

OKLAHOMA ACCOUNTANCY BOARD
MINUTES OF REGULAR MEETING

November 15, 2024

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, November 15, 2024, 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:

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

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator; Joseph Wash, Peer Review Coordinator. Assistant Attorney General Madalynn Martin was also present.

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

Agenda Item #1b – Declaration of Quorum: Chair Storms 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): All Board members were present; no absences to report.

Agenda Item #2 – Announcement of Visitors: The following visitors were present for the appropriate time: Dean Taylor, representing the OSA and Kent Absec, NASBA Vice President of State Board Relations

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 20, 2024, meeting of the Oklahoma Accountancy Board.; (2) Take official notice of the unaudited YTD OAB

financial statements as of September 30, 2024; (3) Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting; and (4) Approve the verification of the administrative posting to the OAB's records and certification of scores for Quarter 3/2024 (July–September 2024).

Motion by Minnix that the Board approve the items on the Consent Agenda. Second by Whitman.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2463 – Imtiaz Ahmed, CPA

This case was opened after Respondent forged a supervisor's signature and failed to report relevant accounting-related employment duties on a CPE exemption affidavit submitted to the Board. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$2,500, 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 complete 120 hours of CPE and provide documentation to the Board, with thirty hours being due in each quarter year block after the ACO is approved. Twelve of those hours must be in ethics and Respondent may use up to forty of the hours taken in 2024 for that year's annual CPE reporting. 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. 2464 – Rita Benson, CPA

This case was opened as a result of two complaints, both alleging the Respondent failed to timely prepare and file complainants' tax returns. Respondent conceded that the work was not done in a timely manner resulting in a violation of professional standards. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$1,000, 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. 2465 – James Contrell, 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 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 \$105, 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. 2467 – Judith Scott, 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 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 must submit 8 hours of CPE to apply to the shortage within thirty days. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

Case No. 2468 – Keith Clingman, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 16 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 must submit 16 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. 2470 – Stanley Earnhardt, 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 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. 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. 2471 – Adrienne Burden, CPA

This case was opened as a result of a referral from the Licensing Coordinator that Respondent reported practicing public accounting for approximately five months without the required permit. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$105.00, which must be paid within thirty days of the effective date of the order. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

Motion by Green that the Board approve the following administrative consent orders: Case No. 2463, 2464, 2465, 2467, 2468, 2470. Second by Manning.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

FILES TO CLOSE:

File No. 2929 – CPA

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2020-2022. The registrant applied for and was granted a reciprocity CPE exemption as of calendar year 2022, which solved the

shortage issue for 2020-2022. Therefore, the Enforcement Committee recommends that the file be closed.

File No. 2948 – CPA

This enforcement file was opened after the registrant failed to report the required CPE hours to “return to active status.” The registrant later provided documentation of sufficient hours taken to meet the requirement; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2952 – CPA

This enforcement file was opened after the registrant failed to respond to multiple inquiries from the Board regarding requested CPE exemption documentation. The registrant has now responded to the Board and submitted the required documentation; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2953 – CPA

This enforcement file was opened after the registrant failed to respond to multiple inquiries from the Board regarding requested CPE exemption documentation. The registrant has now responded to the Board and submitted the required documentation; therefore, the Enforcement Committee recommends that the file be closed.

File No. 2955 – 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 death in the immediate family right before the period ended; therefore, the Enforcement Committee recommends that the file be closed and that the registrant be allowed to apply 2024 hours back to the shortage without discipline.

Motion made by Curzon to close the following investigation files: File No. 2929, 2948, 2952, 2953, 2955. Second by Manning.

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

Agenda Item #6 – Presentation by Kent Absec, National Association of State Boards of Accountancy (NASBA) Vice President of State Board Relations on the following Exposure Drafts:

CPA Competency-Based Experience Pathway

UAA Exposure Draft covering CBE Pathway and Mobility:

Absec, Vice President of State Board Relations for NASBA, provided a detailed presentation on the CPA Competency-Based Experience (CBE) Pathway and the UAA Exposure Draft, which covers the CBE Pathway and mobility. Absec began by explaining the background of the CBE pathway, emphasizing that it was developed in response to concerns over the 150-hour education requirement and its impact on the CPA pipeline. The proposed pathway allows for CPA licensure with a bachelor's degree and two years of experience, one of which must be competency-based. Seven professional competencies—such as ethics, teamwork, and technology—were introduced, alongside technical competencies that require exposure to at least one area of tax, audit, or financial reporting. Absec stressed that the model was designed to provide flexibility for firms and state boards, with the ability to tailor implementation to meet jurisdiction-specific needs. This would be one of three pathways including 150 plus one and possibly a master's plus one.

Absec discussed how the Competency-Based Experience Pathway would integrate into Section 5 of the Uniform Accountancy Act (UAA), while Section 23 would be updated to address mobility. He emphasized the importance of maintaining substantial equivalency as the foundation for CPA mobility, which allows CPAs to practice seamlessly across state lines. He outlined concerns about states adopting pathways not included in the UAA, as this could jeopardize mobility and impose additional administrative burdens on state boards.

Board members engaged in a robust discussion with Absec, focusing on several key areas. Whitman sought clarification on what constitutes the 2,000 hours of competency-based experience, asking whether the hours are restricted to engagements or could include other professional development activities. Absec explained that the hours could include leadership tasks, team collaboration, and meetings, not just billable work. Siegfried inquired how this would work with industry. Manning and Siegfried both raised concerns about how CPA evaluators in industry—who may not themselves be CPAs—could adequately assess competencies, to which Absec responded that strong communication between CPA evaluators and supervisors would be essential, as evaluators would only be required to confirm exposure to competencies, not mastery.

Minnix inquired about the flexibility for state boards to extend the current four-year window for candidates to meet experience requirements. He also inquired about including internship hours in the total count. Absec confirmed that state boards could allow more time to accommodate seasonal work or part-time employment, and that it was recommended to include internship hours. Storms raised concerns about the increased administrative burden of tracking competency models that vary across states, particularly for Oklahoma's staff. Absec reassured the Board that substantial equivalency would remain intact under the UAA framework, and Oklahoma could use similar processes to now when processing reciprocals.

Whitman asked if these experiences could happen concurrently. Absec stated this could happen based on the employer. Absec explained the dangers with automatic mobility and how the UAA is striving to preserve substantial equivalency.

The discussion concluded with the Board emphasizing the importance of maintaining consistency and clarity across state requirements while addressing the evolving needs of the profession. Absec encouraged the Board to provide comments on the Exposure Drafts, as feedback is critical to ensuring that public protection remains at the forefront of any changes. The comment period for the Competency-Based Experience Exposure Draft ends on December 6, 2024, while the UAA Exposure Draft comment period ends on December 30, 2024. Absec thanked the Board for their thoughtful questions and engaged participation, and the Board expressed appreciation for his informative presentation.

Executive Director Plyushko stated that she will be taking the comments and formulating a response letter to distribute to the Board.

Agenda Item #7 – . Discussion of CPA Competency-Based Experience Pathway and possible response:

Blended with Agenda Item #6

Agenda Item #8 – Discussion of UAA Exposure Draft covering CBE Pathway and Mobility and possible response:

Blended with Agenda Item #6

Agenda Item #9 – Discussion and update on NASBA Annual Conference:

Executive Director Ashley Plyushko provided a comprehensive update on the key takeaways from the NASBA Annual Conference, focusing primarily on the growing influence of private equity (PE) investments in CPA firms and the resulting regulatory challenges. She explained that PE firms typically invest in CPA firms through minority stakes, but these investments often lead to significant structural changes. CPA firms commonly spin off their non-attest functions into a separate, non-registered entity that receives the PE funding and then provides shared services back to the CPA firm under a master services agreement. This arrangement allows the CPA firm to maintain ownership and control of attest work while leveraging the resources of the non-attest entity.

The Board discussed several concerns stemming from these arrangements. Plyushko highlighted potential risks to independence, noting that shared ownership and financial arrangements could blur the lines between the attest and non-attest entities, creating conflicts of interest. Board members raised questions about partner compensation, client acceptance, and who ultimately controls decisions in a shared structure. Further complications arise from the use of the CPA designation, particularly for individuals who

split their time between the attest and non-attest entities, which may lead to public confusion about whether they are operating under a registered CPA firm.

The discussion also touched on firm-level violations and licensing challenges, with Plyushko noting that Oklahoma may need to address gaps in its statutes and rules to accommodate these evolving firm structures. Approximately half of the top 24 accounting firms (excluding the Big Four) have already entered into PE arrangements, with several of these firms operating in Oklahoma. Plyushko noted that states like Virginia and New York are considering rules to require separate websites for attest and non-attest entities to mitigate public confusion, though political and logistical hurdles may limit such efforts.

The Board expressed concern about the administrative challenges of regulating firms with PE investment. The potential need for new policies to address these unique structures was discussed, including the possibility of defining stricter independence thresholds and registration requirements. Chairman Storms proposed forming an ad hoc committee to study these issues further and to explore rule changes that ensure public protection while providing clear guidance for PE-influenced firms. Executive Director Plyushko also informed the Board about an upcoming AICPA independence exposure draft, which will address conflicts of interest, referrals, and co-investments between attest and non-attest entities.

Agenda Item #10 – Discussion and possible action to set calendar year 2025 regularly scheduled meeting dates of the OK Accountancy Board

The Board discussed proposed meeting dates for the 2025 calendar year.

Motion made by Manning to approve the proposed 2025 meeting dates. Second by Whitman.

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE
Curzon AYE
Minnix AYE

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

- The CPA Recognition ceremony is tomorrow at the Will Rogers Theatre. We are current expecting around 200 people including honorees, guests, organizational representatives, and staff. We are excited for this time to celebrate our new CPAs and our CPAs that have served the public for so many years.

- Our administrative rules have been open for comment since November 1st. The written comment period will close on December 2nd with a public hearing being held on December 4th.
- We have presented to a few groups over the past few months including the Oklahoma Tax Commission and the Eastern OSCP chapter. Both presentations were well received.

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

- BEP One; October 2024 Rent and Storage Fees - \$4,982.87
- BEP One; November 2024 Rent and Storage Fees - \$4,982.87
- Calvert Law Firm; July 2024 through August 2024 Legal Services - \$3,510.00
- HBC CPAs and Advisors; FY24 F/S Audit Progress Billing #2 - \$5,000.00

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

- HBC CPAs and Advisors; FY24 F/S Audit Progress Billing #1 - \$6,500.00
- USPS; FY25 Pre-paid Postage - \$10,000.00
- NASBA; FY25 Membership Dues - \$5,300.00
- Janice L Gray; FY24 PROC Services - \$5812.50

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:

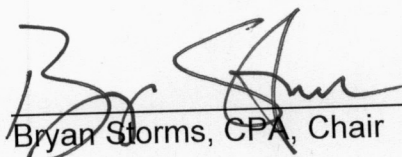
Chair Storms announced the next meeting would be held on Friday, December 20, 2024, at 10:00 A.M. at the Oklahoma Accountancy Board office.

Adjourn:

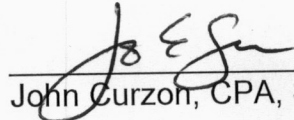
There being no further business to come before the Board, Chair Storms adjourned the meeting.

The meeting was adjourned at approximately 11:20 AM.

ATTEST:


Bryan Storms, CPA, Chair

12/20/24
Date

 12/20/24
John Curzon, CPA, Secretary Date

Appendix I
OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY
SINCE THE PREVIOUS BOARD MEETING

Actions Approved by the Executive Director
as of 11/15/2024

APPLICATIONS FOR CERTIFICATION AND APPROVED
EXPERIENCE:

Bryan Alston
Becky Carlile
Drew Deighton Chancey
Jonathan Gelnar
Tyler Hickman
Marit E. G. Johnson
Austin Liudahl
Aldo Carlos Luna
Samantha Manzanares
Bianca Justine Pogue
Nathan Schmidt
Marines Shields
Dustin Earl Smith
Michael Carney Swab
Edward Aaron Watson
Andrew Wyper
Alejandro Yañez

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

**APPLICATIONS FOR RECIPROCAL CPA
CERTIFICATES:**

Janna Block (Texas)
 Harold Luke Holloman (North Carolina)
 Jessica Michele Kirkpatrick (Alabama)
 Matthew R. Mercer (Nebraska)
 Julie M Mills (Illinois)
 Kristen Witte (Texas)

**APPLICATIONS FOR REINSTATEMENT OF CPA
CERTIFICATES:**

Mark Garrett	11707
Amber Pierce	19291

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

Out of State:

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL
CORPORATIONS:**

STRATEGIC FINANCIAL SERVICES, P.C.

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

MUIRFIELD HALL PLLC
RELIANCE ACCOUNTING AND TAX SERVICES 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:**

Robert Fitzgerald

9329 Issued January
29, 1987

Brian Hasz	10428	Issued July 27, 1989
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No Longer Practicing in Oklahoma:

Lisa R. Adams	8952	Issued July 31, 1986
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No Longer Residing in Oklahoma:

Jeffrey Adler	19528R	Issued January 11, 2023
J. Kevin Barnes	10621	Issued January 25, 1990
James Heatherington	7155	Issued October 27, 1983
Tyler McGary	18336	Issued April 21, 2017
Jacqueline Middleton	12972	Issued January 30, 1995

Retired:

Other:

Darrell G. Carter	8726	Issued January 23, 1986
Dan Gambill	10921	Issued July 26, 1990
Pennie Green	8538	Issued January 23, 1986
Timothy Hieger	11805	Issued July 28, 1992

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
David Owen Hogan	1867	February 5, 1966
Stephen A. Jay	2144	February 1, 1969
Ronald Fielding Graham	2360	July 27, 1970
John M. Coffey	2612	January 31, 1972
Martin Wayne McGehee	2738	July 31, 1972
David P. Thompson	4015	January 24, 1977
Joan Dupy Stone	5152	January 28, 1980
Mary Lynn Reust	5940	January 29, 1982
Judith Ann Frame	6034	January 29, 1982
Charles Richard Bishop	6533	January 17, 1983
Mark S. Courtright	7248	January 26, 1984
Easter L. Shaffer	7394	January 26, 1984
Gary Venable	7421	January 26, 1984
Pamela Y. Huntsman	7621	July 26, 1984
Laura Ann Tkach	7757	July 26, 1984
Earl Williams, Jr.	7775	July 26, 1984
David Wayne Dockery	7918	January 31, 1985
Robert H. Reins	8035	January 31, 1985
Sharon C. McGann	8106	January 31, 1985
Gregory Scott Taylor	8376	July 26, 1985
Mark Conrad Hart	8549	January 23, 1986
Leslie Pettis Neeley	8620	January 23, 1986
Kimberly Ann Croom	8907	July 31, 1986
Karen Anne Kreger	9733	January 28, 1988
Kathleen A. Strom	10072	July 28, 1988
Ramona Lee Gaddis	10197	January 26, 1989
Laura Jean Zimmerman	10262	January 26, 1989
Lori Ann Wood	10320	January 26, 1989
Sally G. Reser	10420	July 27, 1989

Susan Joyce St. Amant	10791	January 25, 1990
Aaron D. Stenslie	10794	January 25, 1990
Dee Ann Niles	11189	January 31, 1991
Lavada Marie Randquist	11388	July 25, 1991
Mary Shelly Knox	11820	July 28, 1992
Penny Renee Beaver	11958	January 28, 1993
Linda Dunbar Garmy	11989	January 28, 1993
Roger B. Waters	12111	January 28, 1993
Paula Kathryn Farrell	12230	July 30, 1993
Vickie Lynn Beyer	12867	January 30, 1995
Lori Beth Bynum	13271	January 29, 1996
Edward Benjamin Hall	13311	January 29, 1996
Timothy Michael Blevins	13837	August 4, 1997
		November 21,
Willis Steven Thompson	13998	1997
Vicky Lynn Fowler	14837	July 31, 2000
Denise S. Moody	17860	January 28, 2015

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
David Stanley Crockett, Jr.	4747	9/1/2024
Kathy Ann Hays	6067	9/1/2024
Dorvin Donald Lively	6406	9/1/2024
Kent L. Brown	8469	9/1/2024
Tami L. Van Meter	10288	9/1/2024
Evelyn J. Baumgarten	10871	9/1/2024
Stuart Lee Yates	11684	9/1/2024
Mark Edwin Garrett	11707	9/1/2024

Denis McCarthy	16262	9/1/2024
Daisi R. Owens	16389	9/1/2024
Robert Steven Frame	5063	10/1/2024
Gordon Dale Barnes	6526	10/1/2024
Kathryn Avery Spurgeon	7856	10/1/2024
John Kevin Kelly	8899	10/1/2024
Mark Alan Redman	9515	10/1/2024
Stephen Carl Schneider	9800	10/1/2024
David Paul Kelley	11345	10/1/2024
Herman Craig Pitts	12329	10/1/2024
Timothy Rowland Cargile	12453	10/1/2024
Greg L. Hambay	12912	10/1/2024
Kevin Lloyd Waters	13967	10/1/2024
Shawn Bradley Randall	16916	10/1/2024
Elizabeth Poage Ritter	17448	10/1/2024
Brittany Suzanne Campbell	18950	10/1/2024

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
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PAs:

INACTIVE FIRMS:

CPA Partnerships:**CPA Corporations:**

ROGER B. WATERS, CPA, P.C.

CPA Limited Liability Companies:

WATERS AND DRUMM CPA'S, P.L.L.C.

CPA Limited Liability Partnerships: