawson	12948	1/13/1995
Celia F. Heath	13315	1/29/1996
Robert Allen Childers	13847	8/4/1997
Sarah Camden Adams	14004	2/2/1998
Mary Jo Watkins	14434	2/1/1999
Linda Lee Hayes Price	15745	8/4/2003

PAs:

Name	Lic No	Issue Date
Freddie Ross Hobson	573	3/15/1969

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
Bobby Ray Bruner	2422	9/1/2023
John A. Louthan	3646	9/1/2023
Phillip L. Carson, Jr.	7229	9/1/2023
Janet Louise Ashe Fina	8777	9/1/2023
Roger Dale Janoe	8894	9/1/2023
Douglas Walker Dorsett	9032	9/1/2023
Gretchen K. Archer	10913	9/1/2023
Julie Ann Kiser	10997	9/1/2023
Ruth M. Bryan	11745	9/1/2023
Dustin Allen Jones	13512	9/1/2023
Y. Ly Reed	13725	9/1/2023
Daimon William Jacobs	14692	9/1/2023
Jennifer N. Robinson	15012	9/1/2023
Jonathan G. Hutchins	18464	9/1/2023
Raven L. Robinson	19295	9/1/2023
Ryan Austin Marshall	19524	9/1/2023
Earl Lynn Nichols	2101	10/1/2023
Mary Elizabeth Shaull	2997	10/1/2023
William Robert Bare	4072	10/1/2023

3026

Gayle Patrice Miles-Scott	7667	10/1/2023
Leslie Farmer Magnauck	10657	10/1/2023
Bruce A. Fowler	10917	10/1/2023
Daniel Conner Hoawrd	11337	10/1/2023
Kecia Khae Cole	12211	10/1/2023
Dudley C. Chalmers	13466	10/1/2023
Monica Parduhn	13553	10/1/2023
Donald Lee Moore	14090	10/1/2023
Jonathan D. Capps	14819	10/1/2023
Prashamsa Neupane	17397	10/1/2023
Oz Mitchell	17668	10/1/2023

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations: