Think Twice Before Letting Your CPA/PA Certificate Revoke!!!

As a CPA, I know the effort required to obtain the CPA designation. One of the more difficult tasks I have is to tell a former CPA their certificate was revoked for failure to register. In some cases, the only way they can be issued another certificate is to sit for, and pass, the CPA exam. How does this happen? I hear a multitude of stories. In many cases, when registrants exit public practice and move to industry, they believe they will no longer need their certificate. Often, registrants do not want to keep up with the continuing professional education and choose not to renew their certificate. Others may retire from their job and simply forget to renew their certificate. In all cases, if you do not renew and pay annual fees by the end of your lapsed period, your certificate will be administratively revoked for failure to register. This is a disciplinary action that remains a part of your record and is posted to the national database.

Prior to 2006, there was no time limit to reinstate a CPA certificate. However, the Administrative Code changed in 2006. Presently, if a CPA certificate is not reinstated within 5 years of being revoked or cancelled, the only way to become a CPA again is to sit and pass the uniform CPA exam. There is an exception to the five-year reinstatement rule, however. A CPA that remains licensed to practice in another jurisdiction during the revoked or cancelled period may reinstate their Oklahoma certificate. Unfortunately, we often see CPAs who leave the State of Oklahoma to take a job in industry and allow their certificate to revoke. Later, they return to a public accounting role or wish to use the CPA designation. Because they did not reinstate within 5 years, and are not licensed in another jurisdiction, I have to tell them they must retake the exam.

As a courtesy, either I or a member of my staff call every CPA/PA that has yet to renew a few days before their revocation date to ensure they know their certificate will be revoked. We make every effort to assist them with their registration. I often talk to people and they will say, “I am retiring and I think I will just let it go.” I hate hearing that because, after many years of practicing or maintaining their certificate, “letting it go” will result in a disciplinary action of being revoked forever linked to them. A better option is to send a letter to the Board requesting the voluntary cancellation of their certificate in good standing. This request will be honored so long as there are no pending disciplinary actions or non-compliance issues and it is received before the expiration deadline.

I can’t speak for all of you, but in my case CPA stands for “Can’t Pass Again”. If you are thinking of “letting your certificate go,” please call us so that we can help you with your decision.

Randall A. Ross, CPA
Executive Director

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**Save the Date**

Firm registration begins May 1st and ends June 30th. Registration reminders will be mailed out the first week in May. Firm registrations can be completed through our online system, or by mailing in a paper registration form. Both of these renewal methods can be accessed, after May 1st, through our website at www.ok.gov/oab. Please contact the Board if you have any questions or need assistance.

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**New Applicants and Fees**

As a reminder, the Board does not offer prorated fees. Application and registration fees are due at the time you submit your application and will be due again during your birth-month renewal period, unless your application is approved during your birth-month. This also applies to new firms applying for licensure. If you have any questions regarding our fees please contact the Board.

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**Sharon Wells Retirement**

At its November 18, 2016, meeting, Executive Director Randy Ross, CPA, and Chair Barbara Ley, CPA, recognized Sharon K. Wells for her 28 years of service with the Board. Ms. Wells served as the Examination Coordinator, assisting exam candidates with the initial qualification process and procedures for sitting for the CPA/PA exam. Her outstanding customer service and exceptional personality will be missed! We wish Sharon well in retirement and thank her for her dedication to the Oklahoma Accountancy Board and the State of Oklahoma!

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**Board Recognized Passing of Former Employee**

The Board was saddened to learn that former employee Robert “Bob” Earl Miller passed away on November 26, 2016. Miller worked as the Records Coordinator for the Oklahoma Accountancy Board from 1989 through 2004. The Oklahoma Accountancy Board and staff wish to extend our condolences to the family of Mr. Miller.
MARK YOUR CALENDARS
The following dates are provided for your convenience. Please contact the OAB office at (405) 521-2397 with any questions regarding meeting dates, events, or office hours.

2017 BOARD MEETINGS
All Board meetings are held at the Oklahoma Accountancy Board, 201 NW 63rd Street, Suite 210, Oklahoma City, unless otherwise noted.

