Oklahoma Accountancy Board
BULLETIN

January 2018

Which AICPA? AICPA or AICPA?

I like to keep you up-to-date with activities taking place within the accounting profession that you may not be aware. Since I was a student at Central State University (now the University of Central Oklahoma), I studied helpful accounting exercises provided by the AICPA, received professional guidance from the AICPA, and even bought life insurance from the AICPA. I knew that "AICPA" meant the "American Institute of Certified Public Accountants."

Well, not any longer! There is a new AICPA in town! The American Institute of Certified Public Accountants formed another entity with the Chartered Institute of Management Accountants (CIMA) called the "Association of International Certified Professional Accountants." The AICPA has transferred assets and personnel to the Association of International Certified Professional Accountants, including certain continuing professional education (CPE) products. It is a very confusing situation, especially among boards of accountancy that define the AICPA; as the American Institute of Certified Public Accountants. There are a lot of questions being asked about the impact of this merger on contractual agreements and legal and statutory implications. The National Association of State Boards of Accountancy (NASBA) formed a task force to study the situation. The NASBA Board of Directors will use the feedback from the task force to address these concerns with the American Institute of Certified Public Accountants' leadership.

Just to be clear, when the Oklahoma Board of Accountancy refers to the AICPA, we mean the American Institute of Certified Public Accountants as defined in section 15.1A of the Oklahoma Accountancy Act.. As the picture clears up, we will keep you informed.

Happy New Year,

Randall A. Ross, CPA
Executive Director

Save the Date!

Firm registration begins May 1st and ends June 30th. The Board will mail registration reminders the first week in May. Firms can complete registrations through our online system, or by mailing in a paper registration form. You can access the paper form and online registration on May 1st, through our website. Please contact the Board if you have any questions or need assistance. ★

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Mike Sanner, CPA, Secretary

Karen Cunningham, ChFC

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Chloe Nettey, CPA, Accountant II

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

A MEMBER OF NASBA

Mark Your Calendars

2018 Board Meetings

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

January 19	April 20*	July 20	October 19
February 16	May 18	August 17	November 16
March 16	June 15	September 20**	December 21

**April Board meeting will be held at the University of Central Oklahoma.*

***September Board meeting will be held at Tulsa University.*

New CPA Recognition Ceremonies
Oklahoma State Capitol

Spring Ceremony: Saturday, May 19th
Fall Ceremony: TBA

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

Monday, January 1	New Year's Day
Monday, January 15	Martin Luther King, Jr. Day
Monday, February 19	Presidents' Day
Monday, May 28	Memorial Day
Wednesday, July 4	Independence Day
Monday, September 3	Labor Day
Monday, November 12	Veterans Day
Thursday, November 22	Thanksgiving
Friday, November 23	Thanksgiving
Tuesday, December 25	Christmas
Wednesday, December 26	Christmas

The Early Bird Gets the Worm

The New Year starts another calendar year period for earning continuing professional education (CPE) hours. CPE hours for 2018 should be earned between January 1st and December 31st of this year. Many of our registrants wait until the last week of December to earn their CPE hours and then run into obstacles, which delay them from obtaining their hours. Failure to earn CPE hours may result in disciplinary action, including fines. Please take time throughout the year to complete CPE hours. Don't let this simple task turn into a greater issue that could negatively impact your CPA status. ★

Can We Reach You?

Have you moved? Changed jobs? Have a new email?

The Board utilizes many methods when contacting registrants and it is vital your correct contact information is on file to receive these notifications. Please remember that any changes to your employer or mailing address must be reported to the Board within 30 calendar days of the change. Changes to your name, phone number or email address should also be reported to the Board in a timely manner. To make a change, please complete the appropriate form located on our website under "Forms-General", contact the OAB office at (405) 521-2397, or via email at okaccybd@oab.ok.gov. ★

I've Retired; Now What?

Congratulations on your retirement! Now that you have retired, you may be wondering what you should do with your CPA/PA certificate and if you need to make any changes with the Board. Before you head to the beach, please review this important information. Do not let your certificate automatically revoke for failure to register; a revocation is a blemish that appears on your public record.

The Oklahoma Accountancy Board (OAB) considers a person "retired" if they are retired from all forms of employment. Oklahoma does not have a "retired" status for the CPA/PA certificate. When a registrant retires the following options are available:

1. **Keep your CPA/PA certificate and permit to practice public accounting active.**
   Complete the registration renewal and pay applicable fees each year during your birth month. If you choose to renew your permit to practice, you would still be responsible for earning continuing professional education (CPE) hours.

2. **Keep your CPA/PA certificate active and apply for a retired CPE exemption.**
   Complete the registration renewal and pay applicable fees each year during your birth month. This option keeps the certificate in an "active" status, but exempts you from CPE requirements. You cannot hold a permit to practice and/or perform any type of accounting related work unless it is voluntary or for immediate family members. A retired CPE exemption affidavit must be submitted and approved by the Board.

3. **Cancel your CPA/PA certificate in good standing.**
   Since Oklahoma does not have a "retired" certificate status, canceling in good standing is essentially considered retiring the certificate. The certificate status is changed from "active" to "canceled" and you will not complete the registration renewal or pay fees during your birth month. A written request stating you wish to cancel your certificate must be submitted to the Board via mail or email on or before your renewal deadline.

Note: When a certificate is canceled in good standing, the registrant has a five (5) year window of eligibility from the official cancelation date to reinstate the certificate; the certificate cannot be reinstated after this window of eligibility, unless you are licensed to practice in another jurisdiction for the five (5) years immediately preceding the application for reinstatement. You may obtain a new certificate by complying with the requirements and procedures, including the examination requirements, for obtaining an original certificate. ★

Ross Named to NASBA Board

The National Association of State Boards of Accountancy (NASBA) announced the members of its Board of Directors for 2017-2018. Members were installed during NASBA's 110th Annual Meeting, held Oct. 29-Nov. 1, in New York, NY. Randy Ross, CPA, OAB Executive Director, will serve as the executive directors' liaison to the NASBA Board of Directors and as chair of NASBA's Executive Directors Committee. ★

Ross inducted into the National Wrestling Hall of Fame

Randy Ross, CPA, OAB Executive Director, was inducted into the Oklahoma Chapter of the National Wrestling Hall of Fame at the 22nd Annual Banquet in the Jim Thorpe Museum in Oklahoma City, held on October 8th, 2017. Ross was honored with the Outstanding American Award. The Outstanding American honor is given to former wrestlers who are highly successful and use the disciplines learned in wrestling in their profession.

Ross was a member of two state championship teams for the Midwest City Bombers and wrestled collegiately at the University of Central Oklahoma, where he earned All-America honors in 1973 as team captain. A volunteer coach in the Choctaw and Midwest City school districts for many years, Ross started officiating wrestling in 1977 and spent 27 years in the profession. He worked 26 Oklahoma State Wrestling Tournaments, called two national tournaments and was named one of the top five officials in the state for 10 consecutive years.

Board members and staff congratulate Mr. Ross on this exceptional honor! ★

Fall 2017 New CPA Recognition Ceremony

On November 18, 2017, OAB staff and several Board members convened at the Oklahoma State Capitol to recognize Oklahoma's newest CPAs. Board Chair, David Greenwell, CPA, addressed attendees, emphasizing the importance of the accounting profession. Board Vice Chair, Marc Delametter, CPA, led the new CPAs in reciting the Oklahoma Accountants' Pledge. As family and friends looked on, 44 new CPAs were presented with their Oklahoma CPA certificates.

OSCPA Immediate Past Chairman, Steve Milam, CPA, and OSCPA President and CEO, Blaine Peterson, CPA, recognized the following individuals for achieving the highest exam scores in their respective windows:

Gold Medal

Marci Marie Slaughter, Tulsa

Silver Medal

Jacob Alan Fowler, Wichita
Rachel Elizabeth O'Connor, Edmond

Honorable Mention

Miranda Lee Blanks, Edmond
Kaleigh Ann Boone, Oklahoma City
Tyler Scott Burgin, Oklahoma City
Timothy Caleb Cartner, Norman
Bailey Elizabeth Crawford, Norman
Adam Chase Dugdale, Tulsa
Kyle Lane Kanady, Edmond
Vivian Mallory O'Hara, Oklahoma City
Jessica Thompson Prefume, Oklahoma City
Kandice Hiromi Roush, Tulsa
Garrett Don Sharp, Enid
Ernesto Uribe Jr., Tulsa
Adam Miller Wiley, Norman

Congratulations to our newest CPAs and the OSCPA award winners, and thank you to the many friends and families who helped make the day memorable! ★

Board Vice Chair, Marc Delametter, CPA, leads new CPAs in the Accountants' Pledge.

Board Chair, David Greenwell, CPA, presents CPA certificate to Diana Emili Vazquez, CPA.

Steve Milam, CPA, Presents an Honorable Mention Award to Adam Miller Wiley.

Enforcement Actions

A complete list of OAB Enforcement Actions finalized between June 1, 2017-December 31, 2017, is published on the OAB's website. The document can be found by clicking here:

June -December 2017 Enforcement Actions ★

Candidate's Corner

Projected 2018 CPA Exam Score Release Timeline

Scores for the 2018 Q1 testing window will be released by NASBA on the following dates:

Q1: AUD, FAR, REG, BEC - February 6 (sat by January 20)
February 23 (sat by February 14)
March 8 (sat by February 28)
March 20 (sat by March 11)
March 23 (sat after March 11)

Due to the launch of new Exam software in April 2018, the AICPA must evaluate test question performance for the Q2, Q3 and Q4 testing windows. Scores will be released once after the close of each testing window. Scores for the 2018 Q2, Q3 and Q4 testing windows will be released by NASBA on the following dates:

Q2: AUD, FAR, REG – June 27 and BEC – June 29
Q3: AUD, BEC, FAR, REG – September 19
Q4: AUD, BEC, FAR, REG – December 19

Happy New Year!

The Oklahoma Accountancy Board wishes each of you a very happy and prosperous new year!

Back Row: Jason Doss, Licensing Coordinator; Matthew Sinclair, Administrative Programs Officer; Randy Ross, CPA, Executive Director; Middle Row: LaLisa Semrad, Enforcement Coordinator; Chloe Nettey, CPA, Accountant; Rebekah Flanagan, Exam Coordinator; Heather Grable, CPE Coordinator; Melissa Schosser, Administrative Assistant; Colin Autin, Deputy Director/Peer Review; Front Row: Amy Freeman, Administrative Assistant; Pat Martindale, Administrative Assistant.

Effective October 21, 2017*
Oklahoma Accountancy Board (OAB)
CBT Costs

Section(s) Applied For	Application Fee[a]	Other Costs[b]	Total
Any ONE section	50.00	208.40	258.40
Any TWO sections	50.00	416.80	466.80
Any THREE sections	50.00	625.20	675.20
ALL sections	50.00	833.60	883.60

* The new fee schedule is effective with all Authorizations to Test (ATT) submitted by the OAB on and after October 21, 2017.

[a] Application Fee: Fee paid by the Candidate to the Board with each application regardless of the number of sections applied to sit for.

[b] Other Costs: Cost paid by the Candidate to NASBA (NASBA pays AICPA and Prometric). These costs are not directly controlled by or paid to the OAB.

Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES WINDOW 2/2017 (4/01/2017 THROUGH 5/31/2017)

ELAINE KATHRYN COLE
MARK ZACHARY CONWAY
MICHELLE MARIE CROWELL
STEPHANIE DAWN EMERALD
JACOB ALAN FOWLER
BEAU ALLEN FRALEY
MISHAL AHMAD GONDAL
AMY MARIE HALE
ROSS MICHAEL HANNAY
CASSIDI SHANTELL HELTCEL
CHRISTOPHER ALLEN HINTON
RYAN CASEY HUNT
SU QUOC HUYNH
JOHN ROSS KASTNER
HEATH LELAND KENDALL
HEATHER BRITTANY LACY
DUNG NGOC LAM
LINDSEY NICOLE LOVEDAY
KASEY THOMAS MARLATT
MATTHEW DOUGLAS MAY
AMBER BRITTANY MCCLAIN
BRIAN THOMAS MCQUADE
KRISTEN NICOLE MORTIMER
LOGAN TODD NAPIER
SHANNON RENEE RANDOL
KATHRYN ELIZABETH RYKARD
CHRISTINA RENEE SCHWERMER
JARED NICHOLAS STEINBACH
KYLE JEFFREY STONE

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES WINDOW 3/2017 (7/01/2017 THROUGH 8/31/2017)

COURTNEY ELIZABETH BAKER
MIRANDA LEE BLANKS
KALEIGH ANN BOONE
SCOTT THOMAS BRECHEEN
TYLER SCOTT BURGIN
THOMAS JONATHAN CHAPPELL
FELICIA ANN CLARK
TAYLOR AMANDA COSTLEY
BAILEY ELIZABETH CRAWFORD
NICHOLAS DAVID DENZLER
KELLY MARIE DICKEY
ANDREW NICHOLAS DOBRY
ADAM CHASE DUGDALE
JACOB A. FANSLER
KAN FU
ETHAN DRAKE GARRETT
DANIEL BRANDON HAYES
JOHN HENRY HOCH
JESSIE R. HUGHES
TYLER THORNTON JONES
KYLE LANE KANADY
KYLE BENJAMIN KNIERIM
MICHAEL W LAWMASTER
CHRISTINE LIVINGSTONE
YIFAN LU
JOSHUA DANIEL MAY
JACOB RICHARD MCCLENDON
STEPHANIE E MENDENHALL
PATRICK THOMAS MERRYMAN
ZACHARY JAMES-PAUL MOBLEY
AUSTIN SCOT NESOM
RACHEL ELIZABETH O'CONNOR
VIVIAN MALLORY O'HARA
COURTNEY DYAN ODOM
JOHN PAUL PICKENS III
JESSICA T. PREFUME
ALLISON NICHOLE PREWITT
KANDICE HIROMI ROUSH
GARRETT DON SHARP
MARCI MARIE SLAUGHTER
CARSON PHILIP SMITH
MATTHEW DAVID SUTTER
ERNESTO URIBE JR
JASON A. UTHE
JACOB BLAKE WALLACE
ADAM MILLER WILEY
JASON R. WRIGHT
CARLY MARIE YOUNG

Total Successful Candidates

Window 2/2017 = 32 *Window 3/2017 = 48*

BOLD = Each section passed on first sitting

Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES WINDOW 4/2017 (10/01/2017 THROUGH 11/30/2017)

DAVID CHARLES ALFORD JR
IFEOLUWA TEMITAYO AREMU
ASHLEY RENEE BISHOP
MATTHEW STEWART BROWN
CATALEEA EUDALDA CASTRO
MEREDITH ANN CRAWLEY
DOMINIKA DIENG
COURTNEY OZIOMA DIKE
PAULA EFUA YEBOAH EKU
ANNA DAWN FORTNER
MARISSA PAGE FORTNER
JASON TATE FULLBRIGHT
HANNAH MARIE GALFETTI
ELIZABETH MAE GALLEGOS
AZAM HABIBI
MATTHEW RYAN HAMILTON
KAE LEA HEWETT
ANTHONY LEE INKELAAR
WOOCHAN JEON
CAMERON MILES JOHNSTON
BRENT JAMES KERSCHEN
SARAH NELL KING
KEVIN TERRELL KING
ANDREW MALATI
RYAN STEVEN ANDREW MASEY
ZACHARY NICKLAS MASTIN
SARA ANNE MAYS
PAUL GARY MOSES
SEAN MICHAEL PARKER
MICHAEL WARREN PEERCY JR
COLBY JAMES PORTER
MELANIE SUE RAMSEYER
LEOBARDO RIOS
MARANDA NICOLE RYBURN
AMEEN WASEEM SALOUS
ZACHARY CHRISTOPHER SAVAGE
CHRISTINA LYNN SEAWRIGHT
NOUR SHABAN
BHISMA SHRESTHA
AMBER LEE SMALL
ALECIA DENISE SMITH
JENNIFER MICHELE STONEBRAKER
KIMBERLY RENEE SUTTON
BRENDA JO THRESHER
TERA RENAE VELARDE
MORIAH RENEE WALLACE
JAMES BRIAN WALTERS
ERIKA NICHOLE WEIR
HAYDEN VIRGINIA WELLS
HENRY JOHN MANSCH WILDENBORG
MELISSA GRE' WILLIAMS
REBECCA MARIE WILLITZER
XIXI ZHANG

Total Successful Candidates
Window 4/2017 = 53
BOLD = Each section passed on first sitting

New CPA Exam User Experience Coming in April 2018

On April 1, 2018, the AICPA will offer CPA candidates an enhanced testing experience with the launch of its new exam software at all Prometric test centers. The software modernizes the exam's format, functionality and design, giving access to a high-definition display and new and improved tools.

One of the biggest changes coming to the exam is the introduction of Microsoft Excel® as a tool. While candidates will not be tested on their ability to use the program, it is available for use during each exam section. Other new features include a dedicated workspace to more easily toggle and view exhibits, a highlight function to help remember key elements in an exhibit and seamless cut, copy and paste. To learn more about the exam software and its features, view the CPA Exam Tutorial video at http://exams.aicpa.org/cpaexam/start.html.

To aid in exam preparation, the AICPA has updated its tutorial topics to guide the user through the coming changes. Candidates are also encouraged to practice with the new sample tests that present the exam as it will appear in an actual test center.

With the launch of the new exam software, the AICPA must ensure that the improvements do not impact the fairness and reliability of the exam. This will require minor score holds for the Q2, Q3 and Q4 test windows where scores will be released only once after the close of each window. The holds will allow the AICPA to review test question performance with the new software. For specific release dates, view the Score Release Timeline at https://www.aicpa.org/becomeacpa/cpaexam/. ★

Oklahoma Accountancy Board

June 2017 - December 2017

Enforcement Actions

Individual Orders on these cases can be found under the registrant's name on the OAB website's "Find a CPA" search engine. This list includes only those enforcement cases from June 2017 – December 2017.

RESPONDENT: Julia A. Finch, CPA – St. Albans, England
CASE # 2133 DATE OF BOARD ACTION: 8/11/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $192.50. In addition, Respondent must complete 2 hours of CPE to apply to the shortage.

RESPONDENT: Jeffery B. Carter, CPA – Robbins, IL
CASE # 2134 DATE OF BOARD ACTION: 8/11/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2013-2015 and 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $178.06. In addition, Respondent must complete 87.5 hours of CPE to apply to the shortage.

RESPONDENT: Mary Elizabeth Shaull, CPA – Tulsa, OK
CASE # 2136 DATE OF BOARD ACTION: 8/11/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 5 hours of CPE to apply to the shortage.

RESPONDENT: Guan Ian Wang, CPA – Katy, TX
CASE # 2137 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 4.5 hours of CPE to apply to the shortage.

RESPONDENT: Roger Dee Rogers, CPA – Bethany, OK
CASE # 2138 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2013-2015 and 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $199.06. In addition, Respondent must complete 47.5 hours of CPE to apply to the shortage.

RESPONDENT: Rick L. Dugan, CPA – Skiatook, OK
CASE # 2140 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2013-2015 and 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $244.37. In addition, Respondent must complete 76 hours of CPE to apply to the shortage.

RESPONDENT: Debbie Michelle Thomas, CPA – Edmond, OK
CASE # 2141 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent completed 9 hours of CPE to apply to the shortage.

RESPONDENT: Robyn Colleen Breshears, CPA – Rogers, AR
CASE # 2142 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent completed 16.5 hours of CPE to apply to the shortage.

Oklahoma Accountancy Board

June 2017 - December 2017

Enforcement Actions

Individual Orders on these cases can be found under the registrant's name on the OAB website's "Find a CPA" search engine. This list includes only those enforcement cases from June 2017 – December 2017.

RESPONDENT: Kenneth S. Wilcoxen, CPA – Edmond, OK
CASE # 2143 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2013-2015 and 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $199.06. In addition, Respondent must complete 41.5 hours of CPE to apply to the shortage.

RESPONDENT: Naomi R. Harvison, CPA – Tulsa, OK
CASE # 2144 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 2 hours of ethics CPE to apply to the shortage.

RESPONDENT: Christine L. Behne, CPA – Guymon, OK
CASE # 2145 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 2 hours of ethics CPE to apply to the shortage.

RESPONDENT: Robert Morris Ford, CPA – Edmond, OK
CASE # 2146 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 70 hours of CPE to apply to the shortage.

RESPONDENT: Julie Michelle Speer, CPA – Norman, OK
CASE # 2147 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent completed 4 hours of ethics CPE to apply to the shortage.

RESPONDENT: Kevin Leroy Greene, CPA – The Colony, TX
CASE # 2148 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 20 hours of CPE to apply to the shortage.

RESPONDENT: Marilyn Hannam Pinney, CPA – Owasso, OK
CASE # 2151 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent completed 2 hours of ethics CPE to apply to the shortage.

RESPONDENT: Haley Beth Legg, CPA – Sapulpa, OK
CASE # 2152 DATE OF BOARD ACTION: 9/22/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 4.5 hours of CPE to apply to the shortage.

Oklahoma Accountancy Board

June 2017 - December 2017

Enforcement Actions

Individual Orders on these cases can be found under the registrant's name on the OAB website's "Find a CPA" search engine. This list includes only those enforcement cases from June 2017 – December 2017.

RESPONDENT: Eddie Lee Singleterry, Revoked CPA – Guymon, OK
CASE # 2132 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2013-2015 and 2014-2016. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed costs of $638.55 and Respondent's CPA certificate is revoked for cause. Should Respondent apply for reinstatement, he must show proof he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden of proof at a show cause hearing as to why his certificate should be reinstated.

RESPONDENT: Scott Michael Berter, Revoked CPA – Tomball, TX
CASE # 2149 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2013-2015 and 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of $199.06 and Respondent's CPA certificate is revoked for cause. Should Respondent apply for reinstatement, he must show proof he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden of proof at a show cause hearing as to why his certificate should be reinstated.

RESPONDENT: Morgan M. Musallam, CPA – OKC, OK
CASE # 2150 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 5 hours of CPE to apply to the shortage.

RESPONDENT: Ricardo Eddy Jarve, CPA – Tulsa, OK
CASE # 2153 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 1 hour of CPE to apply to the shortage.

RESPONDENT: Mark L. Bailey, CPA – Tulsa, OK
CASE # 2154 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 15 hours of CPE to apply to the shortage.

RESPONDENT: Melanie J. Killian, CPA – Bristow, OK
CASE # 2155 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent completed 13 hours of CPE to apply to the shortage.

RESPONDENT: Jonathan Charles Krummel, CPA – Edmond, OK
CASE # 2156 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. . In addition, Respondent must complete 2 hours of ethics CPE to apply to the shortage.

RESPONDENT: Barbara E. Ball, CPA – Bristow, OK
CASE # 2158 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 15.5 hours of CPE to apply to the shortage.

RESPONDENT: Jay Allen Betz, CPA – Tulsa, OK
CASE # 2159 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 2 hours of CPE to apply to the shortage.

Oklahoma Accountancy Board

June 2017 - December 2017

Enforcement Actions

Individual Orders on these cases can be found under the registrant's name on the OAB website's "Find a CPA" search engine. This list includes only those enforcement cases from June 2017 – December 2017.

RESPONDENT: Sharla Kaay McAfee, CPA – Broken Arrow, OK
CASE # 2160 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 7 hours of CPE to apply to the shortage.

RESPONDENT: Stacy Deeann Brandon, CPA – MWC, OK
CASE # 2161 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 6 hours of CPE to apply to the shortage.

RESPONDENT: Roger Paul Johnson, CPA – Marlow, OK
CASE # 2162 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 5 hours of CPE to apply to the shortage.

RESPONDENT: Michael Thomas Harbert, CPA – OKC, OK
CASE # 2163 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. . In addition, Respondent must complete 1/2 hour of ethics CPE to apply to the shortage.

RESPONDENT: Thomas Bret Henson, CPA – Austin, TX
CASE # 2164 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 12 hours of CPE to apply to the shortage.

RESPONDENT: Karen A. Rivet, CPA – Elgin, OK
CASE # 2165 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent completed 24 hours of CPE to apply to the shortage.

RESPONDENT: Garry D. Smith, CPA – Tulsa, OK
CASE # 2166 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 15 hours of CPE to apply to the shortage.

RESPONDENT: Roger Eugene Eleftherakis, CPA – OKC, OK
CASE # 2169 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 13.5 hours of CPE to apply to the shortage.

RESPONDENT: Justin Robert Anderson, CPA – Tulsa, OK
CASE # 2170 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 44 hours of CPE to apply to the shortage.

Oklahoma Accountancy Board

June 2017 - December 2017

Enforcement Actions

Individual Orders on these cases can be found under the registrant's name on the OAB website's "Find a CPA" search engine. This list includes only those enforcement cases from June 2017 – December 2017.

RESPONDENT: Jeffrey Alan Williams, CPA – Springdale, AR
CASE # 2171 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 1 hour of CPE to apply to the shortage.

RESPONDENT: David Haskell Ratliff, PA – El Reno, OK
CASE # 2172 DATE OF BOARD ACTION: 11/17/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2013-2015 and 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $199.06. In addition, Respondent must complete 36 hours of CPE to apply to the shortage.

RESPONDENT: Phyllis Denise Wallace, CPA – Broken Arrow, OK
CASE # 2167 DATE OF BOARD ACTION: 12/15/2017
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2014-2016. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $291.56. In addition, Respondent must complete 19 hours of CPE to apply to the shortage.

RESPONDENT: Catherine Michelle Watson, CPA – Irving, TX
CASE # 2173 DATE OF BOARD ACTION: 12/15/2017
Respondent violated the Act and Board's Rules by failing to complete required CPE hours to "return to active status". Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $199.06. In addition, Respondent must complete 120 hours of CPE to apply to the shortage.