

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

August 15, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, August 15, 2025, at the 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:

Mark Whitman, CPA, Chair
John Curzon, CPA, Vice Chair
Rusty Minnix, CPA, Secretary
Bryan Storms, CPA, Member
Rob Sellers, CPA, Member
Jody Manning, Member
Taylor Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator; Melanie King, Office Manager, Assistant Attorney General Madalynn Martin

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

Agenda Item #1b – Declaration of Quorum: A roll call was taken, and Chair Whitman 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): There were no absences for the meeting.

Agenda Item #2 – Announcement of Visitors: The following visitors were present: Blaine Peterson from the OSCPA and Dean Taylor from the OSA.

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 the following items: (1) Approval of the minutes of the June 24, 2025, meeting. (2) Take official notice of the unaudited OAB financial statements for the month ended June 30, 2025. (3) Approval of the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting. (4) Approval of the verification of the administrative posting to the OAB's records and certification of scores for Quarter 2/2025 Examination.

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

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Storms AYE
Whitman AYE
Curzon AYE
Minnix AYE
Sellers AYE

Agenda Item #5 - Discussion and possible action on Administrative Actions and recommendations

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2489 – Bethany Shipley, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 11 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023. 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 shall submit 11 CPE hours 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. 2521 – Adam Havig, CPA

This case was opened after Respondent was charged with fraudulently appropriating monies from an organization that Respondent served as treasurer. Respondent later entered a plea of guilty to embezzlement in the matter. 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 \$105, which must be paid within thirty days from the effective date of this Order. Respondent must 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 Respondent's certificate should be reinstated. 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.

Case No. 2523 – Amanda C. Digney, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2021-2023. 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 shall submit 2 ethics CPE hours 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. 2524 – Christopher D. Moak, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 34.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 20 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2024. 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 shall submit 34.5 CPE hours 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. 2525 – Kristin M. Major, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 9 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024. 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 shall submit 9 CPE hours 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. 2526 – Oscar E. Tovar, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 18 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2023. 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 shall submit 18 CPE hours 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. 2527 – Jeffrey D. Hannam, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 36.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 13 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2024. 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 shall submit 36.5 CPE hours 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. 2528 – Guan Ian Wang, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 3.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023. 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 shall submit 3.5 CPE hours 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. 2529 – Brandon J. Brown, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 4 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2021-2023. 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 shall submit 4 ethics CPE hours 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. 2530 – Stephanie L. Ragsdale, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 4 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2022-2024. 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 shall submit 4 ethics CPE hours 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. 2531 – Kelly P. Nelson, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 24.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023. 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 shall submit 24.5 CPE hours 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. 2532 – Kevin R. White, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 20 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2024. 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 shall submit 40 CPE hours 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. 2533 – Kevin L. McGuire, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023. 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 has submitted sufficient 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. 2534 – Barbara J. Henry, CPA

This case was opened as a result of a referral from the Peer Review Coordinator reporting that Respondent received two consecutive substandard peer reviews and thus had performed substandard audit work. In addition, Respondent failed to timely complete the required peer review that was due by September 2024 and was also 36 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023 and 8 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2023. An Administrative Consent Order was offered by the Enforcement Committee and

accepted by the Respondent whereby Respondent is assessed fines of \$2,500 for failing to timely complete peer review and \$500 for CPE non-compliance, plus costs and attorney fees in the amount of \$105. In addition, Respondent agrees to the following: To provide the Board with a list of all audits in process and obtain a pre-issuance review on each of those engagements; to provide notification to the Board of any new attestation engagement within thirty days of the signing of an engagement letter or the beginning of work, whichever is earlier, and obtain pre-issuance reviews on any future audit engagement; to notify the Board of the chosen pre-issuance reviewer, who must be an AICPA approved peer reviewer, and receive final approval from the Board; to submit pre-issuance reviews to the Board within thirty days of receipt; and to complete 36 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. 2535 – Natalie A. Martin, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 3 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2021-2023. 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 shall submit 3 ethics CPE hours 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. 2536 – Jennifer R. Pottorf, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 14.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024. 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 shall submit 14.5 CPE hours 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. 2537 – Patrick W. Carroll, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 25 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024 and 10 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2024. 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 has submitted sufficient CPE hours 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. 2538 – Samuel W. Enloe, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 8 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024. 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 shall submit 8 CPE hours 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. 2539 – Jessica L. Bates, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 38 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024. 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 shall submit 38 CPE hours 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. 2540 – Amy McIntosh, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2022-2024, 4 hours short of meeting the 4-hour minimum ethics CPE

requirement for that same period, and 20 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2024. 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 has submitted sufficient 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.

Motion by Storms that the Board approve the following administrative consent orders: Case Nos. 2489, 2521, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, and 2540. Second by Manning.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Storms AYE
Whitman AYE
Curzon AYE
Minnix AYE
Sellers AYE

File 2946 – CPA

This enforcement file was opened after a client alleged the registrant failed to respond and complete work in a timely manner. Subsequently, the client informed the Board that the issue had been resolved and that the client wished to withdraw the complaint. The Enforcement Committee did not find a violation of the Act or Board's Rules; therefore, it recommends that the file be closed.

File 3017 – CPA

This enforcement file was opened after a client alleged that the registrant failed to return the client's records. Shortly thereafter, the client informed the Board that the issue had been resolved and that it wished to withdraw the complaint. Therefore, the Enforcement Committee recommends that the file be closed.

File 3021 – CPA

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2021-2023. The registrant misreported

and supplied documentation of sufficient hours to bring the record back in compliance. Therefore, the Enforcement Committee recommends that the file be closed.

File 3031 – CPA Firm

This enforcement file was opened after a client complained that the registrant firm made a last-minute change to a joint tax return she was filing with her estranged spouse, redirecting the refund to the spouse's separate bank account. The firm presented documentation showing that the return was made available for review by both individuals and that the complainant signed off on the e-file authorization. Therefore, the Enforcement Committee recommends that the file be closed.

File 3036 – CPA

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2021-2023. The registrant misreported and supplied documentation of sufficient hours to bring the record back in compliance. Therefore, the Enforcement Committee recommends that the file be closed.

File 3040 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2021-2023. The registrant has cancelled their CPA certificate; therefore, the Enforcement Committee recommends that the file be closed.

File 3046 – CPA

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2021-2023. The registrant submitted documentation of a major medical issue during this period. Therefore, the Enforcement Committee recommends that the file be closed and that the registrant be allowed to apply hours back to cure the shortage.

File 3047 – Cancelled CPA

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2021-2023. The registrant has cancelled their CPA certificate; therefore, the Enforcement Committee recommends that the file be closed.

File 3061 – CPA Firm

This enforcement file was opened after a client complained that the registrant firm failed to timely complete his tax return and failed to give him a proper tax estimate amount to send in with the return extension. The Enforcement Committee did not find a violation of the Act or Board's Rules in the matter; therefore, it recommends that the file be closed.

The Committee recommended the closure of enforcement files for File Nos. 2946, 3017, 3021, 3031, 3036, 3040, 3046, 3047, and 3061.

Motion by Sellers to accept the recommendation of the Enforcement Committee. Second by Minnix.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Storms AYE
Whitman AYE
Curzon AYE
Minnix AYE
Sellers AYE

Agenda Item #6 - Discussion and possible action to select voting representative and alternate for NASBA's 118th Annual Meeting (October 26-29, 2025)

The Board discussed that, by tradition, the Chair serves as the voting representative and the Vice Chair serves as the alternate.

Motion by Storms that the Board approve Chair Whitman as the voting representative and Vice Chair Curzon as the alternate. Second by Green.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Storms AYE
Whitman AYE
Curzon AYE
Minnix AYE
Sellers AYE

Agenda Item #7 - Discussion and possible action on fiscal year 2026 Master Service Agreement between the Office of Management and Enterprise Services and the Oklahoma Accountancy Board

Executive Director Plyushko explained this is a mandatory contract with the Office of Management and Enterprise Services (OMES) for IT services, which formalizes what was passed in the FY 2026 budget. The cost increased by approximately \$2,000.

Motion by Minnix that the Board approve the agreement. Second by Sellers.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Storms AYE
Whitman AYE
Curzon AYE
Minnix AYE
Sellers AYE

Agenda Item #8 - Discussion and possible action on legislative and national updates:

- **Alternative Pathways:** Executive Director Plyushko reported that 20 states now have alternative pathway legislation signed into law, with Hawaii, South Carolina, and Pennsylvania currently in effect. The Board's survey of 21 colleges regarding a proposed "24/24" hour requirement had received 12 responses so far and were positive. The Legislative and Rules Committee will meet on September 3rd to refine language and present a proposal to the Board at the September 19th meeting.
- **Alternative Practice Structures/Professional Executive Ethics Committee (APS/PEEC):** Executive Director Plyushko reported staff continues to send questionnaires to firms with alternative structures and is tasking legal counsel with researching related legal questions. PEEC met to discuss responses to its discussion memorandum and will be reconsidering several items, including potentially expanding the definition of "network firms". However, they remain resistant to expanding the definition of "covered member".

Agenda Item #9 - Discussion and possible action on report from the Executive Director:

- Our FY26 budget has been approved by the Office of Management and Enterprise Services.

- Mykal Kephart has left us for a new opportunity. We have hired Colton Hoggatt as Program Assistant. He is assisting our Exam Coordinator and our Licensing Coordinator.
- Symone gave her second speech for her Toastmaster's course and did a great job. This fiscal year, she is going to begin assisting me when I present at universities.
- The OAB has now been featured on its first podcast. John and I spoke on the 2 CPAs and the Mic podcast which is created by CCK Strategies.
- I spoke at the IMA-Tulsa Chapter CPE Conference this past Monday. There was around 300 attendees. I met several CPAs, and the response was positive.

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

- Bank of America; June 2025 Credit Card Fees- \$4,489.83
- BEP One; July 2025 Rent and Storage Fees - \$4,982.87
- Terry J Westemeir, CPA, Investigative Services - \$4,240 (various invoices)

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

- United States Postal Service – Postage - \$10,000
- Calvert Law Firm, Legal Services - \$16,310.13 (various invoices)

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): There was no new business.

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

Chair Whitman formally welcomed Rob Sellers as the newest member of the Board. He also announced the next meeting is scheduled for Friday, September 19, 2025, at 10:00 AM at the Oklahoma Accountancy Board office.

Adjourn:

There being no further business to come before the Board, Chair Whitman adjourned the meeting.

The meeting was adjourned at approximately 10:22 AM.

ATTEST:

 9/19/25
Mark Whitman, CPA, Chair Date

 9-19-25
Rusty Minnix, CPA, Secretary Date

**OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING**

**Actions Approved by the Executive Director
as of 8/13/2025**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Emily Renae Boutwell
Dylan George Capps
Joseph Carter
Connie Chandler
Clay Collier
Summer Adeline Cottom
Megan Garms
Kylee Gish
Michelle Jo Griffin
Sean Michael Grilley
John William Richard Hanson
Michael Clay Johnson
Jakob Ketchum
Alexander James Levine
Matthew John Milburn
Hayley Morgan Naff
James Michael Nummy
Sabrina Ruth Parker
Grace Renard
Bridget Roberson
Donavon Earl Sayre
Charity Diana Smith
Tanya A. Torrealba-Snavely
Randii Brianne Tucker
Laura Webster
Megan Lee ZeHui
Jason Zheng

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Grant Deaver (Texas)
 Antonio De Souza Menezes (Colorado)
 Mark C. Kingsley (Missouri)
 Limeng Ma (California)
 Sergio Ribeiro (New Mexico)
 Gregory Scott Worley (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Jeffrey Bergman	9093
Brett Hawkins	12021
George Dean Morris	12310
Colby Nicholson	19172
Daisi Owens	16389
Steven Sylke	18883
Adam Wiley	18657

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**Out of State:**

ANSEL & ASSOCIATES CPAS LLP

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

AUTUMN WILLIAMS CPA, PC
ROBIN MCQUOWN CPA PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

CHANCEY CPA PLLC
CINDY JANKA, CPA PLLC
JOSH MAY CPA, PLLC
KLINGEMAN CPAS PLLC
ROSS DERREVERE CPA PLLC

REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**REINSTATEMENT OF CPA PROFESSIONAL LIMITED LIABILITY COMPANIES:**

CHAIN JONES & SUDIK, PLLC
FALCON ACCOUNTING PLLC
TYLER FIELDER CPA PLLC

REINSTATEMENT OF CPA PROFESSIONAL CORPORATIONS:

BECKY LADD CERTIFIED PUBLIC ACCOUNTANT,
PC

CAMPBELL, SHAFFER & COMPANY, P.C.

APPLICATION TO USE A TRADE NAME:

**CERTIFICATES SURRENDERED BY
REGISTRANTS:**

Surrendering CPA Certificate Due to CPE Requirements:

Geri Cope	12958	Issued January 30, 1995
Cass Dysart	18523	Issued April 20, 2018
Phil Frohlich	4270	Issued January 23, 1978

No Longer Practicing in Oklahoma:

Nelisiwe Mtembu	19725	Issued February 16, 2024
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No Longer Residing in Oklahoma:

John Alagood	12429	Issued January 21, 1994
Heather Borg	19008	Issued March 12, 2020
Lyanggoo Kim	16604	Issued April 17, 2009

Retired:

Other:

J. Ken Gallon	12004	Issued January 28, 1993
Michael Henricks	12729	Issued August 1, 1994
David Mason	12296	Issued July 30, 1993
Lawrence Thompson	1959	Issued January 28, 1967

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
Daniel Wayne Randall	2750	7/31/1972
Bobby Lon Nelson	3497	7/28/1975
Danny Cochran	3609	1/27/1976
James Wayne Middleton	3651	1/27/1976
Fred Michael Strothmann	4011	1/24/1977
Judith Ann Bland	4409	7/20/1978
David Lynn Redelsperger	4556	9/12/1978
Steven Luther Chandler	5030	1/28/1980
Barry Neil Huntsman	5085	1/28/1980
David M. Bonner	6230	7/22/1982
Frederic Lee Rohlfing	6329	7/22/1982
Randall William Kamp	7306	1/26/1984
Kenneth Ray Goodin	7586	7/26/1984
Craig Allen Hunt	7619	7/26/1984
Paula Ruth Moore	8009	1/31/1985
Lesa Danea Butler	8192	7/26/1985
Paul Alan Kastendieck	8575	1/23/1986
Irvin Gertner	8858	7/31/1986
Kathleen Kay Kelso	8900	7/31/1986
Greg Kent Fick	9168	1/29/1987
Sandra Gay Baldwin	9539	7/23/1987
Teresa L. Rather	9788	1/28/1988
Tamera Sue Ramsey	9982	7/28/1988
Shirley Ruth Earley	10278	1/26/1989
Lori Woodruff Smith	10293	1/26/1989
Gregory Keith Taylor	10305	1/26/1989

Victoria S. Langford	10711	1/25/1990
Rosalyn Mae Mathias	10727	1/25/1990
Larry K. Anderson	11070	1/31/1991
Gary Howard Wade	11240	1/31/1991
Rebecca Lynn Kindle	12279	7/30/1993
Lawrence Edward Yates	12392	7/30/1993
Jill Danette Austin	13005	1/30/1995
Janet Rae McWilliams	13161	7/31/1995
Diana L. Birkicht	13262	1/29/1996
Charles Ryan Schwabe	13942	8/4/1997
Mary Annette Stuckey	13955	8/4/1997
Roger Eugene Bristol	14018	2/2/1998
Jayaraman Subramaniam	17189	1/27/2012

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

Name	Cert No.	Issue Date
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Jeffrey Alan Nick	4325	1/23/1978
Julie A. Long	12543	1/21/1994
Steven M. Struttman	16349	6/29/2007

PAs:**INACTIVE FIRMS:****CPA Partnerships:****CPA Corporations:**

BROOKS G. MITCHELL, INC.
 DAVID H. MAHONE INC., PC
 FERGUSON, REDELSPERGER & BRADLEY, P.C.
 KOSKIE & EULBERG CPAS, P.C.

CPA Limited Liability Companies:

AWAY ACCOUNTING & ADVISORY SERVICES
 PLLC
 ELFRINK AND ASSOCIATES, PLLC
 INSIGHT FINANCIAL PLLC
 JUSTIN WALKER CPA PLLC
 RJW CPA PLC
 THE WAGGONER COMPANY, PLLC

CPA Limited Liability Partnerships: