



COPAS SPRING MEETING
APRIL 28 – 30, 2026
SKIRVIN HOTEL
OKLAHOMA CITY, OK

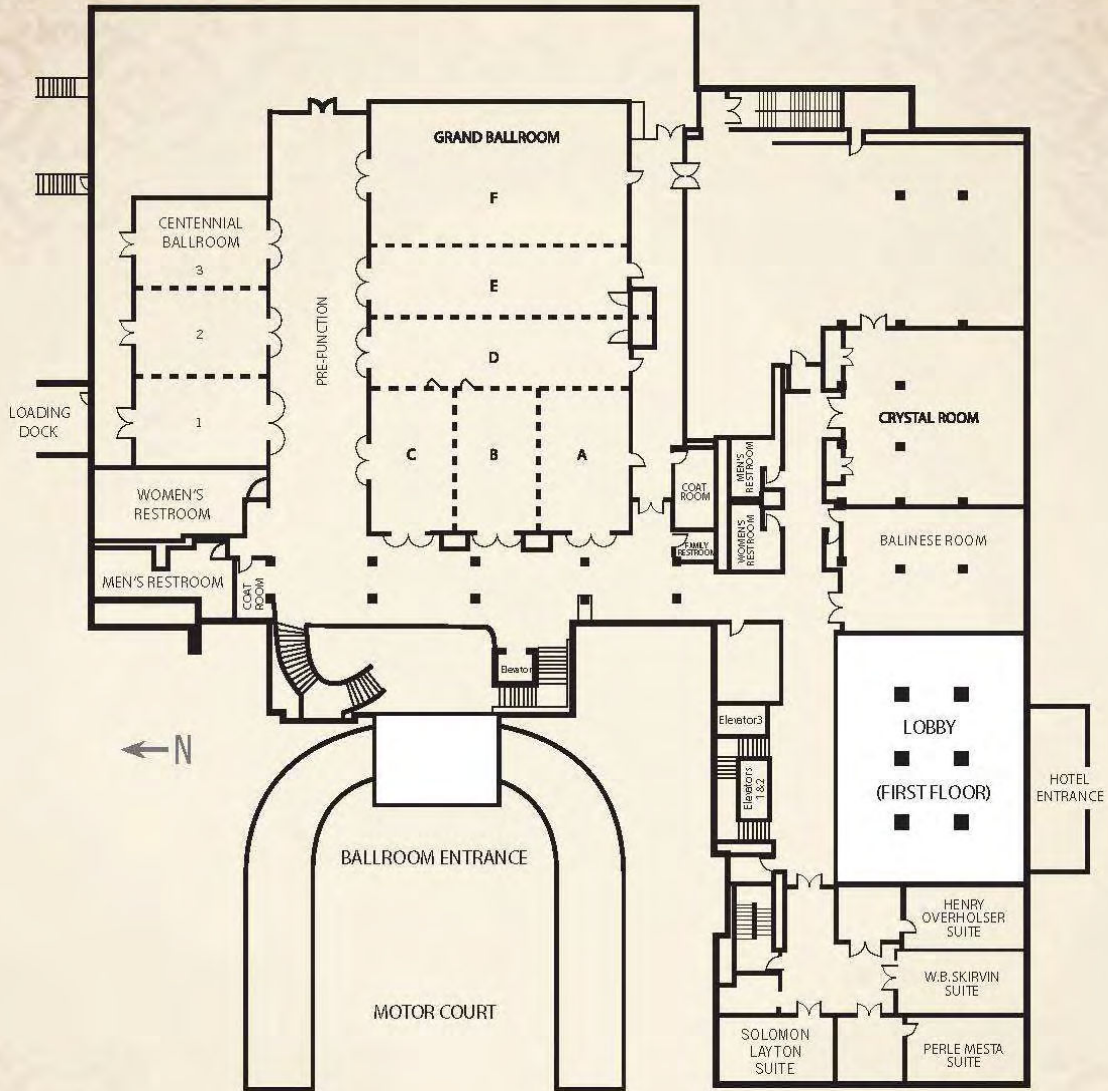


2026 COPAS Spring Meeting
Hotel – Skirvin Hotel | One Park Avenue | Oklahoma City, Oklahoma
Dates: Tuesday, April 28 – Thursday, April 30

Date and Times	Meeting/Event	Location
Monday – 4/27		
1:00 p.m. – 5:00 p.m.	Board of Directors Meeting	Perle Mesta
6:00 p.m. – 8:00 p.m.	Registration Desk Open	Hotel Lobby
Tuesday – 4/28		
8:00 a.m. – 6:00 p.m.	Registration Desk Open	Grand Ballroom Foyer
8:00 a.m. – Noon	Board of Directors Meeting	Perle Mesta
8:00 a.m. – Noon	Education Event (onsite)	Centennial Ballroom
12:30 – 5:30 p.m.	Drilling Rig Field Trip (bus loading at hotel; return time approximate)	Load at hotel entrance
1:00 p.m. – 5:00 p.m.	Vendor Exhibits	Grand Ballroom Foyer
1:00 p.m. – 5:00 p.m.	APA® Board of Examiners Meeting (closed meeting)	W.B. Skirvin Suite
6:30 p.m. – 8:00 p.m.	Leadership Reception (Invitation Only)	Crystal Room
7:30 p.m. – 10:00 p.m.	Hospitality Suite Open	Governor's Suite (Rm 1203)
Wednesday – 4/29		
7:00 a.m. – 5:00 p.m.	Registration Desk Open	Grand Ballroom Foyer
7:00 a.m. – 8:00 a.m.	Breakfast	Grand Ballroom E-F
8:00 a.m. – 5:00 p.m.	Vendor Exhibits	Grand Ballroom Foyer
8:00 a.m. – 11:30 a.m.	Leadership Conference	Centennial Ballroom
9:45 a.m. – 10:30 a.m.	Morning Refreshment Break	Grand Ballroom Foyer
12:00 p.m. – 1:30 p.m.	Lunch with Speaker	Grand Ballroom E-F
1:30 p.m. – 5:00 p.m.	Emerging Issues Subcommittee	Grand Ballroom A-D
3:00 p.m. – 3:45 p.m.	Afternoon Refreshment Break	Grand Ballroom Foyer
6:00 p.m. – 7:30 p.m.	Welcome Reception	Venetian (14 th Floor)
7:30 p.m. – 8:30 p.m.	First Timer Event	Crystal Room
7:30 p.m. – 10:00 p.m.	Hospitality Suite Open	Governor's Suite (Rm 1203)
Thursday – 4/30		
7:00 a.m. – 8:00 a.m.	Breakfast	Grand Ballroom E-F
8:00 a.m. – 5:00 p.m.	Vendor Exhibits	Grand Ballroom Foyer
8:00 a.m. – 11:30 a.m.	Audit and Joint Interest Committees (combined)	Grand Ballroom A-D
8:00 a.m. – 11:30 a.m.	Joint Interest Committee (breakout)	Balinese Room
8:00 a.m. – 11:30 a.m.	Revenue Committee	Centennial Ballroom
9:45 a.m. – 10:30 a.m.	Morning Refreshment Break	Grand Ballroom Foyer
11:30 a.m. – 1:30 p.m.	Lunch including Council meeting during lunch	Grand Ballroom E-F
1:30 p.m. – 5:00 p.m.	Small Oil and Gas Companies Committee	Grand Ballroom A-D
1:30 p.m. – 5:00 p.m.	Revenue Committee	Centennial Ballroom
3:00 p.m. – 3:45 p.m.	Afternoon Refreshment Break	Grand Ballroom Foyer

Skirvin Hotel
One Park Avenue
Oklahoma City, Oklahoma

2nd floor - overview

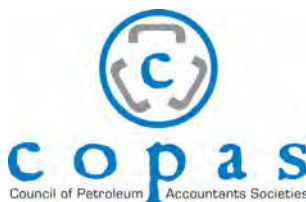


Thank You



At the risk of unintentionally omitting a name a warm thank you to the many people who helped in conducting this meeting that are not mentioned elsewhere:

- The generous sponsors and exhibitors that can be found in this packet and are displayed on the sponsorship boards
- Vanessa Galindo, COPAS Office
- Carolyn Sczepanski and Andrew Dewitt – Meeting sponsorships
- Jeff Wright and Misty Cooper – Hospitality hosts
- Rikki Schoonover, Kristin Rose, and the COPAS OKC Board of Directors
 - Ginny Rhame, Kayla Simpson, Andy Gramling, Andrew DeWitt, Kelley Critchfield, Mia Downing, Ali Mallet, and Jon McDown – Registration
 - Cindy Terry – Education event
 - Cindy Nixon Kernan, Allison Friden, and Gabe Green – Field trip
 - Brandy Weldon, Cindy Terry, Andy Gramlin, Michelle Alderman, and Rikki Schoonover – Committee meeting support
- Committee and Lunch speakers
- The staff at the Skirvin Hotel
 - Kelsey Huber
 - Dave Lenehan
 - James Eaton



Internet Connection



Meeting ID: Enertia

Password: COPAS2026



Meeting Agendas





**COPAS Education Event
Spring 2026 Meeting
Tuesday, April 28
Oklahoma City, OK**

TIME	AGENDA ITEM	DISCUSSION LEADER
8:00 a.m.	Welcome and Introductions Antitrust Statement Introductions	Carolyn Szczepanski & Jeff Wright
8:05 p.m.	Leveraging Emerging Technologies in Vendor Audits This presentation explores how emerging, practical technologies can be applied to vendor and contract-compliance audits to expand coverage, improve efficiency, and better identify recurring billing and control issues across upstream oil and gas operations. Using real audit examples from drilling, completion, and production activities, the session examines how data analytics, automation, OCR, and physical security tools can help auditors mitigate information asymmetry, adapt to evolving fraud mechanisms, and move beyond traditional sampling-based approaches. Learning Objectives - By the end of this session, you will be able to: • Identify common vendor audit risks, challenges, and evolving fraud mechanisms in upstream oil and gas operations. • Explore practical application of analytics, automation, and related tools in a defensible vendor audit environment. • Understand how technology can be used to expand vendor audit coverage beyond traditional sampling. <u>Program Level:</u> Basic <u>Pre-requisite:</u> None <u>Advance Preparation:</u> None <u>Delivery Method:</u> Group Live <u>Field of Study:</u> Information Technology <u>CPE Credits:</u> 1.0	David Rumbaugh Continental Resources, Inc.
9:00 a.m.	AI Context Engineering: AI for Oil & Gas This session explores how to effectively use AI in the oil and gas industry by focusing on clear instructions, structured input, and context engineering. It highlights practical frameworks and real-world use cases to help professionals generate more accurate, efficient, and valuable results from AI tools.	Pat Hinds Oilgasleads.com



Learning Objectives - By the end of this session, you will be able to:

- Recall how to effectively structure AI interactions and prompts
- Identify high-value use cases for AI in oil and gas workflows
- Apply context engineering and information architecture principles

Program Level: Basic

Pre-requisite: None

Advance Preparation: None

Delivery Method: Group Live

Field of Study: Information Technology

CPE Credits: 1.0

10:00 a.m. Break

10:15 a.m. Gas Marketing KPIs and Benchmarking

**Chris Copeland, VP of Physical Solutions
AEGIS Hedging**

Walkthrough gas marketing/revenue KPIs from a settlement statement and explain KPI importance and how it can be used for industry benchmarking.

Learning Objectives - By the end of this session, you will be able to:

1. Explain key performance indicators (KPIs) from a natural gas settlement statement.
2. Demonstrate how KPIs can be used by revenue accounting, finance, marketing, and other disciplines.
3. Illustrate how AEGIS has created industry benchmarks using aggregated and anonymized data and the impact.

Program Level: Basic

Pre-requisite: None

Advance Preparation: None

Delivery Method: Group Live

Field of Study: Specialized Knowledge

CPE Credits: 1.0

11:05 a.m. Payouts

**Jeff Wright
4A Energy Advisors LLC**

This presentation will discuss why a payout may be needed and how to calculate a payout.

Learning Objectives - By the end of this session, you will be able to:

1. Identify situations that create the need to calculate a payout
2. Describe how to calculate a payout



3. Define audit rights in certain payout situations

Program Level: Basic

Pre-requisite: None

Advance Preparation: None

Delivery Method: Group Live

Field of Study: Accounting

CPE Credits: 1.0

12:00 p.m.

Adjourn



Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



**Leadership Conference
Spring Meeting
Wednesday, April 29, 2026
Oklahoma City, OK
AGENDA**

TIME	AGENDA ITEM	DISCUSSION LEADERS
8:00	Welcome and Introductions Antitrust Statement	
8:15	CMAC – COPAS Mentoring Program	Robyn Tarnowski & Stephanie Schwindt
	<u>Description</u> This session will give a brief history of the COPAS Mentoring and Advisory Committee, and highlight our successes and learnings from the last several years. We will also brainstorm ideas for future events, encourage members to consider volunteering on the committee, and give space for members to share their first timer or mentor experiences. <u>Learning Objectives:</u> 1. Recall the COPAS Mentoring and Advisory Committee’s goals. 2. Discuss ways to improve the program and foster engagement between first timers and mentors. <u>Program Level:</u> Basic <u>Pre-requisite:</u> None <u>Advance Preparation:</u> None <u>Delivery Method:</u> Group Live <u>Field of Study:</u> Business Management & Organization <u>CPE Credits:</u> 1	
9:20	Break	
9:40	The Human Side of Numbers	Sara Chadil
	<u>Description</u> This session will lead us through storytelling through our data in oil and gas accounting, and how to use our data to ‘speak their language’ when communicating across teams. <u>Learning Objectives:</u> 1. Reframe accounting as narrative interpretation rather than mere data reporting. 2. Translate complex financial analysis into clear, relatable messages. 3. Recognize how empathy and curiosity improve judgment, reconciliation, and collaboration. 4. Apply storytelling frameworks to variance, reconciliation, and reporting discussions.	

Program Level: Basic
Pre-requisite: None
Advance Preparation: None
Delivery Method: Group Live
Field of Study: Specialized Knowledge
CPE Credits: 1

10:30 Break

10:45 Data and Analytics Panel

Kenny Graves

Description

This session is meant to be a guided Q&A for discussing tools, AI, and how we can interpret and formulate prompts to get the best results from the tools.

Learning Objectives:

1. Recall the tools available and how they relate to oil and gas accounting.
2. Formulate prompts for AI that will provide useable outputs.

Program Level: Basic
Pre-requisite: None
Advance Preparation: None
Delivery Method: Group Live
Field of Study: Information Technology
CPE Credits: 1

11:45 Adjourn



Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



**COPAS Lunch Presentation
Spring 2026 Meeting
Wednesday, April 29
Oklahoma City, OK**

TIME	AGENDA ITEM	DISCUSSION LEADER
12:30 p.m.	Welcome and Introductions Antitrust Statement Introductions	Carolyn Szczepanski & Jeff Wright
12:35 p.m.	The 3 Waves of Shale Development From Learning → Manufacturing → Intelligent Systems	Pat Hinds Oilgasleads.com
	This presentation will explore the evolution of shale development through three distinct phases - Innovation, Industrialization, and Automation - using a Delaware Basin case study. The discussion will highlight how the industry has shifted its focus from individual well performance to fully integrated systems that drive cost efficiency, scalability, and real-time optimization. Learning Objectives - By the end of this session, you will be able to: 1. Recall the three waves of shale development: distinguish between the Innovation, Industrialization, and Automation phases and how each builds upon the previous to drive operational and economic outcomes. 2. Identify how value creation has shifted in shale operations: recognize how competitive advantage has evolved from acreage and drilling activity to system-level execution, cost control, and optimization. 3. Recognize the implications for cost structures and operational decision-making: describe how integrated systems, standardization, and real-time data are reshaping cost allocation, efficiency, and performance across joint operations. <u>Program Level</u>: Basic <u>Pre-requisite</u>: None <u>Advance Preparation</u>: None <u>Delivery Method</u>: Group Live <u>Field of Study</u>: Specialized Knowledge <u>CPE Credits</u>: 1.0	
1:30 p.m.	Adjourn	



Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



**Spring 2026 National Meeting
Emerging Issues Sub-Committee Agenda
Oklahoma City, OK (in person)
Wednesday, April 29, 2026 | 1:30 PM – 5:00 PM CST**

TIME (CST)	AGENDA ITEM	DISCUSSION LEADERS
1:30	Welcome and Introductions Attendee Introductions First Timer Recognition	Robyn Tarnowski
1:40	Emerging Issues in the Oil and Gas Industry Antitrust Statement & EI Disclaimer Meeting Overview	Robyn Tarnowski
This is a seminar session consisting of guided case studies, small group discussion, and review on issues affecting the oil & gas industry. Discussion will focus on potential issues around accounting for the costs related to these emerging issues. Learning Objectives: By the end of this session, you will be able to: 1. Understand practical applications of AI in the oil & gas accounting industry. 2. Engage in meaningful discussion on certain issues and situations in the oil & gas accounting industry. 3. Explore areas of overlap of revenue and expense accounting in the oil & gas accounting industry. Program Level: Intermediate Pre-requisites: Familiarity with COPAS publications and general accounting standards Advance Preparation: Read the EI Case Studies Delivery Method: Group Live Field of Study: Specialized Knowledge CPE Credits: 3.5		
1:45	TOPIC ONE: AI for the Modern Energy Accountant	Reed Hanson
2:45	TOPIC TWO: Controllable Materials	Ruth Strange
3:00	Break	
3:20	TOPIC THREE: Drilling & Completion OH	Scott Barrios
4:00	TOPIC FOUR: Revenue Placeholder	Nate Wolf

4:20	TOPIC FIVE: Audit Rights with/without an AP	Ruth Strange
4:35	TOPIC SIX: AI and COPAS Chargeability	Scott Barrios
4:55	Member Remarks/Discussion & Closing Thoughts	Robyn Tarnowski
5:00	Adjourn	

The COPAS Emerging Issues Sub-Committee is an open communications forum for expressing opinions and ideas relating to industry joint interest accounting and audit issues. These discussions, including any expression of ideas and results of straw polls, do not represent individual company positions, industry consensus or COPAS endorsement or policy. These discussions should not be represented as being industry policy or as being endorsed by COPAS in any forum or writing.



Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

Topic 2: Controllable vs non-controllable materials

MFI – 38 Materials Manual Section II.B

“The classification of material as non-controllable does not, however, eliminate the operator’s responsibility for properly accounting for material purchases, transfers and dispositions. The terms controllable and non-controllable are used synonymously with the terms detailable and non-detailable.”

Appendix B – Glossary

NON-CONTROLLABLE MATERIAL	Material used in joint operations that is not subject to record and inventory control. Non-Controllable Material does not need to be detailed on billings to the joint working interest owners. Also referred to as non-identifiable material. The classification of material as Non-Controllable Material does not eliminate the operator’s responsibility for properly accounting for purchases, transfers and Dispositions.
----------------------------------	--

- 1) What does the requirement for “proper accounting” of non-controllable material include?
- 2) Does proper accounting of non-controllable material include proof of material installation if not listed as an operator’s responsibility?
- 3) If non-detailable is synonymous with non-controllable, is the operator required to prove installation?
- 4) What level of detail/audit evidence is needed for disposition of non-controllable material?

Section II. B

“Appendix C lists materials classified as controllable.”

“When items utilized in joint operations are not listed in this appendix, an operator may choose to classify additional items as controllable for the purpose of more detailed joint interest billing or for better internal control and tracking.”

- 1) If material is not listed as controllable in Appendix C do you agree it is by default non-controllable?
- 2) Can the non-operator write exceptions if the auditor’s opinion is a material not listed in Appendix C, should be controllable?
 - a. What would the exception need to reference to justify the opinion when MFI-38 only allows an operator to choose to classify additional items as controllable?
- 3) How would you propose addressing differences in opinion on the classification of controllable or non-controllable material?
- 4) Does the list of controllable materials in Appendix C need to be updated?

Well accessories - Any supplemental or fabricated component installed on or around the well.

- 1) Do the requirements for controllable material no longer apply if tubing or casing is used for making well accessories?
- 2) Is there an accepted industry % or footage loss that can be applied to tubing and casing when used to make accessories?
- 3) If a well accessory is purchased and is non-controllable, does the operator have to provide proof of installation?

Rental Tools & Equipment

MFI – 38 Material Manual

Section II. A

“For purposes of this manual, Rental Tools/Equipment are not considered materials, because they do not belong to the joint account; rather, they are rented as needed from the operator or a third party and covered by accounting procedure provisions other than those in the Materials section.

Question:

- 1) Under what circumstances would an auditor write up a tool/equipment rental charged to a well as a material exception because it was not shown on the installation reports as used in the well?
- 2) Under what circumstances does an operator need to respond to an exception for a tool/equipment rental not used in the well?

Topic 3: Drilling & Completion OH

Scenario

Operator ABC drills and completes a well under a 1984 Accounting Procedure. Per the daily operations reports, the D&C operations dates were as follows:

Activity	Start	End	Days
Drill Conductor Hole	06/28/20	06/28/20	1
Drilling Rig	08/03/20	08/16/20	13
Completion	09/03/20	09/03/20	1
Completion	12/19/20	01/15/21	28
			43

The Operator initially charged D&C OH based on the daily operations report dates, but then, after doing a GL review of invoice service dates, charged total D&C OH as follows:

Activity	Start	End	Days
Drilling	06/28/20	08/16/20	50
Completion	09/02/20	09/03/20	2
Completion	12/01/20	01/15/21	46
			98

Questions

- 1) Does the operator have to state operations/activity is suspended in the daily operations report or does it automatically occur after 15 days?
- 2) Would a hauling invoice for mud/chemicals on 07/11/20 and a hauling invoice for a tool 07/24/20 qualify for the additional 36 days of D&C OH to be applied?
- 3) Would an invoice to install a riser plate 10 days after the conductor rig was release allow for an additional 10 days of D&C OH to be applied?
- 4) Would there be any scenario after the release of the completion unit, and cease in daily operations reports, that D&C OH would still be applicable?
- 5) Should the non-operator be able to reasonably rely on the operator's daily operations reports as an indicator that D&C Operations were occurring? Does the absence of a daily activity report for a specific date have any bearing?
- 6) Does prep work or work between drilling and completion while not in hole count?
- 7) Should COPAS define what qualifies as an activity?
- 8) Can we get an opinion from the drafters of MFI-48? Did the drafters of the language in MFI-48 about suspension of operations intend for the application of OH in this

way? Meaning does any service at all, regardless of rig status as defined by the governing Accounting Procedure, qualify as drilling & completion operations?

- 9) Does the interpretive language in MFI-48 supersede the language in MFI-17 for wells governed by a 1984 Accounting Procedure? In particular, the language in MFI-17 regarding evidence of operations being a rig?

COPAS Language

1984 Accounting Procedure

(2) Application of Overhead - Fixed Rate Basis shall be as follows:

(a) Drilling Well Rate

- (1) Charges for drilling wells shall begin on the date the well is spudded and terminate on the date the drilling rig, completion rig, or other units used in completion of the well is released, whichever is later, except that no charge shall be made during suspension of drilling or completion operations for fifteen (15) or more consecutive calendar days.

MFI-17 (1984 Interpretation)

Section III – Drilling Well Rates

The date for terminating the overhead charges has always been hard to express, as it was felt the well attracted drilling overhead as long as the well was sustaining some type of drilling or completion work. The only evidence that such an operation is continuing is the use of some type of unit used in drilling operations, or a unit used in completion work remaining in use on the well. These provisions are not intended to cover equipment used in production testing, cleanup operations, testing for state and federal regulations, etc. Conversely, if work is suspended, for whatever reason, for a period of up to fourteen days, and then drilling or completion work is continued, overhead may be charged for the suspended time. If, however, the suspension is for a period of fifteen days or more, even though drilling or completion work is continued following such suspension, overhead is not chargeable for the suspended period.

MFI-48 (Application and Calculation of Drilling Overhead)

Section II.A – Commencement and Termination of Drilling Overhead – Drilling Wells

In the 1962, 1968, 1974 (onshore provision), 1984, 1995, 2005 and 1998 Project Team Accounting Procedures, the drilling overhead terminates “on the date... rig is released.” In

the 1974 (offshore provision), 1976, 1986 and 2005 Accounting Procedures, the drilling overhead terminates “on the date... equipment moves off location or rig is released, whichever occurs first...”. The rig release date is generally well known and noted on drilling reports and invoices for day rate type drilling contracts. “Equipment moves off location” raises the same arguments as the commencement issues discussed above – i.e., the equipment leaves in stages, so does overhead terminate when the first shipment or the last shipment takes place? In order to be consistent with the “moves on location” logic, the recommended method is to terminate drilling overhead on the date the last equipment leaves the location. It is important to remember that under the 1974, 1976, 1986 and 2005 Accounting Procedures, either one of two events – rig release or rig moving off location – can cause drilling overhead to cease. Therefore, the “moves off location” trigger will apply only if that event occurs prior to rig release.

Section II.C – Suspension of Operations

There sometimes are differing interpretations as to the activities that constitute “operations”. For example, with multi-staged frac techniques, there are often days or weeks of downhole inactivity while other work is performed on the surface such as assembling frac equipment, filling frac tanks or digging and filling a frac pit. A question has arisen if this fracing preparatory work qualifies as “operations”, or counts as a suspension of operations. The accounting procedures refer to a suspension of operations but do not qualify that by limiting it to a suspension of downhole activities. For ease of administration and consistence in applying drilling overhead, COPAS recommends that as long as the well is sustaining some type of drilling, completion, workover or recompletion activity, and as long as there is no suspension of such work for 15 or more consecutive days, drilling overhead is chargeable. These provisions are not intended to include time spent production testing, cleanup operations, etc. These are considered production activities.

1984 Percentage Basis Overhead

B. Overhead - Percentage Basis

The base used for applying the agreed percentage provisions is the total chargeable costs currently billed less certain specific exclusions; which for the development of the Joint Property is Legal Expense and credits for equipment salvaged, and for operating the Joint Property is Rentals and Royalties, Legal Expense and credits for equipment salvaged. Additionally, items to be excluded are the value of purchased secondary recovery injected substances, and any and all taxes levied, assessed and paid upon the mineral interest for the Joint Property. Although the accounting procedure uses the term "secondary," the intent was all inclusive and should be read as meaning "secondary and/or tertiary."

Application of Overhead - Percentage Basis

The determination of the overhead charges using the Percentage Basis is relatively simple in that Development means all costs and expenses incurred in the preliminary preparation of the location, to drill, redrill, deepen, or any remedial operations on any well or wells which involves the use of a drilling rig and crew, capable of drilling to the formation anticipated to produce or already producing on the Joint Property. Also, costs associated with the abandonment of a well at the time of drilling, i.e. costs to salvage material, clean up location restore location to its original condition, are included in the base. Costs connected with the construction, installation or expansion of fixed assets, are also included.

Percentage basis allows overhead on chargeable costs less defined exclusions.

- 1) Percentage basis acknowledges activities occur before, during and after drilling and completion of the well. Does this factor into the need for COPAS to define work/activity to determine the 15 days under fixed rate?
 - 2) 1984 COPAS
 - a. Drilling a well focuses on the date the rig spuds the well and terminates when released.
 - b. Workover focuses on commencing work and terminates when released
- 1986 COPAS
- a. Drilling a well focuses on the date the rig arrives and terminates when moved off location.
 - b. Workover focuses on when rig or equipment work commences and terminates when released.

COPAS 1984

Charges for drilling wells shall begin on the date the well is spudded and terminate on the date the drilling rig, completion rig, or other units used in completion of the well is released, whichever is later, except that no charge shall be made during suspension of drilling or completion operations for fifteen (15) or more consecutive calendar days.

Charges for wells undergoing any type of workover or recompletion for a period of five (5) consecutive work days or more shall be made at the drilling well rate. Such charges shall be applied for the period from date workover operations, with rig or other units used in workover, commence through date of rig or other unit release, except that no charge shall be made during suspension of operations for fifteen (15) or more consecutive calendar days

COPAS 1986 OFFSHORE

Charges for drilling wells shall begin on the date when drilling or completion equipment arrives on location and terminate on the date the drilling or completion equipment moves off location or rig is released, whichever occurs first, except that no charge shall be made during suspension of drilling operations for fifteen (15) or more consecutive calendar days.

Charges for wells undergoing any type of workover or recompletion for a period of five (5) consecutive work days or more shall be made at the drilling well rate. Such charges shall be applied for the period from date workover operations, with rig or other units used in workover, commence through date of rig or other unit release, except that no charge shall be made during suspension of operations for fifteen (15) or more consecutive calendar days.

COPAS focuses on dates when the equipment is being used for determining 15 day or 5-day periods. Vendor services/materials can be procured by the operator before rig or equipment work starts in the field. Why doesn't COPAS use dates on vendor invoices to determine the 15 day or 5-day period? Should vendor invoice dates be used?

Topic 4: TIK Owner's Royalty Obligation on Vented, Flared, and Lease Use Volumes

Facts:

The operator of a Texas oil and gas well reports the total production including vented, flared, and lease use volumes to the RRC. Under the terms of the lease agreements, royalties are due on 100% of the natural gas volume produced. The lease agreement is silent on how to pay the royalties. The operator is marketing its share of natural gas sales along with two other working interest owners. Another working interest owner is marketing only its share of natural gas sales.

Scenario:

A newly completed well is in the 13th month of production. Each of the four owners are selling their respective share of the natural gas sales. The operator and the two working interest owners selling with the operator are paying royalties on sales, vented, flared, and lease use volumes. The TIK owner who is marketing its share is paying royalties on sales.

Question:

1. Who should remit royalties for vented, flared, and lease use volumes on the TIK owner's lease(s)?
2. How are royalties reimbursed when royalties are paid on behalf of another working interest owner?
3. If royalties are paid on behalf of another working interest owner, what valuation is used when prices are confidential?

Topic 5: Audit Rights with/without an AP

Scenario

Operator of property charges working interest partner for drilling, completion, lease and well equipment and LOE in year 2024 and 2025. The partner requests to audit expenditures charged in 2024-2025.

Questions:

- 1) Can the Operator deny audit rights in the following instances:
 - a. Joint Operating Agreement with an Accounting Procedure (are there any that do not allow audits)
 - b. Joint Operating Agreement without an Accounting Procedure
 - c. Forced Pooling Situation
 - d. Pooling Agreement
 - e. No Joint Operating Agreement but in a State with applicable statutes
 - i. Oklahoma
 - ii. North Dakota
 - iii. New Mexico
 - iv. Montana
 - f. No Joint Operating Agreement, Pooling Agreement, any other applicable agreement or applicable State statutes
- 2) If the Operator has denied audit rights in the situations above, are there any other avenues to use if the partner wishes to avoid the hassle of involving the state's governing body?
 - a. Joint Operating Agreement without an Accounting Procedure
 - b. Forced Pooling Situation
 - c. Pooling Agreement
 - d. No Joint Operating Agreement but in a State with applicable statutes
 - i. Oklahoma
 - ii. North Dakota
 - iii. New Mexico
 - iv. Montana
 - e. No Joint Operating Agreement, Pooling Agreement, any other applicable agreement or applicable State statutes
- 3) If no agreement exists, what exceptions can be written?
 - a. Coding Error
 - b. Allocation Error

- c. Material Reconciliations
- d. Covered by Overhead
- e. Overhead Reconciliation

Topic 6: Charging for AI

As adoption of AI becomes more prevalent with wider use cases, can the operator charge out the cost?

Would AI cost chargeability be covered under MFI-44 Field Computer and Communications Systems?

A. Would it be classified as Software?

The AI Large Language Model (LLM) comes from 3rd party, but the use case is developed by the operator?

A. If software, how does it get classified as “from third party” or “developed by the Operator”?

2. Software

a. Software used exclusively for field operations and acquired from a third party.

Accounting Treatment – a direct charge based on the purchase price, or lease payment, plus the costs to configure, install, and support the software. If more than one property is served, an allocation would be required. The allocation should be based on the number of connected devices, wells served, or some other equitable basis.

b. Software used exclusively for field operations and developed by the Operator.

Accounting Treatment – a direct charge, based on actual costs, for the development, configuration, installation, and support of the software. If more than one property is served, an allocation would be required. The allocation should be based on the number of connected devices, wells served, or some other equitable basis.

c. Software used for both field operations and administrative functions, and used by both direct charge field employees and administrative and technical employees, regardless of who provides the software.

Accounting Treatment – the cost should be allocated between the administrative and operating functions using an equitable allocation method, such as processing time. Once this allocation is made, if more than one property is served, an additional allocation of the operations related costs would be required. The allocation should be based on the number of connected devices, wells served, or some other equitable basis.

If an AI use case is not listed in the table below, does it disqualify the cost from being charged out even though MFI-44 says the list is not all inclusive?

However, with the multitude of systems now available, it is important to distinguish between those directly benefiting field operating functions such as measurement, control and communications from those supporting administrative functions considered overhead. The list of applications presented in Table 1 below is not all inclusive, rather it is intended as a guideline to determine the types of systems that may be charged to the Joint Account when used by field operating personnel (employees and contractors that are directly chargeable according to the Accounting Procedure for that field).

EXAMPLES OF COMPUTER APPLICATIONS (Table 1)	
FIELD OPERATIONS (Direct Charge)	ADMINISTRATIVE (Overhead)
Cathodic protection surveillance Chemical analysis E-mail (field personnel) Facility alarm monitoring Job safety analysis Meter calculation tools Meter calibration scheduling Preventive maintenance Production control/allowable monitoring Production volumes/run tickets/tank levels Production/flow rate analysis Spill/Hazardous waste tracking Well service tracking Well tests Wellbore pressure monitoring/analysis Word processing/spreadsheets (field personnel)	Contractor/vendor analysis Drafting E-mail (administrative personnel) Engineering documentation systems Financial/budget (AFE) analysis Gas balancing (over/short) Invoice processing Invoice tracking Payroll Personnel Production accounting Purchasing/inventory management Regulatory reporting Reservoir analysis Timekeeping Word processing/spreadsheets (admin)

MFI-44 says the "Operations systems are chargeable only to the extent they are used by field operating personnel."

"Operations" systems are chargeable only to the extent they are used by field operating personnel. Conversely, "Administrative" systems are not chargeable even when used by field personnel. For example, a timekeeping or AFE system should not be charged even though field operating personnel may use those systems.

What is reasonable audit evidence the Operator needs to provide to confirm use by field personnel?

- Can it be a confirmation statement from the operator?
- Can it be personnel IT accounts or laptop count if the AI is standard software available for Operator personnel and contractors?
- Does it need to be a video of the person at the computer with the software application open on the computer saying their name so their name can be cross referenced with other files used to prove someone was on location?
 - Or would this be an administrative burden per MFI-44?
- With more remote capabilities, does it make sense for COPAS to still limit use by field personnel or expand to include remote use off the Joint Property?
- Others?

What happens if the Operator provides a confirmation statement that the software is used by field personnel and the Non-Operator auditor refuses to accept that response and asks for proof of use by field personnel?

- What can be provided that is not an administrative burden per MFI-44?

Documentation & Allocations:

Any computer or communication system cost charged to the Joint Account is subject to audit by the Non-Operators. The Operator should be prepared to furnish documentation needed to verify the equity of the methodology used. To help determine if an allocation method is equitable, the following factors should be considered:

1. Do the charges match the benefits received by the properties?
2. Is the allocation method consistently applied?
3. Is the allocation method reviewed periodically to ensure it reflects actual operating conditions with updates made as required?

Also, documentation of the allocation bases used needs to be maintained by the Operator to support the charges. The level of support required should not cause an administrative burden on the Operator, but should be reasonably sufficient to justify the charge.

Finally, the establishment of written procedures is recommended to document the chosen allocation method and to help ensure the method is consistently applied to given situations over a period of time.

If the Operator decides not to directly charge the costs, the Operator and Non-Operators should consider (re) negotiating the Overhead rate to provide compensation for the system costs incurred.

IT charges such as AI are often managed at an enterprise level which makes traceability of the amount charged back to an invoice difficult.

- Is an invoice always required to justify a software charge to an auditor?
- The Operator uses the 3rd party for multiple software and invoices the Operator for all software of which AI software cost is included. What then?
 - Does proof that all the software charges were not billed show the Operator has excluded administrative use and only billed a subset of cost for field personnel?
- What if the AI software is billed through an affiliate that manages software spend for the Operator?
- Is there a level at which support for the charges becomes an “administrative burden” on the Operator and what is that?

Audit Firms/Consultants

If contract auditors are paying for AI, can the firm charge their cost?

Does COPAS need to be explicit that the AI costs are covered in the existing per diem rate, change the per diem rate to include AI costs, or publish a separate AI per diem rate?

What are the governance considerations for 3rd party auditor use of AI?



**Audit/JI Standing Committees
Spring 2026 Meeting
Thursday, April 30, 2026
Oklahoma City, OK**

TIME	AGENDA ITEM	DISCUSSION LEADER
COMBINED SESSION WITH AUDIT AND JOINT INTEREST		
8:00 a.m.	Welcome and Introductions Antitrust Statement Introductions	Cecil Sprague / Vanessa Green
8:10 a.m.	Oil Development Economics This presentation will discuss the current oil operations in Kansas, including well details and drilling activity, along with current practices oil companies are using to improve production amid rising costs. Learning Objectives: By the end of this session, you will be able to: • Describe the Kansas oil landscape. • Discuss current practices to improve production amid rising costs. <u>Program Level:</u> Basic <u>Pre-requisite:</u> None <u>Advance Preparation:</u> None <u>Delivery Method:</u> Group Live <u>Field of Study:</u> Specialized Knowledge <u>CPE Credits:</u> 1.0	Dana Wreath
9:10 a.m.	Compensation and Recruiting in Oil and Gas Field Operations This course provides an overview of compensation and recruiting practices for field operations employees in the oil and gas industry. The session addresses common compensation structures, workforce challenges, and the use of incentive compensation arrangements. Learning Objectives: By the end of this session, you will be able to: • Identify common compensation and recruiting practices for field operations employees. • Recognize basic incentive compensation approaches used in upstream operations. • Describe general factors that influence compensation and incentive program design. <u>Program Level:</u> Basic <u>Pre-requisite:</u> None <u>Advance Preparation:</u> None <u>Delivery Method:</u> Group Live <u>Field of Study:</u> Personnel/Human Resources <u>CPE Credits:</u> 1.0	Karen Rutledge, Mercer
10:00 a.m.	Break (10 Minutes)	



10:10 a.m. COPAS Documents Re-write Pipeline

Cecil Sprague / Vanessa Green

This course provides an overview of the COPAS Documents in the re-write pipeline, including the current MFI-35 rewrite project and future rewrite initiatives such as MFI-37 and MFI-44.

Learning Objectives:

By the end of this session, you will be able to:

- Identify COPAS documents currently included in the document rewrite pipeline.
- Recognize the general status and scope of documents planned for near-term updates.
- Discuss basic strategies to organize review teams, expedite document rewrites, and incorporate industry comments.

Program Level: Intermediate

Pre-requisite: Some familiarity with the COPAS documents, their purpose and use, as well as some familiarity with general accounting standards.

Advance Preparation: None

Delivery Method: Group Live

Field of Study: Specialized Knowledge

CPE Credits: 1.0

11:00 a.m. Adjourn Combined Session - Move to Breakout Rooms



Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



**Audit Standing Committee
Spring 2026 Meeting
Thursday, April 30, 2026
Oklahoma City, OK**

TIME	AGENDA ITEM	DISCUSSION LEADER
AUDIT STANDING COMMITTEE BREAKOUT SESSION		
11:05 a.m.	Welcome and Introductions	Cecil Sprague
11:10 a.m.	Emerging Issues Sub-Committee Report	Robyn Tarnowski
11:15 a.m.	COPAS Board of Directors Report	Kirk Foreman
11:20 a.m.	Roll Call Voting Representatives	Kat Benkowski
	Voting Items and Discussion	Kat Benkowski
	1. Fall 2025 Meeting Minutes (Acclimation)	
	2. Winter 2026 Meeting Minutes (Acclimation)	
	3. Audit Per Diem Rate Effective April 1, 2026 (Majority)	
	4. Audit Charter Revisions (Majority)	
	5. AG-9 Vendor Audits (Majority)	
	6. PRUTCOM MFI-1 COPAS 1962 Model Form Accounting Procedure Interpretation (Majority)	
	7. PRUTCOM MFI-2 1968 Model Form Accounting Procedure Interpretation (Majority)	
	8. PRUTCOM MFI-3 Arctic Model Form Accounting Procedure Interpretation (Majority)	
	9. PRUTCOM MFI-4 1974 Model Form Accounting Procedure Interpretation (Majority)	
	10. PRUTCOM MFI-5 1975 Offshore Model Form Accounting Procedure Interpretation (Majority)	
	11. PRUTCOM MFI-30 COPAS 1995 Model Form Accounting Procedure Interpretation (Majority)	
	12. PRUTCOM MFI-39 1998 Project Team Model Form Accounting Procedure Interpretation (Majority)	
	13. PRUTCOM MFI-51 COPAS 2005 Model Form Accounting Procedure Interpretation (Majority)	
	14. PRUTCOM MFI-53 COPAS Deepwater Model Form Accounting Procedure Interpretation (Majority)	
	15. PRUTCOM MFI-55 Vehicle Rates (Majority)	
	16. PRUTCOM MFI-56 Rig-Related Costs (Majority)	
	17. PRUTCOM MFI-58 COPAS 2022 Model Form Accounting Procedure Interpretation (Majority)	
11:25 a.m.	New Business / Discussion	Cecil Sprague
11:30 a.m.	Adjourn	Cecil Sprague



**JI Standing Committee
Spring 2026 Meeting
Thursday, April 30, 2026
Oklahoma City, OK**

TIME	AGENDA ITEM	DISCUSSION LEADER
JI STANDING COMMITTEE BREAKOUT SESSION		
11:05 a.m.	Welcome and Introductions	Vanessa Green
11:10 a.m.	Vehicles Sub-Committee Report	Josh Havens
11:15 a.m.	CEPS Control Panel Report	Dalin Error
11:20 a.m.	COPAS Board of Directors Report	Lisa Collins
11:25 a.m.	Roll Call Voting Representatives	Jeannene Dilley
	Voting Items and Discussion	Vanessa Green
	1. Overhead Escalation Rate (Majority) 2. Vehicle Rates (Majority) 3. Loading/Unloading Rates (Majority) 4. Excluded Amount (Majority) 5. Workers Compensation Rates (Majority) 6. Fall 2025 Meeting Minutes (Acclimation) 7. Winter 2026 Meeting Minutes (Acclimation) 8. AG-9 Vendor Audits (Majority) 9. PRUTCOM MFI-1 COPAS 1962 Model Form Accounting Procedure Interpretation (2/3) 10. PRUTCOM MFI-2 1968 Model Form Accounting Procedure Interpretation (2/3) 11. PRUTCOM MFI-3 Arctic Model Form Accounting Procedure Interpretation (2/3) 12. PRUTCOM MFI-4 1974 Model Form Accounting Procedure Interpretation (2/3) 13. PRUTCOM MFI-5 1975 Offshore Model Form Accounting Procedure Interpretation (2/3) 14. PRUTCOM MFI-30 COPAS 1995 Model Form Accounting Procedure Interpretation (2/3) 15. PRUTCOM MFI-39 1998 Project Team Model Form Accounting Procedure Interpretation (2/3) 16. PRUTCOM MFI-51 COPAS 2005 Model Form Accounting Procedure Interpretation (2/3) 17. PRUTCOM MFI-53 COPAS Deepwater Model Form Accounting Procedure Interpretation (2/3) 18. PRUTCOM MFI-55 Vehicle Rates (2/3) 19. PRUTCOM MFI-56 Rig-Related Costs (2/3) 20. PRUTCOM MFI-58 COPAS 2022 Model Form Accounting Procedure Interpretation (2/3)	
11:30 a.m.	New Business / Discussion	Vanessa Green
11:35 a.m.	Adjourn	Vanessa Green



Revenue Standing Committee
Spring 2026 National Meeting
Meeting Agenda
April 30, 2026
Oklahoma City, Oklahoma

TIME	AGENDA ITEM	DISCUSSION LEADERS
8:00 AM	Welcome and Antitrust Statement	Robert Toudouze
8:05 AM	Taxing the Bakken	Tomas Gaytan and Samuel Marshall
	Description: Oil and Gas Taxes, Deductions, Incentives, and Revenue Trends in North Dakota Learning Objectives: By the end of this presentation, you will be able to: 1. Summarize the oil and gas gross production tax 2. Identify the various incentives and oil transportation cost deductions available to operators 3. Describe how oil prices and production impact revenue trends <u>Program Level:</u> Basic to Intermediate <u>Pre-requisite:</u> None <u>Advance Preparation:</u> None <u>Delivery Method:</u> Group Live <u>Field of Study:</u> Taxes <u>CPE Credits:</u> 1	
9:05 AM	Gas Balancing	Mike Banschbach
	Description: - I will address gas balancing between working interest owners at the wellhead, gas balancing at the tailgate of a plant when taking residue gas in kind, cashouts of imbalances and financial effects of balancing. Learning objectives: 1. Understand terminology 2. Describe how to calculate and implement gas balancing 3. Recall financial effects of gas balancing	

Program Level: Basic to Intermediate
Pre-requisite: None
Advance Preparation: None
Delivery Method: Group Live
Field of Study: Specialized Knowledge
CPE Credits: 1

10:05 AM Break

10:25 AM AI Agents for Oil and Gas Accounting Mike Orr

Description: Mike Orr will provide an overview of the emerging technology of AI agents and how they can be used in conjunction with ERPs.

Learning Objectives:

1. Understand the basics of an AI agent.
2. Review how AI is being applied to oil and gas revenue valuation.
3. Consider the applications of AI agents in your company's revenue valuation process.

Program Level: Basic
Pre-requisite: None
Advance Preparation: None
Delivery Method: Group Live
Field of Study: Information Technology
CPE Credits: 1

11:30 PM Break for Lunch with Speaker

1:30 PM Federal Gas Valuation Chris Carey

Description: Chris Carey with the Office of Natural Resources Revenue will provide an overview of how to correctly value royalties for gas produced from federal lands.

Learning Objectives: By the end of this presentation, you will be able to:

1. Understand the basics of federal gas valuation.
2. Explain an example of processed gas reporting.
3. Apply gas reporting principles to royalties paid and reported for gas produced from federal lands.

Program Level: Basic
Pre-requisite: None
Advance Preparation: None
Delivery Method: Group Live
Field of Study: Specialized Knowledge
CPE Credits: 1

2:30 PM

Oklahoma Royalty and Gross Production Tax Reporting

Ben Parker

Description: The course will provide guidelines on how to properly report royalties and gross production taxes to the state of Oklahoma.

Learning Objectives: By the end of this presentation, you will be able to:

1. Properly report royalties to the state of Oklahoma.
2. Correctly calculate Gross Production taxes due to Oklahoma.
3. Understand how to calculate a Marketing Deduction for Gross Production taxes.

Program Level: Basic

Pre-requisite: None

Advance Preparation: None

Delivery Method: Group Live

Field of Study: Taxes

CPE Credits: 1

3:30 PM

Break

3:45 PM

State Taxes and State/Federal Royalty Legislative Update

Nate Wolf and Jeremy Norton

Description: This course will provide an update on proposed, pending, and passed legislation from the State and Federal governments that impact oil and gas tax/royalty reporting.

Learning Objectives: By the end of this presentation, you will be able to:

1. Discern between pending legislation and passed legislation.
2. Determine which legislation is favorable or unfavorable.
3. Apply the legislation to your everyday work.

Program Level: Basic to Intermediate

Pre-requisite: None

Advance Preparation: None

Delivery Method: Group Live

Field of Study: Specialized Knowledge

CPE Credits: 1

4:45 PM

Adjourn



Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.



**COPAS Small Oil & Gas Companies Committee
Spring 2026 Meeting
Thursday, April 30, 2026
Oklahoma City, OK**

TIME	AGENDA ITEM	DISCUSSION LEADER
1:30 p.m.	Welcome and Introductions Antitrust Statement Introductions Board Liaison Report	Dan Triezenberg Evan Green
1:40 p.m.	Emotional Intelligence in the Age of AI: Staying Human in a Data Driven World Dr. Melissa Hakman, Chair and Professor – Oklahoma City University This session will provide a general overview and techniques for developing emotional intelligence in daily tasks with an emphasis on their impact on the energy industry. Learning Objectives - By the end of this session, you will be able to: 1. Describe where emotional intelligence (EI) shows up in AI-driven accounting work 2. Strengthen key EI skills for real workplace situations 3. Apply practical tools that can be immediately implemented <u>Program Level:</u> Basic <u>Pre-requisite:</u> None <u>Advance Preparation:</u> None <u>Delivery Method:</u> Group Live <u>Field of Study:</u> Specialized Knowledge <u>CPE Credits:</u> 1.0	
2:40 p.m.	Networking Session	
3:10 p.m.	Break	
3:30 p.m.	Accounting Tips and Tricks for Small Operators This session will provide a detailed look at common questions by oil and gas operators fielded by the Martindale accounting group, including topics like unclaimed property, other regulatory matters, as well as other compliance-related issues.	Cody Asche and friends Martindale Consultants



Learning Objectives - By the end of this session, you will be able to:

1. Discuss unclaimed property and how to comply with state regulations.
2. Recall how to handle basic regulatory and compliance matters that are commonly misunderstood by operators.

Program Level: Basic

Pre-requisite: None

Advance Preparation: None

Delivery Method: Group Live

Field of Study: Accounting

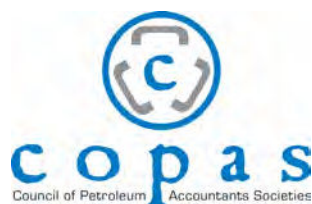
CPE Credits: 1.0

4:30 p.m. New Business and Adjourn



Council of Petroleum Accountants Societies (COPAS), Inc. is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: www.nasbaregistry.org.

Special Events



Drilling Rig Field Trip

The field trip is currently full.

The drilling site is located about one hour from our hotel in Chickasha, Oklahoma. We would like to extend a special thank you to **Craig Buck** for connecting us with Cactus Drilling. **Jacob Bruster** at Cactus has been incredibly helpful in coordinating this tour and arranging for several contractor companies to be on site during our visit. We are also grateful to **Continental Resources** for permitting us to tour their well site.

We will depart from the hotel via charter bus. A box lunch will be provided. A representative from Cactus will accompany us to explain the operations we'll see upon arrival. After completing the required safety briefings, we will divide into smaller groups for the guided tour. The site visit is expected to last approximately 1.5 to 2 hours. CPE credit will be available for those who request it.

Personal protective equipment (PPE) will be provided on site, including hard hats, safety glasses, and fire-retardant smocks. Steel-toe boots are not required, but if you have them and it is convenient to bring them, we recommend wearing them. Otherwise, sturdy closed-toe shoes or boots are acceptable. We do not recommend wearing white or light-colored shoes.

Since the smock will not fully cover your clothing, we suggest you avoid wearing anything you would not want to risk getting dirty or stained from contact with oily or greasy surfaces. Please leave metal rings at the hotel or keep them in your pockets. No chains, jewelry, or loose-fitting clothing should be worn. If you're wearing a hoodie, remove the drawstrings for safety.

In the event of rain, rain slickers will be provided. While we are hoping for clear weather, it is spring in Oklahoma so please be prepared for changing conditions.

Welcome Reception

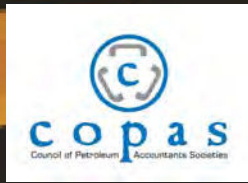
Happy 65th Anniversary COPAS!

Get ready for a lively evening! The ever-popular Welcome Reception will take place in the Venetian Room on the 14th floor so head up and join the fun. When you arrive, you will receive two drink tickets and 10 raffle tickets to get the night started. Once your drink tickets are gone, a cash bar will be available to keep the good times flowing.

Are you feeling lucky? Drop your raffle tickets into the containers for the prizes you have your eye on. In celebration of the COPAS Anniversary, don't miss the special Golden Ticket opportunity giving the winning ticket holder a pick of prizes before any of the drawings. Check out the raffle prize list and learn how you can enter that exclusive drawing!

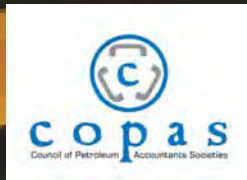
Enjoy a variety of hors d'oeuvre stations, including a build-your-own pasta bar, a flavorful paella station, plus cheese, crudités, hummus, and bruschetta selections.

Come mingle, laugh, and reconnect with your COPAS friends!



Spring 2026 **Raffle Prizes**

1. \$250 Cash
2. \$100 Cash
3. \$65 Cash
4. \$65 Cash
5. Nespresso Coffee Maker & Coffee sampler
6. Man's Smart Watch
7. Woman's Smart Watch
8. Baseus Clip-on Ear Buds
9. \$50 Home Depot gift card
10. \$50 Under Armour gift card
11. \$50 Buffalo Wild Wings gift card
12. \$50 Longhorn Steakhouse gift card
13. \$50 UNTUCKit gift card
14. \$50 Lowes gift card
15. \$50 Best Buy gift card
16. \$50 Designer Shoe Warehouse gift card
17. \$50 Amazon gift card

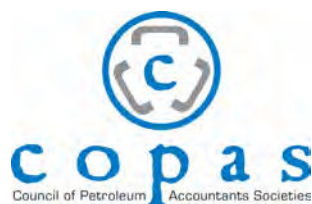


18. \$50 Amazon gift card
19. \$50 lululemon gift card
20. \$50 Olive Garden gift card
21. \$50 Bonefish Grill gift card
22. \$50 Bath & Body Works gift card
23. \$50 PetSmart gift card
24. \$50 L.L. Bean gift card
25. \$50 Outback Steakhouse gift card
26. \$50 Texas Roadhouse gift card
27. \$50 Starbucks gift card
28. \$50 Ulta Beauty gift card

Golden Ticket Option

1. Take a photo at the anniversary backdrop and post it to social media, tagging COPAS.
2. Submit proof of your post (screenshot or link) to COPASOffice@copas.org to receive your raffle "Golden Ticket."
3. Photos may be taken individually or as a group. Each person in a group photo who posts the image to their own social media account(s) and submits proof can earn one Golden Ticket.
4. Golden Tickets enter a special raffle prize drawing on Wednesday, April 29.
5. "The" Golden Ticket will be drawn first. The winner will have their choice of any raffle prize before the main drawing begins.
6. Limit of one entry per person.

Meeting Sponsors





Thank you to our



Platinum Sponsor

renew



COPAS SPRING MEETING 2026

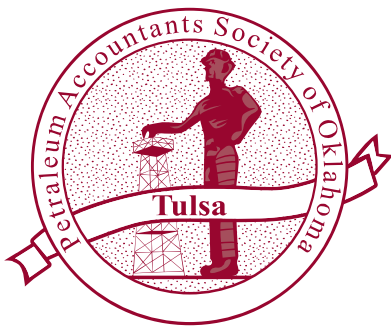


Thank you to our

Gold Sponsors



Continental
RESOURCES



weaver

Assurance • Tax • Advisory



COPAS SPRING MEETING 2026



Thank you to our
**Silver
Sponsors**



COPAS SPRING MEETING 2026

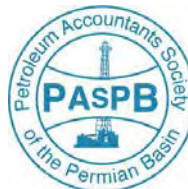


Thank you to our

Bronze Sponsors



COPAS OF COLORADO
COUNCIL OF PETROLEUM ACCOUNTANTS SOCIETIES



Petroleum Accountants Society
of Wichita Falls

COPAS SPRING MEETING 2026



Event Sponsors

Internet



Drilling Rig Field Trip



Tuesday Hospitality



Wednesday Lunch



Wednesday Hospitality



First Timers Mixer



Wednesday Reception



COPAS SPRING MEETING 2026



Thank you to our

Exhibitors



COPAS SPRING MEETING 2026

Enertia Software is the leading developer of integrated enterprise SaaS solutions for the upstream oil and gas industry. That's our fancy way of saying we know about some upstream oil and gas software! Heck, we've been doing this for over 40 years! We're here to help your organization streamline your business processes and get efficient... or just to chat about software. Our service-oriented architecture and technology have modernized operations through integrated data-driven applications for over 230 corporate implementations. Whatever your challenges are, we can help with that - Ok. Now head over to our table for some golf balls and awesome swag. If you don't golf, no worries...we've got something amazing, just for you!

For more information, please visit www.enertia-software.com and on our social pages as @EnertiaSoftware

Martindale Consultants was founded in 1982 to deliver specialized audit, accounting, and regulatory compliance services to the oil and gas industry.

With deep expertise across the upstream and midstream sectors, the **Martindale Audit** team supports clients in key areas including drilling, capital, and operating expense audits, revenue and royalty audits, litigation support, and internal process reviews.

Looking for the same oil and gas accounting expertise you know and trust for your in-house accounting? Our **Martindale Outsourced Accounting** team provides services to clients of all sizes and situations. We service operators, non-operators, and minerals and royalty entities that range from private equity backed to mom-and-pop sized companies.

In addition, the **Martindale Regulatory Compliance** team provides comprehensive federal and state reporting, unbundling, and regulatory compliance services. Our team assists companies with both ongoing reporting needs and special projects—whether internally driven or required by regulatory agencies—helping clients navigate complex compliance requirements with confidence.

Our experienced professionals bring a range of industry expertise, allowing Martindale to deliver high-quality results efficiently and at competitive rates. We are committed to continuous improvement, professional development, and maintaining the highest standards of service.

At Martindale, our guiding philosophy is simple: **We do it right. We do right by each other.**

For more information, visit www.marticons.com.



The gold standard JV audit system.

Built for the industry.

Chosen by the industry.

myCM.com

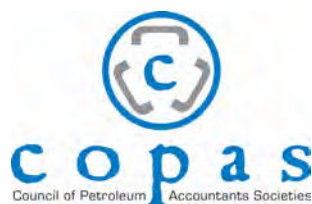
PakEnergy, LLC (A Delaware LLC) is redefining how energy companies operate with a unified software platform that unlocks value across the energy lifecycle. The system delivers intelligent automation and performance optimization tools for real-time insights, advanced analytics, and total asset control from land management, wellsite operations, and production, to transportation, accounting, and renewable energy.

PakEnergy Accounting system simplifies your complex upstream & midstream financial operations, such as Revenue Distribution, Joint Interest Billing & Financial Reporting.

- Easily manage AR/AP accounts, avoid late receivables and payables and regulate cashflow.
- Get a tight grip on your financial performance with flexible reporting and real-time data.
- Simplify reconciliations, revenue distributions, AP & AR, JIB, & 1099s with custom workflows.
- Streamline tracking and distributing unclaimed property.
- Fraud prevention and security.

Headquartered in Texas, PakEnergy proudly supports over 2,300 customers with a team of seasoned professionals from the energy and technology sectors, each committed to helping clients thrive in a fast-changing industry.

Meeting Attendees



COPAS Spring 2026 Meeting

Attendee List

Attendee	Society	Company
Erin Abbott	Tulsa	Calyx Energy III LLC
Cody Asche	Speaker	Martindale Consultants, Inc.
Michael Banschbach	Speaker	Banschbach Consulting, LLC
Scott Barrios	Virtual	Shell
Katelyn Barry	Oklahoma City	Continental Resources, Inc.
Julita Beaty	Oklahoma City	Continental Resources, Inc.
Katerina Benkowski	Virtual	Integrity Assurance Group
Karen Bennion	Oklahoma City	Diamondback Energy
Lisa Benton	Houston	BP
Greg Bone		Revenew International
Andrea Brady	Colorado	Vitesse Energy
Riley Branum	Oklahoma City	EOG Resources
Kristy Brown	Oklahoma City	Continental Resources, Inc.
Coby Brownrigg	Oklahoma City	PakEnergy
Craig Buck	Oklahoma City	Martindale Consultants, Inc.
Mitchell Caddell	Kansas	ForvisMazars LLP
Tony Cantu	Houston	
Chris Carey	Speaker	Office of Natural Resources Revenue
Sara Chadil	Colorado	OneEnergy Renewables
Wendy Chandler	Dallas	Sponte Operating, Inc.
Silmi Charolia	Houston	Ernst & Young LLP
Stacey Chism	Houston	Hilcorp
Chase Coleman		AEGIS Hedging
Lisa Collins	Houston	LAC Accounting Services, PLLC
Misty Cooper	Dallas	JAMEX Inc.
Chris Copeland	Oklahoma City	AEGIS Hedging
Bryan Cox	Tulsa	ConocoPhillips
Kelley Critchfield	Oklahoma City	Duncan Oil Properties, Inc.
Jeffrey Davidson	Houston	Capstone Forensic Group
Cody Deckard	Oklahoma City	Martindale Consultants, Inc.
Andrew DeWitt	Oklahoma City	Expand Energy
Jeannene Dilley	Houston	Hilcorp
Johna Dodson	Oklahoma City	Diamondback Energy
Mia Downing	Oklahoma City	Martindale Consultants, Inc.
Nicole Durham	Houston	Enertia Software
Mark Ehrhart	Houston	Oxy
Chelsea Elliott	Oklahoma City	Continental Resources, Inc.
Dalin Error	Houston	Beacon Offshore Energy
Angie Favela	Permian Basin	Fasken Oil and Ranch, Ltd.
Jayden Fields	Oklahoma City	Continental Resources, Inc.
Meghann Finlay	Kansas	Sunrise Oilfield Supply, LLC
Carlos Flores	Wichita Falls	Burk Royalty Company

COPAS Spring 2026 Meeting

Attendee List

Attendee	Society	Company
Kirk Foreman	San Antonio	Kirk Foreman Consulting (KFC)
Blake Fraley		Ark Consulting Partners
Allison Friden	Oklahoma City	Expand Energy
Jake Friesen	Oklahoma City	Gas Equities, Inc.
Andrea Fuentes	Rocky Mountain	SOGC, LLC
Vanessa Galindo		COPAS
Roger Gann	Oklahoma City	Martindale Consultants, Inc.
Teresa Garza	Dallas	Weaver
Tomas Gaytan	Houston	Ryan, LLC
Dave George		Revenew International
Jennifer Gibson	Tulsa	Unit Petroleum
Heather Gonzalez	Kansas	Murfin Inc
Kimberly Goodwin	San Antonio	Integrity Assurance Group
Andy Gramling	Oklahoma City	Diamondback Energy
Kenny Graves	Speaker	Continental Resources, Inc.
Evan Green	Permian Basin	Whitley Penn LLP
Gabe Green	Oklahoma City	Expand Energy
Vanessa Green	Tulsa	ConocoPhillips
Ryan Greer		myCM
Steven Grillo	Houston	Petroleum Comptroller Services, Inc.
Danny Gutmann	Oklahoma City	Martindale Consultants, Inc.
Dr. Melissa Hakman	Speaker	Oklahoma City University
Andy Hall	Permian Basin	Weaver
Reed Hanson	Speaker	Hilcorp
Lee Harper	Oklahoma City	Continental Resources, Inc.
Andrew Harrelson	Oklahoma City	Weaver
Melissa Harrison		myCM
Josh Havens	Oklahoma City	Martindale Consultants, Inc.
Brett Hayes	Tulsa	ConocoPhillips
Arielle Hayon	Houston	EY
Christina Henderson	Houston	Hilcorp
Jeremiah Henson		Velocity Insight
Pat Hinds	Speaker	Oilgasleads.com
Jennifer Holt-McKellar	Houston	Fortify Energy
Elizabeth Hutton	Fort Worth	PakEnergy
Wendy Imes	Oklahoma City	Duncan Oil Properties, Inc.
Jim Johnson	Kansas	Murfin Inc
JoAnna Johnson	Wichita Falls	Burk Royalty Co., LTD
Kathy Johnston	Houston	Sabine Energy, Inc.
Kimberle Jones	Houston	Chevron
Kelly Jordan	Arkansas	Webb Energy Resources, Inc.
Jonathan Kemmerer		Applied Economics

COPAS Spring 2026 Meeting

Attendee List

Attendee	Society	Company
Tiana Kennedy	Kansas	GJ & Company LLC
Cyndi Kernan	Tulsa	CBIZ Risk Advisory Services
Pete Knopp	Oklahoma City	Continental Resources, Inc.
Katie Land	Houston	Hilcorp
Kevin Launchbaugh	Tulsa	Gas Equities, Inc.
Sandy Launchbaugh	Tulsa	Gas Equities, Inc.
Leying Lee	Houston	Northern Oil and Gas, Inc.
Roislyn Lee	Houston	BP
Lori Lewis	Houston	Quantum Capital
Shavon Lintelman		Hilcorp Energy Company
Vivien Liu	Houston	Hilcorp Energy
Jamila Loftis	Oklahoma City	Commissioners of the Land Office
Marquel Lowman	Houston	Hilcorp Energy
Lisa Lu	Houston	EY
Brett Lyons	Tulsa	Calyx Energy III, LLC
Jordan Macmillan	Oklahoma City	EOG Resources
Ali Mallett	Oklahoma City	Ascent Resources
Billy Jo Manzanares	Colorado	Avant Natural Resources II
Samuel Marshall	Speaker	Ryan, LLC
Erin Matonti	Oklahoma City	Duncan Oil Properties, Inc.
Craig McBeth	Rocky Mountain	SOGC, LLC
Keith McDonald	Houston	Hilcorp Energy Company
Jon McDown	Oklahoma City	Ascent Resources
Jenni McEachern	Oklahoma City	Martindale Consultants, Inc.
Terry McMurray	Colorado	
Sam Melman	Oklahoma City	Martindale Consultants, Inc.
Aric Miller	Tulsa	Calyx Energy
Trey Miller	Oklahoma City	Commissioners of the Land Office
Tammy Miller-Davison	Virtual	Miller Davison Consulting LLC
Josh Moore	Oklahoma City	Devon Energy
Shakia Moore	Houston	BP
Nina Morgan	Mississippi	Venture Oil & Gas, Inc.
Jeremy Norton	Tulsa	ConocoPhillips
Mike Orr	Speaker	CEO EnergySolutions.AI
Rebecca Paris	Tulsa	Devon Energy
Ben Parker	Speaker	Martindale Consultants, Inc.
Tanya Paul	Houston	Deloitte Tax
Jessica Pena	Houston	Hilcorp Energy Company
Vanessa Perez	Houston	Hilcorp Energy Company
Kim Peyton	Mississippi	Peyton & Company
Alvin Phan		KE Andrews
Joe Pickhaver	Houston	Hilcorp

COPAS Spring 2026 Meeting

Attendee List

Attendee	Society	Company
Matt Pilkington	Oklahoma City	Martindale Consultants, Inc.
Jason Poteet	Colorado	
David Price	Oklahoma City	PakEnergy
Janet Raesner	Houston	Retired
Ginny Rahme	Oklahoma City	Martindale Consultants, Inc.
Brian Raygon	Virtual	Texas General Land Office
Megan Raynor	Arkansas	Hanna Oil & Gas
Mitchell Reeves	Tulsa	ConocoPhillips
Jeanette Renneke	Kansas	Murfin Inc
Deb Retzloff	Houston	ExxonMobil (Retired), Independent Consultant
Nathan Rice	Oklahoma City	Diamondback Energy
Kellie Riley	Mississippi	Venture Oil & Gas, Inc.
Manny Rivera		Devon Energy
Jeff Roberson	Houston	Northern Oil and Gas, Inc.
Dionne Rogers	Oklahoma City	Martindale Consultants, Inc.
Kyle Rogers		Ernst & Young U.S. LLP
David Romig	Houston	Ryan, LLC
Kristin Rose	Oklahoma City	4A Energy Advisors LLC
David Rumbaugh	Oklahoma City	Continental Resources, Inc.
Karen Rutledge	Speaker	Mercer
Bernie Santiago		Northern Oil and Gas, Inc.
Dan Schafer		Revenew International
Rikki Schoonover	Oklahoma City	Duncan Oil Properties, Inc.
Stephanie Schwindt	Colorado	INEOS Oil & Gas
Carolyn Sczepanski	Permian Basin	Integrity Assurance Group
Brandon Setliff	Houston	Petroleum Comptroller Services, Inc.
Dana Shipes	Houston	Ryan, LLC
Kayla Simpson	Oklahoma City	Martindale Consultants, Inc.
Tyler Spain	Virtual	Gas Equities, Inc.
Cecil Sprague	Houston	EOG Resources
Amanda Stephenson	Fort Worth	Delta Oil & Gas, Ltd
Ruth Strange	Houston	Poole Audit
Kirsten Strieck	Canada	JVSA
Robyn Tarnowski	Houston	Hilcorp Energy
Cindy Terry	Oklahoma City	Duncan Oil Properties, Inc.
Saurabh Thakkar	Houston	EY
Mary Anne Thomas	Oklahoma City	Continental Resources, Inc.
Robert Toudouze	Colorado	Trinity Petroleum Management
Kristin Trahan	Anchorage	Hilcorp Energy
Diana Trejo-Mesa	Permian Basin	ConocoPhillips
Dan Triezenberg	Virtual	Wolverine Gas and Oil Corporation
Amy Vander Lind	Virtual	Integrity Assurance Group (IAG)

COPAS Spring 2026 Meeting

Attendee List

Attendee	Society	Company
Carmen Varnell	Ark-La-Tex	Bayou State Oil Corporation
Sheila Vaughn	Houston	Hilcorp Energy Company
Jessica Wagner	San Antonio	EOG Resources
Matthew Walters	Oklahoma City	Devon Energy
Ella Ward	Oklahoma City	Martindale Consultants, Inc.
Rick Ward	Tulsa	ConocoPhillips
Erin Webb	Tulsa	Validus Energy II Midcon LLC
Derek Weekly		Martindale Consultants, Inc.
Brandy Weldon	Oklahoma City	Gulfport Energy
Amy Whitley	Houston	Hilcorp Energy Company
Tom Wierman		COPAS
Michael Wilkinson	Houston	Integrity Assurance Group
Tyler Wilson	Oklahoma City	Continental Resources, Inc.
Nate Wolf	Tulsa	ConocoPhillips
Dana Wreath	Speaker	BEREXCO, LLC
Jeff Wright	Dallas	4A Energy Advisors LLC
Lauren Wyant	Houston	Hilcorp Energy
Karla Zawodny	Houston	GeoSouthern Energy Corporation
Katie Ziegler	Houston	Hilcorp Energy Company

COPAS Spring 2026 Meeting

Attendee List by Company

Attendee	Society	Company
Kristin Rose	Oklahoma City	4A Energy Advisors LLC
Jeff Wright	Dallas	4A Energy Advisors LLC
Chase Coleman		AEGIS Hedging
Chris Copeland	Oklahoma City	AEGIS Hedging
Jonathan Kemmerer		Applied Economics
Blake Fraley		Ark Consulting Partners
Ali Mallett	Oklahoma City	Ascent Resources
Jon McDown	Oklahoma City	Ascent Resources
Billy Jo Manzanares	Colorado	Avant Natural Resources II
Michael Banschbach	Speaker	Banschbach Consulting, LLC
Carmen Varnell	Ark-La-Tex	Bayou State Oil Corporation
Dalin Error	Houston	Beacon Offshore Energy
Dana Wreath	Speaker	BEREXCO, LLC
Lisa Benton	Houston	BP
Roislyn Lee	Houston	BP
Shakia Moore	Houston	BP
JoAnna Johnson	Wichita Falls	Burk Royalty Co., LTD
Carlos Flores	Wichita Falls	Burk Royalty Company
Aric Miller	Tulsa	Calyx Energy
Erin Abbott	Tulsa	Calyx Energy III LLC
Brett Lyons	Tulsa	Calyx Energy III, LLC
Jeffrey Davidson	Houston	Capstone Forensic Group
Cyndi Kernan	Tulsa	CBIZ Risk Advisory Services
Mike Orr	Speaker	CEO EnergySolutions.AI
Kimberle Jones	Houston	Chevron
Jamila Loftis	Oklahoma City	Commissioners of the Land Office
Trey Miller	Oklahoma City	Commissioners of the Land Office
Bryan Cox	Tulsa	ConocoPhillips
Vanessa Green	Tulsa	ConocoPhillips
Brett Hayes	Tulsa	ConocoPhillips
Jeremy Norton	Tulsa	ConocoPhillips
Mitchell Reeves	Tulsa	ConocoPhillips
Diana Trejo-Mesa	Permian Basin	ConocoPhillips
Rick Ward	Tulsa	ConocoPhillips
Nate Wolf	Tulsa	ConocoPhillips
Katelyn Barry	Oklahoma City	Continental Resources, Inc.
Julita Beaty	Oklahoma City	Continental Resources, Inc.
Kristy Brown	Oklahoma City	Continental Resources, Inc.
Chelsea Elliott	Oklahoma City	Continental Resources, Inc.
Jayden Fields	Oklahoma City	Continental Resources, Inc.
Kenny Graves	Speaker	Continental Resources, Inc.
Lee Harper	Oklahoma City	Continental Resources, Inc.

COPAS Spring 2026 Meeting

Attendee List by Company

Attendee	Society	Company
Pete Knopp	Oklahoma City	Continental Resources, Inc.
David Rumbaugh	Oklahoma City	Continental Resources, Inc.
Mary Anne Thomas	Oklahoma City	Continental Resources, Inc.
Tyler Wilson	Oklahoma City	Continental Resources, Inc.
Vanessa Galindo		COPAS
Tom Wierman		COPAS
Tanya Paul	Houston	Deloitte Tax
Amanda Stephenson	Fort Worth	Delta Oil & Gas, Ltd
Josh Moore	Oklahoma City	Devon Energy
Rebecca Paris	Tulsa	Devon Energy
Manny Rivera		Devon Energy
Matthew Walters	Oklahoma City	Devon Energy
Karen Bennion	Oklahoma City	Diamondback Energy
Johna Dodson	Oklahoma City	Diamondback Energy
Andy Gramling	Oklahoma City	Diamondback Energy
Nathan Rice	Oklahoma City	Diamondback Energy
Kelley Critchfield	Oklahoma City	Duncan Oil Properties, Inc.
Wendy Imes	Oklahoma City	Duncan Oil Properties, Inc.
Erin Matonti	Oklahoma City	Duncan Oil Properties, Inc.
Rikki Schoonover	Oklahoma City	Duncan Oil Properties, Inc.
Cindy Terry	Oklahoma City	Duncan Oil Properties, Inc.
Nicole Durham	Houston	Enertia Software
Riley Branum	Oklahoma City	EOG Resources
Jordan Macmillan	Oklahoma City	EOG Resources
Cecil Sprague	Houston	EOG Resources
Jessica Wagner	San Antonio	EOG Resources
Silmi Charolia	Houston	Ernst & Young LLP
Kyle Rogers		Ernst & Young U.S. LLP
Andrew DeWitt	Oklahoma City	Expand Energy
Allison Friden	Oklahoma City	Expand Energy
Gabe Green	Oklahoma City	Expand Energy
Deb Retzloff	Houston	ExxonMobil (Retired), Independent Consultant
Arielle Hayon	Houston	EY
Lisa Lu	Houston	EY
Saurabh Thakkar	Houston	EY
Angie Favela	Permian Basin	Fasken Oil and Ranch, Ltd.
Jennifer Holt-McKellar	Houston	Fortify Energy
Mitchell Caddell	Kansas	ForvisMazars LLP
Jake Friesen	Oklahoma City	Gas Equities, Inc.
Kevin Launchbaugh	Tulsa	Gas Equities, Inc.
Sandy Launchbaugh	Tulsa	Gas Equities, Inc.
Tyler Spain	Virtual	Gas Equities, Inc.

COPAS Spring 2026 Meeting

Attendee List by Company

Attendee	Society	Company
Karla Zawodny	Houston	GeoSouthern Energy Corporation
Tiana Kennedy	Kansas	GJ & Company LLC
Brandy Weldon	Oklahoma City	Gulfport Energy
Megan Raynor	Arkansas	Hanna Oil & Gas
Stacey Chism	Houston	Hilcorp
Jeannene Dilley	Houston	Hilcorp
Reed Hanson	Speaker	Hilcorp
Christina Henderson	Houston	Hilcorp
Katie Land	Houston	Hilcorp
Joe Pickhaver	Houston	Hilcorp
Vivien Liu	Houston	Hilcorp Energy
Marquel Lowman	Houston	Hilcorp Energy
Robyn Tarnowski	Houston	Hilcorp Energy
Kristin Trahan	Anchorage	Hilcorp Energy
Lauren Wyant	Houston	Hilcorp Energy
Shavon Lintelman		Hilcorp Energy Company
Keith McDonald	Houston	Hilcorp Energy Company
Jessica Pena	Houston	Hilcorp Energy Company
Vanessa Perez	Houston	Hilcorp Energy Company
Sheila Vaughn	Houston	Hilcorp Energy Company
Amy Whitley	Houston	Hilcorp Energy Company
Katie Ziegler	Houston	Hilcorp Energy Company
Stephanie Schwindt	Colorado	INEOS Oil & Gas
Katerina Benkowski	Virtual	Integrity Assurance Group
Kimberly Goodwin	San Antonio	Integrity Assurance Group
Carolyn Sczepanski	Permian Basin	Integrity Assurance Group
Michael Wilkinson	Houston	Integrity Assurance Group
Amy Vander Lind	Virtual	Integrity Assurance Group (IAG)
Misty Cooper	Dallas	JAMEX Inc.
Kirsten Strieck	Canada	JVSA
Alvin Phan		KE Andrews
Kirk Foreman	San Antonio	Kirk Foreman Consulting (KFC)
Lisa Collins	Houston	LAC Accounting Services, PLLC
Cody Asche	Speaker	Martindale Consultants, Inc.
Craig Buck	Oklahoma City	Martindale Consultants, Inc.
Cody Deckard	Oklahoma City	Martindale Consultants, Inc.
Mia Downing	Oklahoma City	Martindale Consultants, Inc.
Roger Gann	Oklahoma City	Martindale Consultants, Inc.
Danny Gutmann	Oklahoma City	Martindale Consultants, Inc.
Josh Havens	Oklahoma City	Martindale Consultants, Inc.
Jenni McEachern	Oklahoma City	Martindale Consultants, Inc.
Sam Melman	Oklahoma City	Martindale Consultants, Inc.

COPAS Spring 2026 Meeting

Attendee List by Company

Attendee	Society	Company
Ben Parker	Speaker	Martindale Consultants, Inc.
Matt Pilkington	Oklahoma City	Martindale Consultants, Inc.
Ginny Rahme	Oklahoma City	Martindale Consultants, Inc.
Dionne Rogers	Oklahoma City	Martindale Consultants, Inc.
Kayla Simpson	Oklahoma City	Martindale Consultants, Inc.
Ella Ward	Oklahoma City	Martindale Consultants, Inc.
Derek Weekly		Martindale Consultants, Inc.
Karen Rutledge	Speaker	Mercer
Tammy Miller-Davison	Virtual	Miller Davison Consulting LLC
Heather Gonzalez	Kansas	Murfin Inc
Jim Johnson	Kansas	Murfin Inc
Jeanette Renneke	Kansas	Murfin Inc
Ryan Greer		myCM
Melissa Harrison		myCM
Leying Lee	Houston	Northern Oil and Gas, Inc.
Jeff Roberson	Houston	Northern Oil and Gas, Inc.
Bernie Santiago		Northern Oil and Gas, Inc.
Chris Carey	Speaker	Office of Natural Resources Revenue
Pat Hinds	Speaker	Oilgasleads.com
Dr. Melissa Hakman	Speaker	Oklahoma City University
Sara Chadil	Colorado	OneEnergy Renewables
Mark Ehrhart	Houston	Oxy
Coby Brownrigg	Oklahoma City	PakEnergy
Elizabeth Hutton	Fort Worth	PakEnergy
David Price	Oklahoma City	PakEnergy
Steven Grillo	Houston	Petroleum Comptroller Services, Inc.
Brandon Setliff	Houston	Petroleum Comptroller Services, Inc.
Kim Peyton	Mississippi	Peyton & Company
Ruth Strange	Houston	Poole Audit
Lori Lewis	Houston	Quantum Capital
Janet Raesner	Houston	Retired
Greg Bone		Revenew International
Dave George		Revenew International
Dan Schafer		Revenew International
Tomas Gaytan	Houston	Ryan, LLC
Samuel Marshall	Speaker	Ryan, LLC
David Romig	Houston	Ryan, LLC
Dana Shipes	Houston	Ryan, LLC
Kathy Johnston	Houston	Sabine Energy, Inc.
Scott Barrios	Virtual	Shell
Andrea Fuentes	Rocky Mountain	SOGC, LLC
Craig McBeth	Rocky Mountain	SOGC, LLC

COPAS Spring 2026 Meeting Attendee List by Company

Attendee	Society	Company
Wendy Chandler	Dallas	Sponte Operating, Inc.
Meghann Finlay	Kansas	Sunrise Oilfield Supply, LLC
Brian Raygon	Virtual	Texas General Land Office
Robert Toudouze	Colorado	Trinity Petroleum Management
Jennifer Gibson	Tulsa	Unit Petroleum
Erin Webb	Tulsa	Validus Energy II Midcon LLC
Jeremiah Henson		Velocity Insight
Nina Morgan	Mississippi	Venture Oil & Gas, Inc.
Kellie Riley	Mississippi	Venture Oil & Gas, Inc.
Andrea Brady	Colorado	Vitesse Energy
Teresa Garza	Dallas	Weaver
Andy Hall	Permian Basin	Weaver
Andrew Harrelson	Oklahoma City	Weaver
Kelly Jordan	Arkansas	Webb Energy Resources, Inc.
Evan Green	Permian Basin	Whitley Penn LLP
Dan Triezenberg	Virtual	Wolverine Gas and Oil Corporation
Tony Cantu	Houston	
Terry McMurray	Colorado	
Jason Poteet	Colorado	

Visit OKC

Bricktown Bar and Restaurant Map:

<https://welcometobricktown.com/maps/>

Coupons and Discounts

<https://www.visitokc.com/plan-your-visit/deals-packages/meet-in-okc-discount-program/>