



Oklahoma Accountancy Board

BULLETIN

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Volume 34

November 2005

Number 2

NEW CPE REQUIREMENT FOR ALL REGISTRANTS

Effective January 1, 2006, Section 15.35 of the Oklahoma Accountancy Act and Section 10:15-30-5(a) of the Oklahoma Administrative Code provide that all certificate and license holders shall complete at least 120 hours of CPE within a 3-year period with no less than 20 hours of CPE in any year. Two hours of professional ethics are required each year. Exemptions to the CPE requirement are provided for registrants who are retired, on active military duty, disabled, or inactive.

The 3-year period begins January 1 in the year the registrant is required to report CPE. For all current registrants who are not exempt, the 3-year period begins January 1, 2006. Hours earned in 2006 will be reported in 2007. Hours earned in 2005 will not apply toward the 3-year requirement.

Permit holders who report CPE credits earned in the first half of 2006 to renew their permits in June 2006 may not report those same 2006 credits in 2007. Once credit has been reported to the Board, it may not be used again.

Please see related articles for additional information about CPE requirements.

OVERVIEW OF HOUSE BILL 1670

By Michael A. Crawford, CPA

On June 9, 2005, Governor Brad Henry signed House Bill 1670 (HB 1670) providing an alternative to a full-scope financial statement audit for certain small municipal governments. The bill included an emergency clause that made the bill's provisions effective July 1, 2005. Accountants and auditors can be engaged subsequent to July 1, 2005, or have current engagements modified, to perform an agreed-upon procedures

engagement for eligible municipalities. The Office of Oklahoma State Auditor and Inspector has indicated that they will accept such engagements for fiscal years ending June 20, 2005 or prior years for eligible municipalities that have not yet met audit requirements for such periods.

ELIGIBLE MUNICIPALITIES

HB 1670 defines an "eligible municipality" as a municipality with a population as of the most recent Federal Decennial Census of less than two thousand five hundred (2,500), and for

whom an annual financial statement audit is not required by another law, regulation or contract.

For example, while a municipality may have a population under 2,500, they may be required to comply with the Single Audit Act and Office of Management and Budget Circular A-133 based on the amount of federal awards expended in a specific year. The Act and Circular require a financial statement audit for the entity and compliance audit over the federal awards. As a result, such municipality would not be eligible for the agreed-upon procedures engagement in the year the Single Audit Act requirements must be met.

It should be noted that for eligible municipalities, the agreed-upon procedures engagement is an alternative available to the entity in lieu of a financial statement audit. However, nothing in the Bill precludes the governing body of an eligible municipality from engaging an auditor to perform a financial statement audit.

KEY FEATURES of HB 1670

As a minimum, the agreed-upon procedures would include the following, to the extent applicable:

- 1) Obtaining or preparing a schedule of changes in fund balances for each fund and determining compliance with the statutory prohibition of creating fund balance deficits.
- 2) Obtaining or preparing a budget and actual financial schedule for the General Fund and any other significant funds, including federal grant funds, and determining

compliance with the legal level of appropriations by comparing expenditures and encumbrances to authorized appropriations.

- 3) Reconciling or reviewing the reconciliations of material bank account balances to bank statements and tracing significant items to clearance.
- 4) Comparing uninsured deposits to fair value of pledged collateral.
- 5) Comparing use of material restricted revenues and resources to their restrictions.
- 6) Determining compliance with requirements for separate funds.
- 7) Determining compliance with reserve account and debt service coverage requirements of bond indentures.

A similar alternative is provided for the public trusts (authorities) of which the eligible municipality is beneficiary, except that the revenue threshold for eligibility is Fifty-Thousand Dollars (\$50,000).

For very small cities/towns with less than Twenty-five Thousand Dollars (\$25,000) of total annual revenue in its General Fund, the requirements for either a financial statement audit or an agreed-upon procedures engagement do not apply. Also, public trusts with less than Fifty-Thousand Dollars (\$50,000) of total annual revenue whose beneficiary is a municipality with a population as of the most recent Federal Decennial Census of less than two thousand five hundred (2,500), may request a waiver of the audit and agreed-upon procedures requirements from the State Auditor and Inspector's Office.

APPLICABLE STANDARDS

HB 1670 provides that the agreed-upon procedures engagements will be conducted in accordance with the standards of the American Institute of Certified Public Accountants (AICPA) applicable to attestation engagements and the fieldwork and reporting standards of *Government Auditing Standards* of the Comptroller General of the United States (the Yellow Book). It should be noted that standards referenced in HB 1670 excludes the general standards of the Yellow Book. As a result, the accountant must comply with the general standards of the AICPA applicable to attestation engagements, and may perform such engagements even though they may not meet the general standards of the Yellow Book. An example accountant's report on agreed-upon procedures and accompanying schedules is available on the web site of the Oklahoma Society of CPAs at www.oscpa.org.

IS YOUR FIRM COMPLIANT WITH OKLAHOMA ACCOUNTANCY BOARD PEER REVIEW RULES?

By Colin Autin, OAB Peer Review Coordinator

Since the OAB peer review rules became effective July 1, 2005, the Board has received many questions from firms regarding their participation requirements. Much of the concern has settled around how to enroll in an OAB approved sponsoring organization, the costs of a peer review, what documents are required to be submitted and whether a limited number or scope of engagements precludes the need for a peer review.

Any firm that performs audit or review services after June 30, 2004 is required to enroll in a peer review program that

has been approved by the OAB unless the firm has notified the OAB before June 30, 2005 that it no longer performs audits or reviews. Specifically, peer reviews are required to be reported to the OAB for all engagements covered by Statements on Auditing Standards (SAS); Statements on Standards for Accounting and Review Services (SSARS); Government Auditing Standards (the Yellow Book), issued by the Government Accountability Office.

A firm must enroll in the peer review program within one year of the date the audit or review services were provided and have their peer review within eighteen months of the year end of the engagement performed. Subsequent peer reviews are required to be started within three years after the end of the period covered by the previous review. Although the OAB is available to answer any questions surrounding peer review, it is the responsibility of each firm to anticipate its needs for peer review services in sufficient time to enable the reviewing firm to complete the review by the assigned due date.

The OAB does not administer a peer review program. Therefore, any firm required to submit a copy of its peer review report to the OAB must contact an approved administering entity's peer review coordinator for enrollment information. Once a firm has enrolled, proof of the enrollment and the peer review due date must be provided to the Board within thirty days of its establishment.

Questions surrounding the cost of a peer review have been increasingly prevalent. These costs are most commonly negotiated on and established by the reviewing firm and the firm to be reviewed, not the OAB. Primarily, the scope of the engagement

will dictate what a reviewing firm will charge to conduct the review. Although some firms made a decision to cease performing audits and/or reviews. Many are or will still be required to submit a copy of the review. Only firms that notified the OAB that they will no longer perform audit or review services prior to July 1, 2005 are exempt from OAB peer review rules.

Upon the completion of the review, there has been confusion as to what peer review documents are required to be submitted to the OAB. What is required to be submitted to the OAB depends on the result of the report. All documents must be submitted to the OAB within thirty days of receipt. If a firm receives an unmodified report, the firm must submit to the OAB a copy of the peer review and final letter of acceptance. However, if a firm receives a modified or adverse report, the firm must submit all correspondence from the sponsoring organization. This information includes the peer review report, letter of comments, letter of response, conditional letter of acceptance and the final letter of acceptance. A \$100 peer review fee is assessed for every report filed with the OAB that is modified or adverse or that requires follow up.

Finally, the OAB peer review rules are not the same as the administering entity's or AICPA peer review rules and may not be substituted for one another. The OAB peer review rules apply to all audit or review engagements regardless of the number of engagements performed or scope of service provided. These rules can be found in Subchapter 33 of the Oklahoma Administrative Code, which is available on the OAB's website at www.ok.gov/oab.

ETHICS EXAMINATION REQUIRED TO RENEW

LAPSED PERMIT

By Barbara Walker, OAB CPE Coordinator

Effective January 1, 2006, Section 10:15-30-3 of the Oklahoma Administrative Code provides that all registrants who have previously held a permit to practice but whose permit has lapsed must report a minimum of 40 hours of CPE, including 2 hours of professional ethics, in order to be issued a permit. The registrant must also provide evidence of the successful completion of the AICPA Ethics Examination or its equivalent as determined by the Board.

The Board has determined that successful completion means a score of 90% or above. The CPE credit awarded for the course may be applied to the 40 hours of CPE required to obtain the permit providing it was earned within the same compliance period as the remainder of the CPE reported to obtain the permit. All CPE applied toward the permit must have been earned within either the previous calendar year or in the 365-day period immediately preceding the date of permit application.

An equivalent ethics examination course must be at least 8 hours in length to be considered. Sufficient course materials would need to be submitted to the OAB and sufficient time allowed for the Board to determine whether the course is equivalent in content to the AICPA's Comprehensive Ethics Examination course.

QUALIFYING CPE

The new CPE rules that become effective January 1, 2006 have triggered numerous phone calls and e-mails asking whether a particular course will qualify for CPE credit or asking what type of courses will qualify for CPE

credit. The OAB does not review CPE courses and pre-qualify or pre-approve them before they are reported for credit. However, in terms of subject matter, registrants should be able to ascertain for themselves whether a course will be accepted for CPE credit.

To determine whether a particular CPE course will qualify, one should first ask the question, "Will this course help to maintain or improve my professional competence as a CPA/PA?" If the answer is no, the course will not qualify. For example, while a course in administering First Aid in emergency situations would no doubt benefit most people, it will neither maintain nor improve anyone's professional competence as a CPA/PA. The OAB's CPE Standards do say that registrants performing professional services (whether for the public or for an employer) need to have a broad range of knowledge, skills, and abilities. Therefore, the concept of professional competence can be interpreted broadly. Acceptable CPE encompasses programs that contribute to the development and maintenance of both technical and non-technical professional skills.

One thing to keep in mind when creating a CPE plan is that if a registrant is in industry, government or academia but holds a permit to practice public accounting, at least 72 of the 120 hours required over each 3-year period (60%) must be taken in subject areas related to the practice of public accounting. The remaining 48 hours (40%) may be in areas related to the registrant's industry, as long as it is quality CPE that helps to maintain or improve the individual's professional competence.

If a registrant works full time in industry, government, or academia and does not hold a permit to practice public

accounting, all of the registrant's CPE can be industry related, keeping in mind that 2 hours of professional ethics must be included each year. However, all credit claimed must be quality CPE that enhances the individual's ability to provide professional services as a CPA or PA, and it must be appropriately documented (see related article on documentation of CPE).

The burden of proof is on certificate and license holders to demonstrate to the satisfaction of the OAB that all CPE courses reported meet all requirements as to content and subject matter related to the accounting profession.

EXEMPTIONS TO THE NEW CPE REQUIREMENT

The Board's rules provide that certain certificate and license holders are exempt from the new CPE requirements that become effective January 1, 2006. The following classifications of registrants are considered exempt:

- Retired individuals who are no longer working or practicing public accounting;
- Individuals on active military service;
- Disabled individuals who are no longer employed or practice public accounting;
- Inactive individuals who are either not employed due to circumstances other than retirement or disability or who are employed but not performing the following services:
 1. keeping books, preparing trial balances, financial statements or reports;
 2. preparing tax returns, consulting on tax matters, conducting studies on tax

- matters, preparing reports on tax matters;
 - 3. preparing personal financial or investment plans;
 - 4. providing management advisory services (defined in the Oklahoma Accountancy Act, available on the OAB website, in Section 15.1A.25); and
- Other good cause as determined by the Board on an individual basis.

Registrants who are exempt from the CPE requirement must indicate "retired" or "Inactive" next to their name if they use their CPA or PA designation.

Below are some guidelines registrants can use a general rule of thumb to determine whether they are exempt from the CPE requirement:

- Registrants must meet the CPE requirement if they provide any type of services that can be considered accounting services, whether for the public or for an employer.
- If they provide any type of services that can be considered accounting services, whether or not for compensation, for anyone other than themselves or immediate family members, registrants must meet the CPE requirement. This includes volunteer and charity work.
- Registrants who are in a position of responsibility and who hold that position because of their CPA/PA designation or because of their expertise as CPAs/PAs must meet the CPE requirement.

- If there is reliance on the services an individual provides, on the individual's expertise as a CPA/PA, or on the accounting-related advice the registrant gives by anyone other than the registrant or his/her immediate family members, whether or not for compensation, the registrant must meet the CPE requirement.
- If the certificate or license holder wishes to use his/her CPA/PA designation without using "retired" CPA or PA or "inactive" CPA or PA, he/she must meet the CPE requirement.

Any registrant in doubt as to whether he/she is exempt from the CPE requirement can call the OAB office and ask for guidance from the CPE Coordinator.

DOCUMENTING CPE COURSES AND PROGRAMS

At the time of completing each CPE course, the registrant must obtain documentation attesting to the completion of the course from the course sponsor. The documentation must contain the following information:

- CPE program sponsor name and contact information;
- Participant's name;
- Course title;
- Course field of study;
- Date offered or completed;
- Type of instructional/delivery method used;
- Amount of CPE credit recommended; and
- Verification by the CPE program sponsor representative (signature).

If the registrant plans to attend a non-standard CPE course where certificates

of completion are not distributed, the registrant may download a form from the OAB website for reporting purposes. The form is available under "Individuals," "more...," "Print PDF Forms," "Non Standard CPE Credit Form." The registrant must complete all information requested on the form. The instructor at each session attended must sign the form in the space provided to verify the CPE claimed by the registrant.

CPE certificates and course materials should be retained for 5 years after the year in which the program was completed. The OAB conducts an annual random sample CPE Audit to verify that CPE requirements have been met. When a registrant is selected for this CPE audit, the individual must provide the OAB with sufficient documentation, as noted above, to support the CPE hours claimed. A registrant unable to substantiate the CPE credit claimed could be subject to disciplinary action by the Board.

CANDIDATES' CORNER

By Sharon Wells, OAB Examination Coordinator

To maintain your active candidate status you must sit for the CPA examination at least once every 18 months. Failure to sit for at least one section within the 18 months will: (1) terminate your status as an active candidate with forfeiture of all fees paid; (2) result in the loss of any credit granted which you may hold; (3) removal of your name from the Board's mailing list, which mean you will no longer receive information regarding the examination; and (4) require you to apply as a new applicant under the requirements in effect at the time of application (education, experience, etc.).

If you are required to apply as a new applicant your status will virtually be as though you have never applied before. You will be required to: (1) file the

qualification application form which requires official transcripts; (2) re-establish eligibility; and (3) pay the qualification application fee because all fees were forfeited with the loss of candidate status.

Section 10:15-18-14 of the Oklahoma Administrative Code (Failure to apply to take succeeding examinations) provides:

"If a candidate fails to sit for a test section for eighteen (18) months after approval, or fails to sit for one (1) test section for an eighteen (18) month period, that individual shall no longer be considered a candidate and must reapply as an applicant. The individual shall meet the current qualification requirements in effect to reapply."

Example for 18-month Rule:

<u>Last Sat:</u>	<u>Must sit by:</u>
January 2005	July 30, 2006
April 2005	October 31, 2006
August 2005	February 28, 2007

CAUTION: You must actually sit for the examination within 18 months, not just schedule or apply to take the examination.

Active candidate status is determined by the OAB, not the expiration of the payment coupon or NTS. The payment coupon and/or NTS expiration dates do not override or extend the 18 month rule to remain an active candidate with the Board.

Oklahoma-Based Prometric Sites:

McAlester, OK 2626 S. 14th St., Ste. C-10
918/420-5683

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

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

Woodward, OK 1915 Oklahoma Ave., Ste. 2
580/254/0187

CBT Prometric Fee Increase:

*Prometric increased their fees to \$22.50/hour effective July 1, 2005

Section(s) Applied for	App. Fee	*Other Fees	Total
Audit	50.00	156.25	206.25
Fare	50.00	145.00	198.00
REG	50.00	125.50	175.50
BEC	50.00	114.25	164.25
Audit & Fare	50.00	307.25	357.25
Audit & REG	50.00	284.75	334.75
Audit & BEC	50.00	273.50	323.50
Fare & REG	50.00	273.50	323.50
Fare & BEC	50.00	262.25	312.25
REG & BEC	50.00	239.75	289.75
Audit, Fare, & REG	50.00	432.75	482.75
Audit, Fare, & BEC	50.00	421.50	471.50
Audit, REG, & BEC	50.00	399.00	449.00
Fare, REG, & BEC	50.00	387.75	437.75
ALL Sections	50.00	547.00	597.00

*Other fees: AICPA, Prometric, and NASBA.

Attention candidates who have scheduled to sit for the examination:

- Arrive at the Prometric Test Center at least 30 minutes before your scheduled examination time.
- Bring your Notice to Schedule (NTS) with you. The NTS contains required log-in information.
- Present 2 forms of personal ID:
 - The primary form of ID must be government issued with recent photo, signature, and cannot be expired.

- The secondary form of ID must have your signature and cannot be expired.

- Your name must match **exactly** on your application, NTS, and forms of personal identification.

ADMINISTRATIVE ASSISTANT HIRED

Holley Whitman joined the OAB staff on June 1, 2005 as Administrative Assistant to the Board's Executive and Deputy Directors. In addition, she will be answering the telephone and assisting Examination Coordinator Sharon Wells with qualification and examination applications.

Previously, Holley worked for a family physician in Mustang, OK, doing everything from scheduling appointments to billing and filing insurance claims. She graduated from Capitol Hill High School and attended Redlands Community College, majoring in Animal Science. She married her husband Matt in June 2004. Holley enjoys showing cutting horses and working in her garden in her free time.

PEER REVIEW COORDINATOR ADDED TO OAB STAFF

The Oklahoma Accountancy Board hired Colin Autin, effective June 20, 2005, to manage the operations of the Peer Review Program. Colin's primary duties are to explain and interpret the OAB peer review rules to firms and registrants; track incoming peer review reports, letters of comments and response and final acceptance letters; review reports submitted to the OAB; and correspond with firms concerning any deficiencies with peer review reports. Colin also serves as liaison

between the Peer Review Committee, the OAB and firms registered in Oklahoma.

A native of Stillwater, Colin is a graduate of Oklahoma State University, with a B.A. in Agricultural Sciences and Natural Resources. He has a background in the public relations and legal industries as well as experience as a public employee while working for the Stillwater Public Schools.

An avid outdoorsman, he spends much of his free time fishing, golfing, or on his boat with friends and family. He is a member of the First United Methodist Church of Yukon and does volunteer work for the Oklahoma City Race for the Cure and Susan G. Komen Foundation. Recently engaged, he plans to marry in January 2006.

ENFORCEMENT ACTIONS

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

RESPONDENT: Accurate Accounting Services, Inc., Non-registrant, Stillwater, OK

DATE OF BOARD ACTION: 9/23/05

In a Consent Order, respondent admitted to violating the Oklahoma Accountancy Act by signing a letter to a client stating that it had compiled financial statements in accordance with Statements of Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants while being neither registered with the OAB nor holding a valid permit to practice public accounting. Respondent was assessed a fine of \$500 and costs of the proceedings in the amount of \$421. Respondent also agreed to abide by the restrictions of the Oklahoma Accountancy Act and Board Rules on non-registrants in the future.

RESPONDENT: Robert Ivan Polson, CPA, Midwest City, OK

DATE OF BOARD ACTION: 9/23/05

Robert Ivan Polson applied for a permit to practice on June 30, 2004 based on 41 hours of CPE completed during the 2003 calendar year. Subsequent verification during the CPE Audit indicated that Mr. Polson had earned only 24 hours of CPE in 2003 and that most were found not to be properly documented. Respondent violated numerous sections of the Oklahoma Accountancy Act (Act) and the Oklahoma Administrative Code (Code) by the following actions: 1) failing to complete 40 hours of CPE prior to submitting his permit application; 2) falsely attesting on his permit application that he had in his possession sufficient documentation to prove his attendance at all courses reported; 3) failing to obtain, retain, and provide evidence to substantiate completion of all CPE courses reported on his permit application; 4) obtaining a permit to practice public accounting on the basis of falsely reported CPE information; and 5) failing to respond to the Board's certified letter.

In a Consent Order, the Board imposed the following requirements: Respondent 1) shall immediately cease and desist from any further or future violations of the sections of the Act and Code named in the Consent Order; 2) is placed on probation for a period of three years; 3) is assessed costs in prosecuting the proceedings in the amount of \$500; 4) is assessed a fine in the amount of \$1,000; 5) will provide evidence to the Board of his successful completion of the AICPA Ethics Examination with a score of 90% or more within six months of the effective date of the Consent Order; 6) shall complete 80 hours of CPE per year during his probation

period, all of which must be pre-approved by the Board's CPE Coordinator; and 7) shall provide evidence of notifying the CFO of his employer and the HR department of his discipline by the Board.

Revoked Firms: Pursuant to Section 15.15.E of the Oklahoma Accountancy Act, the following firms were automatically revoked on July 1, 2005 for failure to renew the registration and pay the appropriate fee (* denotes firm has been reinstated):

CPA Partnerships:

Freemon, Shapard and Story*; Snodgrass, Dunlap & Company; Williams & Williams, CPAs*

CPA Professional Corporations:

Cynthia S. Brumley, CPA, P.C.; Corbin's Income Tax Service, Inc.; Cummins & Associates, P.C.*; Gibson & Wilkey, P.C.; Glass & Gale, A Professional Corporation; Gregory P. Burris, C.P.A., P.C.; Hutton, Patterson & Co., A Professional Corporation; Johnson & Associates, CPA, P.C.*; Kaye Colyer Wirz, Inc.; Kevin Scott Sparks, P.C.; Mayberry & Company, P.C.; Michael W. Dickinson, C.P.A., Inc.; Myers, Baker, Rife and Dunham, Certified Public Accountants, A Professional Corporation; Phillip M. Welch, CPA, PC; Ronald L. Hall, CPA, P.C.; William T. Zumwalt CPA, Inc.

CPA Limited Liability Companies:

Melissa Nation CPA, PLLC; Stayner & Associates, LLC; Wendell R. Graham, L.L.C.

Permit Hearings:

At the Board meeting on August 19, 2005, the Board voted to accept the Administrative Law Judge's recommendation to suspend for two years the following individuals for failure to file and application for permit or to submit a change reflecting that the registrants were no longer practicing public accounting (* denotes registrant has been reinstated):

In Oklahoma

Kathleen Ann Barnes, Duke; Angela A. Claiborn, Poteau; Robert Michael Clinton, Norman;

Marlisa Cox, Lawton; Nancy E. Emerson, Edmond; Daniel A. Hall, Oklahoma City; Kurt Albert Harrell, Tulsa; Katheryn E. Holman, Owasso; Daniel Conner Howard, Tulsa; Victor C Kubli, Owasso; Janan Larene Martin, Beggs; Randall Richard Mayberry, Sapulpa; John Michael O'Neal, Norman; John T. Pinkston, Beggs; Norman D. Pool, Jay; Tonya Rohrbaugh, Perkins; Larry Gene Sexton, Tulsa; Jimmy W. Stanley, Norman; Landon C. Walker, Bixby; Michael W. Wilkey, Oklahoma City; Samuel Joe Younger, Tulsa; Harry Mosser Shaw, Jr., Oklahoma City; Jean Elizabeth Vanhoozer, Lawton

Out of State

Michael Dean Beckel, LA; Mark Olan Foreman, AR; Neal A. Hansen, UT; Tyler S. Harris*, TX; Terry A. Iverson, KS; James William Kingery, TX; Ana Elizabeth Molina, TX; Jeffrey S. Plowman, TX; Kevin Scott Sparks, TX; William L. Wessels, AR.

Revoked Individuals: Pursuant to Section 15.14.E.2 of the Oklahoma Accountancy Act, the CPA certificates or PA licenses of the following individuals were automatically revoked for failure to renew the registration and pay the appropriate fee (* denotes registrant has been reinstated):

In Oklahoma

Ada – Carl Leon Bardin, Constance Dickson Hall; *Bartlesville* – B. D. Paris, M. Kent Stroman; *Broken Arrow* – William C. Bess, Jr., Steve Albert Dye, Robert James Sibley; *Claremore* – Wesley Leroy Gullett, Charles Stephen Robinson; *Clinton* – Brenda Christine Price; *Colcord* – Cathy L. King; *Cookson* – L. Naomi C. Williams; *Coweta* – Mark Alan Towry; *Duke* – Kathleen Ann Barnes; *Durant* – Shelley Elizabeth Russell; *Edmond* – Jonathon Paul Harris, Max R. Avers, Paul Hullett Pannell, K. Christopher Blevins, Lisa Klein Dequaise, Chris Earl Bockelman, John M. Donaghue, Robert Lee Callaway; *Grove* – Pamela S. Stamper; *Harrah* – Kay Diane Haigler; *Inola* – Deborah R. Dinoia; *Jay* – Norman D. Pool; *Jenks* – Mary M. Spears; *Konawa* – Bobby Darin Sharp; *Lawton* – Jean Elizabeth Vanhoozer; *Mead* – David Earl Webb; *Midwest City* – Nancy Beth Fouts; *Moore* – Jamie Christopher Koch; *Muskogee* – M. Stephen Smalley; *Norman* – Pamela Ferguson Cox, John Michael O'Neal, Anthony D. Gould;

Ochelata – Joe Bob Jones; *Oklahoma City* – William Earl Harkey, John Carl Brooks, Rex Allen Hodges, William Worth Washam, III, Margaret T. Anglin, Brett Dean Sanger, Marsha Hunt Tidwell, Frank Albert Smith, Kyp Henry Hardaway, Jeffrey C. Green, Daniel L. Porter, Bonner James Gonzalez, Edward Eugene Canterbury, Jr., Harry Mosser Shaw, Jr.; *Perkins* – Tonya Rohrbaugh; *Sand Springs* – James Gerald Pafford; *Sayre* – Clorene Turner Midyett; *Seminole* – Anita J. Sandy; *Shawnee* – Ted Vern Robertson, Rhonda Sue Warren, *Stillwater* – Robert Neil Buchanan, Melvin E. (Bud) Lacy; *Stilwell* – Jerry Lynn Ogden; *Tulsa* – Thos. W. Kurtz, Robert Walter Rausch, Argus Gearl Laughlin, Paul Anthony Brockwell, III, Tommy Edward Maxwell, Bob G. Renfro, Larry Gene Sexton, M. Nuel Hobbs, Jr., Elizabeth Bowser Rains, Jeffrey R. Johnson, Vickie Ferguson, Mark H. Allen, Terry Prince Dopson, James L. Gresham, Donna Ruth Ripperger*, Bruce Alan Goodale, Julie A. Engel, Charlene Renee Reinking, Anne Michelle Applegate, Daniel Connelly Cupps, Brian Lee Dinsmore, Scott Bryant Lowry; *Weatherford* – Margie Berry; *Wewoka* – Darrel L. Barnes; *Woodward* – Ricky Duane Frech; *Yukon* – Clay Alden Roberts

Out of state

AR – Robert Edwin Hough, Jr., Daniel Leslie Prier, Mark Olan Foreman; *AZ* – Stewart W. Gill, Herbert J. Sliger, Jr., Sharon Jo Goudeau, Ebony J. Treadwell, Todd Alan Barnhart; *CA* – Everett Edward Ellerd, George Robert Sullivan, Stephanie Gibson Powers, Luci Rogers, Jaak Olesk, Cynthia Louise Fanning, Laura A. Shearer, Keikhosrow Ken Behziz; *CO* – Fred T. Crussell, Marvin I. Layman, Jr., Dawn Michelle Goen; *FL* – Charles D. Tomlins; Terry L. Turner; *GA* – Glenn Dewey Cheek, Michael David Collier, Debra Macaluso Peare, Kerri Dion Hatton John David Hopkins; *IL* – Allen John Alexander, James William Jennings, Jr., Carol L. Vaclavicek, Anthony Jerome Proctor, Beth Ann Balsler; *KS* – Ronnie G. Crawford, Darold R. Stagner, John R. Block, Charles F. Tanner, Diane Elizabeth Formby; *LA* – Ken Chaffin Tamblyn, Gerald J. Meyer; *MD* – Haimanot Taffesse; *MO* – Dale K. Rife, Steven Scott Curtin, Donna J. Webb, David Wayne Schudel, Alex S. Zimmerman, Walter Van Pitchford, Beverly Anne Anderson; *NC* – Arthur G. Gillum, *NE* – Lloyd Edward Speulda; *NM* – Beauford W. Harper, Steven W. Keene; *NV* – Gary D. Porter; *NY* – Terrye Lee Dewey; *PA* – Daren D. Miller, Rose A. Hartle; *SC* – William W. Grigsby, Jr.; *TN* – Kathleen Christine Wright, Christine Smith Mathews; *TX* – Flynn Wheeler Stewart, Lynal E.

Hoffman, Michael Glenn Laster, Henry E. Mueggenborg, Tom H. Faulkner, Elmer D. Bechthold, Paul Covalt, Jacqueline G. Humphrey, John H. Barner, Stephanie Cecil Mayes, Jeffrey Ray Smith, Roger Owen Lawrence, Michael David Edgin, Donald Eugene Schneider, Thomas Ray McKelvey, Steven Blain Bishop, Usha G. Shiralkar, Jonathan M. Meek, W. Mark Low, James William Kingery, Tracy Lee Leatherman, Leigh Ann Collins, Lynnette Diane Vann, Monica R. Heiliger, Jeffry S. Plowman, Justin Alan Switt, Ana Elizabeth Molina; *UT* – Neal A. Hansen; *VA* – Richard Gregory Arend, Angela J. Jackson, Michael W. Gillespie; *WI* – Todd Shilts; *Canada* – Sandra Kaye Carter.

Board Members:

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

Board Staff:

Executive Director:	Edith Steele
Deputy Director:	Kelly Brown
Exam Coordinator:	Sharon Wells
Records Coordinator:	Bob Miller
Registration Coordinator:	Donita Graves
CPE Coordinator/Editor:	Barbara Walker
IT Director:	Jim Shepherd
Peer Review Coordinator:	Colin Autin
Administrative Assistant:	Holley Whitman

ON THE HORIZON

2005
11/11 – State Holiday – Board Office Closed
11/18 – Board Meeting
11/24 – State Holiday – Board Office Closed
11/25 – State Holiday – Board Office Closed
12/10 – Certificate Ceremony
12/16 – Board Meeting
12/26 – State Holiday – Board Office Closed

2006
1/01 – New CPE Requirements Effective
1/02 – State Holiday – Board Office Closed
1/02 – 2/28 – CBT Window 1 Open

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