

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

September 18, 2026

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, September 18, 2026, 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:

John Curzon, CPA, Chair
 James "Rusty" Minnix, CPA, Vice Chair
 Rob Sellers, CPA, Secretary
 Mark Whitman, CPA, Member
 Mickey Buckmaster, CPA, Member
 Taylor Green, Member
 Ryan Yates, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; Melanie King, Business Manager; Matthew Sinclair, Records Coordinator; LaLisa Semrad, Enforcement Coordinator; and John Crittenden, Assistant Attorney General

Agenda Item #1a – Call to Order:

At 10:00 AM, Chair Curzon called the meeting to order.

Agenda Item #1b – Declaration of Quorum:

A roll call was taken, and Chair Curzon declared a quorum.

Agenda Item #1c – Announcement of Legal Meeting Notice:

Notice was duly posted in accordance with 25 O.S. §301 et seq.

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 member absences.

Agenda Item #2 – Announcement of Visitors:

The following visitors were present: Blaine Peters, OSCPA, and Dean Taylor, 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 August 21, 2026, meeting of the Oklahoma Accountancy Board. (2) Take official notice

of the unaudited Financial Position & Operations Summary for the month ending August 31, 2026. (3) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting.

Motion by Sellers, seconded by Whitman, to approve the Consent Agenda as presented.

A vote was taken and recorded as follows:

Green AYE
Yates AYE
Whitman AYE
Minnix AYE
Curzon AYE
Sellers AYE
Buckmaster AYE

Agenda Item #5 – Discussion and Possible Action on Administrative Actions and Recommendations

Vice Chair Minnix presented recommendations from the Enforcement Committee to approve the following Administrative Consent Orders.

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2617 – Terri L. Smith, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 50 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 3 hours short of the 4-hour minimum ethics requirement for that same period. 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 50 hours of CPE to apply to the shortage. Three of those hours must be in ethics. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

Case No. 2620 – Mary M. Keaney, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 3 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 3 CPE hours to apply 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. 2621 – Donald R. Cummings, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 12 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 12 CPE hours to apply 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. 2622 – David A. Kofoed, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 29 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025 and 2 hours short of the 20-hour minimum annual requirement for calendar year 2025. 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 29 hours of CPE to apply to the shortage. Three of those hours must be in ethics. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

Case No. 2625 – Brittany E. Lee, CPA

This case was opened pursuant to a referral from the Licensing Coordinator reporting that Respondent practiced public accounting for approximately nine months before obtaining a permit from the Board. 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. 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. 2631 – Brian M. Grossman, CPA

This case was opened pursuant to 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 2023-2025. 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 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. 2632 – Ronald S. Boone, CPA

This case was opened pursuant to a referral from the CPE Coordinator reporting that Respondent was 2.6 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2023-2025. 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 2.6 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.

Motion by Sellers, seconded by Whitman, to approve the Enforcement Committee's recommended Administrative Consent Orders for Case Nos. 2617, 2620, 2621, 2622, 2625, 2631, 2632.

A vote was taken and recorded as follows:

Green AYE
Yates AYE
Whitman AYE
Minnix AYE
Curzon AYE
Sellers AYE
Buckmaster AYE

Agenda Item #6 – Discussion and Possible Action to Select Voting Representative and Alternate for NASBA's 119th Annual Meeting (October 25–28, 2026)

Chair Curzon noted it has been the Board's tradition, though not a requirement, that the Chair serve as the voting representative. As Chair Curzon plans to attend, he proposed

to serve as the Board's voting representative, with Vice Chair Minnix serving as the alternate.

Motion by Sellers, seconded by Green, to approve Chair Curzon as the voting representative and Vice Chair Minnix as the alternate for NASBA's 119th Annual Meeting.

A vote was taken and recorded as follows:

Green AYE
Yates AYE
Whitman AYE
Minnix AYE
Curzon AYE
Sellers AYE
Buckmaster AYE

Agenda Item #7 – Discussion and Possible Action on Potential Legislation and Administrative Rules

Executive Director Plyushko explained that these are the same administrative rules the Board previously approved as emergency rules at the August 21, 2026, meeting, implementing HB 4317. The Board must now begin the process to adopt these as permanent rules. Executive Director Plyushko confirmed there are no substantive changes from the emergency rules previously approved.

Motion by Minnix, seconded by Whitman, to move the proposed administrative rules forward in the permanent rulemaking process.

A vote was taken and recorded as follows:

Green AYE
Yates AYE
Whitman AYE
Minnix AYE
Curzon AYE
Sellers AYE
Buckmaster AYE

Agenda Item #8 – Discussion and Possible Action Regarding the NASBA Private Equity and Alternative Practice Structures in the Accounting Profession Recommendation Memorandum

Executive Director Plyushko summarized a recommendation memorandum issued by NASBA's Private Equity (PE) task force addressing alternative practice structures (APS) in the accounting profession. The memorandum recommends that boards: (1) review their statutory authority to obtain documents and information from CPA firms regarding APS ownership/control and peer-review access; and (2) add several affirmations to firm

initial applications and renewals, including that the firm will provide requested materials (including names of network firms or related entities) during an investigation, provide access to relevant individuals, fully cooperate with its peer reviewer, maintain internal policies protecting confidentiality, and notify the Board of changes in firm structure or ownership.

Executive Director Plyushko reported that OAB's existing statutory authority largely already covers these recommendations, including the requirement that CPAs hold at least 51% financial interest and majority voting rights in a firm. The one area identified as a potential statutory gap is requiring firms to affirm that CPAs retain final regulatory authority over licensed functions (e.g., engagement acceptance, fee-setting). Existing confidentiality protections (the AICPA Code of Professional Conduct, incorporated by rule, and Oklahoma's accountant-client privilege statute under Title 12) were described as comparatively strong.

Staff's proposed approach has three parts: (1) issue a fact sheet to all CPA firms in the coming weeks, informing them of their responsibilities regarding APS structures, confidentiality, advertising, peer review, and enforcement compliance; (2) add the recommended affirmations to the Board's firm renewal and initial application forms (anticipated to take two to three months given a roughly 90-day lead time for system changes); and (3) have the Legislative Committee evaluate whether any statutory change is warranted, including the question of CPA control over licensed functions. Staff recommended the question of public-facing APS disclosure requirements be deferred pending updates to the UAA or the approach taken by other states.

Executive Director Plyushko reported that, as of this meeting, 21 firms registered in Oklahoma currently identify as operating within an APS structure (not counting firms operating under firm mobility without a physical Oklahoma location).

Board members discussed the importance of ensuring any new rules are enforceable, coordinating with other states given that many of the same APS firms are also regulated elsewhere, and improving communication of regulatory changes to CPAs — including possibly partnering with OSCP on distribution, given prior communication gaps experienced with other rule changes.

This was a discussion item; no Board action was taken.

Agenda Item #9 – Discussion and Possible Action on OK Accountancy Board Strategic Plan

Executive Director Plyushko presented the Board's draft strategic plan goals, developed from strategic planning surveys completed by Board members, staff, and interested parties, and informed in part by feedback from the annual registrant/candidate survey. She noted that OAB's formal strategic plan submitted to OMES may include only five goals, but the Board's own internal strategic plan may retain all six if desired; a ranking exercise (an anonymous Microsoft Forms survey) will determine which five are submitted to OMES.

The six draft goal areas presented were: (1) Enforcement program efficiency, including a new metric for initial contact/ACO offer within two months of an internal referral; (2) Focusing resources on public protection and customer service, including simplifying forms and ensuring they request only necessary information; (3) Outreach and communication, including a goal of communicating major regulatory changes through at least three channels and developing new communication touchpoints (e.g., possible coordination with OSCPA); (4) Organizational structure, including designated staff backups and improved use of technology; (5) Candidate-focused communication, including rotating university visits and improving candidates' ability to find needed information; and (6) Efficiency and administrative burden, including tracking cost per license/renewal, enforcement cost as a percentage of operating budget, and benchmarking OAB's fees against surrounding states.

The Board discussed the goals generally, including a comment from Chair Curzon regarding OAB's broader positioning and reputation as a leading regulatory body, both among Oklahoma state agencies and nationally within NASBA. No changes to the draft goals were proposed at the meeting; the ranking survey will be circulated to the Board by email.

This was a discussion item; no Board action was taken.

Agenda Item #10 – Discussion and Possible Action on Standley Contract for Office Copier

Melanie King presented a new copier contract with Standley, as the Board's current 60-month lease is ending and the current machine is no longer in production. The new monthly base rate is \$178.53 (up from the current \$173.50), a negligible increase, representing a total increase of \$301.80 over the full contract term. A new machine will be delivered as part of the contract. The base rate does not include a page allotment; copies are billed per page, and staff continue to encourage internal cost-consciousness. The per-copy rate did also increase slightly.

Motion by Minnix, seconded by Sellers, to approve the new Standley office copier contract as presented.

A vote was taken and recorded as follows:

Green AYE
 Yates AYE
 Whitman AYE
 Minnix AYE
 Curzon AYE
 Sellers AYE
 Buckmaster AYE

Agenda Item #11 – Discussion and Possible Action on Quotes for Implementation of Licensing System

Executive Director Plyushko provided an update continuing last month's discussion of a replacement licensing system. Staff requested an updated quote from GL Solutions, as the prior quote was approximately six months old. The updated quote came back at \$857,000, an increase of approximately \$90,000 over the prior estimate, attributable to inflation and additional scope staff requested. Staff recommended that the Board approve this quote and authorize staff to move forward in the purchasing process with GL Solutions.

Executive Director Plyushko reported that Salesforce had again reached out offering a potentially lower price (citing possible AI-driven cost savings), but staff do not recommend pursuing this further. This was because of timeline risk: OAB's current vendor, Thentia, confirmed it will sunset the Board's current system (Open Regulate) in the third quarter of 2027, and GL Solutions estimates that a contract approved and kicked off in early October 2026 would go live around July–August 2027, leaving limited schedule margin. Staff reiterated their assessment that GL Solutions will still represent a major upgrade over the Board's current system.

Staff recommended that the Board approve the quote and authorize moving forward in the purchasing process now, with the Budget & Technology Committee reviewing the final statement of work. Board member questions to staff, including Records Coordinator Matthew Sinclair, addressed GL Solutions' capability to accommodate legislative and process changes in-house without a vendor change order, and mixed customer reviews of GL Solutions reported by other states. Records Coordinator Sinclair characterized the mixed reviews as relating to contract/ticket administration (e.g., disputes over whether work is billable as an enhancement, task, or project) rather than dissatisfaction with the underlying software.

Motion by Sellers, seconded by Green, to accept the proposal from GL Solutions at an implementation price of \$857,240.37 and authorize staff to proceed in the purchasing process.

A vote was taken and recorded as follows:

Green AYE
 Yates AYE
 Whitman ABSTAIN
 Minnix AYE
 Curzon AYE
 Sellers AYE
 Buckmaster AYE

Chair Curzon noted Whitman's abstention for the record and declared the motion carried. Member Whitman abstained due to a potential conflict of interest. The Board expressed its thanks to Executive Director Plyushko, Records Coordinator Sinclair, and staff for their work on the licensing system project.

Agenda Item #12 – Discussion and Possible Action on Legislative and National Updates

CPE – Plyushko

Executive Director Plyushko reported that NASBA's CPE survey of CPAs is open through September 30, and encouraged participation to ensure Oklahoma's views are represented. OSCP has promoted the survey, and OAB will also send a reminder email and post on social media.

NASBA Committee Updates – Plyushko, Curzon, Minnix

Executive Director Plyushko reported there has been no further activity by the Licensing Task Force. Regarding the Strategic Planning Task Force, NASBA's "Tier One" initiatives have been released to all NASBA and board members and will be on the October OAB agenda for Board discussion. Executive Director Plyushko has also been asked to speak on a strategic-planning task force panel at the NASBA Annual Meeting, alongside Dan Dustin, Niki Nellon, and Kevin Monroe. UAA committee meetings have been scheduled, and the plan was to have use-of-title language finalized by December.

Secretary Rob Sellers reported that the Communications committee has not met since its meeting was canceled the prior month.

Chair Curzon reported on IQAB. Agreements with Ireland and South Africa were recently renewed. The UK agreement remains in progress, and the agreement with Canada remains under negotiation as Canada's accounting bodies transition from national to a smaller number of provincial/regional groupings. Chair Curzon also reported that NASBA leadership decided to pull a proposed bylaws change relating to international members from an October vote, to address concerns raised by regional chairs and others regarding messaging around NASBA's role as to non-U.S. jurisdictions.

Vice Chair Minnix reported on the work being done by the Legislative Committee, which met September 3rd. The Alliance for Responsible Professional Licensing (ARPAL) has launched digital advertising on the value of professional licensing for engineers, architects, and CPAs, which members were encouraged to repost on social media. The legislative support/bill-tracking page is being redesigned as a one-stop shop, and a post-election call to action will ask members to update their key legislative contacts.

Agenda Item #13 – Discussion and Possible Action on Report from the Executive Director

- We were able to come to an agreement with the Secretary of State's office to provide firm mobility letters to out-of-state CPAs looking to register CPAs firms without an Oklahoma office. The Secretary of State's office originally requested these CPAs apply for an Oklahoma reciprocal which is not required by the Oklahoma Accountancy Act.

- Heather has been training to take over peer review duties. Matthew will continue overseeing the PROC process.
- NASBA has released their Tier One Strategic Planning Initiatives and is requesting feedback. This will be on the October agenda.
- Symone and I will be speaking to the OU master's professional development class next Monday.

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

- Bank of America; July 2026 Credit Card Fees-\$2,594.18
- Janice Gray: FY2026 PROC Services - \$4,500

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

- Terry Westemeir; July 2026 Investigative Services-\$6,493.86
- BEP One, LP; September 2026 Rent/Storage-\$5,638.69

Agenda Item #14 – Discussion and Possible Action on Report from the Chair

Chair Curzon thanked AAG Crittenden, who sat in for AAG Madalynn Martin at this meeting, for his attendance.

Chair Curzon discussed the Board's presence at universities and professional organizations. He noted that holding a full Board meeting at a university campus on a Friday is logistically difficult given student schedules, and that a different approach may be needed if the Board wants a more direct presence. Chair Curzon will represent the Board at the OSU Accounting Conference Symposium on November 19th.

Chair Curzon announced the next regular Board meeting is scheduled for 10:00 AM, Friday, October 16, 2026, at the Oklahoma Accountancy Board office. Chair Curzon and Executive Director Plyushko also noted that the following regular meeting will depart from the normal schedule. It will be held on Tuesday, November 17, 2026, at 9:00 AM, at the Oklahoma Real Estate Commission.

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).

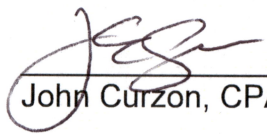
There was no new business.

Adjourn:

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

The meeting was adjourned at 10:53 AM.

ATTEST:



John Curzon, CPA, Chair



Rob Sellers, CPA, Secretary

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

**Actions Approved by the Executive Director
as of 9/17/2026**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Jacey Leigh Angello
Kedrick Wayne Gregory
Emanuele Grumo
Katie Kregger
Linh Khanh Phan
Adrienne Steelman
John Weber
Rylee Webster

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Adam Floyd
Shawn Ross

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Mitchell Alatorre (California)
Sujan Bhandari (New Mexico)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Tanya Childress	14651
Daniel Lee Montgomery	16050

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

FELLERS FINANCIAL SOLUTIONS PLLC
LAURA M. PERRY, CPA, PLLC
ROBIN CARDER, CPA, 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:**

Christopher Van Denhende 10081 Issued July 28, 1988

No Longer Practicing in Oklahoma:**No Longer Residing in Oklahoma:**

John Fer	19514-R	Issued November 17, 2022
Christina Grant	19062	Issued September 18, 2020
Kristi Rachel	15880	Issued February 2, 2004

Stephany Seirer
Caleb Van Dolah

13188 Issued July 31, 1995
16531 Issued November 4, 2008

Retired:

Kristi Isacksen

17326 Issued August 8, 2012

Other:

Zhouchen Sun

19314-R Issued October 28, 2021

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
James Fiedler	5059	1/28/1980
Aderyn Katherine Lonigan	6479	12/16/1982
Mary Lynette Pebernatt	7362	1/26/1984
Rick D. McMullin	7655	7/26/1984
David Wayne Morley	7675	7/26/1984
Terry Boehrer	8180	7/26/1985
Michael L. Kerlick	8274	7/26/1985
Linda Carol Williams	8387	7/26/1985
Margaret P. Bell	9379	7/23/1987
Jeffrey Roman Harjo	9452	7/23/1987
Sonya Willhoit Walker	9580	7/23/1987
Charles T. Wright	9590	7/23/1987
Pamela J. Martinez	9751	1/28/1988
Dennis G. Kelly, Jr.	10229	1/26/1989
Lee Alan O'Rear	10267	1/26/1989
Richard L. Sullivan	10304	1/26/1989
Randy A. Lewis	11350	7/25/1991
Pamela Frank Overby	12065	1/28/1993
Marti Meritt	12987	1/30/1995
Luann Christensen Lloyd	13148	7/31/1995

Elizabeth Robison Essary

17174

12/5/2011

PAs:**Name****Cert No.****Issue Date****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**

James Vern Robertson

2652

8/1/2026

Scott L. Coody

14654

8/1/2026

RESCINDED REVOCATION:**DECEASED REGISTRANTS:****CPAs:****Name****Cert No.****Issue Date**

James Kenney

1503

7/29/1961

E. Bruce Miller

1908

8/6/1966

Marvin W. Forwalt

2525

7/30/1971

Elza R. Lusk

2540

7/30/1971

John March Goff, Jr.

6588

1/17/1983

Wallace W. Loerch

7816

8/23/1984

Melody D. Ashenfelter

9875

7/28/1988

LaDonna M. Howell

12926

1/30/1995

PAs:**Name****Cert No.****Issue Date**

INACTIVE FIRMS:**CPA Partnerships:****CPA Corporations:****CPA Limited Liability Companies:**

KRISTI ISACKSEN CPA, PLLC

CPA Limited Liability Partnerships: