

OKLAHOMA ACCOUNTANCY BOARD

MINUTES OF REGULAR MEETING

May 16, 2025

The Oklahoma Accountancy Board (OAB) convened in regular session on Friday, May 16, 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
Jody Manning, Member

Board staff present at the meeting: Ashley Plyushko, Executive Director; LaLisa Semrad, Enforcement Coordinator; Joseph Wash, Peer Review Coordinator; Rebekah Flanagan, Chief Accountant. 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): There were no absences for the meeting.

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: (1) Approval of the minutes of the April 18, 2025, meeting. (2) Take official notice of the unaudited OAB financial statements for the month ended March 31, 2025. (3) Approval of the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting.

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:

Chair Storms and Vice-Chair Whitman announced they would recuse themselves from Case 2514. The Board began by voting on the approval motion for all other cases except for Case 2514.

ADMINISTRATIVE CONSENT ORDERS:

Case No. 2496 – Bengi Boedeker-Beebe, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 38 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022; 37 hours short of the same requirement for 2021 to 2023; and 2 hours short of the 4-hour minimum ethics requirement for 2021-2023. 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 38 hours of CPE to apply to the shortage within sixty days. Two 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. 2502 – Andrew B. Therrell, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 19 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 19 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. 2510 – Andrew W. Bunch, 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 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. 2512 – Erica A. Smith, CPA

This case was opened as a result of a referral from the CPE Coordinator reporting that Respondent was 40 hours short of meeting the 120-hour minimum CPE requirement for compliance period 2020-2022 and 20 hours short of 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 40 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.

Case No. 2513 – Christopher A. Mudd, II, 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. 2515 – Marcum, LLP, CPA Firm

This case was opened after Respondent Firm was sanctioned by the SEC and the PCAOB. The SEC and PCAOB disciplinary actions themselves constitute a violation of the Act and Board's Rules. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$10,000, plus costs and attorney fees in the amount of \$650, 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. 2518 – Kenneth W. Williams, II, CPA

This case was opened after a referral was made by the DOL whose review found substandard work by Respondent on an ERISA audit engagement. 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 agrees to forgo serving as the engagement partner on ERISA audits unless a pre-issuance review is obtained and submitted to the Board within thirty days after the audit is submitted to the DOL. 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. 2496, 2502, 2510, 2512, 2513, 2515, 2518. Second by Curzon.

A roll call vote was taken and recorded as follows:

Green AYE
Manning AYE
Siegfried AYE
Whitman AYE
Storms AYE

Curzon AYE
Minnix AYE

ADMINISTRATIVE CONSENT ORDERS:

Board members Whitman and Storms recused from consideration of this action. Assistant Attorney General Martin questioned whether the other board members or anyone else present objected to allowing the two recusing members to remain in the room during the vote. No objections were made.

Case No. 2514 – Ernst & Young, LLP, CPA Firm

This case was opened after Respondent Firm was sanctioned by the SEC. The SEC disciplinary action itself constitutes a violation of the Act and Board's Rules. An Administrative Consent Order was offered by the Enforcement Committee and accepted by the Respondent whereby Respondent is assessed a fine of \$10,000, plus costs and attorney fees in the amount of \$3,200, 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 Curzon that the Board approve the following administrative consent orders: Case No. 2514. Second by Manning.

A roll call vote was taken and recorded as follows:

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

FILES TO CLOSE:

File 2897 –CPA

This enforcement file was opened due to a complaint alleging the registrant violated independence rules with regard to an audit client. The Enforcement Committee did not find a violation of the Act or Board's Rules and recommends that the file be closed.

File 3014 –Retired 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 retired 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:2897, 3014.
Second by Siegfried.

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

Agenda Item #6 – Discussion and possible action on CPE Compliance Review (2021-2023), CPE Audit (2023), and CPE Exemption Audit (2023)

2021-2023 CPE Compliance Review: A high-level review of reported hours. Approximately 371 individuals were out of compliance, with 258 flagged administratively and 113 self-reporting. This represents about 5% of registrants, consistent with the previous year.

2023 CPE Audit: An in-depth audit of 3% of the registrant population. The audit had a 95% pass rate, with 202 individuals passing and two failing, which is consistent with prior audits. A portion of the population was selected based on late filing status, but this did not reveal a significant issue.

2023 CPE Exemption Audit: An audit of registrants claiming CPE exemptions. Following a procedural audit introduced by the Executive Director last year which found a 9% non-qualification rate, the 2023 audit showed a 99% pass rate. Exemptions claimed included 47 inactive, 43 retired, 14 reciprocity, and one disabled. The Executive Director noted the improvement was likely due to the comprehensive review of inactive exemptions conducted in the previous year.

Agenda Item #7 – Discussion and possible action on fiscal year 2026 professional service contracts

The Executive Director presented the renewal of professional service contracts for investigators and non-investigative services.

- **Investigators:** A rate increase from \$200 to \$250 per hour was requested by and proposed for investigator Terry Westemeir, who has not had an increase since 2019. No other investigators requested an increase.
- **Non-Investigative Services:** Calvert Law Firm, Doug Price (ALJ), and Peer Review Oversight Committee members Janice Gray, Frank Crawford, and Jayna Johnson did not request rate increases. An increase for the audit by HBC CPAs and Advisors was included as part of their original RFP response.

Member Manning asked if any of the contractors requested to be removed from the list. Executive Director Plyushko stated they did not.

Motion by Storms that the Board approve the rates and authorize staff to draft the contracts. Second by Minnix.

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 #8 – Discussion and possible action on Oklahoma Accountancy Board appointment to the Incentive Review Commission in accordance with Title 62, Section 7003

The Executive Director informed the Board of its authority to appoint a member to the Incentive Evaluation Commission. Carlos Johnson has held the seat since 2016 and requested reappointment for a new four-year term running from January 1, 2026, to December 31, 2029.

Motion by Minnix that the Board approve the appoint of Carlos Johnson to the Oklahoma Accountancy Board seat on the Incentive Evaluation Commission. Second by Curzon.

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 #9 – Discussion and possible action on update from Legislative Committee

Discussion and possible action on update from the accounting and business hours discussion

The committee met to discuss accounting and business hour requirements for CPA licensure. The primary goal is to frame the discussion in the context of protecting the public. Research showed that several Oklahoma universities, including some larger ones, do not currently meet the Board's requirements to become licensed with their accounting bachelor's degree program. The committee proposed framing potential requirements and then seeking feedback from the university community. It was noted that being aware of requirements in surrounding states is also important.

Discussion and possible action on legislative and national updates

Local: The disqualifying crimes bill is in a temporary holding pattern but is not considered dead. The residency bill passed into law without the governor's signature and will be effective November 1, 2025. The Board is preparing for the implementation of national background checks required by this bill. The Board's rules are proceeding through the House Administrative Rules Committee with no recommendations for disapproval.

National: Twelve states have now signed alternative pathway legislation into law, including Texas, with an effective date of August 1, 2026. Tennessee and Montana have similar bills on the governor's desk. Florida's bill failed due to it being used to advance a stronger anti-regulatory aim. Two states, Hawaii and South Carolina, have 2025 effective dates. The AICPA and NASBA boards officially approved the new UAA language.

Agenda Item #10 – Discussion and possible action on update from Alternative Practice Structure (APS) Committee

The committee met recently to discuss the current path forward. Their primary focus is on gathering more information to understand the risks these structures represent and to ensure the Board has the mechanisms to protect the public. The committee outlined several ongoing and potential actions:

- **Information Gathering:**
 - The committee is actively seeking clarification from NASBA, the AICPA, and other states about how they are handling APS. APS will be a topic at the upcoming regional meeting.

- They are sending additional inquiries to firms with alternative structures regarding the leasing of employees.
- **Internal and Future Actions:**
 - The committee is compiling a list of actions the Board can currently take to address concerns.
 - They are looking into potentially requiring CPA applicants to list the specific entity where they completed their work on experience verification forms.
 - The committee will continue to communicate with CPAs and firms to ensure they are properly updating their employment records and firm registration with the Board.

Agenda Item #11 – Discussion and possible action on election of fiscal year 2026 OK Accountancy Board officers

The Board recommended the following slate of officers for FY 2026: Mark Whitman for Chair, John Curzon for Vice Chair, and Rusty Minnix for Secretary.

Motion by Green that the Board approve the appoint of the slate of officers for FY26 as presented. Second by Curzon.

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 #12 – Discussion and possible action on Professional Ethics Executive Committee (PEEC) APS exposure draft

The board conducted a thorough review of the exposure draft concerning Alternative Practice Structures (APS), which are often backed by private equity. The general sentiment was highly critical, with members expressing fundamental disagreements with the draft's approach to independence.

Overview of the Exposure Draft

- The Executive Director clarified that the document is less of a formal exposure draft and more of a request for comment to gauge if PEEC is approaching this question properly.

- The draft describes an APS as a structure where attest and non-attest services are separated into different entities. A key characteristic is that partners of the attest firm are typically employees of the non-attest entity and the non-attest firm owns all property. A service agreement leasing all needed personnel, equipment, and space back to the attest firm is established.

Key Areas of Discussion and Board Concerns:

1. Independence and Conflict of Interest: This was the board's primary concern. Members argued that the structure creates an inherent conflict of interest.

- **Compensation and Incentives:** A major point of contention is that an attest partner's compensation and financial incentives are often tied to the non-attest entity, which may include a private equity firm. If an attest partner's upside is with the non-attest entity, their incentive is to prioritize the value of that entity over the attest function.
- **Proposed Solution:** A board member suggested that to maintain independence, a requirement should be considered where the signing partner or CPA for an attest engagement cannot be an employee of the non-attest firm. Their compensation should be determined solely by the attest firm to ensure their priority remains the attest function.
- **Appearance of Independence:** The discussion stressed that the issue is not just about actual independence, but the appearance of independence to the public.

2. Contradiction of Existing Rules: The board repeatedly stated that the exposure draft appears to be creating new, narrower rules to legitimize the APS model, rather than applying the existing framework.

- **Rewriting the Rules:** Members expressed that instead of figuring out how to apply current independence rules, the draft seems to be changing the rules to accommodate the new structures. Whitman expressed concerns that these changes would automatically become part of OAB rules as we incorporate the AICPA Code of Professional Conduct by reference.
- **Specific Contradictions:** The draft's proposals were seen as contradicting established rules. For instance, the board noted the proposals conflict with SEC "up and over" rules, which have broader requirements for independence with fund investors. The draft also proposes scenarios where an entity could effectively invest in its own auditor, which was seen as a clear violation of independence principles.

3. Inadequate Safeguards: The safeguards proposed in the draft to mitigate risks were considered insufficient.

- The draft suggests that if an attest engagement is impaired, another accountant from within the same firm could review the work. A board member strongly contested this, stating that if a firm's independence is violated, the only

acceptable safeguard is for the firm to resign the engagement or have another firm perform the audit.

4. Public Perception and Branding: The board felt the draft failed to adequately address the issue of branding. In many APS structures, the public is often unaware that they are dealing with two separate entities, one of which is not a licensed CPA firm. There was a consensus that there must be separation in all public-facing materials, including websites.

The APS Committee decided to meet again to distill these points into a formal comment letter to be sent to PEEC.

This discussion was split both before and after Agenda Item #14 so that the staff could print and distribute Table 2 as referenced in the discussion memorandum summary.

Agenda Item #13 – Discussion and possible action to support nominations for the 2025 – 2026 National Association of State Boards of Accountancy (NASBA) Nominating Committee

The Board considered a motion to support the nomination of Carlos Johnson as the Southwest Region representative on NASBA's Nominating Committee.

Motion by Minnix that the Board support Carlos Johnson's nomination as the Southwest Region representative on the NASBA Nominating Committee as presented. Second by Siegfried.

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 #14 – Proposed Executive Session pursuant to Title 25 O.S. § 307(B)(1) for discussion and possible action on employment, hiring, appointment, promotion, disciplining, resignation, changes to existing salaries, or setting salary ranges for the following individual positions;

- Executive Director
- Chief Accountant
- CPE Coordinator (Admin. Programs Officer)
- Enforcement Coordinator (Admin. Programs Officer)
- Examination Coordinator (Admin. Programs Officer)

- Licensing Coordinator (Admin. Programs Officer)
- Peer Review Coordinator (Admin. Programs Officer)
- Records Coordinator (Admin. Programs Officer)
- Office Manager
- Licensing/Exam Assistant (Technical Assistant)
- Compliance Investigator II

Motion by Curzon that the board move into Executive Session.
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

Motion by Whitman that the board come out of Executive Session.
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

Member Green had to excuse himself from the meeting for a prior engagement at 11:59AM.

Agenda Item #15 – Discussion and possible action on report from the Executive Director

- HB2736 became law this week. The effective date is November 1, 2025. At that time, the residency requirement to sit for the exam will be lifted. It will also be the first day that national background checks for licensure are required. The OSBI is already preparing to send our language to the FBI for approval, and we met with the Nursing Board earlier this week to begin setting up processes.
- The ceremony was a huge success with around 300 individuals attending, three university, and the OSCPA and OSA. A huge shoutout to Melanie and all the

staff that made it possible. We are already considering new ideas on how to improve upon its success.

- Last month was busy with outreach activities. We spoke at OU to about 300 students, to the OSCP OKC chapter, and to the OKC and Tulsa OK Business Ethics Consortium chapters.

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

- BEP One; May 2025 Rent and Storage Fees - \$4,982.87
- Thentia; Change Request 6615807 - \$2,800.00

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

- Calvert Law Firm, Attorney Services - \$7,441.86 (various invoices)

Agenda Item #16 – 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 #17 – Discussion and possible action on report from the Chair:


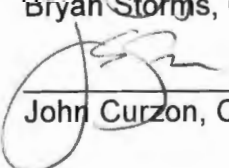
Chair Storms noted the next meeting is scheduled for Tuesday June 24, 2025, at 10AM at the Oklahoma Accountancy Board office.

Adjourn:

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

The meeting was adjourned at approximately 12:12 PM.

ATTEST:

	6/24/25
Bryan Storms, CPA, Chair	Date
	6/24/25
John Curzon, CPA, Secretary	Date

OKLAHOMA ACCOUNTANCY BOARD REGISTRATION ACTIVITY

SINCE THE PREVIOUS BOARD MEETING

**Actions Approved by the Executive Director
as of 5/16/2025**

APPLICATIONS FOR CERTIFICATION AND APPROVED EXPERIENCE:

Kaylee Marie Arndt
Shelbi Blair
Paige Brown
Kyle Cunningham
Grant Edgeller
Cassidy Jones
Chad Kuwitzky
Chandler Burke Ladd
Nicholas Sayegh
Heather Rachel Shannon
Derek Smith
Matthew Stevens
Jiaxi Sun
Madelyn Theis
Eli Thomas
Hannah Ward
Jacob Withington

APPLICATIONS FOR TRANSFER OF EXAM CREDITS:

Matthew Milburn
Min Zhong

APPLICATIONS FOR RECIPROCAL CPA CERTIFICATES:

APPLICATIONS FOR REINSTATEMENT OF CPA CERTIFICATES:**INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY PARTNERSHIPS:**

Out of State:

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL CORPORATIONS:

ST. PIERRE, KIMBLE & ASSOCIATES CPA, PC

INITIAL FIRM REGISTRATIONS OF PROFESSIONAL LIMITED LIABILITY COMPANIES:

ACCOUNTING FOR GOOD, PLLC
ALEXANDER ACCOUNTING SERVICES, PLLC
BASILE & ASSOCIATES, PLLC
DAWSCPA PLLC
JANDRA HAHNE, CPA, PLLC
PRECISION PREP ACCOUNTING, PLLC
ROBISON GARY PLLC
TRACY BRIAN HOWELL 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:

Elizabeth Guyton	9134	Issued January 29, 1987
Brian Hilmes	10213	Issued January 26, 1989
Patrick Lovely	4657	Issued January 29, 1979
Todd Pals	10750	Issued January 25, 1990

No Longer Practicing in Oklahoma:

No Longer Residing in Oklahoma:

Robert Davis	7464	Issued January 26, 1984
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Retired:**Other:**

Lauren Cooper	17771	Issued November 21, 2014
Deborah Davisson	10903	Issued July 26, 1990
Alexander Lee	15722	Issued August 4, 2003

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

Name	Cert No.	Issue Date
Stephen Albert Ives	3353	1/27/1975
Ellen J. Darst Ede	6559	1/17/1983
Ronald Lynn Taylor	6729	1/17/1983
Marvin Dean Reimers	7003	7/28/1983
Bruce A. Metzinger	8003	1/31/1985
Walter Buckland Oldham	9503	7/23/1987
David John Ketelsberger	10093	7/28/1988
Wayne Doyle Chambers	10552	7/27/1989
Brooke Alyse Burgess	10634	1/25/1990
Elisabeth K. Roach	10982	7/26/1990
Sherri Rogers Burkey	12075	1/28/1993
Judy Gail Wilkes	12817	8/1/1994
Steve N. Aube	14010	2/2/1998
Lisa Ann Brown	14019	2/2/1998
Catherine Anne Haigh	14254	8/3/1998
Jana K. Barnes	16200	10/20/2006

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
Glenda K. Bridges	6233	4/1/2025
Stacey Williamson Murphy	11837	4/1/2025
Bryan Anthony Lamey	12535	4/1/2025
Stephen H. Smith	13769	4/1/2025
Dottie Joyce Hewitt	15709	4/1/2025
Tasha Dee Fox	18647	4/1/2025

RESCINDED REVOCATION:

DECEASED REGISTRANTS:

CPAs:

L. Delbert Crocker	3070	1/28/1974
Billy Erman Mitts	5311	7/25/1980

PAs:

INACTIVE FIRMS:

CPA Partnerships:

CPA Corporations:

ROBERT ST. PIERRE C.P.A., P.C.

CPA Limited Liability Companies:

BRIAN E HILMES CONSULTING, PLLC
DAWSON JONES CPA PLLC

CPA Limited Liability Partnerships:

MARCUM LLP