

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

December 19, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, December 19, 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  
Taylor Green, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator, Matthew Sinclair, Records Coordinator, 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):** Member Manning's absence was declared unavoidable.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present: Blaine Peterson from the OSCPA, 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) Approve the minutes of the October 17, 2025, meeting of the Oklahoma Accountancy Board. (2) Take official notice of the unaudited OAB financial statements for the month ended October 31, 2025 (3) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting

Executive Director Plyushko clarified that the consent agenda included the initial firm application for BDO in their employee stock ownership structure as allowed by the recently released Oklahoma Attorney General opinion.

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

A roll call vote was taken and recorded as follows:

Green 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. 2543 – WithumSmith+Brown PC, Unreg Firm operating under mobility**

This case was opened after Respondent Firm was sanctioned by the PCAOB. The PCAOB disciplinary action itself constitutes a violation of the Act and Board's Rules. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed fines of \$5,000, plus costs and attorney fees in the amount of \$1,722.50, 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. 2551 – Roger K. Laxton, CPA**

This case was opened as a result of a referral from the Licensing Coordinator reporting that Respondent held out as a CPA and practiced public accounting for approximately

two years while Respondent's certificate was revoked. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,000, plus costs and attorney fees in the amount of \$105, 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. 2552 – Jacob E. Elder, 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. 2554 – Peter Osagbodje, PLLC, CPA Firm**

This case was opened after Respondent received consecutive substandard peer reviews due to substandard audit work. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent shall provide the Board with a list of government/Yellow Book attest engagements in process and shall obtain a pre-issuance review on each of those engagements and provide the report to the Board. Except for those engagements in process, Respondent agrees to not perform government/Yellow Book engagements in the future unless it receives permission from the Board. In addition, Respondent is assessed costs and attorney fees in the amount of \$105, 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. 2555 – Richard J. Bednar, CPA**

This case was opened as a result of a complaint alleging professional misconduct on Respondent's behalf stemming from an oil drilling venture between the complainant and entities in which Respondent had ownership interest and management/accounting roles.

The Board's assigned investigator found that Respondent failed to conform to the AICPA Code of Professional Conduct, more specifically by failing to identify, assess, and implement safeguards against potential conflicts of interest arising from Respondent's multiple roles in dealing with the complainant. In addition, the investigator found that Respondent practiced public accounting under an unregistered entity by using the CPA designation on its website. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000 for practicing under an unregistered firm, plus costs of \$4,230, which includes investigation fees. The fine and costs shall be paid in twenty monthly installments of \$250 and an additional final payment of \$230. In addition, Respondent shall complete 8 hours of approved CPE in the subject of ethical conduct, preferably conflicts of interest, and provide certificates of completion to the Board 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. 2556 – Laurie Ehmen, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 21.5 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 21.5 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. 2557 – Karlan E. Yager, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 20.5 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 20.5 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. 2560 – Nannette Shiblom, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 1.5 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 1.5 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. 2562 – Ian W. Adams, 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 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 submitted 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.

Motion by Minnix that the Board approve the administrative consent orders for Case Nos. 2543, 2551, 2552, 2554, 2555, 2556, 2557, 2560, and 2562. Second by Sellers.

A roll call vote was taken and recorded as follows:

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

**FILES TO CLOSE:****File 3037 – Retired CPA**

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2021-2023. The registrant has retired and put their certificate into “retired” status; therefore, the Enforcement Committee recommends that the file be closed.

#### **File 3062 – CPA**

This enforcement file was opened after the registrant failed to report the minimum CPE hours required to “return to active status.” The registrant submitted medical documentation of major health issues during the period when the CPE was due. Therefore, the Enforcement Committee recommends that the file be closed, and the Registrant allowed an extended deadline to submit the CPE documentation.

#### **File 3065 – CPA**

This enforcement file was opened due to a complaint alleging poor communication by the registrant and that the registrant failed to prepare the complainant’s tax return timely. The Enforcement Committee did not find a violation of the Act or Board’s Rules; therefore, it recommends that the file be closed.

#### **File 3073 – CPA**

This enforcement file was opened due to a complaint alleging the registrant didn’t pay back a business loan. The next day, the complainant rescinded the complaint. The Enforcement Committee recommends that the file be closed.

#### **File 3078 – CPA**

This enforcement file was opened after the registrant failed to report the minimum CPE hours required to “return to active status.” The registrant has applied for and been granted a “retired” CPE exemption.; therefore, the Enforcement Committee recommends that the file be closed.

#### **File 3079 – CPA**

This enforcement file was opened after the registrant failed to report the minimum CPE hours required to “return to active status.” The registrant has applied for and been granted an “inactive” CPE exemption.; therefore, the Enforcement Committee recommends that the file be closed.

#### **File 3085 – Cancelled CPA**

This enforcement file was opened after the registrant failed to report the minimum CPE hours required to “return to active status.” The registrant has cancelled their certificate; therefore, the Enforcement Committee recommends that the file be closed.

Motion by Sellers that the Board close the administrative consent orders for Case Nos.3037, 3062, 3065, 3073, 3078, 3079, and 3085. Second by Minnix.

A roll call vote was taken and recorded as follows:

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

**Agenda Item #6 - Discussion and possible action to adopt Permanent Rule Changes pursuant to 75 O.S. §303**

- **Presentation of public comments received, if any, and the final proposed 2026 permanent rule changes to Chapter 15. Licensure and Regulation of Accountancy**
  - **Subchapter 21. Reciprocity**
    - **10:15-21-1. Application for certificate**
  - **Subchapter 33. Peer Review**
    - **10:15-33-4. Enrollment and participation**
    - **10:15-33-6. Reporting to the board**
  - **Subchapter 39. Rules of Professional Conduct**
    - **10:15-39-8.1. Firm names**
    - **10:15-39-9. Professional misconduct**

Enforcement Coordinator Semrad reported that no public comments were received, written or oral. She further reported there were no attendees at the public hearing. Staff recommendation is that the Board adopt the rules as presented.

Motion by Storms that the Board adopted the administrative rules as presented. Second by Minnix.

A roll call vote was taken and recorded as follows:

Green AYE  
 Storms AYE  
 Whitman AYE  
 Curzon AYE  
 Minnix AYE

Sellers AYE

**Agenda Item #7 - Discussion of Attorney General Opinion (2025-16) regarding Employee Stock Ownership Plans and firm ownership:**

General Counsel Martin provided background and explanation for the recently received Attorney General's opinion (A.G. Opinion 2025-16) which covered employee stock ownership plans involving CPA firms. The Board requested an opinion from the Oklahoma Attorney General in the fall of 2024 and received the opinion in early December 2025. The Board requested an opinion as to whether the Professional Entities Act and the Oklahoma Accountancy Act allowed CPA firms to participate in ESOPs.

General Counsel Martin detailed that, under the opinion, ESOPs are allowed under the Oklahoma Accountancy Act and the Professional Entities Act. Since the ownership of the stocks is held by the CPA trustees, the CPAs are seen as the owners of the company and in compliance. She detailed the opinion examined laws and cases in four different states, and also discussed 2024 updates to the Professional Entities Act.

Member Storms remarked it was nice to receive the opinion as there were differing interpretations across the states.

**Agenda Item #8 - Discussion and possible action to review the list of crimes which would disqualify an individual from obtaining or holding a license or certificate**

Vice Chair Curzon detailed there is a list of disqualifying crimes that the Board must approve each year. There are no changes from last year.

Motion by Storms that the Board approve the disqualifying crimes list as presented. Second by Green.

A roll call vote was taken and recorded as follows:

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

**Agenda Item #9 – Discussion and possible action on NASBA Private Equity Task Force White Paper:**

Executive Director Plyushko gave a brief overview of the various sections of the white paper. Discussion was had regarding the best approach forward with the Board deciding to request the Alternative Practice Structures committee review the white paper. Staff will compose a draft response to be reviewed by the whole Board.

**Agenda Item #10 – Discussion and possible action to set calendar year 2026 regularly scheduled meeting dates of the Oklahoma Accountancy Board:**

Chair Whitman presented the list of proposed 2026 board meeting dates. Member Storms inquired which meetings used to be combined. Executive Director Plyushko stated that July and August used to be combined but now the Board cancels the July meeting and meets on the scheduled August date.

Motion by Curzon that the Board authorize Executive Director Plyushko to work with the legislature regarding these legislative changes. Second by Minnix.

A roll call vote was taken and recorded as follows:

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

**Agenda Item #11 – Discussion and possible action on Peer Review Oversight Committee (PROC) report for 2025 Quarter 3:**

Records Coordinator Sinclair presented the 2025 Quarter 3 PROC report. He covered the reports reviewed during the September 2025 PROC meeting and OSCP Report Acceptance Body meeting attendance. The PROC concluded that the peer reviews are being conducted due to AICPA standards.

**Agenda Item #12 - Discussion and possible action on legislative and national updates**

- **Alternative Pathways/Mobility – Plyushko**

- **US Department of Education Classification – Plyushko**
- **Continuing Professional Education – Plyushko**
- **NASBA Committee Updates – Curzon, Minnix, Sellers & Plyushko**

Executive Director Plyushko outlined the current status of pathway legislation around the country. Washington state's pathway rules came into effect in December with several states filing legislation for the 2026 legislative session. Louisiana and Florida both are expected to file pathway legislation.

Executive Director Plyushko outlined the US Department of Education proposed rule changes which would exclude accounting from the definition of a professional degree. She outlined this affects borrowing capacity for those looking to complete graduate degrees in accounting. Executive Director Plyushko inquired as if the Board wished to submit a comment letter in support of including accounting as a professional degree. Member Whitman asked which other professions were not included in the list.

Member Sellers and Vice Chair Curzon expressed support for submitting a letter to the US Department of Education.

Motion by Sellers that the Executive Director draft a letter to the US Department of Education regarding the inclusion of accounting as a professional degree. Second by Storms.

A roll call vote was taken and recorded as follows:

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

Executive Director Plyushko gave an update on the NASBA CPE taskforce with the expected report to be at the end of the year.

Vice Chair Curzon detailed that he has had one IQAB meeting since the last board meeting. Secretary Minnix elaborated that, if someone submits a key legislative contact, it should be someone who you know personally and well. Member Sellers reported that there has not been a NASBA Communications committee meeting yet. Executive Director Plyushko reported the UAA met to approve the procedural rules and outlined the Emerging Issues list procedure. She also reported on the Strategic Planning Taskforce meeting.

**Agenda Item #13 - Discussion and possible action on report from the Executive Director**

- We are currently sitting through software licensing demonstrations and speaking to other boards, both inside and outside the state.
- The preparation for background check implementation is running smoothly with the room built out and the lines ran.
- The carpet was replaced for the first time in fifteen years.
- The CPA Recognition ceremony was a great success with more than 300 people attending. This included five universities and four accounting organizations. The headshots were extremely popular.
- November and December were busy with community engagements. It began at OSU where we spoke to two classes about being a CPA in government. We also presented during the COPAS Education Day, the AGA fall seminar, an OSCPA Eastern Oklahoma chapter meeting, and the Oklahoma Tax Institute. John Curzon and I met with Bloomberg to discuss our new pathways legislation as well.

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

- Terry Westemeir, CPA; Investigative Services - \$2,975.00

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

- BEP One, LP; July-October 2025 Rent/Storage- \$17, 028.05
- BEP One, LP; November 2025 Rent/Storage- \$5,502.73
- BEP One, LP; December 2025 Rent/Storage & Tenant Improvements - \$9,502.73
- Calvert Law Firm; Attorney Services (Various Invoices) - \$6,532.00
- Peter Delvecchia; Investigative Services - \$5,527.50
- NASBA; Annual Membership Fee - \$5,300.00

**Agenda Item #14 - Discussion and possible action on report from the Chair**

Chair Whitman announced the next Board meeting is scheduled for Friday, January 16, 2026, at 10:00 AM at the Oklahoma Accountancy Board office.


**Agenda Item #15 - New business which could not have been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10).** There was no new business.

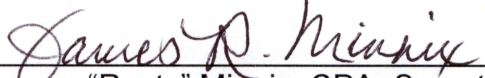
**Adjourn:**

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

The meeting was adjourned at approximately 10:38 AM.

ATTEST:

 2/20/26  
 \_\_\_\_\_  
 Mark Whitman, CPA, Chair                      Date

 2/20/26  
 \_\_\_\_\_  
 James "Rusty" Minnix, CPA, Secretary                      Date

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

**Actions Approved by the Executive Director  
 as of 12/17/2025**

**APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:**

Andrea E. Bentley  
 Alec Bennie Brand  
 Lucas C Collier  
 Tonyé L. Dick  
 Braden Evans  
 David Alejandro Franco

Daniel Dewayne Howard  
Hannah Elise Hurtz  
Jonathan LaBoube  
Pablo Martinez-Enriquez  
Jacob G. Neufeld  
Trey Peck  
Samuel N. Usiade  
Teresa Wagner  
Meadow Waleska  
Jaden Weller  
Murph Welton  
Jennie Lauren Wheat

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Jaxon Knight  
Pablo Martinez-Enriquez

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Dawn M Barnard (Idaho)  
Megan Woods Courtney (Louisiana)  
**Ashley Newton (Missouri)**  
Deborah Rohrbough (California)  
James William Steinke (Texas)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Lisa Barnard	13259
<b>Chad Pancoast</b>	<b>14722</b>

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

**Out of State:**

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

BDO USA, P.C.  
KERRI L. WEBB, CPA, PC

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

ALIGN ACCOUNTING, PLLC  
**BEACON TAX AND CONSULTING, PLLC**  
CLOUDBREAK CPA, PLLC  
DREW KIMBLE CPA, PLLC  
NEXGEN ADVISORY GROUP PLLC  
**NEXX CPA, PLLC**  
POSITIVE GROWTH CONSULTING PLLC  
**SWW PC**  
VANWINKLE'S ACCOUNTING AND CONSULTING,  
PLLC  
**WELCH & HARRIS CPA, PLLC**  
WOODMAN CPA PLLC  
ZYBACH & COMPANY, CPAS, 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:**

Melissa Ryba	15614	Issued February 3, 2003
John C. Weger	6753	Issued January 17, 1983

**No Longer Practicing in Oklahoma:**

**No Longer Residing in Oklahoma:**

Kelly Hillburn	11343	Issued July 25, 1991
Michael Kaucher	18823	Issued June 14, 2019
Marvin Meyer	15529	Issued December 13, 2002

**Retired:****Other:**

G. McGhee	6452	Issued October 28, 1982
Mary George	19688	Issued December 15, 2023
Elizabeth Hook	14982	Issued January 29, 2001
George Mitchell	2741	Issued July 31, 1972
Janelle Osborn	18620	Issued August 10, 2018
Claire Paulson	7689	Issued July 26, 1984
Clayton Pucket	19626	Issued August 18, 2023
Mark Smith	14745	Issued January 31 2000
Elly Vosburgh	19134-R	Issued December 11, 2020
Andrew Warren	19185-R	Issued February 18, 2021
Joy Wellman	10274	Issued January 26, 1989

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

Name	Cert No.	Issue Date
Philip Tislow	3002	7/27/1973
John Grace	4442	7/20/1978
Larry Burchett	5023	1/28/1980
Glenda Moore	5342	7/25/1980
Joel Tippens	5580	1/26/1981
David Oliver	6022	1/29/1982

Mary Sheets	6338	7/22/1982
Anthony McNeal	6653	1/17/1983
James Wilson	6763	1/17/1983
Gerald Krittenbrink	6938	7/28/1983
Gerald Walcher	7064	7/28/1983
Mary L. Whittaker	7267	1/26/1984
Susan Elaine Hollen	7294	1/26/1984
Melissa Reames	7371	1/26/1984
Thomas Zeni	7444	1/26/1984
Pamela Ford	7452	1/26/1984
Steven Hall	7597	7/26/1984
Terry Mosley	8012	1/31/1985
Voe Bryson	8186	7/26/1985
Bruce McDaniel	8599	1/23/1986
Carla Peters	8633	1/23/1986
Judy Renee McReynolds	8934	7/31/1986
Ronnie Malone	9055	9/18/1986
John Litke	9217	1/29/1987
Kathleen Taylor	9292	1/29/1987
Laurie Clodfelter	9410	7/23/1987
David Williams	9581	7/23/1987
Tiffany Carson	9914	7/28/1988
Madeline Gilmore	9935	7/28/1988
Roxanne Davis	9937	7/28/1988
Paul Newmark	10021	7/28/1988
Mark Ross	10041	7/28/1988
Robert Smith	10131	11/17/1988
James Brickman	10154	1/26/1989
Lawrence Martin	10831	1/25/1990
Ninette Carter	11632	1/30/1992
Thomas Knight	11819	7/28/1992
Weston Solomon	12091	1/28/1993
David Hood	12150	1/28/1993
Beth McGovney-Torres	12550	1/21/1994
Deborah Grisham	12555	1/21/1994
Kristina Higginbotham	12681	8/1/1994
Carl Selby	13240	11/8/1995
Douglas Finley	13302	1/29/1996

Douglas Hart	13686	2/3/1997
John Riddlebarger	14106	2/2/1998
Fiore Foster	14901	7/31/2000
Richard Byrd	16281	11/13/2006
Steven Replogle	16813	10/5/2009
Jason Henry	17039	5/19/2011

**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
Loy Dean Gooszen	3341	10/1/2025
Brian Wickett	9313	10/1/2025
Tim R. Sanders	15138	10/1/2025
Jaime Abraham Ponce, Jr.	19625	10/1/2025
Rick L. Dugan	3733	11/1/2025
Edna Carolyn Tolman	8089	11/1/2025
Lynne Spaunhorst	8178	11/1/2025
Deborah A. Deshazo Southwell	8995	11/1/2025
Ronald D. Dempsey	11308	11/1/2025
Shelly Ann Cleveland	11688	11/1/2025

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

**CPAs:**

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
Judith Anne Taylor	8377	7/26/1985
Julea Ranell Dockery	8505	1/23/1986
Robert Joe Remington	9260	1/29/1987
William C. Bess, Jr.	11285	7/25/1991
Ryan Daniel Davis	12700	8/1/1994
Steven D. Martin	12752	8/1/1994
James E. Dunning, Jr.	17756	9/2/2014
Jennifer Jane Largent Marion	18034	12/18/2015

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

BRADY, MARTZ &amp; ASSOCIATES, P.C.

JOY F. WELLMAN, P.C.

SANDERS, WELCH, WALLIS &amp; HOLTEN PC

**CPA Limited Liability Companies:**

ZYBACH &amp; FAIRCHILD, CPAS, PLLC

**CPA Limited Liability Partnerships:**

BDO USA, LLP