

# Oklahoma Accountancy Board

# BULLETIN



July 2014

## Do You Trust Your Career With Others?

I try to use our experiences here at the Board office to help my fellow CPAs. In my career, I've held several positions (CFO, controller, and director) and have had executive assistants or others assisting me. I depended on them to keep me organized, schedule meetings, screen calls, and manage/complete a myriad of other details that freed me up to do my job. I know how easy it is to ask assistants to take care of routine items. Why am I writing about assistants manage/complete these tasks? Let me explain. As we register CPAs and PAs, we often find errors made in the registration process. A couple of examples are:

- When registering, the registrant failed to mark that they were renewing their permit to practice. This resulted in the registrant having their certificate renewed, but not a permit to practice. This caused the registrant to be practicing without a permit for a period of time, which subjected them to discipline by the Board and could have had other serious professional consequences since they were not permitted to practice accounting in Oklahoma. The registrant was required to complete the AICPA comprehensive ethics exam before they could be issued a permit to practice by the Board.
- When registering, the registrant failed to report sufficient continuing professional education. This resulted in correspondence and action by the Board to confirm sufficient CPE. It was found that the registrant did not readily have available certificates of completion. This required unnecessary work by both the registrant and the Board staff to clear up the matter.
- When registering, the registrant indicated that attest functions were being performed. When compared to the peer review files, it was found that they were not enrolled

in a Board-approved peer review program. Ultimately, the case was resolved, but not before some discussions with our peer review coordinator, enforcement coordinator and the registrant.

In each case, the registrant informed us that their assistant had completed their annual registration and had done so incorrectly. When we complete our registration form, there is an attestation that we acknowledge everything is true and correct and that we are subject to the Oklahoma Accountancy Act, Board Rules and the AICPA Code of Professional Conduct. I can understand letting assistants handle routine items, but I question when it comes to our profession and livelihood why we would want to depend on another person?

A handwritten signature in black ink that reads "Randy Ross".

Randall A. Ross, CPA  
Executive Director

### In This Issue

Do You Trust Your Career With Others?.....	1
Board Thanks Vicky Petete, CPA, for a Decade of Service.....	2
Board Offers Outreach Opportunities .....	2
Spring 2014 New CPA Recognition Ceremony .....	3
Welcome New Board Member Marc Delametter, CPA .....	4
Simple Guide to CPE Reporting .....	5
A Helpful Reminder is in the Mail .....	5
Candidate's Corner.....	6

## MEMBERS OF THE BOARD

Mike Sanner, CPA, Chair  
Jay Engelbach, CPA, Vice Chair  
Jody M. Manning, Member, Secretary  
Barbara Ley, CPA  
Karen Cunningham, ChFC  
David Greenwell, CPA  
Marc Delametter, CPA



## BOARD STAFF

Randy Ross, CPA, Executive Director  
Colin Autin, Deputy Director & Peer Review  
Chloe Watson, Accountant II  
Sharon Wells, Examination Coordinator  
LaLisa Semrad, Enforcement Coordinator  
Jason Doss, Licensing Coordinator  
Matthew Sinclair, Administrative Programs Officer  
Rebekah Flanagan, Administrative Assistant II  
Heather Smith, Administrative Assistant II  
Patricia Martindale, Administrative Assistant I



## CONTACT INFORMATION

Oklahoma Accountancy Board  
201 N.W. 63rd Street, Suite 210  
Oklahoma City, OK 73116  
Local: (405) 521-2397  
Fax: (405) 521-3118  
Website: [http://www.ok.gov/oab\\_web/](http://www.ok.gov/oab_web/)



The Oklahoma Accountancy Board Bulletin is the official publication of the Oklahoma Accountancy Board.

## *Board Thanks Vicky Petete, CPA, for a Decade of Service*

The Oklahoma Accountancy Board members and staff extend a heartfelt “Thank You” to Vicky Petete, CPA, for a decade of service to the Board, to the accounting profession, and to the State of Oklahoma. While her presence will be greatly missed during the Board’s monthly meetings, her impact on the governance of the accounting profession is indelible.

Mrs. Petete was first appointed to the Oklahoma Accountancy Board by Governor Brad Henry in 2004 and then again in 2009. She twice served as board chair; first from July 2008 to June 2009, and again for two consecutive terms from July 2012 to June 2013 then from July 2013 until her term ended on June 30, 2014. Mrs. Petete also served as vice chair from July 2007 to June 2008, as well as held leadership positions on numerous Board committees.

In recognition of her integrity and service to the profession, Mrs. Petete was inducted into the Oklahoma Accounting Hall of Fame in 2012, was the 2010 recipient of the Oklahoma Society of Certified Public Accountant’s Public Service Award, and was presented with the Outstanding Member in Industry Award in 1997. Mrs. Petete has been a member of the OSCP for more than 30 years, serving on committees at both the



**Vicky Petete, CPA**

state and national level while representing the OSCP and the National Association of State Boards of Accountancy.

A resident of Ada, Oklahoma, Mrs. Petete continues to serve as chief financial officer with Vision Bank, and for more than 25 years, has worked with the faculty at East Central University to assist students pursuing their accounting degrees.

The staff and members of the Oklahoma Accountancy Board, express their gratitude for a decade of service. Mrs. Petete’s leadership is much appreciated and will be missed. ★

### *Board Offers Outreach Opportunities*

Board staff is available to speak to your group on various accounting topics, including Board updates, ethics, compliance issues and updates to the accounting profession, in general. Feel free to complete and submit the Presentation/Speaker Request Form found on the OAB website or contact our executive director at (405) 521-2397. Like us on Facebook for other outreach opportunities and valuable information. ★

# Spring 2014 New CPA Recognition Ceremony

On the morning of May 31, 2014, Board Chair Vicky Petete, CPA, presided over the OAB's New CPA Recognition Ceremony in the chambers of the Oklahoma State House of Representatives at the State Capitol. The ceremony is held twice annually to honor the achievements of Oklahoma's newest CPAs. After addressing honorees, families and friends, Chair Petete awarded CPA certificates and personally congratulated 44 recipients on this most important achievement.

The Board was pleased to have Carlos E. Johnson, CPA, Ed.D., attend the ceremony. Dr. Johnson is the chair of the National Association of State Boards of Accountancy (NASBA), a native Oklahoman, and a former OAB chair. Dr. Johnson led new and existing CPAs present at the ceremony in reciting the Oklahoma Certified Public Accountants' Pledge.

Dana C. Milligan, CPA, President Elect of the OSCPA, honored Justin A. Pierce of Watonga, with a Silver Medal Award. This special award is for those accountants who achieved the highest scores on the CPA Exam's various test sections for their respective windows.

The Oklahoma Accountancy Board would like to thank the honorees, friends and families, for making the day truly memorable for all. ★



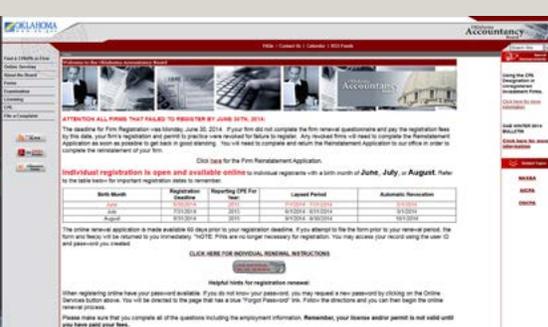
Chair Petete presents the CPA certificate to Julie Ann Jividen.



NASBA Chair Carlos Johnson, CPA, recites the Accountants' Pledge.



Dana Milligan honors Justin Pierce with a Silver Medal Award.



## PUT A SHORTCUT TO THE OAB WEBSITE ON YOUR DESKTOP!

The Oklahoma Accountancy Board's website has a number of links that can save you time and provide valuable information.

At the bottom of our website, you will find three icons that can be very useful. The first icon is to access our Facebook page. Like us on Facebook! This is a great location to find out about upcoming events, on the Board's calendar, when scores are released from NASBA, and other valuable outreach opportunities offered by the Board. The next icon is that of CPAVerify. This is the national database administered by NASBA of CPAs licensed in the various jurisdictions. It provides information, such as the states that a CPA is registered, whether or not they are in good standing, as well as any disciplinary actions. The final icon at the bottom of the page is for the main IRS website. For those in tax practices, I am sure you may already have a shortcut on your desktop. However, if you do not, we have it here for your convenience. The IRS does a good job of providing guidance on their website.

There are other buttons for links, including NASBA, AICPA, and the OSCP, to assist you or provide information about our profession. An added benefit is the number of timely articles answering questions about our profession, registration, and guidance to assist you. Why not use the OAB website as an additional tool in your practice or job?

Visit <http://www.ok.gov/oab> today! ★



## The OAB Welcomes New Board Member Marc Delametter, CPA

The Board is pleased to announce that Marc Delametter, CPA, was appointed by Governor Mary Fallin and confirmed by the State Senate in January 2014 to serve as its newest member beginning July 1, 2014. Mr. Delametter will replace outgoing member Vicky Petete, CPA, who served for ten years and was the Board chairperson from July 2012 to June 2014.



Marc Delametter, CPA

Marc graduated from Oklahoma State University in 1983 with a Bachelor's of Science in Business Administration, Accounting Major. Marc passed the CPA exam in 1986.

Marc started his accounting career as a staff accountant in 1983 with Price Waterhouse in Tulsa. In June 1986, Marc moved to QuikTrip Corporation. During his nearly 28 year career with QuikTrip, Marc held the following accounting positions: corporate tax manager, general accounting manager, assistant controller, controller and vice president of accounting. Marc retired as the vice president of accounting/controller with QuikTrip on April 25, 2014.

In addition to his working career with QuikTrip, Marc has served on the following boards and committees: the Financial Accounting Standards Advisory Council since January 2011, board member of Leaders Life Insurance Company since 2013, Foundation for Tulsa Schools board member since 2011, board member and the treasurer of Tulsa Tough, Inc. since 2005, board member and treasurer of Oktoberfest Tulsa since 2012, a member of the Oklahoma Society of CPA's since 1986, and member of the Tulsa University Conference of Accountants Advisory Council since 2013.

Marc has been married to his wife Beth for more than 30 years and they have two sons, Jackson, 20 years old, and Ben, 17 years old.

Marc was a 2010 inductee into the Bartlesville Sports Hall of Fame, and in 2010, he was named *Oklahoma Magazine's* Oklahoman of the Year in Sports Promotion. In his free time, Marc enjoys golf, tennis, bicycling, fishing and anything else outdoors. ★

# Simple Guide to CPE Reporting

When you register in 2014, you are reporting the continuing professional education (CPE) hours you earned during the previous calendar year (2013).

Remember that the CPE hours you earn in 2014 contribute to the following three rolling-year reporting periods:

2012 – 2014                      2013 – 2015                      2014 – 2016

To avoid falling out of compliance with your reporting, and facing possible enforcement actions, plan your CPE efforts to meet the following requirements:

- A minimum of 20 hours must be reported in any single year
- A minimum of 120 hours must be reported in each 3-year rolling period
- A minimum of four (4) hours of Ethics must be earned in each 3-year rolling period
- Specific requirements apply if you are involved in compilation engagements
- Specific requirements apply if you are a permit holder working in industry ★

## A Helpful Reminder is in the Mail!

Next time you open your individual renewal reminder letter from the Oklahoma Accountancy Board, you will find a little gift from the Board to help you remember your annual registration requirement. The reminder magnet includes your birth-month, important renewal dates and a spot to write your Certificate or License number in permanent marker.

**Oklahoma Accountancy Board**  
**Registration Reminder**

My Birth Month is:                      **August**  
My Certificate expires:                **August 31st**  
Renewal Period:                        **Jul 1 - Aug 31**

[www.ok.gov/oab](http://www.ok.gov/oab)  
**405.521.2397**

My Certificate Number is \_\_\_\_\_

## JANUARY –JUNE 2014 ENFORCEMENT ACTIONS

A complete list of OAB Enforcement Actions completed between January 1 and June 30, 2014 has been published on the OAB's website. The document can be found by clicking here:

[January - June 30, 2014 Enforcement Actions](#)

You may also locate the document by copying the hyperlink and pasting it into your browser's address bar.



### IMPORTANT REMINDER!

Please remember that any changes to your name, employer, mailing address, email and/or phone number must be reported to the OAB within 30 days of the change. It is critical that the Board has up-to-date information on each registrant.

- Changes to your address, email address, or phone number are made by submitting a completed Address Change Reporting Form.
- Changes to your employer must be made by submitting a completed Employment Change Reporting Form.
- Name changes are submitted using the Name Change Reporting Form.

All forms may be found under the General heading of the Forms section of the Board's website, <http://www.oab.ok.gov>. The Forms link is found along the left side of the homepage.

# *Candidate's Corner*

## **OKLAHOMA ACCOUNTANCY BOARD**

***SUCCESSFUL CANDIDATES WINDOW 1/2014***

***(01/01/2014 THROUGH 02/28/2014)***

MARY OMOKHEPEN AHONSI

**CLAY O BRIDGES**

AURORA LANAE' BURNS

HARRISON JORDAN COHEN

MONICA CHERIE CRANDALL

LOLA ANDREA DECHANT

**KEVIN LEROY FORTNA**

SAMUEL MARK GREENWOOD

AARON HARPER

SUPATTARA HONEA

MATTHEW JOSEPH HRENCHER

**JAMES COLE INSKEEP**

GREGORY KICHLER

CANDACE MARIE LABRUN

**RUSSELL PERRY LOWE**

**OZ MITCHELL**

**CLINT STEPHEN OARE**

GEORGE ROGERS OVERBEY

HIEN THANH PARKER

TERRI LYNN REAMS

JOSEPH CHARLES ROBERTSON

MICHELLE SIENG

KATIE JEAN SMITH

**KYLE JOHN STEFFENSMEIER**

COURTNEY N STEWART VAN DYKE

ADAM R. STOUT

**DANIEL GODART WLODAVER**

JOYCE L. WOLFE

SAMANTHA JORDAN YOUNG

*Total Successful Candidates*

*Window 1/2014 = 29*

***BOLD = Each section passed on first sitting***

# *Candidate's Corner*

## **OKLAHOMA ACCOUNTANCY BOARD**

***SUCCESSFUL CANDIDATES WINDOW 4/2013***

***(10/01/2013 THROUGH 11/30/2013)***

<b>CORY BENJAMIN ADRIAN</b>	<b>JAMES ROLLINS HOLLAND</b>
<b>LISA ANN ANDERSON</b>	<b>AARON WILLIAM JAQUA</b>
<b>ANDREA NICOLE ANDERSON</b>	<b>JANINE NICOLE JENKINS</b>
KRISTIN RENEE AYLETT	<b>AMY LYNN LAMAY</b>
<b>CYNTHIA ROBIN BALDWIN</b>	<b>DAVID MICHAEL LAWRENCE</b>
<b>LISA MAY BIEREMA</b>	<b>SEAN SPENCER LEFTON</b>
NATHANIEL BIGGS	<b>JUNCHAO LI</b>
JAMES STEVEN BISHOP	<b>CHRISTIE LYNN LITTLEFIELD</b>
SEAN RANDAL BLACKLOCK	SAUNYA DARLENE MOORE
<b>ANNA KELLY BLEDSOE</b>	<b>KATHRYN GAIL NISKERN</b>
JOHN MATTHEW BLUE	MALEAH CASEY OLIVER
<b>CALVIN DAVID BOCANEGRA</b>	<b>JUSTIN ANDREW PIERCE</b>
WILLIAM JACOBS BUCHANAN	<b>TARA ELIZABETH RAINS</b>
<b>VICTORIA PAIGE BUXTON</b>	JOSEPH NICHOLAS RODANO
<b>NATALY RAE BYNUM</b>	<b>MEGAN RUTH ROONEY</b>
<b>LAURA MARIE CALDERWOOD</b>	<b>ASHLEY EVELYN ROSE</b>
<b>MICHELE SUZANNE CHARBENEAU</b>	MATTHEW WAYNE RUSSELL
<b>JOHN ROBERT COBLE</b>	<b>CHRISTOPHER JAMES RYAN</b>
<b>HAILEE BROOKE COCANOUGH</b>	AMY LEE SWINT
<b>JESSICA DAWN ELSBERRY</b>	<b>MISTY MARIE TAYLOR</b>
<b>TYLER CLINTON ESTES</b>	<b>JOHN CHARLES TEPPER</b>
<b>KAITLYN KRYSTINE FALLIN</b>	<b>CHRISTOPHER ANDREW TOLER</b>
COLIN DEAN FRENCH	LINDA GALE TURNBULL
TIFFANY KAY FRYE	LISA ANN VAN LIEW
<b>SARA ROXANNE FULTZ</b>	<b>XIAOTANG WANG</b>
KELLY ELIZABETH GRANT	RODERICK DALE WEAVER
<b>SARAH BETH HASKIN</b>	LAURA ELIZABETH WHEELER
MISTY DAWN HAUGLUND	<b>AUSTIN PATRICK WILLET</b>
<b>TYLER WAYNE HEIDEBRECHT</b>	<b>BRADEN MICHAEL WILSON</b>
<b>STEPHEN JOHN HIGGINBOTHAM</b>	LINA XU

*Total Successful Candidates*

*Window 4/2013 = 60*

***BOLD = Each section passed on first sitting***