

Oklahoma Accountancy Board

BULLETIN



January 2015

Let's Save Time and Extra Work!

Registering with the Oklahoma Accountancy Board (OAB) to renew a CPA license and permit to practice (if applicable) can be a routine and mundane task each year. However, if not done properly, a registrant may waste valuable time and cause unnecessary inconvenience by having to “fix” registration errors. Here are some areas that we find are causing extra work for registrants and the OAB staff:

1. If you fail to make the payment at the end of the registration process, the registration is not complete. Your certificate and permit will lapse at the end of your birth month if payment is not made timely.
2. Make sure you completely fill out the renewal information, including the employment section. Remember, your registration is not considered complete until all questions have been answered.
3. Reporting CPE accurately is critical. If you fail to enter your CPE hours in the appropriate place, you may be caught in the Board's CPE review process, which requires the registrant to submit certificates for CPE hours completed.

Overstating hours may send a registrant to enforcement for disciplinary action. For that reason, it's a good idea to double check your documentation before you report your hours. If you don't have documentation for a course, you may not report it.

For each of the issues listed above, the registrant and OAB staff are required to expend extra time and energy in correcting the errors before the registration period ends, or addressing the larger problems that arise after registration closes. In this profession, time is valuable. Therefore, please take a couple of extra minutes to double check your registration information before submission and to make sure payment has been made. These steps will save you a lot of time and work in the future.

Randall A. Ross, CPA
Executive Director

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



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

Board Recognizes Passing of Former Board Member

The Oklahoma Accountancy Board is saddened to hear of the recent passing of former Board member, Bill J. Horne, Sr., CPA. Mr. Horne, 87, of Ada, passed away November 28, 2014.

Mr. Horne was very active in the community, serving on multiple boards, including the American Institute of Certified Public Accountants (AICPA), the National Association of State Board

of Accountancy (NASBA), and the Oklahoma Accountancy Board (OAB). Additionally, Horne was inducted into the Oklahoma Accounting Hall of Fame and received the Public Service Award from the OSCPA.

Horne made significant contributions to the accounting profession. Board members and staff wish to extend our condolences to the family. ★

Promoting the Future of the Profession

Twice a year, the Oklahoma Accountancy Board visits and holds a Board meeting on a college campus. This is a part of the Board's outreach program to promote the accounting profession to students and to encourage them to become CPAs. Nearly a quarter of the CPAs in Oklahoma are 65 years or older; therefore, there is a need for young CPAs to enter the workforce. I was heartened by the encouragement and direction the accounting professors on campus give their students.

We all know accounting graduates are in demand, and many of the larger corporations are offering very attractive employment packages as incentives. Too often, these graduates take the job with the idea of waiting to take the CPA exam later. Unfortunately, life tends to get in the way and the exam is

a casualty. We need to encourage these students and young graduates to sit for the exam as soon as possible. Let's point out the significant difference in earning potential over the years and benefits of low unemployment, even in the worst economic conditions, for CPAs compared to those who do not have the designation.

I believe that it is our responsibility, as established CPAs, to encourage students and graduates to take that extra step for their careers. Let's sing the praises and promote our profession to the next generation!



Randall A. Ross, CPA
Executive Director

New Compilation and Review Rules Issued – SSARS 21

On October 23, 2014, the AICPA's Accounting and Review Service Committee (ARSC) issued new SSARS 21 under its Clarity Project. SSARS 21 rewrites all the compilation and review standards (except one) that are currently in effect. This represents the most significant change to compilation and review standards since the issuance of SSARS No. 1 in 1978.

Any practitioner who performs compilation and review engagements must become familiar with these changes. The new rules are effective December 15, 2015, but early implementation is allowed as long as all changes found in SSARS 21 are applied.

For more information, please visit www.aicpa.org. ★

Fall 2014 New CPA Recognition Ceremony

On December 6, 2014, OAB staff and several Board members convened at the Oklahoma State Capitol to recognize Oklahoma's newest CPAs. Board Vice Chair, Jay Engelbach, CPA, addressed attendees, emphasizing the important nature of the accounting profession, and briefly explaining the role of the Board. Board Member Marc Delametter, CPA, then led the new CPAs in reciting the Oklahoma Accountants' Pledge. As family and friends looked on, 50 new CPAs were presented their Oklahoma CPA certificates.

Oklahoma Society of CPAs (OSCPA) President Elect, Robin Byford, CPA, recognized five individuals for achieving the highest scores in their respective windows. Lauren R. Overton of Oklahoma City was awarded the OSCPA's Gold Medal. Jordan L. Mayes of Edmond, Ronald E. Petty III of Harrah, and Spenser C. Shapiro of Norman, were awarded Silver Medals. Taryn K. Colon of Oklahoma City was awarded the Honorable Mention.

The Board would like to congratulate the award winners and all of the new CPAs who participated for their special achievements. OAB Board members and staff also extend their gratitude to the many friends and families who helped make the day memorable. ★



Board Member, Marc Delametter, CPA, leads new CPAs in the Accountants' Pledge



Board Vice Chair, Jay Engelbach, CPA, addresses new CPAs



Robin Byford, CPA, Presents Gold Medal Award to Lauren Overton

Call to Arms!

OAB Introduces Legislation

In June of 2011, technical changes were made moving the contents of SAS 70 from the Statement on Auditing Standards to the Statement on Standards for Attestation Engagements. However, this technical change produced an unintended problem. The definition of “Attest” only applied to examinations on financial statements or information. CPAs perform many other types of attest engagements, such as: security and privacy controls, sustainability, greenhouse gasses, energy audits, extensible business reporting language (XZBRL), etc. Non-CPAs have taken advantage of this oversight by attempting to offer these non-financial services, claiming they are not protected.

This Board is of the opinion that certain professional services should only be provided by CPAs due the rigorous qualifications and protections the CPA profession provides. The AICPA has changed its definition of “Attest” to include non-financial engagements. Therefore, we are requesting a change to Oklahoma’s Accountancy Act to amend the definitions of “Attest” and “Report” to ensure that all non-financial attest engagement under SSAE are covered. Representative Gary Banz has agreed to author the legislation required to address this matter. Please let your legislator know that you support this change to protect the public and the profession. ★

Mark Your Calendars!

The following dates are provided for your convenience. Please contact the OAB office at 405-521-2397 with any questions regarding meeting dates, events, or office hours.

2015 BOARD MEETINGS

All Board meetings are held at the Oklahoma Accountancy Board, 201 NW 63rd Street, Suite 210, Oklahoma City, unless otherwise noted:

February 20
March 20
April 17 (Lawton, OK)
May 22
June 26
July 17
August 21
September 18
October 16
November 20
December 18

NEW CPA RECOGNITION CEREMONIES / OKLAHOMA STATE CAPITOL

Spring Ceremony: Saturday, May 30, 2015
Fall Ceremony: Saturday, Nov. 21, 2015

The Oklahoma Accountancy Board will be closed for the following state holidays:

Thursday, Jan. 1	New Year’s Day
Monday, Jan. 19	MLK, Jr. Day
Monday, Feb. 16	Presidents’ Day
Monday, May 25	Memorial Day
Friday, July 3	Independence Day
Monday, Sept. 7	Labor Day
Wednesday, Nov. 11	Veterans Day
Thursday, Nov. 26	Thanksgiving
Friday, Nov. 27	Thanksgiving
Thursday, Dec. 24	Christmas
Friday, Dec. 25	Christmas

JULY – DECEMBER 2014 ENFORCEMENT ACTIONS

A complete list of OAB Enforcement Actions completed between July 1 and December 31, 2014, has been published on the OAB’s website. The document can be found by clicking here:

[July -December 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 employer or mailing address must be reported to the Board within 30 calendar days of the change. Name, phone number and email addresses should be reported in a timely manner as well. It is critical that the Board has up-to-date information on each registrant. To make a change, please complete the appropriate form located in the General category of the Forms section on the Board’s website, www.ok.gov/oab.

Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES WINDOW 2/2014 (04/01/2014 THROUGH 05/31/2014)

TRENT WILLIAM ANNAN
SHAWN GORDON BEAN
ALBERT JOSEPH BERTINI III
ALEENA NAVID CHAUDRY
MEGAN CAREY COLDAGELLI
ASHLEY MARIE COOPER
TANNER REX CUNNINGHAM
BIDHYA DHUNGEL SKIBO
DARRELL ALLEN ELY
MARK RICHARD FIEGENER
JEFFERY MICHAEL HAMBRICE
ANDREW TYLER HARRELSON
JOSHUA PAUL HOLDRIDGE
LORI JONES
DAVID ANDREW KOFOED
JORDAN LEE MAYES

TAYLOR SCOTT MAYES
JESSICA ANN MCCOLLUM
JONATHAN DAVID MCCUNE
CHRISTOPHER SHEA MITCHEL
HILLARY EILEEN NOLAN
KELSON ANDREW PEOPLES
JOHN MILTON PERRY IV
KARA MARIE REDDING
STEPHEN EUGENE RIDENOUR
KYLIE MARIE ROPER
LUISANA MARIA SAENZ BUDD
BLANCA KATHARINA SCHMITZ-COLE
KATHRYN PAIGE SMITH
PAIGE LIANNE WALKER
STACY K. WILHELM
DOUGLAS ALLEN YOST

Total Successful Candidates - Window 2/2014 = 32

SUCCESSFUL CANDIDATES WINDOW 3/2014 (07/01/2014 THROUGH 08/31/2014)

DAVID ADDISON
ALEX J. ALDERSON
WILLIAM CHASE ALMEN
GE BAI
JUSTINA TYNE BURRIS
SALMAN SAKIB CHOWDHURY
NATHAN ANDREW CLEMMONS
NATHAN SCOTT DIETZEL
DANA THUYTIEN DINH
SIEW MOON ENG
GARY GENE GRAY II
CORY STEVEN HADDOCK
LAURA KAITLIN HAGEN
TARYN KESSLER HUSTED
CORY D. JENKINS
ADAM BLAKE KILBOURNE
JENNIFER JANE LARGENT
ANNETTE RENEE LUTHER
ELENA IRINA MARICA
DARA DAWN MARTIN

MICHAEL CAMERON MILLER
MEREDITH RENEE MURPHY
ROBERT ANDREW NEVILLE
LAUREN REBECCA OVERTON
LUKE JOSEPH PAULSON
RAELYNN MARIE PERRY
RONALD EUGENE PETTY III
ELISABETH ANNE RANDALL
THOMAS KYLE READNOUR SR
COURTNEY ELIZABETH RUEB
BRADY DANIEL SCHEER
JARED CHARLES SCHEOPNER
SPENSER COLIN SHAPIRO
PEILIN SHI
STACY LEE THOMPSON
CANYON LEWIS VAN CLEAVE
JOHNATHAN EARL WATSON
CHLOE VICTORIA WATSON-NETTEY
LANCE WAYNE WREDE

Total Successful Candidates - Window 3/2014 = 39

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

Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES WINDOW 4/2014 (10/01/2014 THROUGH 11/30/2014)

GARRETT BALEY BAKER

JOSHUA MICHAEL BENTLEY

EVAN BRYCE BLASINGAME

LEE WARREN BRANCH

MATTHEW JEFFERY BROWN

JESSI ANN BUTLER

KRISTEN LEIGH CANTERBURY

BENJAMIN MATHEW COOK

EDWARD LAMAR CRALL

JEFFREY ALAN DELANCY

CHUONG QUOC DO

MATTHEW DAVID EIDSON

JONATHAN MICHAEL FAIN

AUSTIN A. FUGITT

KRISTEN ANNE GREWE

CANDICE RAE HALL

JENNIFER W HARRISON

ERIN LEIGH HOLCOMBE

COREY PAUL HOLLAND

TREVOR SCOTT HORSTMANN

CASEY TAMAR HOSTETLER

NATALIE ELAINE ISAACS

GRANT JOHN IVE

DAVID WILLIAM JAMES

ELAINE ANN JOLLY

CAROLINE NJERI KINGORI

TABITHA MARIE LAWSON

MEREDITH LYNN MASSEY

RINY SUSAN MATHAI

JACK CHRISTOPHER MCDANIEL

APRIL ELIZABETH MCKASSON

TIFFANY ANN MCVAY

MICHAEL STEVEN MESSER

ASHLEE COLE MIMMS

IAN JACOB MORRIS

STEPHANIE ORSBURN

ROBERT LINWOOD PHILLIPS

ERIK PHILLIP RAGSDALE

LUANN THOMAS RINOWSKI

WILLIAM TREY RODMAN

JACOB ANDREW RODRIGUEZ

KACEY LUANN RUSSELL

LANCE HUNTER SCHILLING

LINA ZOHEER SHAKRA

JEFFREY DANIEL SIANY

KEVIN SEAN SMITH

BRIAN SCOTT STEPHENS

CALEB TANNER STOGNER

SHELBY MARIE STONE

JARED RYAN THULIN

KARA LYNN WATKINS

CORT WERNZ

NICHOLAS PATRICK WILKERSON

JONATHON CHARLES WYCKOFF

HUI ZHANG

YEHENG ZHOU

Total Successful Candidates - Window 4/2014 = 56

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

*Please note the following corrections to Successful Candidates
Window 1/2014, published in the July 2014 Bulletin:*

HIEN THANH PARKER

CHRISTOPHER PATRICK GULLEKSON