



OKLAHOMA ACCOUNTANCY BOARD

BULLETIN

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JANUARY 2012

Lots of Important Information!

Welcome to the New Year! This is an exciting year for our profession and for your Oklahoma Accountancy Board (OAB) staff. As we reported earlier, the Board will be implementing a new enterprise licensing system, named AMANDA. The State of Oklahoma will be utilizing this system for a number of licensing agencies. The OAB is the pilot agency for the AMANDA system and will begin using the system February 1, 2012, following the implementation of birth month registration which began January 1, 2012. Yes, everyone registers in 2012 for a full year and will continue to register annually going forward. Please remember to register in your birth month and report your CPE for the preceding calendar year. When registering in 2012 you will report the CPE you earned between January 1, 2011 and December 31, 2011, regardless of the month in which you are required to register. We believe this implementation will be seamless to you and will provide better service and ease of registration in the future. We have many new features that we are excited about implementing with this system and will be telling you about them in the future.

The National Association of State Boards of Accountancy (NASBA) and the AICPA have launched a new website designed to help you if you are providing services to clients in multiple states. These services allow a CPA exercising cross-border practice privileges to obtain information on licensing and registration requirements for states in which they wish to practice. This website is www.CPAmobility.org and is a great example of State Accountancy Boards working with NASBA and the AICPA to assist you in knowing the requirements of other states in which you may be working. As of the date of this newsletter all states and jurisdictions of the United States, with the exception of California, have adopted mobility legislation.

Happy New Year,

Randall A. Ross ,CPA
Executive Director

Congratulations!

The OAB had 100% participation for the 2011 State Charitable Campaign. Thank you to all who were involved and made it happen. (pg.6)

Birth Month Reporting

Don't forget about birth month registration and reporting.

New Rules Govern Ownership

New non-CPA Ownership of Accounting Firms rules and regulations. (pg. 4)

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Congratulations to Carlos Johnson



The OAB would like to extend its congratulations to former Board Chair Carlos Johnson, CPA, Ed.D., who was recently awarded the Certified Public Accountants' Special Recognition Award by the AICPA. The honor was bestowed on Johnson at the AICPA's Board of Directors Meeting in New York, citing more than 40 years of outstanding service to our profession.

AICPA Chairman Paul Stahlin described Johnson as "...a key player in the accounting profession for many years in the state and federal legislative and regulatory arenas".

In addition to decades of service to the OAB, Johnson has served in numerous leadership roles for the OSCP and the AICPA, and has received various awards and honors, including being inducted into the Oklahoma Accounting Hall of Fame.

Board Thanks E.B. St. John for a Decade of Service

The board would like to extend a heart-felt "Thank You" to E.B. St. John, PA, who served Oklahoma accountants as a member of the Oklahoma Accountancy Board for over a decade. Mr. St. John was appointed to the Oklahoma



Accountancy Board by former Oklahoma Governor Frank Keating in June 2001. St. John announced his retirement from the Board during the September 2011 Board meeting in Ada. During his tenure on the Board, St. John worked tirelessly to advance the

profession and serve the needs of Oklahoma accountants. He served on a number of Board committees, including the CPE Committee, the Executive Committee, and the Outreach Committee, and as the Board Secretary.

From 1962 until 1990, St. John worked as a Large Case Manager for the IRS. During his tenure with the IRS, Mr. St. John received a number of performance awards, including the Albert Gallatin Award for government service, and the Outstanding Career Service Award. Most recently, St. John served as Tax Manager for Benefit Technologies, LLC.

The Board and OAB staff wishes E.B. the best in his future endeavors, and will miss his many contributions to the OAB.

Board Mourns Passing of Former Chairs

The Oklahoma Accountancy Board is saddened to hear of the recent passing of two former Board Chairs, James Nickles, CPA and Harold Russell, CPA.

James A. Nickles, CPA, was appointed to the Board by former Oklahoma Governor Frank Keating in 1996. Nickles served on the Board for ten years, and chaired the Board from July 1998 to June 1999. Mr. Nickles, 64, of Tulsa, passed away on November 27, 2011.

Harold Russell, CPA, 77, of Oklahoma City passed away on December 6, 2011. Russell was a member of the Board from July 1991 to June 1996. He served as Chair of the Board from July 1999 to June 2001.

Both Nickles and Russell made tremendous contributions to the Oklahoma Accountancy Board, and to all Oklahoma accountants. The Board and the OAB staff wish to extend their condolences to both the Nickles and Russell families.

Important Procedures for CPE Reporting

Birth-month reporting is here, and from January 2012 forward, all registrants are required to register their certificates during their birth month each year. During registration, CPE must also be reported. It is important to note that CPE is always reported for the previous calendar year. This differs from other states, where the CPE earned between the two reporting months might be reported.

Remember when reporting your CPE that regardless of the month in which you are reporting your CPE, you must report hours earned in the previous calendar year only.

Example: A registrant born in October will register in October 2012, at which point CPE hours earned between January 1, 2011 and December 31, 2011 will be reported.

Don't forget to take advantage of the OAB's CPE Manager Spreadsheet to help plan and track your CPE activities. The CPE Manager can be found by clicking the CPE link on the OAB website, at www.ok.gov/oab.

Have You Moved? Changed Employment?

Board Rules require a licensee to report any change of address or employment within 30 days of its occurrence. You may mail, e-mail or fax the changes. Be sure to include telephone, fax and e-mail address changes along with home and employment address changes. If you have any questions please call Matthew Sinclair (405) 522-3090.

Accountancy Board Recognizes Newest CPAs

The Fall 2011 Presentation and Recognition Ceremony for Oklahoma's newest CPAs and successful candidates was held on November 19 in the chambers of the State House of Representatives at the Oklahoma State Capitol. Board Chair Barbara Ley, CPA, presided over the ceremony, and addressed candidates who have successfully passed their CPA exams, as well as those who have passed and completed all of the requirements for becoming a CPA in the State of Oklahoma. Mrs. Ley presented 44 certificates to new CPAs.



Special awards were presented by the OSCPA to those individuals with the highest scores on their CPA exams. OSCPA President Jayna Vaughn, CPA, presented a Gold Award to Tulsa's Catherine Elizabeth Anderson, who achieved the highest overall score on all four parts of the exam in one window. Bud Lacy, Ph.D., Department Head and Anadarko Accounting Chair of Oklahoma State University's School of Accounting, presented two silver awards to those candidates who achieved the highest scores on all four exam sections over two windows. The silver award recipients were Amanda Carol Dexter and Stephen Todd Vincent, both of Broken Arrow.



The Board welcomes all new CPAs and thanks all family, friends, and colleagues who helped make the ceremony special.

OAB Staff Welcomes AMANDA

The OAB staff has been working tirelessly to prepare for the arrival of AMANDA. By the time you are reading this bulletin, "she" should already be hard at work at the agency, assisting us in making our daily operations run more smoothly. But who is AMANDA?

The Oklahoma Accountancy Board has been the focus of much attention as we prepare to implement new enterprise licensing software, code-named AMANDA. The OAB will pilot the new customized software for other Oklahoma licensing agencies, who all rely on assorted, and sometimes aging, software solutions to perform their daily routines. AMANDA will revolutionize our processes, and impacts each of the critical areas of our daily operations: Examinations, Licensing, Enforcement, Peer Review, CPE, and Administration. Most importantly, AMANDA will introduce a wealth of new opportunities to help us better serve our clients.

The Oklahoma Accountancy Board is proud to be the pilot agency for AMANDA, and is excited to incorporate this state-of-the-art technology to help serve our constituents.

New Law Requires Peer Review for Attestation Engagements

There were several changes to the Oklahoma Accountancy Act during the last legislative session. One of the changes expands the requirement for peer review to include attestation engagements (includes engagements previously referred to as "agreed upon procedures"). Previously, the law only required peer review for audit and review engagements.

The new law was effective August 26, 2011 and requires firms performing engagements in accordance with the Statements on Standards for Attestation Engagements to undergo peer review not less than once every three years.

Although the law is currently in effect, the OAB has not yet defined when these types of engagements will be required to have a peer review. The OAB anticipates such engagements performed on or after July 1, 2013, will fall under the new requirement. Additional information will be provided as it becomes available.

Questions?

We welcome you to contact the Oklahoma Accountancy Board between 8:00 am and 5:00 p.m. Monday through Friday with any questions or concerns you may have.

405.521.2397 okaccybd@oab.ok.gov

www.ok.gov/oab

Emergency Rules on Non-CPA Ownership of Firms

Changes to The Oklahoma Administrative Code effective October 28, 2011 allow for non-CPA ownership of public accounting firms or affiliated entities. The rules govern firm registrations and permits, and prescribe specific requirements for non-CPA owners, and/or individuals with financial interest or voting rights in public accounting firms.

Specific verbiage added to the Oklahoma Administrative Code is as follows. Please review and direct any questions to the Oklahoma Accountancy Board, at 405-521-2397.

10:15-23-2.1. Non-CPA owners of public accounting firms or affiliated entities

- (a) A firm which includes non-CPA owners may not qualify for a firm registration and permit unless every non-CPA owner of the firm:
 - (1) is an individual;
 - (2) is actively providing personal services in the nature of management of some portion of the firm's business interest or performing services for clients of the firm or an affiliated entity;
 - (3) is of good character as defined in Section 15.9 of the Act;
 - (4) is not a suspended or revoked CPA or PA;
 - (5) is registered with the Board in the same manner as a CPA under Section 15.14 of the Oklahoma Accountancy Act on a form prescribed by the Board.
- (b) Each of the non-CPA owners who are residents of Oklahoma must:
 - (1) be in compliance with Oklahoma tax laws;
 - (2) provide evidence of the successful completion (90% or better), within the past 365 days prior to initial registration, of the AICPA Ethics Examination or its equivalent as determined by the Board;
 - (3) comply with the Rules of Professional Conduct as set out in 10:15-39-1;
 - (4) hold a baccalaureate or graduate degree conferred by a college or university, or equivalent education as determined by the Board;
 - (5) maintain any professional designation held by the individual in good standing with the appropriate organization or regulatory body that is identified or used in an advertisement, letterhead, business card, or other firm-related communication;
 - (6) maintain continuing education in accordance with Section 10:15-32-1, provided credit shall be given for any other professional CPE or equivalent professional continuing education earned;
 - (7) submit to a national criminal history record check. The costs associated with the record check shall be paid by the non-CPA owner
- (c) A "Non-CPA Owner" includes any individual who has any financial interest in the firm or any voting rights in the firm.

Accountancy Board Continues Commitment to Outreach

You may have noticed the Oklahoma Accountancy Board staff working at a CPE seminar you have recently attended, or perhaps you have noticed a Board Meeting being held at a college campus near you. You may have even seen the Accountancy Board staff supporting worthwhile causes, such as the State Charitable Campaign, or the Oklahoma Business Ethics Consortium. These are all just a few of the ways that the OAB is striving to increase the agency's presence in the public.

The OAB's new Executive Director Randy Ross, CPA recognizes the importance of face-to-face contact with the agency's registrants, professional colleagues, and accounting students, the CPAs of the future. "CPAs, PAs, and accounting students rarely, if ever, have the opportunity to meet the OAB staff in our offices. It is important that we are accessible to Oklahoma's accountants and future accountants. Maintaining a presence at CPE events, meeting with accounting students and faculty, and becoming more engaged in state and civic events are but a few of the ways that we can make ourselves more available", stated Ross at an event held recently in Tulsa.

Likewise, we welcome interested parties to learn more about the Board. Monthly Board meetings are open to the public. The dates of the 2012 Board Meetings are published in this Bulletin and the meetings are held in the offices of the Oklahoma Accountancy Board, located at 201 NW 63rd Street, Suite 210, unless otherwise noted. Twice annually, the Board will hold a monthly meeting at a state college or university.

OAB Staff Supports State Charities

The staff of The Oklahoma Accountancy Board is proud to achieve 100% participation in its support of the Oklahoma State Charitable Campaign (SCC). The SCC was created in 1989 to assist state employees in contributing to worthwhile social, health, and welfare organizations. While our mission is to protect the public welfare, it is also important that the OAB staff work to help improve Oklahoma communities. We are proud to support the SCC and look forward to continuing support of this important cause.

Happy New Year!



The Staff of the Oklahoma Accountancy Board wishes each of you a very happy and prosperous new year.

(Pictured, from left to right; Colin Autin, Deputy Director and Peer Review Coordinator; Chloe Watson, Accountant; Michael Mount, CPE Coordinator; LaLisa Semrad, Enforcement Coordinator; Sharon Wells, Examination Coordinator; Rebekah Flanagan, Administrative Assistant II; Matthew Sinclair, Records Coordinator; Heather Smith, Administrative Assistant I; Randy Ross, CPA, Executive Director; Linda Ruckman, Licensing Coordinator.)

Oklahoma Accountancy Board Members

Barbara Ley, CPA

Board Chair
Term Expires: 06/30/2012

Janice Gray, CPA

Board Vice Chair
Term Expires: 06/30/2013

Mike Sanner, CPA

Board Secretary
Term Expires: 06/30/2015

Vicky Petete, CPA

Board Member
Term Expires: 06/30/2014

Jay Engelbach, CPA

Board Member
Term Expires: 06/30/2016

Karen Cunningham, ChFC

Board Public Member
Term: Coterminous with the
Governor

As of January 1, 2012 the seventh Board Member has not been appointed by the Governor

Remember:

- *Report any name changes to the OAB within 30 days.*
- *Report address and employment changes to the OAB within 30 days.*
- *Register by the end of your birth month.*
- *Complete 120 hours of CPE every three year rolling period.*
- *If you practice public accounting or are holding out you must have a permit.*
- *Earn/Report 4 hours of ethics CPE every three years.*

Important Dates to Remember in 2012

January 2012

- Monday, January 2
New Year's Day Holiday
OAB Offices Closed
- Monday, January 16
Martin Luther King Jr. Day
OAB Offices Closed
- Friday, January 27
January Board Meeting

February 2012

- Thursday, February 16
February, Board Meeting
University of Central
Oklahoma
- Monday, February 20
Presidents' Day
OAB Offices Closed

March 2012

- Friday, March 23
March Board Meeting

April 2012

- Friday, April 20
April Board Meeting

May 2012

- Tuesday, May 15
May Board Meeting
- Monday, May 28
Memorial Day Holiday
OAB Offices Closed

June 2012

- Friday, June 22
June Board Meeting

July 2012

- Wednesday, July 4
Independence Day Holiday
OAB Offices Closed
- Friday, July 20
July Board Meeting

August 2012

- Friday, August 17
August Board Meeting

September 2012

- Monday, September 3
Labor Day Holiday
OAB Offices Closed
- Friday, September 21
September Board Meeting

October 2012

- Friday, October 19
October Board Meeting

November 2012

- Monday, November 12
Veteran's Day Holiday
OAB Offices Closed
- Friday, November 16
November Board Meeting
- Thursday, November 22
Thanksgiving Holiday
OAB Offices Closed
- Friday, November 23
Thanksgiving Holiday
OAB Offices Closed

December 2012

- Friday, December 14
December Board Meeting
- Monday, December 24
Christmas Holiday
OAB Offices Closed
- Tuesday, December 25
Christmas Holiday
OAB Offices Closed

Enforcement Actions

(Copies of the individual Orders in these cases are available in the Board office upon request and can be viewed on the OAB website. This Bulletin includes only those enforcement cases from 2011.)

RESPONDENT: Roosevelt Johnson, CPA –
Tulsa, OK
CASE # 1851 DATE OF BOARD ACTION: 1/21/11

Respondent violated the Board's Rules by practicing public accounting under a revoked firm's name. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed a fine of \$1,500, plus costs of \$262.50.

RESPONDENT: Jimmie D. Jones, CPA – OKC, OK
CASE # 1864 DATE OF BOARD ACTION: 1/21/11

Without admitting or denying allegations of non-compliance with GAAP, Respondent entered into an Order with the SEC suspending him from practice before that agency but granting him the right to apply for reinstatement after two years. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed costs of \$422.50 and is placed on probation for two years, with the probation period running from the date of the SEC Order of July 17, 2009.

RESPONDENT: Marvin G. Pember, Cancelled CPA
– Zionsville, IN
CASE # 1868 DATE OF BOARD ACTION: 1/21/11

Respondent violated the Act and Board's Rules by failing to complete CPE. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed costs of \$274.79 and agrees to surrender his certificate. 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: Cole & Reed, PC, CPA Firm –
OKC, OK
CASE # 1870 DATE OF BOARD ACTION: 1/21/11

Respondent violated the Act and Board's Rules by staffing a CPA who was practicing public accounting but not properly registered with a permit to practice in Oklahoma. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed a fine of \$1,000, plus costs of \$264.29.

RESPONDENT: Grant Dicke, Revoked CPA –
Rochester, MN
CASE # 1837 DATE OF BOARD ACTION: 1/21/11

Respondent violated the Act and Board's Rules by failing to complete CPE and file the Individual Registrant Reporting Form for compliance year 2007, which resulted in the automatic revocation of his certificate. Respondent agreed to a Consent Order which provides the following: Respondent is assessed a fine of \$500, plus costs of \$1,072.86. 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, comply with CPE requirements, and pay all assessed fines and costs.

RESPONDENT: Shawn Randall, CPA – Moore, OK
CASE # 1869 DATE OF BOARD ACTION: 2/18/11

Respondent violated the Act and the Board's Rules by failing to timely apply for a reciprocal Oklahoma certificate for approximately one year. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed a fine of \$1,000, plus costs of \$174.29.

RESPONDENT: Jeff Lee Detwiler, CPA – OKC, OK
CASE # 1862 DATE OF BOARD ACTION: 2/18/11

Respondent violated the Act and Board's Rules by failing to comply with a previous Order and complete sufficient CPE for the 2009 and 2010 compliance periods. The Board ordered the following: Respondent must submit a report showing his employment status and sources of income within fifteen days and on a quarterly basis thereafter until all fines and costs are paid in full, and a report showing CPE taken for years 2007 through 2010, along with a plan for how he will complete enough CPE by April 30, 2011 to bring himself into compliance. Respondent must remove any references to providing accounting services that would require a permit to practice from all letterhead, business cards, web sites, or other media, and must submit an affidavit that he has read the Act and Board's Rules. In addition, Respondent must submit the peer review report required by the previous Order and is assessed costs of \$3,794.22.

RESPONDENT: Amanda Beasley, CPA –
Guymon, OK
CASE # 1875 DATE OF BOARD ACTION: 3/18/11

Respondent violated the Act and Board's Rules by failing to follow professional standards with regard to payroll reporting for her employer. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is placed on probation for two years and assessed costs of \$350.

RESPONDENT: Robin Blackwell, CPA –
Bartlesville, OK
CASE # 1873 DATE OF BOARD ACTION: 4/19/11

Respondent violated the Act and the Board's Rules by failing to timely apply for a reciprocal Oklahoma certificate for approximately one year. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed a fine of \$1,000, plus costs of \$360.

RESPONDENT: F & L Tax Service, PLLC, CPA Firm
– Broken Arrow, OK
CASE # 1878 DATE OF BOARD ACTION: 4/19/11

Respondent violated the Act by practicing public accounting before registering with the Board. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed a fine of \$2,500, plus costs of \$607.79.

RESPONDENT: R. P. Varner Co, P.C., CPA Firm –
Tulsa, OK
CASE # 1879 DATE OF BOARD ACTION: 4/19/11

Respondent violated the Board's Rules by conducting a governmental entity audit without registering on the Board's governmental auditors list. Respondent agreed to an Administrative Consent Order which provides the following: Respondent is assessed a fine of \$1,000, plus costs of \$289.04.

RESPONDENT: Donald Baker, CPA – Jenks, OK
CASE # 1880 DATE OF BOARD ACTION: 4/19/11

Respondent violated the Act and Board's Rules by failing to complete sufficient CPE for the rolling three-year periods of 2006-2008 and 2007-2009. Respondent agreed to an Administrative Consent Order which provides the following: Respondent must complete the past-due CPE within ninety days, and Respondent is assessed a fine of \$500, plus costs of \$251.54.

RESPONDENT: Gayle P. Miles-Scott, CPA –
OKC, OK
CASE # 1635 DATE OF BOARD ACTION: 4/19/11

Respondent violated the Act and Board's Rules by failing to comply with a previous Administrative Consent Order. Respondent agreed to a Consent Order which provides the following: Respondent is assessed costs of \$375 and must make monthly payments until all costs, including amounts from the previous Order, are paid in full.

RESPONDENT: John L. Yeager, Revoked CPA –
Norman, OK
CASE # 1838 DATE OF BOARD ACTION: 4/19/11

Respondent violated the Act and Board's Rules by practicing public accounting in Oklahoma without a valid permit since 2005. The Board ordered the following: Respondent is assessed costs of \$2,097.07. Respondent's 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: Charles S. Powell, Revoked CPA –
Mena, AR
CASE # 1858 DATE OF BOARD ACTION: 4/19/11

Respondent violated the Act and Board's Rules by failing to comply with a previous Order. The Board ordered the following: Respondent is assessed a fine of \$5,000, plus costs of \$1,586.95. Respondent's 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. In addition, notice of this Order shall be given to the Arkansas State Board of Public Accountancy.

RESPONDENT: Kent Mayberry, CPA – Sapulpa, OK
CASE # 1874 DATE OF BOARD ACTION: 5/19/11

Respondent violated the Act and Board's Rules by failing to complete a peer review as required by a previous Consent Order. The Board ordered the following: Respondent is assessed a fine of \$2,500, plus costs of \$1,207.51, and is placed on probation for an additional five years.

RESPONDENT: Ruth Fox, CPA –
Broken Arrow, OK
CASE # 1877 DATE OF BOARD ACTION: 5/19/11

Respondent violated the Act and the Board's Rules by failing to complete CPE and file the Individual Registrant Reporting Form for compliance year 2008. Respondent agreed to a Consent Order which provides the following: Respondent must complete the past-due CPE within ninety days, and is assessed a fine of \$500, plus costs of \$1,327.22.

RESPONDENT: Wayne D. Chambers, Revoked CPA
– Holdenville, OK
CASE # 1883 DATE OF BOARD ACTION: 5/19/11

Respondent violated the Act and Board's Rules when he was convicted of making a false statement to a grand jury. Respondent agreed to an Administrative Consent Order which provides the follows: Respondent is assessed costs of \$485.98. Respondent's 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: Cynthia R. Heimlich, Revoked CPA
– Dallas, TX
CASE # 1882 DATE OF BOARD ACTION: 7/15/11

Respondent violated the Act and Board's Rules by claiming CPE that she had not taken. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$5,000, plus costs of \$449.54. Respondent's certificate is revoked for cause; should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

RESPONDENT: Kern-Shores and Company, PC,
CPA Firm – McAlester, OK
CASE # 1884 DATE OF BOARD ACTION: 7/15/11

Respondent violated the Board's Rules by failing to follow professional standards in the performance of a governmental entity audit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$15,000, plus costs of \$2,325.81.

RESPONDENT: Phillip D. Brockhaus, CPA –
OKC, OK
CASE # 1840 DATE OF BOARD ACTION: 7/15/11

Respondent failed to timely repay a loan from a client. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed costs of \$4,766.53 and is placed on probation for two years. In addition, Respondent must complete sixteen hours of CPE in the area of ethics in business dealings with clients within sixty days.

RESPONDENT: Mark Anthony Stradone,
Non-Registrant
CASE # 1854 DATE OF BOARD ACTION: 7/15/11

Respondent violated the Act by holding out as a CPA in Oklahoma while he was not registered with the Board. The Board ordered the following: Respondent is assessed a fine of \$5,000, plus costs of \$1,834.85.

RESPONDENTS: Kerry M. Reeves, CPA –
Tulsa, OK
Green Country Advisory Services,
PLC, CPA Firm –

Tulsa, OK
CASE # 1885 DATE OF BOARD ACTION: 8/19/11

Respondents violated the Act and Board's Rules by holding out and practicing under the firm name before the firm was registered with the Board. Respondents agreed to an Administrative Consent Order which provides for the following: Respondents are assessed a fine of \$1,000, plus costs of \$219.75.

RESPONDENT: James R. Aycock, Jr., CPA –
OKC, OK
CASE # 1887 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Board's Rules by failing to timely enroll in a peer review program. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$208.09.

RESPONDENT: Saunders & Associates, PLLC, CPA
Firm – Ada, OK
CASE # 1888 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Board's Rules by failing to follow professional standards in the performance of an audit.

Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$5,000, plus costs of \$1,520.

RESPONDENT: Frank L. Oberly, CPA – OKC, OK
CASE # 1889 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Board's Rules by failing to follow professional standards in the performance of an audit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$10,000, plus costs of \$4,034.59.

RESPONDENT: Charles Ryan Schwabe, CPA –
Ponca City, OK
CASE # 1893 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Board's Rules by removing client files and proprietary information from a former employer without sufficient permission. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$5,000, plus costs of \$656. Respondent is placed on probation for two years and must complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better while on probation.

RESPONDENT: Nancy E. Gaden, CPA PLLC, CPA
Firm– Muskogee, OK
CASE # 1895 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Board's Rules by conducting business under the firm name before registering with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$425.25.

RESPONDENT: Ann Whiting Lord, Revoked CPA –
Pueblo, CO
CASE # 1896 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Act and Board's Rules by claiming an exemption to the CPE requirement for several years while continuing to perform accounting work. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$391. Respondent's certificate is revoked for cause; should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

RESPONDENT: Gibson & Wilkey, PC, CPA Firm–
OKC, OK
CASE # 1892 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Act and Board's Rules by failing to comply with a previous Order. The Board ordered the following: Respondent is assessed costs of \$898.75 and is required to make monthly payments to the Board on the outstanding fines and costs owed until the balance is paid in full.

RESPONDENT: W. Thomas Finley, Revoked CPA –
Dallas, TX
CASE # 1819 DATE OF BOARD ACTION: 8/19/11

Respondent violated the Act and Board's Rules by failing to timely file the Individual Registrant Reporting Form for compliance year 2007, and failing to report CPE and file the Individual Registrant Reporting Form for 2008. The Board ordered the following: Respondent is assessed a fine of \$2,000, plus costs of \$2,835.96. Respondent's 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: James Royce Splawn, Jr., CPA –
Dhahran, Saudi Arabia
CASE # 1831 DATE OF BOARD ACTION: 9/30/11

Respondent violated the Board's Rules by failing to timely file the Individual Registrant Reporting Form for compliance year 2007. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$1,461.96.

RESPONDENTS: David Ford Johnson, CPA –
OKC, OK
Johnson Consulting, PC, CPA Firm
– OKC, OK
CASE # 1891 DATE OF BOARD ACTION: 9/30/11

Respondents violated the Act and Board's Rules by practicing public accounting while revoked. Respondents agreed to an Administrative Consent Order which provides for the following: Respondents are assessed a fine of \$1,000, plus costs of \$415.29.

RESPONDENT: Jill Diane Bennett, Revoked CPA –
Piedmont, OK
CASE # 1894 DATE OF BOARD ACTION: 9/30/11

Respondent agreed that she violated the Act and Board's Rules by being expelled from the OSCPA for alleged misconduct. Respondent further agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$355.50. Respondent's certificate is revoked for cause; should Respondent apply for reinstatement, she must show proof she 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 her certificate should be reinstated.

RESPONDENT: Timothy Alan Lucas, CPA – Round
Rock, TX
CASE # 1897 DATE OF BOARD ACTION: 9/30/11

Respondent violated the Act and Board's Rules by not providing certificates of completion for twenty hours of CPE claimed for the 2006 compliance period. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$280 and must complete twenty hours of CPE within 120 days.

RESPONDENT: Janice Elaine McKee, CPA –
Tulsa, OK
CASE # 1898 DATE OF BOARD ACTION: 9/30/11

Respondent violated the Act and the Board's Rules by failing to timely apply for a reciprocal Oklahoma certificate for approximately five years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,000, plus costs of \$345, and will be placed on probation for one year.

RESPONDENT: Sullivan CPA, PLLC, CPA Firm –
Stillwater, OK
CASE # 1904 DATE OF BOARD ACTION: 11/10/11

Respondent violated the Act and Board's Rules by failing to timely enroll in a required peer review program. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$230, and must complete the peer review process within 120 days.

RESPONDENT: Jeff Lee Detwiler, Revoked CPA –
Oklahoma City, OK
CASE # 1900 DATE OF BOARD ACTION: 11/10/11

Respondent violated the Act and Board's Rules by failing to comply with a previous Order, and by holding out and practicing public accounting without a permit. The Board ordered the following: Respondent is assessed costs of \$967. Respondent's 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. In addition, Respondent must complete 120 hours of CPE, including at least four hours of ethics, and be current on all fines and costs before applying for reinstatement.

RESPONDENT: Kerry John Patten, CPA – Broken
Arrow, OK
CASE # 1905 DATE OF BOARD ACTION: 11/10/11

Respondent violated the Board's Rules by failing to follow professional standards in the performance of an audit. The Board ordered the following: Respondent is assessed a fine of \$5,000, plus costs of \$5,426, and is required to complete an additional 40 hours of CPE in the area of internal controls and government auditing standards. In addition, Respondent's staff CPA is required to complete an additional 16 hours of CPE in the same subject area.

RESPONDENT: Mark Davidson, CPA – Tulsa, OK
CASE # 1649 DATE OF BOARD ACTION: 11/10/11

Respondent violated the Act and Board's Rules by failing to comply with professional and ethical standards in his work for a client. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed costs of \$5,000, and must complete sixteen hours of compilation CPE and eight hours of ethics within 120 days. In addition, Respondent is placed on probation for three years.

RESPONDENT: Lesley Don Cole, Revoked CPA –
Roland, AR
CASE # 1823 DATE OF BOARD ACTION: 11/10/11

Respondent violated the Board's Rules when he was suspended to practice before the SEC. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed costs of \$2,059.67 and the Board recognizes the lapse of Respondent's certificate for failure to register. Should Respondent apply to 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.

RESPONDENTS: F. Ross Johnson, Non-Registrant –
Canton, GA
Blue Sky Accounting Services Co. –
Non-Registrant
CASE # 1899 DATE OF BOARD ACTION: 12/16/11

Respondents violated the Act and Board's Rules by performing an audit of an Oklahoma governmental entity while not registered with the Board. Respondents agreed to an Administrative Consent Order which provides for the following: Respondents are assessed a fine of \$3,500, plus costs of \$610.09.

RESPONDENT: Kenneth Dean Jones, CPA – Sun
City West, AZ
CASE # 1903 DATE OF BOARD ACTION: 12/16/11

Respondent violated the Act and Board's Rules by failing to timely report CPE for the 2009 compliance period. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$461.09.

RESPONDENT: Christian Brim, CPA – OKC, OK
CASE # 1906 DATE OF BOARD ACTION: 12/16/11

Respondent violated the Act by using the CPA designation on the website of an unregistered firm. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of 483.09.

RESPONDENT: Bryan Cheatwood, Non-Registrant
– OKC, OK
CASE # 1907 DATE OF BOARD ACTION: 12/16/11

Respondent violated the Act and Board's Rules by performing an audit of an Oklahoma entity while not registered with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,500, plus costs of \$327.

Individuals Revoked

Pursuant to Section 15.14 (F) (2) of the Oklahoma Accountancy Act, the following individuals were automatically revoked for failure to complete the 2011 registration renewal.

John Richard Mullins; Argus Gearl Laughlin; John S. Weiskopf Jr.; Patricia G. Swant; Michael D. Roselius; Jasper E. Bidy III; Randall Ray Simons; Michael J. Eckroat; Kendall Wayne Tresler; Sharon Whitfield Christie; Carol Louise Gordon; Alan N. Harris; Elizabeth Jean Hager; Tony R. Davis; Patricia Lynn Haskell; Diana S. Stamper; Sondra A. Van Huss; Lesley Don Cole; Michael Todd Carroll; Kirk Herman Fritschen; Donald Wayne Bowman; Mary Kay Fuqua; Chris Earl Bockelman; Jason Matthew Packard; Tonya Marie Pryor; Anesa A. Garner Palmer; Susan L. McClellan; Jeremy Ray Mccurley; John Ernest Henry; Karen Lee Zambrana; Theodore J. Brooks; Amie M. Lorson; Teresa Jean Wall Garcia Gardner; Olena V. Brenning; Priyanka Garg; Jeremy L. Gooding; Bryan Kevin Hart; Edward John Eagleton; Robert L. Lingo; Donald Carl Nawotka; Rodney Wayne Nelson; Eileen Peacock; Jacob Douglas Tate; James Russell McReynolds; Rodney R. Davis; Kevin Lloyd Waters; Jimmy W. Brown Jr.; Monica Parduhn; Debra J. Thompson; Teresa A. Hane

Firms Revoked

Pursuant to Section 15.15 of the Oklahoma Accountancy Act, the following firms were automatically revoked on July 1, 2011, for failure to renew the registration and pay the appropriate fee.

CPA Limited Liability Partnerships

Cashuk, Wiseman, Goldberg, Birnbaum & Salem, LLP

CPA Corporations

Fuller, Mann & Fuller, INC.; Kenneth D. Prather, INC.; Lewis Meers, A Professional Corporation; Phillip Courtney Hogan P.C.; Walter Clouse Jr, CPA, P.C.*

CPA Limited Liability Companies

Christopher A. Turner P.L.L.C. Certified Public Accountant; John E. Wright CPA, P.L.L.C.; K.S. Brown, CPA P.L.L.C.; Wright & Moore. P.L.L.C.

NOTE: Asterisk (*) indicates firms/individuals have been reinstated.

CANDIDATES' CORNER

Examination Statistics for Window 3 of 2011

Number of Candidates Who Received a Score of 75 or Better				
	AUDIT	BEC	FAR	REG
2009				
Window 1	54	54	32	45
Window 2	44	54	41	56
Window 3	47	45	44	38
Window 4	42	57	43	54
2010				
Window 1	38	43	35	32
Window 2	40	47	35	44
Window 3	60	69	50	57
Window 4	67	70	87	54
2011				
Window 1	51	45	17	23
Window 2	49	27	41	54
Window 3	44	67	45	55

First-Time Successful Candidates				
CBT - Passed Within:	One Window	Two Windows	Three Windows	Four Windows
2009				
Window 1	0	6	16	4
Window 2	0	7	10	3
Window 3	1	7	6	3
Window 4	2	12	7	4
2010				
Window 1	0	6	5	1
Window 2	0	6	3	8
Window 3	4	6	8	3
Window 4	0	15	5	2
2011				
Window 1	0	4	3	2
Window 2	0	10	5	1
Window 3	1	6	5	5

Number of Test Takers		Successful Candidates ¹	
2009		2009	
Window 1	381	Window 1	45 11.81%
Window 2	374	Window 2	47 12.56%
Window 3	405	Window 3	38 9.38%
Window 4	524	Window 4	50 9.54%
2010		2010	
Window 1	321	Window 1	41 12.77%
Window 2	370	Window 2	33 8.91%
Window 3	505	Window 3	37 7.32%
Window 4	692	Window 4	53 7.65%
2011		2011	
Window 1	339	Window 1	29 8.55%
Window 2	418	Window 2	44 10.52%
Window 3	452	Window 3	46 10.18%

Total Examinees Per Section ²				
	AUDIT	BEC	FAR	REG
2009				
Window 1	100	122	78	81
Window 2	88	111	80	95
Window 3	96	113	101	95
Window 4	118	169	114	123
2010				
Window 1	83	93	83	62
Window 2	87	117	83	83
Window 3	124	167	103	111
Window 4	170	214	190	118
2011				
Window 1	106	105	53	75
Window 2	105	92	99	122
Window 3	122	116	87	127

¹A successful candidate is an individual who has successfully passed all sections within the time period allowed.

²Candidates are not allowed to repeat a section during the same window.

In Case of Severe Weather

If severe weather or local emergency requires a test center to be closed, every attempt will be made to contact you. However, if you have any reason to believe that your test center may be closed, you should contact that test center directly. If the test center is open, it is your responsibility to keep the appointment. If the center is closed, you will be given the opportunity to reschedule without penalty. If you are unable to contact the test center at which your examination is scheduled, check on the Web site at www.prometric.com/cpa, call Candidate Services Call Center at 800-580-9648, Monday through Friday, from 8:00 am to 8:00 p.m. Eastern Time, or email cpahelp@thomson.com.

Oklahoma Based Prometric Sites

Oklahoma City
2224 NW 50th Ste. 196
Oklahoma City, OK
405-843-8378

Tulsa
3015 E. Skelly Dr., Ste. 254
Tulsa, OK
918-747-9333

Percentage of Passing Per Section ³								
	AUDIT		BEC		FAR		REG	
	National	Oklahoma	National	Oklahoma	National	Oklahoma	National	Oklahoma
2008								
Window 1	44.66%	48.05%	46.94%	36.89%	45.66%	39.18%	45.66%	31.46%
Window 2	53.09%	42.70%	47.60%	23.22%	49.59%	52.38%	48.57%	46.53%
Window 3	51.04%	52.42%	49.60%	53.57%	53.93%	52.04%	51.15%	49.09%
Window 4	47.00%	44.33%	45.76%	37.50%	46.40%	52.45%	48.59%	50.76%
2009								
Window 1	47.61%	54.00%	46.23%	44.26%	45.54%	41.02%	47.96%	55.55%
Window 2	51.79%	50.00%	48.62%	48.65%	50.58%	51.25%	52.25%	58.95%
Window 3	51.52%	48.95%	52.27%	39.82%	51.18%	43.56%	52.41%	40.00%
Window 4	47.99%	35.59%	45.65%	33.72%	46.15%	37.71%	46.53%	43.90%
2010								
Window 1	46.90%	45.78%	46.60%	46.23%	45.00%	42.16%	49.00%	51.61%
Window 2	50.80%	45.97%	48.90%	40.17%	48.40%	42.16%	52.10%	53.01%
Window 3	49.40%	48.38%	50.80%	41.31%	52.70%	48.54%	54.00%	51.35%
Window 4	44.89%	39.41%	44.27%	32.71%	45.02%	44.78%	47.29%	45.76%
2011								
Window 1		48.11%		42.85%		32.07%		30.66%
Window 2		46.66%		29.34%		41.41%		44.26%
Window 3		36.06%		57.75%		51.72%		43.30%

³National statistics are furnished by the AICPA.

New International Testing Options!

Candidates can schedule to sit for the computer based test at testing centers in the 54 jurisdictions including District of Columbia, Puerto Rico, Virgin Island & Guam.

International Testing Center (ITC):
Bahrain, Japan, Kuwait, Lebanon & United Arab Emirates.

Candidates that are citizens, long-term residents of these countries & US citizens residing or traveling abroad can sit for the exam at these centers. Candidates requesting to sit at ITC will be asked to provide proof of residency to NASBA before testing.

Successful Candidates

Window 3/2011

Catherine Elizabeth Anderson

John Phillip Cornwell

Joseph Roy Cowan

Joel Stephen Dash

Kyla J Dinwiddie

Andrew Eugene Duffle

Joshua Lon Elder

Jennifer Dawn Frazier

Vanessa Marie Gillingham

Kelly Harris

Christopher Douglass Heim

Jacob Stephen Hendrickson

Kelsey Henry

Whitney Nicole Hill

Madison Lynn Hopkins

Matthew Rokke Hoven

Jeffrey Daniel Jacques

Lynsie Jo Johnson

Sara Renee Jones

Jonathan Lee Jordan

Brian Alaverdi Kouhdari

John Francis Kramer

Tosha Lackey

Andrew Joseph Lopez

Alfreda Michelle Mcintosh

Amber Nicole Moler

Prashamsa Neupane

Luke Thomas Panter

Julie Ann Pierce

Francis Santan Pinto

Benjamin William Przywojski

Aaron David Puiszisz

Tara Dawn Riley

Trent Lee Roberts

Jonathan Brock Shahan

Kyle Dean Sides

John David Sims

Hilea Jane Smith

Rafela Souza

Graham Edley Steen

Stephen Todd Vincent

Charles Burton Walworth

Andrea Louise Welsh

Bryan Christopher West

Ahimsa Deva Neville Wilderom

Curtis Allen Woods

Total Successful Candidates

Window 3/2011 = 46

Bold = Each Section Passed on First Sitting

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