



## Oklahoma Accountancy Board

# BULLETIN

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### MIKE SANNER, CPA, APPOINTED TO OAB



Governor Henry has appointed James Michael Sanner, CPA, from Jones, Oklahoma, to the Oklahoma Accountancy Board, effective July 1, 2010.

Mike Sanner is an Assurance Partner with Ernst & Young, LLP, in Oklahoma City. He has amassed over 30 years of experience providing assurance services for both public and private companies in a variety of industries.

He is a member of both the AICPA and the Oklahoma Society of CPAs. He has been involved in numerous civic, professional and charitable organizations. During his first year as a member of the OAB, he is serving as Chair of the Audit and Budget Committee and as a member of the Rules Promulgation and Personnel Committees.

Mr. Sanner graduated from the University of Kansas with a Bachelor of Science degree in accounting in 1975. He obtained his Master of Business Administration degree in 1976 from the University of Pennsylvania. He is married and has two daughters and one son. He enjoys playing golf, woodworking, and traveling with his family.

### NEW COMPILATION CPE REQUIREMENT

Effective January 1, 2011, registrants actively involved in the supervision or review of compilation engagements for third party reliance must complete a minimum of 4 hours each calendar year in the subject area of compilation engagements (not compilation and review), unless the registrant or the firm for which the registrant works is enrolled in a peer review program with an approved sponsoring organization.

### PROBLEMS ENCOUNTERED WITH CPE COMPLIANCE

During the recent June–July 2010 registration period the OAB has found that a significant number of registrants are out of compliance with the rolling three-year CPE requirement. One of the biggest misconceptions is that the three year requirement starts over after each three-year period. This is not the case.

#### How does the rolling 3-calendar year period work?

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

#### How does the 20-hour minimum requirement work?

A minimum requirement of 20 hours of CPE credit must be completed in any calendar year. However, it is important to remember that 120 hours must be earned in any rolling 3-year period. If the minimum of 20 hours for the calendar year won't give you 120 hours for the rolling 3-year period, you must complete enough hours to meet the 120-hour requirement.

For example, Registrant A earned 48 hours in 2008 and 56 hours in 2009, leaving him 16

hours short of the 120-hour requirement for the 3-year period 2008-2010. He cannot choose to report just 16 hours for 2010. He must report at least 20 hours, which is the minimum requirement in any year. Registrant B earned 40 hours in 2008 and 40 hours in 2009. Registrant B does not have the option to complete only 20 hours in 2010 because 20 hours would give him only 100 hours for the 3-year period 2008-2010, leaving him 20 hours short of the 120-hour requirement for the 2008-2010 CPE period.

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

### **WILL INDUSTRY CPE COUNT TOWARD MY CPE REQUIREMENTS?**

You may apply industry (financial planning, insurance, oil & gas, governmental, etc.) CPE credit to the annual CPE reporting requirement as long as it improves your professional competency and meets the OAB reporting standards. However, if you are in industry but hold a permit to practice public accounting, 72 of the 120 hours earned in any 3-year period must relate to the practice of public accounting, with at least 8 hours completed each year in the specific areas of accounting, taxation, or assurance.

Self-study courses are accepted only if taken from the AICPA or from providers registered with NASBA. Sponsors registered with NASBA can be found at [www.nasbatools.com](http://www.nasbatools.com) and [www.qasnasbatools.com](http://www.qasnasbatools.com).

Time spent studying on one's own for exams such as the Certified Financial Planner's exam does not count toward CPE.

### **HAVE YOU HAD A CHANGE IN EMPLOYMENT STATUS?**

Remember you have a responsibility to notify the OAB of any employment changes. You must notify the OAB immediately if you re-enter active status from an inactive or retired status (meaning you are now providing services associated with accounting work either for an employer or for the public). The length of your inactive status will determine how many hours you are required to complete to re-enter active status.

For each calendar year you claimed an

exemption or failed to report CPE, you must complete 40 hours of CPE. The maximum amount of CPE required to return to active status is 120 hours, including at least 4 hours of professional ethics. If the number of CPE hours required to return to active status is fewer than 120, 2 hours of professional ethics must be included.

Your rolling 3-year CPE cycle begins January 1 of the year you return to active status. The first 40 hours of CPE is due to the OAB within 60 days of the date you return to active status; the remaining hours will be due within one year of the date you return to active status. You may claim any CPE hours earned while on inactive status during the preceding rolling 3-calendar-year period.

If CPE credit is earned within the calendar year you return to active status or within one year of the date you return to active status, 40 hours of the CPE credit reported to return to active status may be counted toward the rolling 3-year CPE cycle for the calendar year in which it is earned. The remaining hours completed to return to active status cannot be reported toward your 3-year CPE requirement.

### **KINDLY REMINDER TO REPORT CHANGES TO THE OAB: IT'S THE LAW!**

The OAB would like to remind all registrants that, pursuant to the Oklahoma Accountancy Act Section 15.14(H), any changes in employment or address must be reported to the Board within thirty (30) days of the effective date of the change. This requirement also applies to any arrests or disciplinary proceedings.

Changes can be reported to the Board in one of the following ways:

- Mail: 201 N.W. 63<sup>rd</sup> St, Ste. 210, Oklahoma City, OK 73116
- Fax: (405) 521-3118
- Email: [okaccybd@oab.OK.gov](mailto:okaccybd@oab.OK.gov)

If you require assistance or have any questions, feel free to contact Records Coordinator Matthew Sinclair at (405) 522-3090 or [MSinclair@oab.ok.gov](mailto:MSinclair@oab.ok.gov).

## CANDIDATES' CORNER

The following table represents Oklahoma's pass rate for the Uniform CPA Examination. Each section is paired with the National average. Statistics are furnished by the AICPA.

Percentage of Passing Per Section								
	Nat'l	Okla	Nat'l	Okla	Nat'l	Okla	Nat'l	Okla
	AUDIT	AUDIT	BEC	BEC	FAR	FAR	REG	REG
Window 1 - 2008	44.66%	48.05%	46.94%	36.89%	45.66%	39.18%	45.66%	31.46%
Window 2 - 2008	53.09%	42.70%	47.60%	23.22%	49.59%	52.38%	48.57%	46.53%
Window 3 - 2008	51.04%	52.42%	49.60%	53.57%	53.93%	52.04%	51.15%	49.09%
Window 4 - 2008	47.00%	44.33%	45.76%	37.50%	46.40%	52.45%	48.59%	50.76%
Window 1 - 2009	47.61%	54.00%	46.23%	44.26%	45.54%	41.02%	47.96%	55.55%
Window 2 - 2009	51.79%	50.00%	48.62%	48.65%	50.58%	51.25%	52.25%	58.95%
Window 3 - 2009	51.52%	48.95%	52.27%	39.82%	51.18%	43.56%	52.41%	40.00%
Window 4 - 2009	47.99%	35.59%	45.65%	33.72%	46.15%	37.71%	46.53%	43.90%
Window 1 - 2010	46.90%	45.78%	46.60%	46.23%	45.00%	42.16%	49.00%	51.61%
Window 2 - 2010	50.80%	45.97%	48.90%	40.17%	48.40%	42.16%	52.10%	53.01%
Window 3 - 2010	49.40%	48.38%	50.80%	41.31%	52.70%	48.54%	54.00%	51.35%

### SUCCESSFUL CANDIDATES

**BOLD** = Each section passed on first sitting

#### Window 1/2010

**Andrew Thomas Ames**

Emily Suzanne Anderson  
David Area

**Jennifer Kathryn Arms**

**Michelle Ann Bennett**

**Kyle Ross Bertholf**

**Aaron Betz**

Brandi Michelle Bilby

**Angela Renee Burton**

James Marcus Cravens

**Pauline Davis**

Christopher Douglas Eason

Karalyn Diane Elzo

Janelle Renee Griffis

Donald Eugene Jones

**Madeline Morgan Kirk**

Alec Stewart Lawrence

William Dean Lee

Anila Thomas Madhan

Richard Allan Magann

**Kristen Michelle McKinney**

**Patrick Ove Ohlson**

**Tonya Orr**

**Sean Robert Patrick**

Taylor Adams Prince

Ryan P. Schmidt

Leah Suzanne Shockley

**Samantha Beth Siebert**

Garrett M. Sills

**Kristin Dyan Skipper**

Kimberly Renae Smith

Tiffany Marie Starnes

Alex Tang

**Julie Ann Toben**

Kirk Russell Vanderslice

Aman Vij

**Eric Matthew Walker**

**Terry James Weinacht**

**Danielle Lea Weinrich**

Thomas George Wentroth

**Nathan Paul Willsey**

**Total Successful**

**Candidates**

**Window 1/2010 = 41**

#### Window 2/2010

**Ryan Michael Alden**

**Preston Lealand Biller**

**Steve Shane Bowan**

Seth Paul Carr

Tiffany April Cornwell

Katelyn Jo Crawford

**Michael Shawn Crisp**

Xiying He

Joseph William Hendrix

**Adam Brock Jones**

**Amanda Michelle**

**Krittenbrink**

**Dawn Katherine**

**Kruckeberg**

**Rebecca Ann Ladd**

Kristina Marie Lee

Michael Ryan Madsen

**Stephanie Lynette Metts**

Brian Joseph Metz

Katie Cecilia Milor

**William Francis Murphy**

Kelly Renee Rhodes

**Melissa Renee Richardson**

Timothy Eric Roe

**Arriane Alexis Scott**

**Troy Lee Talent**

Veronica Rae Tichavsky

Leah Rae Turpin

**Kerwin Keena Vanfield**

**Jillian Leigh Vivion**

**Candice Dawn Wagner**

Matthew Kemp Warne

Jacob Wade Winkler

**Anne Marie Winter**

Tabitha Dawn Woodson

**Total Successful**

**Candidates**

**Window 2/2010 = 33**

#### Window 3/2010

Ryan k. Askew

**Kelsey Renee Bastings**

Hillary Marie Campagna

**Kristen Michelle Collins**

Sara Ann Edwards

**Lauren Gorman**

Eric Allen Griffin  
**Grant Alan Hall**  
Ibrahim Bello Issa  
**Kyle Charles Jackson**  
Jonathan David Johnsen  
Adrienne Michelle Johnson  
**Cole Sewell Kouba**  
**Brandon Lynn Lackey**  
**Anne-Marie Teresa Lelkes**  
Kristen Michelle Lindblom  
Mariann Elizabeth McKinney  
**Rachel Elizabeth Mills**  
**Kaley Elizabeth Nivens**

Jennifer Lynn Patterson  
**Laura Lynn Pearsall**  
**Trent Joseph Pettus**  
**Shelly Denise Polakow**  
Ryan Scott Ripley  
**Rachel Joy Rivera**  
**William Robert Ross**  
Katherine Cecilia Rust  
Jasmin Natascha Ruyle  
Sharada Ramani Saladi  
Rabecca Sande  
**Julie Ann Southerland**  
**Justin Ray Southerland**

**Jeremy Wayne Vanvalin**  
**Eric Michael Wagaman**  
**Shyloh Shanae Wheeler**  
Autumn Laverne Williams  
**Mei-Lin Yang**

**Total Successful  
Candidates  
Window 3/2010 = 37**

### 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](http://www.prometric.com/cpa), call Candidate Services Call Center at 800-580-9648, Monday through Friday, from 8:00 am to 8:00 pm Eastern Time, or email [cpahelp@thomson.com](mailto:cpahelp@thomson.com).

#### Oklahoma-Based Prometric Sites:

Oklahoma City, OK 224 NW 50<sup>th</sup> Ste. 196  
405-843-8378

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

#### CBT-e Changes Effective January 1, 2011

Changes to the CBT-e will include content specification, examination structure, section time, scoring weight and functionality. The "New 2011 Uniform CPA Examination," located on the AICPA-exam.org website, provides an overview of the CBT-e changes effective January 1, 2011.

### 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 enforcement cases from 2009.)

RESPONDENT: Cynthia L. Warren, CPA - Eufaula, OK  
DATE OF BOARD ACTION: 1/30/09

Respondent violated the Act and the Board's Rules by failing to comply with applicable professional standards in the performance of an audit. Respondent agreed to an Administrative Consent Order (ACO) which provides the following: Respondent's certificate is placed on probation for five years from the effective date of the Order; Respondent is assessed costs of \$2,735; during the three year period following the effective date of the Order, Respondent shall complete 60 of the 120 required hours of CPE relating to accounting and auditing, and for calendar year 2007 must have taken an additional 40 hours of CPE relating to audits of governmental entities which will not count toward the yearly CPE requirement; and Respondent shall have pre-issuance reviews on all audit reports performed for the two years following the effective date of the Order, with all costs of the pre-issuance reviews being the sole expense of the Respondent.

RESPONDENT: Steven D. Martin, CPA - Midwest City, OK  
DATE OF BOARD ACTION: 1/30/09

Respondent violated the Board's Rules by failing to provide the Board with proof of enrollment in a Board approved peer review program within one year of the performance of services that require a peer review. Respondent agreed to an ACO whereby Respondent is assessed a fine of \$2,500 plus costs of \$35.32. In addition, should Respondent perform a future audit engagement, he must enroll in a peer review program within 90 days of the performance of the service.

RESPONDENT: Amelia D. Daniel, CPA – Broken Bow, OK

DATE OF BOARD ACTION: 1/30/09

Respondent violated the Act by practicing without a permit and the Board's Rules by failing to file for a reciprocal certificate within 120 days of engaging in the practice of public accounting in Oklahoma. Respondent agreed to an ACO whereby Respondent's certificate is placed on probation for three years from the date of the Order and Respondent is assessed a fine of \$1,000.

RESPONDENT: Joe Bob Smith, CPA – Broken Bow, OK  
DATE OF BOARD ACTION: 1/30/09

Respondent violated the Act and the Board's Rules by employing an individual who had not obtained a permit to practice and had not filed for their reciprocal license within 120 days of engaging in the practice of public accounting in Oklahoma. Respondent agreed to an ACO whereby Respondent is assessed a fine of \$1,000.

RESPONDENT: Lysa D. Park, CPA – Shawnee, OK  
DATE OF BOARD ACTION: 1/30/09

Respondent violated the Act and the Board's Rules by working for a public accounting firm without obtaining a permit to practice. Respondent agreed to an ACO whereby Respondent is assessed a fine of \$500.

RESPONDENT: Henry G. Martin, Jr., CPA – Midwest City, OK  
DATE OF BOARD ACTION: 1/30/09

Respondent violated the Board's Rules by failing to enroll in an approved peer review program within one year of performance of services. Respondent agreed to an ACO which provides the following: Respondent's certificate will be placed on probation for two years from the effective date of the Order; Respondent is required to complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better within 6 months from the effective date of the Order; and Respondent is assessed a fine in the amount of \$2,500 and costs of \$485.

RESPONDENT: Kent A. Mayberry, PA – Sapulpa, OK  
DATE OF BOARD ACTION: 2/27/09

Respondent violated the Board's Rules by not responding to the inquiries of the Board within 30 days, by failing to register on the Board's list of accountants performing governmental audits, by failing to enroll in an approved peer review

program, and by failing to comply with Governmental Auditing Standards Board Statements. Respondent agreed to a Consent Order (CO) which provides the following: Respondent's certificate will be placed on probation for five years from the effective date of the Order; Respondent is assessed fines of \$3,000 for failure to respond on three occasions and \$2,500 for failing to enroll in a peer review program; within 90 days from the effective date of the Order, Respondent must successfully complete a peer review of the subject audits; Respondent's scope of practice is limited in that he cannot perform audits; and Respondent is assessed costs of \$5,007.46.

RESPONDENTS: Dennis & Company, PC and Christine Dennis, CPA – Tulsa, OK  
DATE OF BOARD ACTION: 2/27/09

Respondents violated the Act and the Board's Rules by failing to follow professional standards during the performance of an audit. Respondent agreed to an ACO whereby Individual Respondent's certificate and the Firm's standing will be placed on probation for three years from the effective date of the Order. Respondents are collectively assessed a fine of \$2,500.

RESPONDENT: Melissa J. Johnson, Reciprocal Applicant – Tulsa, OK  
DATE OF BOARD ACTION: 2/27/09

Respondent violated the Act by practicing without a permit and the Board's Rules by failing to file for a reciprocal certificate within 120 days of engaging in the practice of public accounting in Oklahoma. Respondent agreed to an ACO whereby Respondent's reciprocal certificate will be placed on probation for two years following its issuance and Respondent is assessed a fine of \$1,000.

RESPONDENT: Belinda M. Petri, Reciprocal Applicant  
DATE OF BOARD ACTION: 2/27/09

Respondent violated the Act by practicing without a permit and the Board's Rules by failing to file for a reciprocal certificate within one hundred twenty (120) days of engaging in the practice of public accounting in Oklahoma. Respondent agreed to an ACO whereby Respondent's reciprocal certificate will be placed on probation for two years following its issuance and Respondent is assessed a fine of \$1,000 plus costs of \$175.

RESPONDENT: Hall & Company, PC, Revoked Firm – Oklahoma City, OK  
DATE OF BOARD ACTION: 4/17/2009



The Board determined that Respondent Firm violated the Act and the Board's Rules by practicing public accounting or holding out as practicing public accounting without a valid permit, by failing to undergo an accelerated peer review, and by failing to respond to the Board's inquiries. The Board ordered Respondent to cease and desist from further violations and assessed Respondent a fine of \$2,500 plus costs of \$1,838.28.

RESPONDENT: Annette M. Haskins, Revoked CPA - Tahlequah, OK  
DATE OF BOARD ACTION: 4/17/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006 or provide evidence that Respondent was exempt from CPE requirements for 2006, and by failing to timely respond to the Board's inquiries. The Board ordered the following: Respondent is assessed costs of \$1,269.41 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Kelly M. Sneed, Revoked CPA - Tulsa, OK  
DATE OF BOARD ACTION: 4/17/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006 or provide evidence that Respondent was exempt from CPE requirements for 2006, and by failing to timely respond to the Board's inquiries on three separate occasions. The Board ordered the following: Respondent is assessed a fine of \$3,000 plus costs of \$1,337.37 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Richard A. Robertson, Suspended CPA - Stark City, MO  
DATE OF BOARD ACTION: 4/17/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006 or provide evidence that Respondent was exempt from the CPE requirements for 2006, and by failing to timely

respond to the Board's inquiry. The Board ordered the following: Respondent is assessed a fine of \$1,000 plus costs of \$1,364.31 and Respondent's certificate is suspended until he completes forty hours of CPE, including Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better. If Respondent does not pay all fines and costs and provide proof of completion of said CPE within six months of the effective date of the Order, his certificate will be revoked.

RESPONDENT: Michael J. Childress, Revoked CPA - Plano, TX  
DATE OF BOARD ACTION: 4/17/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006 or provide evidence that Respondent was exempt from the CPE requirements for 2006, and by failing to timely respond to the Board's inquiries on three separate occasions. The Board ordered the following: Respondent is assessed a fine of \$3,000 plus costs of \$1,307.36 and Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, he must complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better and meet the burden at a show cause hearing as to why his certificate should be reinstated.

RESPONDENT: Robert T. Martella, CPA - Norman, OK  
DATE OF BOARD ACTION: 4/17/09

Respondent violated the Act and the Board's Rules by either failing to complete CPE for 2006 or failing to furnish evidence of CPE taken in 2006, and by failing to timely respond to the Board's inquiry. Respondent agreed to an ACO which provides the following: Respondent's certificate is placed on probation for three years from the effective date of the Order; Respondent is assessed fines of \$1,000 for failure to timely respond and \$2,500 for failure to complete the required CPE, plus costs of \$432.50; and Respondent must complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better.

RESPONDENT: Sally B. Marso, CPA - Oklahoma City, OK  
DATE OF BOARD ACTION: 4/17/09

Respondent violated the Act and the Board's Rules by either failing to complete CPE for 2006 or failing to furnish evidence of CPE taken in 2006, and by failing to timely respond to the Board's inquiry. Respondent agreed to an ACO which provides the following: Respondent's

certificate is placed on probation for three years from the effective date of the Order; Respondent is assessed fines of \$1,000 for failure to timely respond and \$2,500 for failure to complete the required CPE, plus costs of \$467.50; and Respondent must complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better.

RESPONDENT: Judith K. Ballard, CPA and Judith K. Ballard, CPA, PC – Stroud, OK  
DATE OF BOARD ACTION: 5/22/09

Respondents violated the Act and the Board's Rules by practicing public accounting and holding out under a firm name before registering. Respondents agreed to an ACO whereby Respondents are collectively assessed a fine of \$1,000 plus costs of \$505. In addition, any audits or reviews which were issued during the time period that the firm did not hold a permit must be reissued and the clients notified.

RESPONDENT: Derrel S. White, CPA – Woodward, OK  
DATE OF BOARD ACTION: 5/22/09

Respondent violated the Act and the Board's Rules by practicing public accounting without a permit and failing to timely respond to the Board's inquiry. Respondent agreed to an ACO whereby Respondent is assessed fines of \$2,500 for practicing without a permit and \$1,000 for failure to respond, plus costs of \$2,005. Respondent must complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better.

RESPONDENT: Candace J. Garcia, Revoked CPA – Lakewood, WA  
DATE OF BOARD ACTION: 5/22/09

The Board determined that Respondent violated the Act and the Board's Rules by either failing to complete CPE for 2006 or failing to furnish evidence of CPE taken in 2006, and by failing to timely respond to the Board's inquiries on two occasions. The Board assessed fines of \$2,500 for failure to complete the required CPE and \$2,000 for failure to respond, plus costs of \$2,322.10. 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 at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Lisa M. Kramer, CPA – Bixby, OK  
DATE OF BOARD ACTION: 6/26/09

Respondent violated the Act and the Board's Rules by practicing public accounting without a permit. Respondent agreed to an ACO which provides the following: Respondent is assessed a fine of \$1,000; Respondent's certificate is placed on probation for three years from July 16, 2007 (the date her permit was effective); and Respondent is required to complete Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better.

RESPONDENT: Karen R. Carpenter, Revoked CPA – Edmond, OK  
DATE OF BOARD ACTION: 6/26/09

The Board determined that Respondent violated the Act by failing to report to the Board a change of professional status, or the Board's Rules by practicing public accounting without a permit. Respondent violated the Board's Rules by failing to timely respond to the Board's inquiries on two occasions. The Board ordered the following: Respondent is assessed fines of \$500 for failing to report a change of professional status, and \$2,000 for holding out and/or practicing without a permit, plus costs of \$3,057.83. 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 at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Angelia P. Hinton, Revoked CPA – Richton, MS  
DATE OF BOARD ACTION: 6/26/09

The Board determined that Respondent violated the Act and the Board's Rules by being convicted of three felony accounts of: (1) count of conspiracy to defraud the United States; and (2) counts of theft of government money/property, in the case of United States of America v. Angelia P. Hinton, U.S. District Court, Southern District Court of Mississippi, Case No. 05-cr-105. The Board ordered the following: Respondent is assessed a fine of \$30,000 for the felony convictions plus costs of \$3,290.71; however, ordered restitution in the criminal case must be made before these fines and costs are paid. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must prove she has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause

hearing as to why her certificate should be reinstated.

RESPONDENT: Bene'e Slater Braden, Revoked CPA – Anchorage, AK

DATE OF BOARD ACTION: 6/26/09

The Board determined that Respondent violated the Act and the Board's Rules by either failing to complete CPE for 2006 or failing to furnish evidence of CPE taken in 2006, and by failing to timely respond to the Board's inquiries on three occasions. The Board ordered the following: Respondent is assessed fines of \$2,500 for failure to complete the required CPE, and \$3,000 for failure to respond, plus costs of \$1,987.50. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must prove she has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Kimberly A. Roberts, Revoked CPA – Independence, MO

DATE OF BOARD ACTION: 8/21/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006, furnish evidence of CPE taken in 2006, or provide evidence that Respondent was exempt from the CPE requirements for 2006, and by failing to timely respond to the Board's inquiries on two occasions. The Board ordered the following: Respondent is assessed fines of \$2,500 for failure to complete the required CPE, and \$2,000 for failure to respond, plus costs of \$2,161.36. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must prove she has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Dennis W. Clark, Former CPA – Erie, CO

DATE OF BOARD ACTION: 8/21/09

The Board determined that Respondent violated the Board's Rules by failing to respond to the Board's inquiry. The Board ordered Respondent be assessed a fine of \$1,000, plus costs of \$1,836.29.

RESPONDENT: Michael D. Toner, Revoked CPA – Rye, NH

DATE OF BOARD ACTION: 8/21/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete required CPE for 2006. The Board ordered Respondent pay costs of \$2,660.14. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, he must prove he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why his certificate should be reinstated.

