

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

February 21, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, February 21, 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
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; Melanie King, Office Manager. 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 John Curzon 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 December 20, 2024, meeting of the Oklahoma Accountancy Board. (2) Take official notice of the unaudited OAB financial statements for the month ended December 31, 2024. (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 4/2024 CPA Examination (October to December 2024).

Motion by Siegfried 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
Minnix AYE

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

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2480 – Keller Wiedey, 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. 2481 – Debra Johnson, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 112 hours short of meeting the 120-hour minimum CPE requirement for

compliance period 2020-2022; 110 short of the same requirement for 2021-2023; 4-hours short of the 4-hour minimum ethics CPE requirement for those same periods; and 20 hours short of meeting the 20-hour minimum annual CPE requirement for calendar year 2020, 2021, 2022, and 2023. 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. In addition, Respondent must submit 123 hours of CPE to apply to the shortage, with at least thirty hours due in each three-month period after the effective date of the order until completed in full. At least four of these 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. 2482 – Maria Willsher-Urlaub, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2021-2023. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 2 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. 2483 – Amanda Sanford, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 27.5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022; 65.5 short of the same requirement for 2021-2023; and 20 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 \$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. In addition, Respondent must submit 65.5 hours of CPE to apply to the shortage within ninety 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. 2484 – Paul Hardy, CPA

This case was opened as a result of a referral from the Licensing Coordinator reporting that Respondent practiced public accounting under an unlicensed firm for several years. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$3,000, plus costs and attorney fees in the amount of \$105.00, which must be paid in monthly installments over seven months. In addition, Respondent must register the firm 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. 2485 – Robert Gulley, 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 1.5 hours short of meeting the 20-hour minimum annual 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 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. 2486 – John Morrow, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 20 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 20 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. 2487 – John Pickens, 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. 2490 – Jason Murray, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 56 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2021-2023 and 16 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 56 hours of CPE to apply to the shortage within ninety 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. 2491 – Steven List, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 5 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022. Respondent wishes to state for the record that these hours were completed timely, but that the CPE documentation was not retained as required under the Board Rules. 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 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. 2492 – James Holland, CPA

This case was opened as a result of Respondent self-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 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. 2493 – Darla Williams, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 2 hours short of meeting the 4-hour minimum ethics CPE requirement for compliance period 2021-2023. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$500, plus costs and attorney fees in the amount of \$105, which must be paid within thirty days of the effective date of the order. In addition, Respondent must submit 2 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. 2494 – Jenny Chen, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 39 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022; 34 short of the same requirement for 2021-2023; and 20 hours short of meeting the 20-hour minimum annual CPE 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 \$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. In addition, Respondent must submit 39 hours of CPE to apply to the shortage within sixty 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 Manning that the Board approve the following administrative consent orders: Case No. 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2490, 2491, 2492, 2493, 2494. Second by Green.

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 2829 – Cancelled CPA

This enforcement file was opened after the registrant self-reported registrant's law license had been revoked in another state. The registrant has cancelled their Oklahoma CPA certificate; therefore, the Enforcement Committee recommends that the file be closed, but that the investigation be reopened if the registrant applies for reinstatement.

File 2844 – Retired CPA

This enforcement file was opened after the registrant failed to report the minimum required CPE hours for compliance period 2019-2021. The registrant has retired their CPA certificate; therefore, the Enforcement Committee recommends that the file be closed.

File 2887 – Retired CPA

This enforcement file was opened after the Board received a complaint alleging the registrant performed substandard work on tax return preparation. The registrant has accepted a private reprimand for substandard work and has retired their CPA certificate; therefore, the Enforcement Committee recommends that the file be closed.

File 2895 – 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 records documenting major health issues during 2023; therefore, the Enforcement Committee recommends the file be closed and that the registrant be allowed to apply hours back to the shortage without discipline.

File 2965 – CPA

This enforcement file was opened after the registrant failed to submit documentation required by the CPE audit. It was discovered that the letters were mailed to the wrong address and once contacted by the Enforcement Coordinator, registrant produced the

requested CPE certificates to demonstrate compliance. Therefore, the Enforcement Committee recommends that the file be closed.

File 2966 – CPA

This enforcement file was opened after the registrant failed to submit documentation required by the CPE audit. It was discovered that the registrant had submitted a partial response to the audit and responded fully once contacted by the Enforcement Coordinator. Therefore, the Enforcement Committee recommends that the file be closed.

File 2970 – CPA

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

File 2980 – CPA Firm

This enforcement file was opened after the Board received a complaint alleging the registrant firm failed to file certain tax forms for the client. The signed engagement letter did not address the tax forms at the heart of the complaint; therefore, the Enforcement Committee recommends that the file be closed.

File 2982 – CPA

This enforcement file was opened after the registrant failed to report the minimum required ethics CPE hours for compliance period 2019-2021. The registrant misreported and supplied documentation of sufficient ethics hours to bring the record back in compliance. Therefore, the Enforcement Committee recommends that the file be closed.

Motion by Minnix to approve the recommended file closures for the following: 2829, 2844, 2887 2895, 2965, 2966, 2970, 2980, 2982. Second by Green.

Green: AYE
Manning: AYE
Siegfried: AYE
Whitman: AYE
Storms: AYE
Minnix: AYE

Agenda Item #6 – Discussion and possible action on legislative update

Executive Director Plyushko provided an update on legislative activity, with significant discussion on the national CPA licensure model changes referred to as “120+2” (or bachelor’s plus two years experience). She reported:

- As of now, 20 states have filed legislation or proposed rules to adopt the 120+2 pathway for CPA licensure. Ohio is the only state that has officially signed the change into law, with an effective date of January 1, 2026. Virginia’s legislation is currently on the governor’s desk and, if signed, will also take effect on January 1, 2026. Four states—Utah, Maryland, Indiana, and Georgia—have seen their bills pass through one legislative chamber, with effective dates ranging from late 2025 to January 1, 2027. Florida has advanced a bill through at least one committee, while Texas has held committee testimony on the issue. Twelve additional states—including Arkansas, Oregon, South Carolina, Massachusetts, Montana, Hawaii, Illinois, New Mexico, Tennessee, Iowa, Minnesota, and Connecticut—have introduced legislation or rules, but no further action has been taken.
- Currently, nine states maintain the traditional 150-hour education requirement for licensure, although two of these have included future repealer clauses. Additionally, five states offer a pathway requiring a bachelor’s degree plus 30 additional credit hours and one year of experience, effectively retaining the 150-hour model. Two states specifically require 120 credit hours, with some additional detail provided in administrative rules.
- Effective dates for the 120+2 model vary, with most changes targeting implementation in late 2025, 2026, or 2027. Some introduced bills include emergency provisions, though these dates are subject to change.
- Meanwhile, the Uniform Accountancy Act (UAA) is scheduled to vote on model language that would establish three alternative licensure pathways: (1) a bachelor’s degree plus two years of experience, with the scope of experience defined by each state; (2) a master’s degree plus one year of experience; and (3) a bachelor’s degree with 30 additional credit hours plus one year of experience. If approved, this language will proceed to a 60-day public exposure draft.
- Plyushko noted her intent to further research and compare states’ accounting hour requirements, including nuances like inclusion/exclusion of introductory accounting. Anecdotal evidence shows the number of hours is not changing.

Plyushko also provided updates on OAB’s background check and disqualifying crimes bills:

- The background check/residency requirement bill passed its first committee and was awaiting hearing in the House Oversight Committee by March 6.
- Questions arose regarding the Board’s existing authority to evaluate financial crimes older than five years. Some suggested that the Board already has this authority; however, staff advised continuing with the current legislation.

SB874 has not moved out of committee, but we are monitoring it.

Agenda Item #7 – Discussion and possible action on Governor’s task force consolidation report

Executive Director Plyushko discussed findings from the Governor’s Efficiency and Licensing Task Force report. Key items included:

- A recommendation for increased legislative oversight of administrative rules via the proposed REINS Act, which should not affect OAB due to the high threshold for economic impact.
- A call for a centralized licensing agency or sector-specific groupings, having Service Oklahoma create a strategic plan on how they could enhance licensing in Oklahoma, and a review of boards’ purpose and public engagement.
- Plyushko assured the Board that existing OAB legal safeguards mitigate antitrust concerns as that was discussed in the report.
- They are interested in creating a one-stop licensing information website.
- Suggestions in the report included fee comparisons, review of licensing tiers (active/inactive/retired), multi-year licenses, and broader access to licensing application methods (e.g., kiosks, which are not applicable to CPAs).
- Plyushko noted the need to compare OAB licensing fees, education, and CPE requirements to those in other states as part of ongoing research.

Agenda Item #8 – Discussion and possible action on report from the Executive Director

- Rebekah has started sitting for the CPA exam. I am excited to soon not be the only CPA employed by the OAB.
- We are finalizing our Thentia contract which should allow us to start the implementation of Thentia Cloud. The two boards which implemented before us are reporting that it has went well.
- Our rules are currently being reviewed by the House Administrative Rules Committee. At this time, there are no known issues.
- Symone and I went to speak to the OBU accounting club. They had some great questions.

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

- BEP One; January 2025 Rent and Storage Fees - \$4,982.87
- BEP One; February 2025 Rent and Storage Fees - \$4,982.87
- John Curzon; 2024 NASBA Annual Meeting - \$3,508.63
- Thentia; Change Order 6614816 - \$4,200.00
- Collegesource, Inc; TES Database 4/25–3/26 - \$4,210.50

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 #3 - \$9,400.00
- HBC CPAs and Advisors; FY24 F/S Final Audit Progress Billing - \$9,400.00

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 that the Board historically does not meet in March due to tax season and spring break. He proposed not holding a March meeting unless urgent matters arise. The next meeting was scheduled for Friday, April 18, 2025.

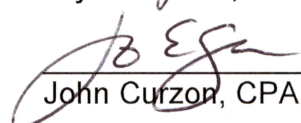
Adjourn:

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

The meeting was adjourned at approximately 10:26 AM.

ATTEST:

 4/18/25
Bryan Storms, CPA, Chair Date

 4/18/25
John Curzon, CPA, Secretary Date

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

**Actions Approved by the Executive Director
as of 2/21/2025**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Elizabeth Bates
Lily Angie Chen
Tyler William Cox
Elizabeth Leigh Davis
Freddy Dinang
Michael A. Fields
Vivian Guan
Lauryn Elizabeth Hawkins
Leah Hodges
Jessica Jenkins
Manny Lanzner
Taylor Lemke
Alex Mathieson
Carson Michael McConville
Hattie Malissa McFerron
ShaLyn R Melvin
Pedro Montoya Valdez
Lauren Phillips
Victoria Agee Ryan
Amy Lynn Saxon
Danielle Renee Solberg
Nina St. George
Alexis Steeley
Matthew Veit
Long Vu
Brynn Walker
Stuart Wire

**APPLICATIONS FOR TRANSFER OF EXAM
CREDITS:**

Ye Hoon Cho
Ryan Mahapatra
Alexis Steeley

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

Mehwish Ali (Texas)

Adam Christopher Basile (Texas)

Jeffery Robert Campbell (Texas)

Todd Loren Cravens (Kansas)

Azzia Denham (Arkansas)

Katey R. Kelly (Louisiana)

Elizabeth Renee Nickel (Texas)

Brad Friedrich Ringleb (Texas)

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:

Merwin Thomas Buxton III	5024
Lori Holland	14201
Roger Laxton	17409
Oswaldo Mitchell	17668

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:

BDS ADVISORY PLLC
 CALLOWAY TAX & ACCOUNTING PLLC
 JOSH BENEFIELD CPA PLLC
 LE ACCOUNTING SERVICES PLLC
 PETER OSAGBODJE, PLLC.
 PHYLL P.L.L.C.
 WITTE ACCOUNTING SOLUTIONS, 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:**

Elise Amundson
 David Glenn

18792 Issued May 17, 2019
 9442 Issued July 23, 1987

Terry Johnson	6626	Issued January 17, 1983
Jack Reese	4133	Issued July 18, 1977
Roger Rogers	5130	Issued January 28, 1980

No Longer Practicing in Oklahoma:

William Lessly	6642	Issued January 17, 1983
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No Longer Residing in Oklahoma:

Fenny Jie	17599	Issued October 15, 2013
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Retired:

John Bond	3751	Issued July 19, 1976
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Other:

James A Dugan	19513-R	Issued December 12, 2022
Brody Johnson	12738	Issued August 1, 1994
Judson King	4648	Issued January 29, 1979
Michael Morse	8616	Issued January 23, 1986
John Reaves	12333	Issued July 30, 1993
		Issued September 21,
Adam Wiley	18657	2018

CERTIFICATES PLACED IN RETIRED STATUS BY REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
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Paul N. Conner	1253	8/5/1958
Stephen C. Anderson	2414	2/1/1971
David Dewayne Real	3991	1/24/1977
Keith Phillip Clingman	4049	6/6/1977
Timothy Allen Whipps	4159	7/18/1977
John Patrick Hare	4278	1/23/1978
Donna Jo Cope	4424	7/20/1978
Kenneth Don Mills	4666	1/29/1979
Jim Delano	5045	1/28/1980
Janet L. Turnage	5098	1/28/1980
Kenneth David Sires	5336	7/25/1980
John Patrick Beasley	5438	1/26/1981
Steve A. Pittman	5553	1/26/1981
John Michael Beal	5887	1/29/1982
Craig Doyle Combs	5907	1/29/1982
Bruce Wayne Henley	5966	1/29/1982
Emily Jane Auld	6218	7/22/1982
Cynthia Lane Ehart	6255	7/22/1982
Timothy L. F. Lyons	6649	1/17/1983
Mint Lusk	7090	7/28/1983
Audra L. Hill	7172	12/15/1983
Sharon Kaay Shackelford	7393	1/26/1984
Joel Kevin Westfall	7431	1/26/1984
Sharon Denise Dingee	7558	7/26/1984
Lori A. Brunholtz	7877	1/31/1985
Jimmy Donald Lawson	8588	1/23/1986
John E. Kidd IV	8903	7/31/1986
Charles Stan Page	9776	1/28/1988
Brent Allen Gibson	10669	1/25/1990
Jay Michael Weatherford	10808	1/25/1990
Bobby Gale Harris	10933	7/26/1990
Raymond Dan Brown	11086	1/31/1991
Tammy Wheeler	11245	1/31/1991
Lora J. Durkee	11524	1/30/1992
Donna Gail Woods	11905	7/28/1992
Syed Imtiaz Ahmed	11944	1/28/1993
Pamela Jane Cooke	12346	7/30/1993
Tracie Lee Dobbs	12473	1/21/1994
Brian Heanue	12498	1/21/1994
Angela Booty Smith	12851	10/21/1994

Dana M. Ott	12984	1/30/1995
Laura Ann Vaughan	13391	1/29/1996
Lucille A. Poniatowski	13599	9/27/1996
Janet Eileen Hackler	13683	2/3/1997
Deborah Lynn Rodesney	15999	11/24/2004
Barbara Jo Coe	16249	1/26/2007
Joe A. Walker, Jr.	16366	9/28/2007
Sonja Hightower	16463	6/27/2008
Forrest J. Hunter	18637	7/12/2018

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
Tom C. Pharaoh	3981	12/1/2024
James Royce Allen	4237	12/1/2024
John Allen Morris	4482	12/1/2024
Sherry Lynn Connally	6867	12/1/2024
Steven W. Pottier	8131	12/1/2024
Emily Alice Hein	15302	12/1/2024
George Roy Clark, Jr.	15393	12/1/2024
Jamie Elizabeth Carlson	16635	12/1/2024
Matthew Lawrence Olesen	19097	12/1/2024
Douglas L. McElyea	10005	1/1/2025
Rick O. Dawson	10904	1/1/2025
Jeffrey Alan Howell	12734	1/1/2025
Lisa Diane Barnard	13259	1/1/2025
Deborah Lynn Kirkpatrick	13883	1/1/2025
Michael Dustin Copeland	14183	1/1/2025
Lee Ann Wood	14278	1/1/2025
Raylicia S. Spencer	17745	1/1/2025
Ari Matthew Kaplan	19184	1/1/2025

Michael David Lair, Jr.	19199	1/1/2025
Isaac David McCaslin	19322	1/1/2025

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

Name	Cert No.	Issue Date
John A. Alexander	2816	1/26/1973
Vincent J. Siren	3509	7/28/1975
Gregory Scott Shepherd	6710	1/17/1983
Colleen Stewart Courtney	7740	7/26/1984
Tina Melton	8299	7/26/1985
Charles F. Bartholomew	9641	1/28/1988
Ricard Blanchard	13458	8/5/1996

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

JOHN M. BOND, P.C.

CPA Limited Liability Companies:

HILLARY M. CAMPAGNA CPA, PLLC

KIMBERLY D. BASS, CPA PLLC

CPA Limited Liability Partnerships: