



## Oklahoma Accountancy Board

# BULLETIN

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### THANKS FOR THE MEMORIES

It is so hard to believe that it's been forty years since I first came to work for the Board as a clerk in January 1970. At that time, Retha Duggan was the Executive Secretary and the Board had only one other employee, Diana Collinsworth. It

really seems like it has been only a few years; the years just flew by. The staff likes to jokingly say that when I came to work for the Board, the examination was given by chisel and stone. Well, that was a long time ago and the time has come. I am retiring on March 1, but first I wanted to say a few words to all of you...

It has, indeed, been a wonderful and rewarding career with the Board. It has truly been my pleasure to have served not only the citizens of the State of Oklahoma but such honorable professionals as the CPAs and PAs of Oklahoma as well. I have made many friends throughout the years and have been privileged to meet many of you, to watch as candidates sat for the examination, passed it and went on to become outstanding members of the profession and their communities.

I have also been privileged for the past forty years to have worked with many dedicated and hardworking Board and staff members. I have read a lot of articles about people and how their careers shaped their lives, and I have found that to be true. My career with the Board did help to shape my life. But I hope that my career has helped to shape the accounting profession in Oklahoma as well. It has truly been my honor to serve you, and in the words of one of America's most beloved comedians..."thanks for the memories."

### WADE BISWELL RESIGNS

The OAB regrets to announce that due to health reasons, Wade Biswell submitted his resignation from the Oklahoma Accountancy Board to Governor Henry on November 23, 2009. The OAB would like to express its appreciation for Mr. Biswell's many contributions during his tenure on the Board, especially in the areas of technology, enforcement, and outreach. The Board members and staff will miss him and wish him the best. Mr. Biswell was serving as Vice Chair of the Board at the time of his resignation.

### KIM SHOEMAKE APPOINTED TO OAB

Governor Henry has appointed Kim Shoemake from Yukon, Oklahoma, to the Oklahoma Accountancy Board, effective December 23, 2009.

A member of BKD National Financial Services Group, Kim has over 30 years of experience in financial statement audits, loan reviews, internal audits, strategic planning assistance and directors' examinations for banks and other industries. He also provides services to nonprofit entities, including organizations and foundations, insurance companies and mortgage banks. He has significant experience serving as an outsourced chief financial officer in various industries, including banks, manufacturing and retail.

His specific work experience has included 12 years with a large international accounting firm, 11 years in private industry, 5 years with a local accounting firm, and 4 years with a large regional accounting firm.

He has taught courses on auditing for members of the Oklahoma Bankers Association, where he also is an active associate member. Kim is a member of the American Institute of Certified Public Accountants, Oklahoma Society of CPAs

and is involved in a number of civic, professional and charitable organizations.

He is a 1977 graduate of the University of Oklahoma, Norman, with a B.S. degree in accounting.

## RULES PROMULGATION IN PROGRESS

Registrants, candidates, and other interested parties should by this time have received the OAB's Notice of Intent to promulgate permanent rules. The notice gives a brief summary of the substantive proposed rules. The actual rules that have been proposed are available for viewing on the OAB's website. The website also has a link that can be used to comment on any or all of the proposed rules. The Board will consider all comments before adopting the rules to be submitted to the Governor and Legislature.

The most substantive of the proposed rules are as follows:

- Rules needed to implement the change to birth month annual registration, permit renewal, and CPE reporting;
- Firm registration and permit renewal filing deadline changed to June 30;
- Sole proprietors will be issued firm permits with the same effective and expiration date as their individual permits;
- Individuals actively involved in the supervision or review of compilation engagements for third party reliance must complete at least 8 credit hours of CPE in the subject area of compilations taken by the group study method. The requirement will be waived if the registrant works for a public accounting firm currently enrolled or is a sole proprietor currently enrolled in a peer review program with an approved sponsoring organization;
- Rule requires the submission of documents required by the Board under this Peer Review subsection to be sent by electronic means by secure website unless the sponsoring organization does not have access to the website;
- The firm name section of the Rules of Professional Conduct clarifies what constitutes a misleading firm name. This section does not affect firms licensed by the Board prior to the effective date of this section but does apply to any change in legal organization or name that occurs after the effective date of the section.
- The written communications section of the Rules of Professional Conduct

provides that a certificate or license holder, firm, candidate, or applicant must provide copies of any requested documents and must substantively respond in writing to any communications from the Board requesting a response within 30 days of the mailing of such request by registered or certified mail to the last address known to the Board.

## CLARIFICATION OF MINIMUM CPE REQUIREMENTS

In visiting with registrants at outreach events, Board staff has talked with registrants, some of whom have misunderstood the rolling 3-calendar-year CPE cycle and the minimum requirement of 20 hours of CPE in any calendar year. A number of questions have also been asked about the change to the ethics requirement. Concerned that there may be others, staff offers answers to the following questions:

### **HOW DOES THE ROLLING 3-CALENDAR YEAR PERIOD WORK?**

For any registrant certified in 2006 or earlier, the first 3-year period began January 1, 2006 and ended December 31, 2008. January 1, 2009 did not begin a completely different 3-year period. On January 1, 2009, CPE credit earned in 2006 dropped off. The next 3-year period was then January 1, 2007 through December 31, 2009. On January 1, 2010, CPE credit earned in 2007 dropped off. The current 3-year period is January 1, 2008 through December 31, 2010. In any 3-calendar-year period, registrants must be able to show they have completed at least 120 hours of CPE, which must include at least 4 hours of ethics. For registrants not certified until after 2006, their rolling 3-calendar-year CPE cycle began January 1 of the year they were certified or the year they re-entered active status.

### **HOW DOES THE 20-HOUR MINIMUM REQUIREMENT WORK?**

A minimum requirement of 20 hours of CPE credit must be completed in any calendar year. However, the overriding factor is that 120 hours must be earned in any rolling 3-year period. For example, Registrant A earned 48 hours in 2008 and 56 hours in 2009, leaving him 16 hours short of the 120-hour requirement for the 3-year period 2008-2010. Registrant A may opt to meet only the minimum requirement of 20 hours in 2010 because 20 hours will give him 124 hours for the 3-year period 2008-2010. On the other hand, Registrant B earned 40 hours in

2008 and 40 hours in 2009. Registrant B does not have the option to complete only 20 hours in 2010 because 20 hours would give him only 100 hours for the 3-year period 2008-2010, leaving him 20 hours short of the 120-hour requirement for the 2008-2010 CPE cycle.

**DID THE ETHICS CPE REQUIREMENT INCREASE OR DECREASE?**

The ethics requirement did not change to 4 hours each year as some have thought. The requirement actually decreased from 2 hours of ethics every year to 4 hours of ethics in any 3-calendar-year period effective January 1, 2009. A registrant who completed 2 hours of ethics in 2007, no ethics in 2008, and 2 hours of ethics in 2009 was in compliance with the ethics requirement because the minimum requirement of 4 hours of ethics in any 3-year period had been met.

If you have questions about the CPE requirement, call the Board office at any time and ask for Barbara or Dana. Either will be most pleased to assist you.

**ENFORCEMENT ACTIONS**

*(Copies of the individual Orders in these cases are available in the Board office upon request. This Bulletin includes only enforcement cases from 2008. The 2009 enforcement cases will be included in the April 2010 issue.)*

**RESPONDENT:** Mark A. Kremerier, CPA, Ponca City, OK  
**DATE OF BOARD ACTION:** 1/25/08

Mr. Kremerier violated the Oklahoma Administrative Code (Code) by not enrolling and participating in a peer review program within one year from the performance of services that require a peer review and by not responding within 30 days to written communications from the OAB sent by certified mail. An Administrative Consent Order (ACO) was agreed upon in this case which provides that Mr. Kremerier's CPA certificate will be placed on probation for two years from the effective date of the Order; assessed a fine in the amount of \$2,500 and costs in the amount of \$465; and is required to complete the AICPA's Comprehensive Ethics Course with a score of 90% or better within thirty days from the effective date of the Order.

**RESPONDENT:** David L. Baskin, CPA, Ponca City, OK  
**DATE OF BOARD ACTION:** 1/25/08

In the OAB's random sample CPE Audit, Mr. Baskin failed to substantiate the CPE claimed on his 2006 permit application. An ACO was agreed upon in this case which provides: Mr. Baskin's CPA certificate is placed on probation for five years from the effective date of the Order; he is required to complete 40 hours of CPE in addition to the 120

hours within the three year compliance period; he is assessed fines of \$1,000 for failure to respond to the OAB and \$2,500 for false reporting and costs in the amount of \$640.

**RESPONDENT:** Scott S. Morgan, CPA, Oklahoma City, OK  
**DATE OF BOARD ACTION:** 1/25/08

In a hearing, it was determined that Mr. Morgan had violated the Code by not responding in a timely manner to correspondence from the OAB regarding a complaint that he had refused to communicate with a client and return her records. Mr. Morgan was assessed a fine of \$1,000 and costs of \$1,958.12. He must complete within 120 days of the effective date of the order 8 hours of CPE related to the Standards of Tax Practice, which must be pre-approved by the OAB's CPE Coordinator. He must provide documentation showing proof of completion of said CPE within 10 days of completion. He is to be sent a letter stating that he is to conform to standards of tax practice and AICPA Professional Rules, including that clients shall receive and review tax returns and sign authorization to file said returns electronically.

**RESPONDENT:** Kate R. Ehlo, Ardmore, OK  
**DATE OF BOARD ACTION:** 1/25/08

Ms. Ehlo was issued a CPA certificate in Texas in 1982. She applied for a reciprocal certificate. However, she violated the Code by failing to file for the reciprocal certificate or license within 120 days of engaging in the practice of public accounting in Oklahoma. A Consent order (CO) signed by Ms. Ehlo and her attorney and approved by the Board provides her reciprocal certificate should be granted upon the following conditions: she demonstrate successful completion of the AICPA ethics course with a score of 90% or better (this was satisfied with her application; she pay a fine of \$500; she be on probation for one year, effective from the date of her application; she satisfy and fulfill all other requirements under the Act and/or Board Rules necessary for the issuance of a reciprocal certificate.

**RESPONDENT:** Powell W. Cooke, CPA, Stillwater, OK  
**DATE OF BOARD ACTION:** 2/22/08

A CO agreed to by Cooke and approved by the Board stipulated that Cooke was in violation of Oklahoma Accountancy Act (Act) and the Code by practicing public accounting without a permit and by not responding to the Board within 30 days. Mr. Cooke's certificate was previously revoked on October 19, 2007. The CO provided that Mr. Cooke is assessed a fine of \$1,000 and costs and fees of \$500. He must surrender his certificate to the OAB and is prohibited from filing for reinstatement until all fines, costs and fees are paid in full.

RESPONDENT: Julia A. Moler, CPA, Midwest City, OK  
DATE OF BOARD ACTION: 2/22/08

Ms. Moler failed to timely enroll in an approved peer review program within one year of the performance of services that require a peer review. An ACO was agreed upon in this case which provides: her CPA certificate is placed on probation for two years; if she performs any audit engagements requiring a peer review in the future, she must have pre-issuance reviews; she is required to complete the AICPA's Comprehensive Ethics Course with a score of 90% or better within thirty days from the effective date of the Order; she is assessed a fine in the amount of \$2,500 and costs in the amount of \$345.

RESPONDENT: Paul Harlan Farmer, Former CPA, Edmond, OK  
DATE OF BOARD ACTION: 4/25/08

On his 2006 Individual Biennial Registration, Mr. Farmer disclosed a guilty plea to a misdemeanor offense of filing a false tax return. On July 31, 2007, he relinquished his CPA certificate. An ACO was agreed upon in this case whereby Mr. Farmer admits violation of the Act and is assessed a fine of \$1,000 and costs of the proceeding of \$500. Should he apply for reinstatement of his certificate, he will be required to complete 120 hours of CPE before reinstatement, and his certificate will be placed on probation for 3 years after reinstatement.

RESPONDENT: Jay D. Parks, CPA, Edmond, OK  
DATE OF BOARD ACTION: 4/25/08

Mr. Parks violated the Code and the AICPA Code of Professional Conduct Section 202 when he misfiled paperwork regarding the forming of an S Corporation, causing the client to have problems with the IRS and tax returns. An ACO was agreed upon in this case in which Mr. Parks agrees to provide evidence of payment in the amount of \$1,000 for the bill of the client's new CPA within 30 days from the effective date of the ACO.

RESPONDENT: Bradley A. Pasby, CPA, Enid, OK  
DATE OF BOARD ACTION: 4/25/08

On his 2006 permit application Pasby reported having earned 44 hours of CPE, including 2 hours of ethics, in the 365 days immediately preceding the date of the application. However, supporting documentation subsequently submitted in response to the CPE Audit was for outdated credit earned in 2004. An ACO was agreed upon in this case, which provides: Mr. Pasby violated the Act and the rules; he must complete 240 hours of qualifying CPE within a three year period with a minimum of 40 hours of CPE in years one and two and the balance no later than the end of the third year, including 12 hours of professional ethics; he is assessed a fine of \$1,000 for failure to respond to the Board; and he is assessed costs in the

amount of \$470.21, all to be paid within the three year period from the effective date of the ACO.

RESPONDENT: Ann Bevers, CPA, Oklahoma City, OK  
DATE OF BOARD ACTION: 4/25/08

Ms. Bevers' permit number was selected for audit of the CPE claimed on her permit application filed with the OAB on July 31, 2006, and a letter requesting supporting documentation was subsequently sent to her. Ms. Bevers provided partial documentation and admitted that not all of the CPE attested to on her permit application was completed, which is a violation of the Act and the Code. She was also deficient on the CPE reported on her June 30, 2005 permit application. An ACO was agreed upon in this case which provides: Ms. Bevers is assessed a fine in the amount of \$4,000 for violations of the Act for fraud or deceit in obtaining a permit and failure to furnish evidence of participation in the continuing professional education required to obtain a permit; and a fine of \$1,000 for failure to respond to the Board; she is assessed costs in the amount of \$795.21; her certificate will be placed on probation for five years, during which time the CPE claimed may undergo audit each year. Respondent was also required to complete the AICPA Comprehensive Ethics Course.

RESPONDENT: Stephen Sims, CPA, Oklahoma City, OK  
DATE OF BOARD ACTION: 4/25/08

The OAB was notified by the AICPA that Respondent's membership had been suspended for professional misconduct. An ACO was agreed upon in this case whereby Mr. Sims agrees to violations of the Act, the Code, and Rules 102 and 502 of the AICPA Code of Professional Conduct by making mistakes in carrying out his fiduciary duties as trustee of a retirement plan. His certificate was placed on probation for three years; he was fined \$2,500 and assessed costs of \$317.71. Since Mr. Sims has provided proof of completion of the AICPA Comprehensive Ethics Course, he was not required to take an additional course.

RESPONDENT: S & C Professional, Ltd., Co., CPA Firm, Tahlequah, OK  
DATE OF BOARD ACTION: 4/25/08

The Respondent violated the Code by failing to respond to the OAB within 30 days of the mailing of certified mail requesting a response. An ACO was agreed upon in this case whereby the Respondent is assessed a fine of \$1,000 and costs of \$340.38.

RESPONDENT: Sharon Triplett, CPA, Inc., Guthrie, OK  
DATE OF BOARD ACTION: 5/22/08

Respondent violated the Oklahoma Administrative Code and the AICPA Professional Code of Conduct by failing to respond to the Board within 30 days, failing to have a peer review as required

by GAGAS Sections 3.50 and 3.55, and failing to comply with Professional Auditing Standards. A CO was approved by the Board which provides: Triplett is assessed total fines of \$8500; she must have a peer review within 6 months of the effective date of the order; she must complete 8 hours of CPE relating to Yellow Book within 180 days of the effective date of the order; The CPE will not count toward her rolling 3-year 120-hour CPE requirement.

RESPONDENT: Jerry W. Brown, CPA, PC, Non-registrant firm, Pueblo, CO  
DATE OF BOARD ACTION: 5/22/08

Respondent violated the Act and the Code by performing an audit for an Oklahoma based non-profit entity without being registered or holding a permit to practice issued by the Oklahoma Accountancy Board (OAB). An ACO was agreed upon in this case whereby Respondent was assessed a fine of \$2500.

RESPONDENT: Wesley J. Long, CPA, Edmond, OK  
DATE OF BOARD ACTION: 5/22/08

Mr. Long received an adverse peer review for the year ending July 31, 2006 with a conditional letter of acceptance. The condition to the letter of acceptance was that he would no longer perform audits and reviews and, if he does, he is required to have a pre-issuance review. An ACO was agreed upon in this case which provides that Long shall cease providing audit and review services. If he desires to perform audit and review services in the future, he will notify the OAB and be subject to 40 hours of CPE related to auditing and reporting prior to the performance of audit services.

RESPONDENT: Huan Chen, Reciprocal Certificate Applicant, Edmond, OK  
DATE OF BOARD ACTION: 5/22/08

Mr. Chen applied for a reciprocal CPA certificate on August 14, 2008 but had been working for an Oklahoma CPA firm since March 2006. The Code provides an applicant shall file for a reciprocal certificate within 120 days of engaging in the practice of public accounting. An ACO was agreed upon which provides that Chen is placed on probation for 3 years from the effective date of the order and assessed a fine of \$1000.

RESPONDENT: Rohit C. Sharma, CPA, Tulsa, OK  
DATE OF BOARD ACTION: 5/22/08

Mr. Sharma reported performing an audit engagement using Government Auditing Standards for Oklahoma entities without first submitting the registration form for registrants who perform audits for governmental entities. An ACO was agreed upon in this case which provides: Sharma is assessed a fine of \$500 and costs of \$485; he must show proof of passing the AICPA

Comprehensive Ethics course with a score of 90% or better.

RESPONDENT: Richard Henry Smith, CPA, Tulsa, OK  
DATE OF BOARD ACTION: 5/22/08

Mr. Smith self reported a federal indictment of conspiracy to commit mail fraud to which he pled guilty. An ACO was agreed upon in this case which provides: Mr. Smith's CPA certificate is revoked and he must surrender the CPA wall certificate; should he apply for reinstatement, he must appear and show cause as to why his certificate should be reinstated.

RESPONDENT: Paul F. Imboden, CPA, Tavares, FL  
DATE OF BOARD ACTION: 6/27/08

Mr. Imboden failed to file the CPE reporting form required of all registrants in 2007 and failed to respond to telephone calls and certified mail from the Board attempting to resolve the matter. An ACO was agreed upon in this case which provides: Respondent admits to violation of the Act and the Code; a fine of \$1,000 is assessed; Respondent must complete the AICPA's Comprehensive Ethics Course with a score of 90% or above; Respondent's certificate is placed on suspension until the CPE requirements are met.

RESPONDENT: Andrew Melton, CPA, Little Rock, AR  
DATE OF BOARD ACTION: 6/27/08

Mr. Melton failed to file the CPE reporting form required of all registrants in 2007 and failed to respond to telephone calls and certified mail from the Board attempting to resolve the matter. An ACO was agreed upon in this case which provides: Respondent admits to violation of the Act and the Code; a fine of \$1,000 is assessed; Respondent must complete the AICPA's Comprehensive Ethics Course with a score of 90% or above.

RESPONDENT: Frederick Loren Gale, CPA, Austin, TX  
DATE OF BOARD ACTION: 6/27/08

Mr. Gale violated the Act by not properly notifying the Board within 30 days when the name of the firm he practice with changed. An ACO was agreed upon in this case whereby Mr. Gale is assessed a fine of \$500.

RESPONDENT: William R. Schmidt, CPA, Norman, OK  
DATE OF BOARD ACTION: 6/27/08 and 11/4/08

In a hearing before the Board, it was determined that Mr. Schmidt violated the Code in that he provided services to an LLC client and was in control of preparing payroll, including writing checks, withholding appropriate taxes, submitting the taxes to the proper authorities, but purposely hid from the other LLC members the fact of unpaid payroll taxes as well as unpaid sales, tourism, and liquor taxes. He refused to return bank statements of the LLC when requested by other LLC members

and the bank. He refused to submit financial statements repeatedly requested by other LLC members and the bank after promising to do so. He did not prepare tax returns for the LLC and ignored the demand for K-1's from an LLC member. He did not return repeated telephone calls nor answer his office door for an LLC member and the bank. And he did not return follow up telephone calls from the Board's investigator. Mr. Schmidt was suspended for one year from the effective date of the order, and thereafter on probation for five years. During his suspension, he must return his certificate to the Board. During the suspension and the probationary period, he must complete 40 hours of CPE per year which must be preapproved by the CPE Committee, of which 4 hours must be ethics. He must complete with a passing score of 90% or above the AICPA Comprehensive Ethics course. He must purchase a third party practice aide for compilations, which must be approved by the CPE Committee. He will be required to have a pre-issuance review for all financial statements the first time issued for clients, which would include six compilations of financial statements under SARS 8 and any reviews or audits that he would take on as clients would have to have a pre-issuance review. Schmidt will be required to enroll in a peer review program during the second year of probation and follow the standards required there. He is assessed a fine of \$3,500. The Application to Assess Costs and Fees came on for hearing before the Board on November 4, 2008. The Board found the costs and fees should be awarded in the total amount of \$9,010.80 but reduced them to \$2,517.50, to be paid within 24 months of the effective date of the order or prior to a request for reinstatement if that should come sooner.

RESPONDENT: Stephen F. Worthley, CPA, Tulsa, OK  
DATE OF BOARD ACTION: 6/27/08

In a hearing before the Board, it was determined that Mr. Worthley violated the Act and the Code by not enrolling in a peer review program within one year of the performance of services that require a peer review. He was assessed a fine of \$1,000 and costs of \$249.61.

RESPONDENTS: Sewell & Taylor, LLP, Tulsa, OK  
DATE OF BOARD ACTION: 7/18/08

A CO signed by the Respondent and approved by the Board provides: Respondent was in violation of the Code by performing an agreed-upon procedures engagement for a Tulsa Bank while lacking independence and shall immediately cease and desist from any further or future such violations; a \$1,000 fine is assessed; costs and fees were assessed not to exceed \$1,000.

RESPONDENTS: Orbie D. Taylor, CPA, Tulsa, OK  
DATE OF BOARD ACTION: 7/18/08

A CO signed by the Respondent and approved by the Board provides: Respondent was in violation of the Act and the Code by owning stock in a Tulsa bank while his firm, Sewell & Taylor, LLP, performed an agreed-upon procedures engagement for the bank. The CO provides Respondent must cease and desist from any further or future such violations; he is assessed a fine of \$1,000; costs in the amount of \$1,398.38; and additional costs and fees not to exceed \$1,000; he must complete 24 hours of CPE in courses addressing independence within 280 days of the approval of the order by the Board; this CPE will not count toward the yearly CPE requirement and must be pre-approved by the CPE Coordinator.

RESPONDENTS: Horne & Company, P.C., Ada, OK  
DATE OF BOARD ACTION: 9/26/08

Horne & Company, P.C., violated the Act and the Code in that in the performance of an audit, there were departures from professional standards. An ACO was agreed upon which provides: the Respondent agrees to the violations and is assessed a fine of \$2,500 and costs of \$2,705.49.

RESPONDENTS: Katherine Farrow, CPA, Bethany, OK  
DATE OF BOARD ACTION: 11/4/08

An investigator concluded that there were deficiencies with work paper retention and not signing tax returns Farrow prepared. An ACO was agreed upon in this case whereby it is stipulated that the Respondent violated the Act and the Code; she is assessed costs of \$843.75; she shall complete 24 hours of CPE consisting of Professional Ethics and Individual Income Tax Return workshops within 180 days of the approval of the Order by the Board. This CPE will not count toward the yearly CPE requirement and must be pre-approved by the CPE Coordinator; Respondent will be on probation for 2 years, during which time she shall provide up to 5 tax returns per year for review. If she does not prepare 5 tax returns, all those prepared shall be provided for review. The review shall be conducted by a firm or individual approved in advance by the Board. The reviewer will advise the Board of the results and provide the Board with copies of any and all notes, work papers, correspondence, or other documents relating to its review. Any and all costs of the tax return review will be the sole expense of the Respondent.

RESPONDENT: Richard Walton, Oklahoma City, OK  
DATE OF BOARD ACTION: 12/19/08

In a hearing before the Board, it was determined that Mr. Walton violated the Act and the Code by holding out as a CPA and by practicing public accounting in this state without being registered with the Board or holding a permit to practice public accounting. Mr. Walton was fined \$10,000 per count for a total of \$20,000 and assessed costs of

\$3,176.69. He was ordered to cease and desist any such further violations of the Act and/or Code.

RESPONDENT: Joseph N. Hall, CPA, Lawton, OK  
DATE OF BOARD ACTION: 12/19/08

Mr. Hall violated the Act and the Code by (a) performing acts discreditable to the Certified Public Accounting Profession; (b) failing to produce promised work papers; (c) lying to clients; (d) allowing tax returns and payroll taxes to become delinquent; and (e) failing to return the client's records when requested to do so. A CO was agreed upon by Mr. Hall and the Board which provides: Respondent is assessed a fine of \$1,000 and costs and fees of \$1,907.99; his certificate will be on probation for 5 years from the date of the CO; along with his annual application for a permit, and as a condition for its issuance, Mr. Hall must attach a doctor's letter, acknowledging Hall is successfully undergoing treatment for the condition(s) disclosed to the Board in this matter; along with his annual application for permit, and as a condition for its issuance, Hall shall attach a letter from his current employer acknowledging employment status and the type of work being performed by the Respondent.

**Revoked Firms:** Pursuant to Section 15.15E of the Oklahoma Accountancy Act, the following firms were automatically revoked on July 31, 2008 for failure to renew the registration and pay the appropriate fee:

**CPA Corporations:**

Mark E. Jones, C.P.A., P.C.; Patti P. Brown, CPA, Inc.; Jerald M. Ellis, P.C.; Johnson & Associates, CPA, P.C.; Wallace R. Giasson, Inc., C.P.A.; Richard L. Hardway, CPA, P.C. Stamper Tax Consulting, Inc., P.C.; Pickens, Snodgrass, Koch & Company, P.C.  
Jyl J. Jarnigan, P.C.; Hardy And Associates, Certified Public Accountants, A Professional Corporation

**CPA Limited Liability Companies:**

Kelley & Fuser, PLLC; Murray & Company, CPA, P.L.L.C.; Rhonda Little Tax Service, PLC

**CPA Limited Liability Partnerships:**

Hartman Leito & Bolt, LLP

**Individuals Revoked in 2008:** Pursuant to Section 15.14.E.2 of the Oklahoma Accountancy Act, the following individuals were automatically revoked on September 30, 2008 for failure to renew the registration and pay the appropriate fee:

**CPAs in Oklahoma:**

John M. Haley; H. Max Hedges; Donald L. Myers; Charles B. Tetrick; Vester L. Little; Ronald Leon Stoots; Leroy Duncan; Thomas A. Archibald; C. F. Thompson; Mike Elkins O'Neal; Wallace R. Giasson; Jerald Michael Ellis; Roger M. Wortham; David Edward Gannon; Jack Layne Sterett; Albert L. Nation; Patti Powell Brown; Louie R. Geiser; Philip D. Kurtz; Danny L. Turrel; Robert Earl Davis Jr.; Peter Boris

Adamack; Walter P. Bryce Jr.; Ronald Dean King; Shannon Tower Self; James M. Berman; Mahlon Karl Pitt; Warren P. Shreve II; Leeanne Ferrell Perry; David L. Snyder; Ronald W. Wilken; Neal E. Tomlins; Vickie Jean Smith; Patsy Tate Wagon; Joseph Donald Soulek; John Leonard Bode; Annette M. Haskins; Donald Robert Rowlett; Anthony R. Stephens; Martha A. Burger; Gregory Scot Conrady; Christopher Patrick O'Neill; Kurt Oliver Williams; B. E. Milner; Sharon K. Montgomery; Elaine M. Kelley Buckley; Danita Guilford Cockrell; Raymond Clifford Coffelt Jr.; Leslie Aspenson Hadley; John R. Kastner; Kristi Massey Roberts; Richard Alan Shimer; Leonard C. Smith; Mike Shadaram; Donald F. Van Leeuwen; Scott Gordon Batary; Eric Edwin Eby Jr.; Craig Allen Myers; Donna S. M. Paddock; Kelly Mack Sneed; Micki Harris Wilkeson; Paul Michael Douglas; Nancy Cantrel Tackett; Elizabeth H. Schmitz; Lorrie Jeanette Pine; Judy Freeny Cook; Phillip John Giachino; Linda Kilborn Lee; Todd Franklin Pelosi; William Ray Schmidt; Cecilia Ann Crews; Shirley Diane Matlock; William Lee Vanderveen; Roger Dean Boevers; Malcolm Gene Hardage; Donald Wayne Haycraft; Linda Donetta Sconyers; Ron C. Yott; Michael Jon Tupps; Pia Diana McBride; Margaret Gwartney; Carolyn M. Emde; Danny Scott Nedbalek; Rhonda Ross Vincent; Patrick Alan Jones; James Barton Kalsu; William Paul Woodard; Karla Hoose; Tony Ray Henry; Edgar Albert Hirshburg; Nona Alliene Newsom; Bradley Eric Callahan; Mary Grace Baranski; Garry Don Stephenson; David Wayne Fletcher; Stacy J. Pratt; Eric Charles Soukup; Susan G. Dixon; Vincent Hans Wiemer; Suzanne Lagayle Moore; Mona Jean Loewen; William L. Stone; Jon Patrick Kennedy; Kelly L. Levings; Shawn Jeffcoat; Aimee Garcia-Escribano; Amber Marie Whisenhunt; Bryon Lee Briggs; Kevin K. Griffin

**PAs in Oklahoma:**

Dewey Kenneth Blackburn; Stanley E. Myers; Bette D. Benton; Charley Nelson McSwain

**Out of State:**

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