RESPONDENT: Suzette Trigalet, Revoked CPA – Mineral Point, WI

DATE OF BOARD ACTION: 8/21/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006, furnish evidence of CPE taken in 2006, or provide evidence that Respondent was exempt from CPE requirements for 2006, and by failing to timely respond to the Board's inquiries on two occasions. The Board ordered Respondent pay fines of \$2,500 for failure to complete the required CPE, and \$2,000 for failure to respond, plus costs of \$1,996.43. 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 at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Cole & Reed, PC – Oklahoma City, OK

DATE OF BOARD ACTION: 8/21/09

Respondent Firm violated the Act and the Board's Rules by staffing two individuals who were practicing public accounting without being properly registered or holding permits. Respondent agreed to an ACO whereby Respondent is assessed a fine of \$500 plus costs of \$338.04.

RESPONDENT: Charles A. Stewart, CPA – Oklahoma City, OK

DATE OF BOARD ACTION: 8/21/09

Respondent violated the Act and the Board's Rules by failing to notify the Board of a change in his employment and mailing address within 30 days, and failing to timely respond to the Board's inquiry. Respondent agreed to an ACO whereby Respondent is assessed a fine of \$1,000, plus costs of \$842.50. Respondent is placed on



probation for five years from the effective date of the Order.

RESPONDENT: Tullius Taylor Sartain & Sartain LLP – Tulsa, OK  
DATE OF BOARD ACTION: 8/21/09

Respondent Firm violated the Act and the Board's Rules by staffing an individual who was practicing public accounting without being properly registered or holding a permit. Respondent agreed to an ACO whereby Respondent is assessed a fine of \$2,500, plus costs of \$265.54.

RESPONDENT: Jason Norman, Reciprocal Applicant – Edmond, OK  
DATE OF BOARD ACTION: 9/25/09

Respondent violated the Act by practicing without a permit and the Board's Rules by failing to file for a reciprocal certificate within 120 days of engaging in the practice of public accounting in Oklahoma. Respondent agreed to an ACO whereby Respondent's reciprocal certificate is placed on probation for one year following issuance and Respondent must complete an extra eight hours of ethics CPE each year that he is on probation. Respondent is assessed a fine of \$500, plus costs of \$248.04.

RESPONDENT: James W. Grimes, Reciprocal Applicant – Shawnee, OK  
DATE OF BOARD ACTION: 9/25/09

Respondent violated the Act by practicing without a permit and the Board's Rules by failing to file for a reciprocal certificate within 120 days of engaging in the practice of public accounting in Oklahoma. Respondent agreed to an Administrative Consent Order whereby Respondent's reciprocal certificate is placed on probation for one year following its issuance and Respondent must complete an additional eight hours of ethics CPE each year that he is on probation. Respondent is assessed a fine of \$500, plus costs of \$263.04.

RESPONDENT: Jenny Chen, Reinstatement Applicant – Oklahoma City, OK  
DATE OF BOARD ACTION: 9/25/09

Respondent violated the Board's Rules by failing to report an arrest for a 1998 family disturbance. Respondent agreed to an ACO whereby Respondent is assessed costs of \$210.54, and Respondent's certificate is placed on probation for one year from the date of reinstatement.

RESPONDENT: Walter B. Reif, Sr, CPA – Oklahoma City, OK  
DATE OF BOARD ACTION: 9/25/09

The Board determined that Respondent violated the Act, the Board's Rules, and Government Auditing Standards by not completing a timely peer review. The Board ordered Respondent pay a fine of \$2,500, plus costs of \$4,697.30

RESPONDENT: William A. Dark, Revoked CPA – Palm Desert, CA  
DATE OF BOARD ACTION: 9/25/09

The Board determined that Respondent violated the Board's Rules by failing to timely file the 2006 Individual Registrant Reporting Form to report CPE or claim an exemption, and by failing to timely respond to the Board's inquiries on two different occasions. The Board ordered Respondent pay fines of \$500 for failure to timely file the Individual Registrant Reporting Form and \$2,000 for failing to timely respond to the Board's inquiries, plus costs of \$2,660.14. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, he must prove he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why his certificate should be reinstated.