January 20 (Canceled)
February 17
March 17
April 21 (University of Oklahoma)
May 19
June 16
July 21
August 18
September 22 (Cameron University)
October 20
November 17
December 15

NEW CPA RECOGNITION CEREMONIES / OKLAHOMA STATE CAPITOL
Spring Ceremony: May 20, 2017
Fall Ceremony: (TBD)

2017 STATE HOLIDAYS
The Oklahoma Accountancy Board will be closed for the following state holidays:
Monday, January 2
New Year’s Day
Monday, January 16
Martin Luther King, Jr. Day
Monday, February 20
Presidents’ Day
Monday, May 29
Memorial Day
Tuesday, July 4
Independence Day
Monday, September 4
Labor Day
Friday, November 10
Veterans Day
Thursday, November 23
Thanksgiving
Friday, November 24
Thanksgiving
Monday, December 25
Christmas
Tuesday, December 26
Christmas

CPE AUDIT: Are You Ready?

What is a CPE audit?
The CPE audit ensures that CPAs/PAs are complying with continuing professional education rules. This, in turn, protects both the profession and the public it serves.

How are CPAs chosen for a CPE audit?
A percentage of our active CPAs/PAs are selected, at random, monthly. CPAs/PAs selected for a CPE audit receive a letter from the Board via regular mail. Registrants have 30 days to respond to the notification.

What do I need to submit to the Board?
An audit reporting form or transcript of courses AND certificates of completion for each CPE course taken during the audit period.

What are some common errors to avoid?
The most efficient way to comply with a CPE audit is by providing the correct documentation in a timely manner. But, mistakes happen. Here are some common errors to watch for:
• Reporting undocumented learning activities
• Reporting CPE credits in the wrong year
• Failing to retain appropriate documentation
• Submitting documentation that does not meet our CPE requirements (i.e., sign-in sheets, enrollment receipts, agendas, PowerPoint slides)

What happens if I cannot provide appropriate documentation?
Failure to respond or provide appropriate CPE documentation will result in disciplinary action.

Questions?
If you have questions regarding the CPE audit process or CPE reporting overall, please contact our CPE Coordinator, Heather Grable, at (405) 522-3089 or via email at HGrable@oab.ok.gov.

CPE HELPFUL REMINDERS

CPE hours should be reported on your annual registration renewal during your birth-month

Always report the prior calendar year CPE hours on your registration renewal; not hours earned in the current year

Registrants are not required to submit certificates of completion during registration, unless you are applying for an initial or lapsed permit to practice public accounting

Certificates of completion should be retained by the registrant for five (5) years

If you have any questions regarding CPE requirements or reporting please contact the Board.
**Fall 2016 New CPA Recognition Ceremony**

On November 19, 2016, OAB staff and several Board members convened at the Oklahoma State Capitol to recognize Oklahoma’s newest CPAs. Board Chair, Barbara Ley, CPA, addressed attendees, emphasizing the importance of the accounting profession. Board member Randa Vernon, CPA, led the new CPAs in reciting the Oklahoma Accountants’ Pledge. As family and friends looked on, 59 new CPAs were presented with their Oklahoma CPA certificates.

OSCPA President, Steve Milam, CPA, recognized the following individuals for achieving the highest exam scores in their respective windows:

- **Gold Medal**
  Cole Lewis Higbee, Tulsa

- **Silver Medal**
  Travis Patrick Biddick, The Village
  Tyler Joseph Miller, Okarche

- **Honorable Mention**
  David John Bedinghaus, Tulsa

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!

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**Keep Us Updated**

Have you changed jobs? Have a new email or phone number? Please make sure to update your contact information with the Board. This can be completed by contacting the Board, logging into your online record, or submitting change forms located on our website under “Forms – General”. The Board utilizes many methods when contacting registrants and it is vital your correct information is on file to receive important notifications.

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**Enforcement Actions**

A complete list of OAB Enforcement Actions completed between July 1 and November 30, 2016, has been published on the OAB’s website. The document can be found by clicking here:

[July -November 2016 Enforcement Actions](#)
Score Release Timeline for the 2017 January/February (Q1)

JANUARY/FEbruary (Q1) Testing Window

<table>
<thead>
<tr>
<th>If you take your test on or before:</th>
<th>And the AICPA receives your examination data files from Prometric by 11:59 PM (EST) on:</th>
<th>Your score will be released by the target release date:</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 20</td>
<td>January 20</td>
<td>February 7</td>
</tr>
<tr>
<td>February 14</td>
<td>February 14</td>
<td>February 28</td>
</tr>
<tr>
<td>February 28</td>
<td>February 28</td>
<td>March 8</td>
</tr>
<tr>
<td>March 10</td>
<td>March 11</td>
<td>March 21</td>
</tr>
<tr>
<td>March 10</td>
<td>**After March 11</td>
<td>March 24</td>
</tr>
</tbody>
</table>

**The examination data files the AICPA receives after March 11 will be included in the final target score release date.

Score Release Timeline for the 2017 April/May (Q2)

APRIL/MAY (Q2) Testing Window

<table>
<thead>
<tr>
<th>Testing Window</th>
<th>Testing Dates</th>
<th>Target Score Release Date Range</th>
</tr>
</thead>
<tbody>
<tr>
<td>April/May (Q2)</td>
<td>April 1 - May 31, 2017</td>
<td>August 16 - August 18, 2017</td>
</tr>
</tbody>
</table>
**Oklahoma Accountancy Board (OAB)**

**CBT Costs**

**Effective January 1, 2017***

<table>
<thead>
<tr>
<th>Section(s) Applied For</th>
<th>Application Feea</th>
<th>Other Costsb</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any ONE section</td>
<td>50.00</td>
<td>193.45</td>
<td>243.45</td>
</tr>
<tr>
<td>Any TWO sections</td>
<td>50.00</td>
<td>386.90</td>
<td>436.90</td>
</tr>
<tr>
<td>Any THREE sections</td>
<td>50.00</td>
<td>580.35</td>
<td>630.35</td>
</tr>
<tr>
<td>ALL sections</td>
<td>50.00</td>
<td>773.80</td>
<td>823.80</td>
</tr>
</tbody>
</table>

*The new fee schedule is effective for all Authorizations to Test (ATT) submitted by the OAB on and after January 1, 2017.

*a Application Fee: Fee paid by the Candidate to the OAB 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 4/2016
(10/01/2016 THROUGH 11/30/2016)

BRETT CAMERON ARNOLD
DANIELLE ASHLEY BLACKBURN
CHASE COLLINS BOVAIRD
MADALENE KATHLEAN BRADLEY
KELSEY ANN BREEDLOVE
TREVOR CADE BROWNEN
SHANNON BANKS CHIARELLO
KEVIN DELANE CLAGG
BRADLEY SHAUN COCHRAN
JACOB AARON CRANFIELD
KEVIN MITCHELL DAVIS
MADALEN HALEY DAY
ALAN JAMES DENNIS
BIKESH DHAKAL
JARED ANDREW DICKSON
DAMYAN IVANOV DIMITROV
BENJAMIN MICHAEL DONCHIN
TORI HOPE DUPHORNE
RONALD EUGENE DURDIN
STEPHANIE JC EASTER
JONATHAN DAVID FISCHER
MARISA NICOLE GIBBS
AGNIESZKA GOLUNSKA
AUTUMN SUE GREEN
ASHLEE MARIE GRIMES
AMINATA GANA GUEYE
ALLISON ANN GUIMOND
DANIEL PATRICK HALL
JEFFREY BERT HENRY JR
CHARNAY L HIGHTOWER
BENJAMIN ZANE HUDGENS
JULYA O’NETTE HUMPHREY
JONATHAN GILBERT HUTCHINS
JORDAN J JOBE
KRISTOPHER CHARLES KEISER
SHADRACK CHERUIYOT KOECH
JENNIFER NICOLE LYLES
JANELLE MARIE MARTINEZ
NATHAN WILLIAM MAYER
RACHAEL ELIZABETH MAZZEI
WESLEY TUCKER MIDDLEBROOK
STACEY ELISE NAIZER
SARAH ANNE POLAKOW
KATHRYN ANN RODANO
HEATHER DURLENE SELBY
SCOTT DOUGLAS SMALIGO
RYAN NATHANIEL SPREIER
KRISTIN MALEY STEPHENS
CHRISTIN STOLL
STEPHANIE CAMPBELL STRICKLIN
QIAN SUN
ALLEN JAMES TIMMONS
JONATHAN ANDREW TITUS
CHAD JOSEPH TYGART
CYNTHIA HELEN VANDENBERG
AMY ELIZABETH VERNON
DAVID STERLING WENDEL
BRIAN CHRISTOPHER WILKINS
LOREN RAYANN WORTHAM
TIMOTHY DAVID YOUNG

Total Successful Candidates
Window 4/2016 = 60
BOLD = Each section passed on first sitting
Candidate’s Corner

OKLAHOMA ACCOUNTANCY BOARD
SUCCESSFUL CANDIDATES WINDOW 3/2016
(07/01/2016 THROUGH 08/31/2016)

JORDAN SETH ATTERBERRY
ELIZABETH BABIAZ
BRIAN SCOTT BATES
DAVID JOHN BEDINGHAUS
CLOIS WADE BELLAH JR
SEAN LEVI BENTON
BAILEY CATHERINE BROWN
CAROLYN ANN CAMPBELL
JED ELLIOT DAVIS
JONATHAN WILLIAM DICRISANTIS
SHANE WESTON FAIRCHILD
KEVIN CONRAD FATH
CURTIS ANDREW FRENCH
HEATHER RANAE FRY
LEAH C. GARY
TYLER ALAN GRAUMANN
SHYISHA LUCAS GRIFFIN
SARAH ELIZABETH HALL
CASEY ANN HELTERBRAKE
DANIEL JAMES HENDRICKSON
COLE LEWIS HIGBEE
BRETT COLLIN HOBBS
MAINA KARANJA
KATELYN DIANE KARNUTH
JONATHAN MICHAEL KERN
JARED BARKLEY KIRK
BRIENNA KATELYN LAIB
CARTER DOUGLASS LANCE
XUAN T. LE
XUDONG LI
ZACHARY B. MALEY
JASON SCOTT MALONEY
LOGAN MAY
DANIEL MARTIN MEEK
TYLER JOSEPH MILLER
CORY DAVID MOREHEAD
TRENT AUSTIN NOFFSINGER
KIM AAEN OLOSTROEM
GLENN ALAN PAYNE III
JOEL LAWRENCE PENDARVIS
AUTUM PEREZ
AMIRTHA PINNA
RACHEL ANNE REID
WILLIAM DAVID SPISAN
TRACY LYNN STAGNER
COREY TANNER STANFILL
Samantha Marie Stuart
CLARK CHRISTINE WHITWELL
MATTHEW RUSSELL WILLIAMS
HEATHER N. WILSON
XINYI ZHANG

Total Successful Candidates
Window 3/2016 = 51
BOLD = Each section passed on first sitting
Individual Orders in 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 July - November 2016. As of press date, the enforcement cases for December, 2016 have not been approved by the Attorney General’s office; therefore, they have not been included in this publication.

**RESPONDENT:** Ernst & Young, LLP, CPA Firm – Tulsa, OK  
**CASE # 2098**  
**DATE OF BOARD ACTION:** 8/5/2016

Respondent violated the Board’s Rules by employing a CPA who was practicing public accounting without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $370.49.

**RESPONDENT:** Susan Nudo Spears, CPA – Tulsa, OK  
**CASE # 2099**  
**DATE OF BOARD ACTION:** 8/5/2016

Respondent violated the Act and the Board’s Rules by failing to timely apply for a reciprocal Oklahoma certificate for approximately a year. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $181.74.

**RESPONDENT:** Albert L. Murrie, CPA – Muskogee, OK  
**CASE # 2100**  
**DATE OF BOARD ACTION:** 8/5/2016

Respondent violated the Board’s Rules by practicing under an unregistered firm for approximately nine months. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $348.21.

**RESPONDENT:** Regier, Carr & Monroe, LLP, CPA Firm – Tulsa, OK  
**CASE # 2101**  
**DATE OF BOARD ACTION:** 8/5/2016

Respondent violated the Act and Board’s Rules by failing to comply with 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 $2,500, plus costs of $6,742.79.

**RESPONDENT:** Gary Duane Taylor, CPA – Glenpool, OK  
**CASE # 2102**  
**DATE OF BOARD ACTION:** 9/23/2016

Respondent violated the Act and Board’s Rules by failing to timely complete the minimum 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 $248.97.

**RESPONDENT:** William Stuart Counts, CPA – Broken Arrow, OK  
**CASE # 2103**  
**DATE OF BOARD ACTION:** 11/18/2016

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 $212.50. In addition, Respondent must complete 6 hours of CPE to apply to the shortage.

**RESPONDENT:** Patrick Dale Cobb, CPA – Flower Mound, TX  
**CASE # 2104**  
**DATE OF BOARD ACTION:** 11/18/2016

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 $218.97. In addition, Respondent must complete 17 hours of CPE to apply to the shortage.

**RESPONDENT:** David Ford Johnson, CPA – OKC, OK  
**CASE # 2105**  
**DATE OF BOARD ACTION:** 11/18/2016

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2012-2014. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $218.97. In addition, Respondent must complete 1 hour of CPE to apply to the shortage.

**RESPONDENT:** Howard, LLP, CPA Firm – Dallas, TX  
**CASE # 2106**  
**DATE OF BOARD ACTION:** 11/18/2016

Respondent violated the Act and Board’s Rules by performing a 401-K audit for an Oklahoma based client before registering with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $218.97.
Individual Orders in 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 July - November 2016. As of press date, the enforcement cases for December, 2016 have not been approved by the Attorney General’s office; therefore, they have not been included in this publication.

RESPONDENT: Jason S. Lowry, CPA – Coweta, OK
CASE # 2107 DATE OF BOARD ACTION: 11/18/2016
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 $218.97. In addition, Respondent must complete 20.5 hours of CPE to apply to the shortage.

RESPONDENT: Barbara J. Biby, CPA – Broken Arrow, OK
CASE # 2108 DATE OF BOARD ACTION: 11/18/2016
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance periods 2012-2014 and 2013-2015. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $1,000, plus costs of $219.18. In addition, Respondent must complete 64 hours of CPE to apply to the shortage.

RESPONDENT: James W. Bartlett, CPA – Edmond, OK
CASE # 2110 DATE OF BOARD ACTION: 11/18/2016
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 $218.97. In addition, Respondent must complete 2 hours of CPE to apply to the shortage.

RESPONDENT: Tonya K. Sheets, CPA – Tulsa, OK
CASE # 2111 DATE OF BOARD ACTION: 11/18/2016
Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics CPE hours for compliance period 2012-2014. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $218.97. In addition, Respondent must complete 2 hours of ethics CPE to apply to the shortage.

RESPONDENT: Travis Daniel Sullivan, CPA – Dallas, TX
CASE # 2112 DATE OF BOARD ACTION: 11/18/2016
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 $218.97. In addition, Respondent must complete 8 hours of CPE to apply to the shortage.

RESPONDENT: William Keith Gauer, CPA – Watonga, OK
CASE # 2113 DATE OF BOARD ACTION: 11/18/2016
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2013-2015 and for receiving consecutive substandard peer reviews. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of $500, plus costs of $238.97. In addition, Respondent must complete 7.5 hours of CPE to apply to the shortage and must notify the Board before performing any future A-133 audit work.

RESPONDENT: William Thomas Portman, CPA – OKC, OK
CASE # 2114 DATE OF BOARD ACTION: 11/18/2016
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours to “return to active status”. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of $277.72 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.
Enforcement Actions

Individual Orders in 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 July - November 2016. As of press date, the enforcement cases for December, 2016 have not been approved by the Attorney General’s office; therefore, they have not been included in this publication.

RESPONDENT: Laurie E. Swarer, CPA –Tulsa, OK
CASE # 2115 DATE OF BOARD ACTION: 11/18/2016
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 $218.97. In addition, Respondent must complete 17 hours of CPE to apply to the shortage.

RESPONDENT: David Arol Steverson, CPA –Emery, SD
CASE # 2116 DATE OF BOARD ACTION: 11/18/2016
Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics CPE hours for compliance period 2012-2014. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of $218.97 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.