

## OKLAHOMA ACCOUNTANCY BOARD

### MINUTES OF REGULAR MEETING

April 18, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, April 18, 2025, at Oklahoma Accountancy Board, 201 NW 63rd St; Ste. 210, Oklahoma City, OK 73116. A recording of the meeting is on file in the OAB office. Members present at Call to Order:

Bryan Storms, CPA, Chair  
Mark Whitman, CPA, Vice Chair  
John Curzon, CPA, Secretary  
Sandy Siegfried, CPA, Member  
Rusty Minnix, CPA, 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):** Member Jody Manning was declared absent due to an unavoidable reason.

**Agenda Item #2 – Announcement of Visitors:** The following visitors were present for the appropriate time: Dean Taylor, representing the OSA, and Blaine Peterson, representing the OSCPA.

**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 for the Board's consideration: (1) Approval of the Minutes of the February 21, 2025, Regular Meeting of the OAB. (2) Take official notice of the unaudited OAB financial statements for the month ended February 28, 2025. (3) Approval of 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 the Quarter 1/2025 CPA Examination (January to March 2025).

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  
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. 2495 – Melissa Mainord, 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. 2497 – Jeremy G. Sudik, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 8.5 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. 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. 2498 – Dwight E. Bomer, CPA**

This case was opened after the Respondent performed an audit for a governmental entity prior to renewing Respondent's 2024 registration on the Board's Government Auditor List. 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. 2499 – Terry J. Weinacht, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 1 hour 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 1 hour 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. 2500 – Thomas C. 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 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. 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. 2501 – Heather D. Selby, 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 must submit 4 hours of ethics CPE to apply to the shortage within thirty days. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 2503 – Patrick D. Linehan, 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. 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. 2504 – Jamie D. Pilkington, CPA**

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 1 hour 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 must submit 1 hour of ethics CPE to apply to the shortage within thirty days. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

**Case No. 2506 – Jennifer K. Young, 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. 2507 – Charles T. Wright, 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 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 must submit 3 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. 2508 – Kyle W. Gilmore, 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. 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. 2509 – V. Elaine Childs, 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 and 8 hours short of meeting the 20-hour annual minimum 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 must submit 24.5 hours of CPE to apply to the shortage within thirty days. A proven violation of this ACO, the Act or the Board's Rules authorizes the Board to take such other and further action as the Board may deem appropriate under the Act. The Enforcement Committee recommends the Administrative Consent Order in this case be approved by the Board.

Motion by Green that the Board approve the following administrative consent orders: Case No. 2495, 2497, 2498, 2499, 2500, 2501, 2503, 2504, 2506, 2507, 2508, 2509. Second by Siegfried.

A roll call vote was taken and recorded as follows:

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

## **FILES TO CLOSE:**

### **File 2848 –CPA Firm**

This enforcement file was mistakenly opened after a PCAOB report was issued on the audit work of the registrant firm. The PCAOB found no issues with the registrant's work that would warrant disciplinary action, and the Enforcement Committee agrees; therefore, it recommends that the file be closed.

### **File 2951 –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 has been granted a reciprocity CPE exemption which cures the compliance issue. Therefore, the Enforcement Committee recommends that the file be closed.

### **File 2967 –Cancelled 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 cancelled their CPA certificate; therefore, the Enforcement Committee recommends that the file be closed.

**File 2971 –CPA**

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2021-2023. The registrant applied for and has been granted an inactive CPE exemption which cures the compliance issue. Therefore, the Enforcement Committee recommends that the file be closed.

**File No. 2983 –CPA**

This file was opened due to a complaint alleging the registrant made errors on a city audit. The Enforcement Committee found one labeling error in the registrant's work, but did not find it material. Therefore, the Enforcement Committee recommends that the file be closed.

**File 2985 –Cancelled CPA**

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance periods 2020-2022 and 2021-2023. The registrant has cancelled their CPA certificate; therefore, the Enforcement Committee recommends that the file be closed.

**File 2993 –Unregistered Firm**

This enforcement file was opened as a result of PCAOB disciplinary action taken against the unregistered, international firm. One of the audits reviewed was on an Oklahoma incorporated entity that is now headquartered in another state and has no other contact with Oklahoma. Given the limited contact with this state and the questionable jurisdiction the Board may have with a firm located in a different country; the Enforcement Committee recommends that the file be closed.

**File 2999 –CPA**

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2021-2023. The registrant applied for and has been granted a reciprocity CPE exemption which cures the compliance issue. Therefore, the Enforcement Committee recommends that the file be closed.

**File 3004 –CPA**

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2021-2023. The registrant provided documentation of a death in their immediate family in 2023. Therefore, the Enforcement Committee recommends that the file be closed and the registrant be allowed to apply hours back to correct the shortage.

### **File 3005 –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.

Motion by Curzon to approve the recommended file closures for the following: 2848, 2951, 2967, 2971, 2983, 2985, 2993, 2999, 3004, 3005. Second by Minnix.

Green: AYE  
 Siegfried: AYE  
 Whitman: AYE  
 Storms: AYE  
 Curzon: AYE  
 Minnix: AYE

### **Agenda Item #6 – Discussion and possible action on updated OAB purchasing policy**

Executive Director Plyushko presented proposed updates to the Board's purchasing policy. The updates reflect internal control improvements following the end of the OMES procurement partnership in August 2024. Revisions included:

- Increases clarity and documentation through the introduction of a request for acquisition process for those items which cost more than \$100 or go outside of state use. This was chosen as it is seen as the largest areas of concern for OMES transactional auditors.
- Defines who must approve a purchase order to ensure appropriate use and availability of the agency's financial resources.
- Updates language regarding IT purchases to match the latest OMES guidance
- Moves duplicative language from the acquisition categories section to the general acquisition requirements as these sections apply to all purchases regardless of amount.
- Moves the information regarding solicitation processes from the acquisition categories where it was repetitive into its own section that applies to all categories.
- Allows for the agency to cover employee appreciation event refreshments twice a year and also cover commemorative mementos of no more than \$75 per honoree.



The updated policy will be submitted to OMES for review and may return to the Board if further changes are necessary.

Motion by Whitman to approve the updated purchasing policy. Second by Minnix.

Green: AYE  
 Siegfried: AYE  
 Whitman: AYE  
 Storms: AYE  
 Curzon: AYE  
 Minnix: AYE

**Agenda Item #7 – Discussion and possible action on Peer Review Oversight Committee (PROC) reports (2024 quarters 2 & 3 reports; 2024 annual report)**

Peer Review Coordinator Wash stated that there were no new trends identified; however, there is a continued decline in the number of peer reviews conducted.

Board members discussed the Board's limited ability to proactively identify non-compliant firms, reliance on self-reporting, and the importance of the new compliance investigator position in enhancing oversight. No action was taken.

**Agenda Item #8 – Discussion and possible action on alternative pathways to licensure**

Executive Director Plyushko provided an update on the national shift to the "120+2" model. Highlights included:

- Three states have adopted the model (Ohio, Utah, Virginia).
- Numerous other states are advancing legislation or undergoing revisions.
- A variety of pathway configurations are emerging (e.g., bachelor's + 30 + 1 year, graduate business degrees).

Executive Director Plyushko also provided an overview of the mobility changes with several states passing various forms of the following:

- Mobility that is tied to comparable initial licensure plus a license in good standing
- Mobility tied to good standing, CPA exam, and experience and education as determined by board rule
- Mobility tied to that of a bachelor's degree with accounting, CPA exam
- Tied to good standing and CPA exam
- Auto mobility

- Mobility tied to meeting the requirements of the home state with a possibility of appealing to the board

Executive Director Plyushko also gave an update on the OAB's legislation. HB2735 was experiencing some pushback by criminal justice advocates while HB2736 was going through without issue.

Executive Director Plyushko provided a preliminary comparison of accounting hour requirements among Oklahoma universities and discussed potential challenges. There was also discussion on stakeholder communication and whether outreach to Oklahoma colleges should begin as soon as a direction is determined.

The Board agreed to have the Legislative Committee should research the accounting and business hour requirement in Oklahoma compared to other states.

#### **Agenda Item #9 – Discussion and possible action on UAA draft**

Plyushko summarized the Uniform Accountancy Act (UAA) exposure draft, highlighting the shift from competency-based experience to a more simplified model:

- Pathways include: bachelor's + 2 years, master's + 1 year, or bachelor's + 30 hours + 1 year.
- Emphasis on flexibility and career-shifters.
- Mobility provisions are proposed to be based on individual qualifications rather than state-based systems.

Plyushko noted the Board's authority under existing statute to accept or reject equivalency and reciprocals and the importance of maintaining oversight.

#### **Agenda Item #10 – Discussion and possible action on report from the Executive Director**

- Our legislation has passed out of the Senate Business and Insurance committee and is headed to the Senate floor. Assuming passage off the Senate floor, it will go the Governor for his signature. We are still waiting to see the passage of our rules.
- The candidate webinar was a huge success. We had 90 individuals attend. After speaking at the AARE conference in Tulsa two weeks later, several professors approached me to say how helpful they found the webinar. We currently plan to do it again in the fall.
- Travis Jacobs joined us on Monday as our new Compliance Investigator. He is off to a great start.

- The CPA recognition ceremony is on May 3<sup>rd</sup>. We have had a great response so far. We have 38 new CPAs, 4 honorees, and three universities represented. The latest count is 165 including CPAs and guests.

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

- BEP One; March 2025 Rent and Storage Fees - \$4,982.87
- BEP One; April 2025 Rent and Storage Fees - \$4,982.87
- Terry Westemeir, Investigative Services - \$2,500.00
- Thentia; Change Request 6616711 - \$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:**

- Thentia; Licensing 2/1/25 through 6/30/25 - \$9,475.00

**Agenda Item #11 – 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 #12 – Discussion and possible action on report from the Chair:**

Chair Storms noted the next meeting is scheduled for May 16, 2025, at 10AM at the Oklahoma Accountancy Board office.

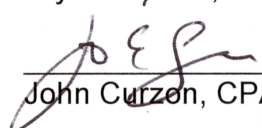
**Adjourn:**

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

The meeting was adjourned at approximately 10:42 AM.

ATTEST:

 5/16/25  
Bryan Storms, CPA, Chair Date

 5/16/25  
John Curzon, CPA, Secretary Date

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

**Actions Approved by the Executive Director  
as of 4/18/2025**

**APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:**

Tylor Preston Arnold  
Cody Wade Asche  
Catherine Bartlett  
Joshua Battles  
Emerson Bidnick  
Paige Condren  
Dylan Couch  
Sandra K. Jennings  
Jaxon D. Jordan  
Megan Jane Kessler  
Kolby Teal LaBorn  
Whitney Lopez  
Karlianne Lovelace  
Nathan Lee Lovelace  
Lauren Suzanne Minnix  
Miranda Nicole Molitor  
Cory Craig Montgomery  
John W Page  
Quoc Bao Phan  
Parker Ramsey  
Nafees A Rashid  
Jennifer M. Ripley  
Paris Alicia Ann Stokes  
William Tucker

**APPLICATIONS FOR TRANSFER OF EXAM CREDITS:**

Emerson Bidnick  
Jenna Byrom

Nicholas Sayegh

**APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:**

Shawn Alexander (Texas)  
 Elizabeth Jo Lett (Colorado)  
 Laura Jayne Loomis (Arkansas)  
 Donna Lynn Mayes (Texas)  
 Christine Murthy (Pennsylvania)  
 Jacob Slayter (Texas)

**APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**

Jerrilee Beneda-Bender	13455
Julie Ruef-Littleton	16032
Alexander William Schneider	18390
Aaron Schnider	18116

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

**Out of State:**

**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:**

PURPLE K CPA P.C.

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

DANETTE FERGASON, CPA, P.L.L.C.  
FIELDS & HEINEN, PLLC  
MATHIESON & ASSOCIATES, PLLC  
MMWP & ASSOCIATES, PLLC  
STEPHEN M CARNEY ACCOUNTANCY PLLC  
TODD CRAVENS CPA PLLC  
WOODLAND TAX SERVICE, 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:**

Debra Arekat	10819	Issued January 25, 1990
Barry Coats	15261	Issued February 4, 2002

Celinda Olszewski

11379 Issued July 25, 1991

**No Longer Practicing in Oklahoma:**

Julie Speer

14748 Issued January 31, 2000

**No Longer Residing in Oklahoma:**

Raelynn Perry

17790 Issued November 21, 2014

Michael Ross

19421 Issued June 17, 2022

**Retired:**

**Other:**

Debora Broyles

15518 Issued November 22, 2002

Laura Fairchild

11823 Issued July 28, 1992

Marsha Kammeyer

8574 Issued January 23, 1986

Jeana Ochsner

19680-R Issued October 5, 2023

Roderick Pickney

16178 Issued April 14, 2006

Samantha Smith

18727 Issued December 3, 2018

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

**CPAs:**

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
Robert B. Tyler II	2319	1/29/1970
Michael W. McAfee	3963	1/24/1977
Millard R. Harp	4856	7/27/1979

Todd Cary Waldeck	6088	1/29/1982
William Thomas Zumwalt	6098	1/29/1982
Kristi Dawn Prouty	6498	12/16/1982
Philip H. Belcher	6855	7/28/1983
Susan Anne Brown	7303	1/26/1984
Robert M. Woodrum	7438	1/26/1984
Alan Chris Dahl	7559	7/26/1984
David F. Moorman	8127	1/31/1985
John Edwin Gwyn	8240	7/26/1985
Pamela Hudson Schuneman	8347	7/26/1985
Kevin Lee Williams	8448	12/19/1985
Phillip V. McCoy	9229	1/29/1987
Garry Lynn Trout	9562	7/23/1987
Valerie Ann Baird-Brown	9879	7/28/1988
Stephanie M. McCall	10253	1/26/1989
Donna Karen Carlberg	10382	7/27/1989
William Anthony Junk	10701	1/25/1990
Brenda Horacek Kindred	10706	1/25/1990
Terry Don Harryman	10934	7/26/1990
Sherry Ann Collins	11603	1/30/1992
Tom J. Baxter	14157	8/3/1998
Ruben Paul Garcia	14969	1/29/2001
Lori Michelle Mouse	15736	8/4/2003
Marilyn Hannam Pinney	16054	5/11/2005
Toni Diane Young	16994	2/18/2011
Kathy Ann Siscoe	17725	6/24/2014

**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
Max R. Ross	12602	2/1/2025
Susan Yongling Huang	14066	2/1/2025



Kimberly Nicole Hudson	17573	2/1/2025
Kevin Boyd	17949	2/1/2025
Scott Seth Perry	19404-R	2/1/2025
Ronnie Alan Mosier	11836	3/1/2025
Cynthia S. Russell	12788	3/1/2025
David Keith Silver	14570	3/1/2025
Norma Lee Carpenter	15088	3/1/2025
Julie Lynn Ruef-Littleton	16032	3/1/2025
Reger Dale Dowell	19700-R	3/1/2025

**RESCINDED REVOCATION:**

**DECEASED REGISTRANTS:**

**CPAs:**

<b>Name</b>	<b>Cert No.</b>	<b>Issue Date</b>
David Michael Shackelford	7728	7/26/1984
Jim L. Busby	2516	7/30/1971
Janet Eileen Hackler	13683	2/3/1997
Gary David Parker	3382	1/27/1975
Alan Winchester	4933	7/27/1979
Ronald H. Griffin	2443	2/1/1971
David H. Huebert	2366	7/27/1970
Charles A. Gray	2361	7/27/1970
Thomas M. Brown	2342	7/27/1970
Lynn Alldredge	2338	7/27/1970
James Kenneth Early	2272	1/29/1970
Don Laverne Deaton	2267	1/29/1970
M. Scott Chapline	2265	1/29/1970
John David McFadden	2152	2/1/1969
Joe Allen Fink	2137	2/1/1969
James A. Willis	2004	8/5/1967
Melvin F. Spreitzer	1999	8/5/1967

Curtiss J. Baker	1967	8/5/1967
Denney Jay Benson	1934	1/28/1967
Douglas Edward McCracken	1876	2/5/1966
James Charles Duensing	1865	2/5/1966
Robert Keith Ward	1847	7/31/1965
Joe N. Winn	1798	2/6/1965
William Harvey Harris	1785	2/6/1965
Jean Wetzel	11941	11/19/1992
Lawrence Joseph Holland	1868	2/5/1966

#### **CPA Partnerships:**

#### **CPA Corporations:**

D. R. PAYNE ASSOCIATES, INC.  
ROBERT B. TYLER, II, P.C.

#### **CPA Limited Liability Companies:**

DANETTE WIEDENMANN, CPA, P.L.L.C.

#### **CPA Limited Liability Partnerships:**