



Oklahoma Accountancy Board

BULLETIN

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INDIVIDUAL AND FIRM REGISTRATION DATES CHANGING

Effective with the 2005 registration period, the renewal of firm permits has been moved from August to May, thus placing the renewal of the firm permit *before* the renewal of the individual permit. Please note that any individual who indicates that he or she works for a public accounting firm serving Oklahoma clients but that is not registered with the OAB will not be issued an individual permit to practice until the firm is registered.

The deadline for registering a CPA certificate or PA license ending in an odd number will be July 31, 2005. The deadline for those with certificates or licenses ending in an even number will be July 31, 2006.

Individual Permits to Practice will continue to expire on June 30, and must be renewed on or before that date.

Upon failure of an individual to pay registration fees on or before July 31, the Board will notify the individual in writing by certified mail to the last known address of the individual, as reflected in the records of the Board, of the individual's failure to comply with the Oklahoma Accountancy Act. The certificate or license will automatically be revoked if the individual fails to pay registration fees on or before August 31.

REGISTRATION AND PERMIT FEES INCREASED

On February 8, 2005, Governor Henry approved Emergency Rule Amendments to the Oklahoma Administrative Code that provide for fee increases for registration and permits for individuals and firms. These Emergency Rules became effective immediately upon the Governor's signature and will remain in effect until July 14, 2006. The Board is in the process

of promulgating rules that will make these fee increases permanent.

Biennial registration fees are now as follows:

Biennial individual registration - \$100
Late registration - add \$100
Age 65 or older - \$50
Age 65 or older late registration – add \$50

Annual fees are as follows:

Firm registration - \$50
Firm permit - \$100
Individual permit - \$100

Note: The requirement for each individual office of a public accounting firm to pay an annual permit fee is revoked.

Individual permit fees were established in 1983 and have not been increased for 13 years, since 1992. Firm permit fees were established in 1993 and have never been increased. The OAB has not increased its registration fees, which have been well below those of most other professional licenses in Oklahoma, since 1977.

For the last three fiscal years, the OAB's expenses have exceeded its revenue. Revenue in FY 2002 was \$835,770 while expenses were \$943,711, for a loss of \$107,941. In FY2003, revenue was \$886,219 while expenses were \$1,066,843, for a loss of \$180,624. In FY 2004, revenue was \$764,698, and expenses were \$986,674, for a loss of \$221,976. Losses for the next three years are estimated to be even greater unless fees are increased.

The OAB is proud of its efforts over the last 28 years to keep registration costs to a minimum. Unfortunately, inflation, technology, and the rising number of enforcement cases make fee increases essential.

ETHICS EXAMINATION NEW REQUIREMENT

With the revision of the Board's rules that became effective July 1, 2004, all new CPAs and PAs applying for an initial permit, all individuals applying for a permit in conjunction with their application for a reciprocal certificate, and all individuals applying for an *initial* interim permit must show evidence of having successfully completed the AICPA ethics examination or its equivalent as determined by the Board. Successful completion is considered to be a passing grade of 90%. Providing it was completed within an applicable compliance period, the ethics examination course can be applied toward the CPE requirements for the permit. Specific information about the course can be found on the OAB website.

Effective July 1, 2005, the AICPA Comprehensive Ethics Examination or its equivalent will be required for certification. The course can be applied toward the CPE requirement as long as it meets the appropriate compliance period criteria. Also, if the currently proposed rules are approved, the AICPA Comprehensive Ethics Examination or its equivalent will be required of anyone applying for a permit whose permit has lapsed.

The AICPA's course, entitled "Professional Ethics: The AICPA's Comprehensive Course," explains the AICPA's Code of Professional Conduct, adopted by the OAB in Section 10:15-39-1 of the Oklahoma Administrative Code. The course includes an introduction to independence, identifies the relationships with clients that will impair independence, explains the special independence rules that apply to auditors of SEC registrants, and covers the principles and rules that make up the Code of Professional Conduct, including integrity, objectivity, conflicts of interest, competence, confidential client information, and acts discreditable to the profession.

In order for the OAB to be properly notified by the AICPA, you must indicate when you send your test to the AICPA for grading that you are taking the examination for certification purposes.

If you have completed a comprehensive ethics course similar to the one offered by the AICPA, you may submit any information or materials you have that would allow the Board to determine whether the examination course you completed is equivalent to the AICPA's comprehensive ethics course. The course would have to be at least 8 hours in length to be considered.

CLARIFICATION OF NEW PEER REVIEW REQUIREMENTS

By Janice Gray, OAB Peer Review Committee Chairperson

Effective July 1, 2005, the Oklahoma Accountancy Board (Board) will require peer review reports from all firms that have performed reviews and/or audits after July 1, 2004. The documents required to be filed with the Board will vary depending upon the type of report the firm received on its last peer review. If the report received was unmodified with or without a letter of comments, the firm will submit the report and the final letter of acceptance from the sponsoring organizations. Firms that receive a modified or adverse report will be required to submit a copy of the report, letter of comments, letter of response, the signed agreement to the conditional letter of acceptance, and the final letter of acceptance when corrective actions are completed to the Board. Subsequent peer review reports shall be filed with the Board within thirty (30) days of receipt of acceptance from the sponsoring organizations.

Firms that have not been part of a Peer Review program and perform reviews/and or audits after July 1, 2004, have one year to comply with the peer review requirement. The rules provide that effective July 1, 2005 participation in an approved program is required of each firm that performs any review or audit services. Firm enrollment in an approved program is required by organizations within one year from the performance of those services requiring the peer review. Therefore, all firms who perform audits or reviews for entities with year ends after July 1, 2004 are required to have a peer review. The firm will have 18 months from the year end of the engagement for which services are provided to have a peer review performed.

Following are some examples that will assist practitioners in determining when peer reviews must be completed.

1. A firm currently enrolled in an approved program, will continue to have reviews performed in accordance with its established schedule. The firm will provide the Board with its most recent report.
2. A firm that performs engagements for entities with year ends prior to and including June 30, 2004 and does not perform any further reviews or audits for said entities will not be required to have a peer review.

3. If a firm performs a review or an audit for an entity with fiscal year end beginning after July 1, 2004, the firm must enroll in a peer review program within 12 months of this date or by July 31, 2005 and have a peer review completed by January 31, 2006.
4. If a firm has performed an audit or review for an entity with a fiscal year beginning after July 1, 2004 and notifies the Board by July 1, 2005 that it has ceased performing these services, it will not be required to have a peer review.

After July 1, 2005, if a firm has not previously performed review/and or audit services (between July 1, 2004 and June 30, 2005) and begins providing these services, the firm will have to notify the Board within 30 days. Information regarding enrollment into an approved program must be provided to the Board within 12 months of the date the services were first provided, and the firm must have a peer review performed within 18 months from the year end of the engagement for which the services were performed.

A proposed rule, if approved, effective July 1, 2005 will require a \$100 fee to be paid with all modified or adverse reports filed with the Board. This fee is to assist in defraying costs for those reports that require Board follow-up.

The rules for Peer Review can be found on the Board's web site at www.ok.gov/oab in Subchapter 33 of the Oklahoma Administrative Code. If you have questions regarding the rules, please contact the Board office.

**CPE REQUIRED OF ALL
REGISTRANTS TO RENEW
CERTIFICATE OR LICENSE
EFFECTIVE JANUARY 1, 2006**

As was noted in the May 2004 *Bulletin*, legislative revisions to the Oklahoma Accountancy Act require that, effective January 1, 2006, all certificate and license holders must complete at least 120 hours of CPE within a three-year period, with completion of not less than 20 hours of CPE in any year. In other words, a registrant who does not hold a permit to practice public accounting would not be required to complete any CPE in calendar year 2005. However, in 2006, the same registrant must complete a minimum of 20 hours of CPE,

including 2 hours of professional ethics. If the individual completes only the minimum of 20 hours of CPE in 2006 and 20 hours in 2007, that registrant must then complete 80 hours of CPE in calendar year 2008 to remain in compliance.

The OAB is currently in the process of promulgating rules which will include provisions for exempting retired, inactive, and disabled individuals from the CPE requirement.

What type of CPE will qualify? Individuals who do not hold permits to practice may take CPE in their field of employment, as long as it is quality CPE that maintains or improves their professional competence and as long as it is properly documented. These individuals will not be required to take CPE related to the practice of public accounting.

Individuals whose main area of employment is in industry but who hold permits to practice may take CPE in their industry areas, but they must also continue to take CPE related to the practice of public accounting, especially in the areas in which they practice or intend to practice. For example, a CPA who is employed in industry but who also performs tax services for the public needs to be sure to include tax courses in his/her CPE plan.

Examples of continuing education which might qualify for non-permit holders if properly documented might include, but would not be limited to, certain college courses, banking conferences, health conferences, oil & gas related conferences, PeopleSoft and CORE classes for government employees, in-house programs designed for instructional purposes rather than as business meetings, and the presentation of a published professional paper made to a group of accounting staff members at an educational conference or attendance at the sessions of an educational conference that relate to the accounting profession. One should claim CPE only for those sessions or courses attended that enhance one's professional competence.

CLAIMING CPE CREDIT

From time to time many registrants attend CPE conferences where they are issued a certificate of attendance recommending more CPE credit hours than the registrant should claim when reporting CPE to the OAB. How do you know how many hours you should claim?

First, you should remember that the Board's Rules provide that acceptable CPE subjects are those fields of study that enhance one's ability to

serve and deliver professional services to clients or employers.

For example, if you work in the oil and gas industry and attend a general oil and gas conference designed not just for accounting professionals but also for department heads in all aspects of the industry, more than likely not all of the conference segments will enhance your ability to provide professional accounting services to your employer. A session on improving your sales techniques might be very appropriate for someone in the marketing department but more than likely would not enhance your ability to provide professional services to your employer therefore should not be claimed. Likewise, a segment on how to build a derrick that is better able to withstand high winds might be interesting, but probably would not make you a better accountant.

Secondly, sometimes you may attend seminars or conferences where you are out of the room for a significant period of time. Perhaps you receive a lengthy phone call from a client that must be handled immediately, or maybe you stay out in the lobby after a break to network with other business associates. This time should be deducted from your total hours for the program.

If you are provided a CPE certificate recommending more CPE credit hours than you should ethically claim to comply with the Board's Rules, simply line through the credits shown and write in the appropriate number of credits. It is best to make these notations as soon as you receive the certificate so you remember to make the adjustment. You may want to include a notation in your CPE file or on the back of the certificate explaining why you are claiming fewer hours than are indicated on the certificate.

CERTIFICATE OF COMPLETION REQUIREMENTS

You are encouraged to familiarize yourself with the CPE standards found in Chapter 15, Subchapter 32 of the Oklahoma Administrative Code (Code), which can be found on the OAB website. The following information must be included on your certificate of completion or other documentation in order to comply with the standards in Code 10:15-32-6(a): 1) the sponsor's name and contact information; 2) your name as participant; 3) the course title, 4) the course field of study; 5) the date the program was offered or completed; 6) the type of instructional/delivery method used; 7) the amount of CPE credit recommended by the sponsor; and 8) verification by the CPE program

sponsor representative (signature). Some of these requirements are new effective January 1, 2004, so it is a good idea to check your certificates now to be sure they are in compliance.

CANDIDATES' CORNER

Candidates are creating problems for themselves by not following the instructions provided on their Notices to Schedule (NTS). To avoid similar problems when you are ready to sit for the exam, please make note of the following:

REMEMBER:

- The payment coupon is issued by the National Association of State Boards of Accountancy (NASBA) and is valid for 90 days only. Within the 90-day period, you must pay for all sections for which you applied.
- The NTS is also issued by NASBA and is valid for 180 days. It cannot be extended.
- If either your payment coupon or your NTS has expired, you will not be allowed to take the exam.
- Arrive 30 minutes early at the testing site. If you are late, you may not be allowed to sit.
- Be sure to bring 2 acceptable forms of ID to the testing site. Acceptable forms of ID are listed on the back of the NTS. Your name on your NTS must match your government issued ID exactly.
- Bring your NTS to the testing site. You will not be allowed to take the exam unless you have your NTS. It has the password information needed for each individual section. The NTS is issued only by NASBA; the OAB cannot issue you a new NTS if you misplace yours.
- The OAB is not responsible for scheduling or for any fees paid to Prometric for rescheduling.
- Once the OAB issues the ATT (Authorization to Test) to NASBA, NASBA issues the payment coupon for NAP (NASBA, AICPA, Prometric) fees and issues the NTS. The Board is not involved, so any questions about the payment coupon or the NTS should be directed to NASBA.
- All requests for refunds must be made directly to NASBA, not to the OAB.
- Go to the AICPA web site at www.cpaexam.org for information about the CBT.

IS YOUR CANDIDATE STATUS IN JEOPARDY?

- As of March 1, 2005, there are 1017 active candidates in Oklahoma.
- Over 300 of the 1017 will lose their active candidate status if they do not sit for at least one section of the CBT on or before May 31, 2005.
- The last time these 300 candidates sat was November 2003, at the last paper and pencil examination.
- A candidate must sit for a section at least once every 18 months to remain active.
- If a candidate loses active candidate status, the candidate must meet the 150 education hour requirement to become active again as well as the 1-year work experience requirement to become certified.
- Most current candidates have 124 hours, 26 hours fewer than the Law requires for new candidates.

- GAO ISSUES -

Code of Professional Conduct – Rule 101-3, Performance of Non-attest Services:

If you provide non-attest services to attest clients, the importance of your knowing the details of AICPA Interpretation 101-3 and the Yellow Book regarding independence cannot be over-emphasized.

For a PDF version of 101-3, revised and adopted January 27, 2005, as well as for the AICPA Plain English Guide to Independence, published March 1, 2005, you may access the AICPA website at <http://www.aicpa.org/members/div/ethics/index.htm>.

Yellow Book CPE Guidance:

In June 2003, the U.S. General Accounting Office (GAO) issued a revision to *Government Auditing Standards* (the "Yellow Book").

Among the many changes to the standards were modifications to the continuing professional education (CPE) requirements.

The revised Yellow Book states that each auditor performing engagements in accordance with *Government Auditing Standards* should complete, every two years, at least 80 hours of CPE that directly enhances the auditor's

professional proficiency to perform audits and/or attestation engagements.

Since the issuance of the standards, practitioners have raised questions as to whether taxation courses would qualify as CPE for purposes of satisfying the 80-hour requirement.

The GAO recently issued a clarification on this matter, which can be found on its web site, www.gao.gov/govaud/cpeamend.htm.

In summary, the GAO concludes that the majority of taxation courses would not enhance an auditor's ability to perform audits and/or attestation engagements and, therefore, CPE related to such courses would not normally qualify as CPE for purposes of satisfying Yellow Book requirements.

The requirements of the 2003 Yellow Book became effective for financial audits and attestation engagements of periods ending on or after January 1, 2004.

As such, auditors need to consider this change when considering compliance with the Yellow Book CPE requirements beginning in 2004.

However, the notice on the GAO's web site states that for audit organizations whose two-year period for CPE compliance is for calendar years 2003 and 2004, CPE taken in taxation during 2003 would generally count toward the 80-hour requirement.

Those organizations would use the new requirements for 2004 and apply the new requirements to the remaining number of CPE hours needed in 2004 to comply with the standards.

The GAO has established an e-mail box, yellowbook@gao.gov, to handle inquiries directly related to *Government Auditing Standards*.

Re-printed from the North Carolina State Board of CPA Examiners Activity Review, June 2004

NOTICES

REGISTERING AS A D/B/A:

Section 10:15-39-8 of the Oklahoma Administrative Code provides that a sole proprietor engaged in the practice of public accounting may use the designation "d/b/a" with a business name provided the sole proprietor's name is included in the name of the business. No registrant may use a misleading business name.

PASSWORDS & USER IDS RE-MAILED:

Shortly before registration and permit renewal notices are mailed, the OAB will be re-mailing registrant User Id Numbers and Passwords. Please be sure the Board has your current mailing address on file. To verify the address the OAB has on file, you can perform an individual lookup on the OAB website. Please keep your User Id Numbers and Passwords in a secure location as these numbers are required for any online registration or application activities. The assigned numbers will not change from year to year.

CHANGE OF ADDRESS OR EMPLOYMENT:

Section 15.14.G of the Oklahoma Accountancy Act requires that all changes of professional status, employment or mailing address shall be reported to the Board within 30 calendar days of such changes becoming effective. Changes can be e-mailed, mailed, or faxed to the OAB office, or they can be made online if you have your PIN number. Also, please keep your current e-mail address on file with the Board, as the OAB will be sending electronic mailings to registrants and candidates in the near future.

INVESTIGATORS NEEDED:

The OAB is seeking qualified individuals to investigate potential enforcement issues. Interested parties should submit proposals with their qualifications to Executive Director Edith Steele, Oklahoma Accountancy Board, 4545 N Lincoln Blvd., Ste 165, Oklahoma City, OK 73105.

ENFORCEMENT ACTIONS

(Copies of the individual Orders in these cases are available in the Board office upon request.)

RESPONDENT: Melissa M. Combs, Non-registrant, Bixby, OK

DATE OF BOARD ACTION: 1/23/04

Melissa Combs is employed by a public accounting firm in Oklahoma. She had been issued a CPA certificate from the State of Texas but had not applied for a reciprocal certificate in Oklahoma or an Oklahoma permit to practice public accounting. In an Administrative Consent Order, Respondent was assessed a fine of \$300 and agreed to, as soon as reasonably practicable, obtain and maintain both a reciprocal Oklahoma CPA certificate and an individual permit to practice public accounting.

RESPONDENT: Anne Bumpers, Non-registrant, Jenks, OK

DATE OF BOARD ACTION: 1/23/04

Anne Bumpers was employed by a public accounting firm in Oklahoma. She had been

issued a CPA certificate from the State of Arkansas but had not applied for a reciprocal certificate in Oklahoma or an Oklahoma permit to practice public accounting. In an Administrative Consent Order, Respondent was assessed a fine of \$300 and agreed to, as soon as reasonably practicable, obtain and maintain both a reciprocal Oklahoma CPA certificate and an individual permit to practice public accounting.

RESPONDENT: Ronald L. Hall, CPA 12491, Poteau, OK

DATE OF BOARD ACTION: 2/27/04

In an Administrative Consent Order signed by Hall and approved by the Board, Hall admitted to having practiced under the unregistered firm name of Ronald L. Hall, CPA, PC, and agreed to immediately cease and desist from any further or future violations of the applicable sections of the Act and the Board Rules. Respondent was assessed a fine of \$300.

RESPONDENT: Jeff Lee Detwiler, CPA 13477, and Jeff L. Detwiler & Associates, Oklahoma City, OK

DATE OF BOARD ACTION: 5/14/04

Jeff L. Detwiler & Associates, an unregistered firm, issued an unqualified audit opinion. In a Consent Order signed by Detwiler and approved by the Board, Detwiler admitted to practicing under an unregistered firm name and agreed to immediately cease and desist from any further violations of the applicable sections of the Act and the Rules. Respondents further agreed that "Associates" will discontinue practice as a CPA firm or holding out as a CPA firm unless and until all requirements of the Act and the Rules are met. Respondents were assessed the costs of the proceedings in the amount of \$290.22 and a fine in the amount of \$225.

RESPONDENT: David E. Webb & Company, Durant, OK

DATE OF BOARD ACTION: 5/14/04

David E. Webb & Company placed an advertisement in the December 2002 Yellow Page Directory for the Lake Texoma Area published by SBC after the firm's permit to practice had been revoked by the Board in October 2001. In a Consent Order signed by a representative of the firm and approved by the Board, Respondent agreed to discontinue practice as a CPA firm until all requirements of the Act and the Board Rules are met. Respondent was assessed costs of the proceedings in the amount of \$227.04 and a fine in the amount of \$250.

RESPONDENT: Charles R. Burkhard, Non-registrant, Tulsa, OK
DATE OF BOARD ACTION: 12/17/04

Charles R. Burkhard, a non-registrant, signed a letter stating he had made an examination in accordance with generally accepted auditing standards. In a Consent Order signed by Burkhard and approved by the Board, Burkhard agreed to abide by the restrictions of the Oklahoma Accountancy Act and Board Rules on non-registrants in the future and to pay a fine in the amount of \$500 and costs of the proceedings in the amount of \$453.

RESPONDENT: H & H Bookkeeping Service, Non-registrant, Oklahoma City
DATE OF BOARD ACTION: 12/17/04

Respondent H & H Bookkeeping Service signed an *Independent Auditor's Report*. In a Consent Order signed by a representative of the respondent and approved by the Board, respondent agrees to abide by the restrictions of the Oklahoma Accountancy Act and the Board Rules on non-registrants in the future. Respondent also is assessed costs of the proceeding in the amount of \$285 and a fine in the amount of \$1,000.

RESPONDENT: Evalyn Roy Carter, CPA 8813, Durant, OK
DATE OF BOARD ACTION: 12/17/04

Evalyn Roy Carter violated the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code by failing to file income tax returns as required by law in 1996, 1997, 1998, and 1999 and being indicted by a Federal Grand Jury. She also violated the Act and the Code by answering "No" to the question "Since your previous registration or application filed with the Board have you been charged with, pled guilty or nolo contendere, or been convicted of a crime or are any charges or investigations pending at this time?" on her Individual Biennial Registration filed with the OAB on June 30, 2003 and to a similar question on her permit application filed with the OAB on June 30, 2004.

The Board determined that Respondent has committed 37 violations of the Act, revoked her CPA certificate, and assessed a fine of \$40,000 and costs of the proceedings in the amount of \$1,062.

RESPONDENT: Jerry D. Meadows, CPA 6659, Tulsa, OK
DATE OF BOARD ACTION: 8/1/03

Jerry D. Meadows violated the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code by illegally transferring 6.1 million dollars from his employer's to his personal bank account. He was indicted in Federal Court on 21 counts of wire fraud and 1 count of criminal forfeiture. Respondent pled guilty to 3 of the 21 counts. The Board determined the Respondent committed 180 violations of the Act and Rules, revoked his CPA certificate, and assessed a fine of \$1,800,000.

Individual Registration Hearings:

At the Board meeting on August 27, 2004, the Board voted to accept the Administrative Law Judge's recommendation to revoke the following individuals for failure to register and pay the required registration fee for the Biennium ending July 31, 2006:

IN OKLAHOMA: *Broken Arrow* - Jimmy Earl Butler; *Durant* - Stephen L. Hearrell; *Edmond* - Stacy Lynne Crofford; *Jenks* - James E. Roth, II (Reinstated 1/21/05); *Kingfisher* - Thomas E. Baker; *Mounds* - Gregory Glenn Bayless; *Muskogee* - Ernest Lee Norfleet; *Norman* - R. Lloyd Barrett, Jr.; *Oklahoma City* - Steven Joel Clark, Judy A. Poltera (Reinstated 12/17/04); *Sand Springs* - Tracy Elizabeth Adams; *Stillwater* - William Murray Ulrich; *Texoma* - Michal Meyer; *Tulsa* - John Richard Belie, William R. Broadrick, J. William Everett, Tracie R. Kutmas, Tracey Elizabeth Norvell, Kathy Jo Robertson, Catherine Anne Wall

OUT OF STATE: *AL* - C. B. Foster, Birmingham; *AR* - Douglas L. Payne, Ft Smith; *AZ* - Elisabeth A. Korb, Phoenix; *T. Harry McKinney*, Tucson; *CA* - Connie S. Gregory, Los Angeles; *CO* - Judson George Hurd, Berthoud; *Charlene Happ Sinclair*, Telluride; *IL* - Patricia M. Anderson, Kane; *Kami Doyle Ragsdale*, Chicago; *Steven J. Tannheimer*, Westmont; *IN* - Joseph R. Kiefer, Goshen; *KS* - Brian J. Walker, Shawnee; *LA* - Alyssa Baker Gautreau, Baton Rouge; *Sharon L. Buzzanca*, Bossier City; *MO* - David N. Harris, Joplin (Reinstatement pending); *Sandra K. (Smith) Keels*, Neosho; *Jennifer J. Kennison*, Kansas City; *NC* - Randy A. Bakeberg, Gastonia; *NE* - Lesley Whitehead Jagers, Lincoln; *NH* - Marlon Kenneth Baese, Wilmot; *NM* - Fred Scott Nees, Albuquerque; *OH* - Charles A. Turney, New Albany; *OR* - James Ronald Tabor, Portland; *PA* - Janet L. Lantz, Clarks Summit; *TX* - Michael Powell Bonds, Houston; *Shannon Lea Davis*, Dallas; *H. Jayne Epperson*, Fort Worth; *Vivian D. Larru*, Fort Worth; *Julia Marie Phillips*, Corpus Christi; *Michael Wilson Pinneo*, Houston; *Jason Scott Stafford*, Plano

Permit Hearings:

At the Board meeting on October 29, 2004, the Board voted to accept the Administrative Law Judge's recommendation to suspend for two years the following individuals for failure to file an application for permit or to submit a change reflecting that the registrants were no longer practicing public accounting:

Cathy Wing Scott, Tulsa; *Robert W. Springer*, Stillwater; *Lawrence Webb*, Broken Arrow; *Kaye Colyer Wirz*, Grandfield; *William Blackburn White V*, Oklahoma City

Firm Registration Hearings:

At the Board meeting on October 29, 2004, the Board voted to accept the Administrative Law Judge's recommendation to revoke the following firms for failure to register and pay the annual registration fee: Bricktown Advisory Groupm CPAS, P.C.; Hupp & Bauer, A Professional Corporation (Reinstated 12/17/04); James Dee Johnson & Company Certified Public Accountants, P.C.; Larry G. Sexton, CPA, P.C.; Norma J. Flaming CPA, P.C.; Salmon, Beach, and Company, A Professional Corporation; Walter Crouse, Jr., Inc.; Boalt & Associates, P.L.L.C.; SalmonBeach & Associates, PLLC

Board Members:

- Carlos E. Johnson, CPA, Chairman
- Jay Engelbach, CPA, Vice Chairman
- E. B. St. John, PA, Secretary
- James A. Nickles, CPA, Member
- Tom Volturo, Public Member
- Janice Gray, CPA, Member
- Vicky Petete, CPA, Member

Board Staff:

- | | |
|---------------------------|----------------|
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| Records Coordinator: | Bob Miller |
| Registration Coordinator: | Donita Graves |
| CPE Coordinator/Editor: | Barbara Walker |
| IT Director: | Jim Shepherd |

ON THE HORIZON

03/17 – Public Rules Hearing
 03/18 – Board Meeting
 04/22 – Board Meeting
 05/20 – Board Meeting
 05/31 – Firm Renewal Filing Deadline
 06/29 – Board Meeting
 06/30 – Permit Filing Deadline
 07/22 – Board Meeting
 07/31 – Registration Filing Deadline
 08/19 – Board Meeting
 08/31 - Last date to file registration to avoid automatic revocation of certificate or license

The *Bulletin* is an authorized publication of the Oklahoma Accountancy Board designed for general distribution among its registrants and other interested parties. Fourteen thousand copies have been printed at no cost to the taxpayers of the State. Twenty-five copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.