RESPONDENT: Barbara A. Sikes, Revoked CPA – Bentonville, AR  
DATE OF BOARD ACTION: 9/25/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to fully complete CPE requirements for 2006. The Board ordered Respondent pay a fine of \$1,000, plus costs of \$2,454.66. In lieu of revocation, Respondent will surrender her certificate. Should Respondent apply for reinstatement, she must prove she has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Sherry Lee Machens, Revoked CPA – Oak Point, TX  
DATE OF BOARD ACTION: 10/23/09

The Board determined that Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006 or provide evidence that Respondent was exempt from CPE requirements, and failing to timely respond to the Board's inquiries on two occasions. The Board ordered Respondent pay a fine of \$2,000 for failure to respond, plus costs of \$2,833.15.

Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must prove she has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Ann M. Bevers, Suspended CPA - Oklahoma City, OK  
DATE OF BOARD ACTION: 10/23/09

The Board determined that Respondent violated the Board's Rules by failing to substantiate two hours of ethics claimed for the 2006 compliance period. The Board ordered Respondent pay a fine of \$2,500, plus costs of \$2,312.20. Respondent's certificate is suspended until all required CPE is current and documented. Should Respondent be reinstated, Respondent's certificate will be placed on probation for five years, during which time the CPE claimed may undergo audit each year.

RESPONDENT: Wesley H. Colwell, Revoked CPA - The Woodlands, TX  
DATE OF BOARD ACTION: 11/20/09

Respondent was disciplined by the SEC and the Texas State Board of Public Accountancy. Respondent agreed to a CO whereby, without admitting or denying the allegations in the formal complaint, Respondent will surrender his certificate for revocation in lieu of further disciplinary proceedings. Respondent is assessed a fine of \$3,000.

RESPONDENT: Lisa J. McMurray, Revoked CPA - Oklahoma City, OK  
DATE OF BOARD ACTION: 11/20/09

Respondent violated the Act and the Board's Rules by her conviction on various criminal counts. Respondent agreed to a CO whereby Respondent is assessed a fine of \$5,000, plus costs of \$2,055.71, which must be paid after restitution is made in the criminal matters. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must prove she has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Stanfield & Brim, PC - Lawton, OK  
DATE OF BOARD ACTION: 11/20/09

Respondent Firm violated the Board's Rules by not registering with the Board as performing governmental audits prior to performing the

subject audit, and by telling the Board that the Respondent had not performed any governmental audits when, in fact, it had. Respondent agreed to a CO whereby Respondent is assessed a fine of \$2,000, plus costs of \$1,085.71.

RESPONDENT: Elaine G. Stults, Revoked CPA - Oklahoma City, OK  
DATE OF BOARD ACTION: 11/20/09

Respondent violated the Act and the Board's Rules by using the title "CPA" and practicing public accounting while her certificate was suspended and by failing to comply with the AICPA Rules of Professional Conduct by not properly communicating with a client and failing to provide client records. Respondent agreed to a CO whereby Respondent is assessed a fine of \$7,500, plus costs of \$1,500. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, she must prove she has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why her certificate should be reinstated.

RESPONDENT: Hogan & Slovacek, A Professional Corporation - Tulsa, OK  
DATE OF BOARD ACTION: 11/20/09

Respondent Firm violated the Act and the Board's Rules by staffing an individual who was practicing public accounting without being properly registered or holding a permit to practice. Respondent agreed to a CO whereby Respondent is assessed a fine of \$2,000, plus costs of \$370.54.

RESPONDENT: Patrick J. Heringer, Certification Applicant - Edmond, OK  
DATE OF BOARD ACTION: 11/20/09

Before receiving his Oklahoma certificate, Respondent violated the terms of an ACO by being arrested while on probation. Respondent agreed to a new Administrative Consent Order whereby Respondent is assessed costs of \$470. Respondent can be issued a certificate, but will be placed on probation until June 27, 2015. Respondent must make periodic reports to the Board.

RESPONDENT: Kenneth R. Campbell, Reciprocal Applicant - Broken Arrow, OK  
DATE OF BOARD ACTION: 11/20/09

Respondent violated the Act and the Board's Rules by failing to file for a reciprocal certificate within one 120 days of engaging in the practice

of public accounting in Oklahoma. Respondent agreed to an ACO whereby Respondent's certificate will be placed on probation for one year from its issuance and Respondent is assessed a fine in the amount of \$1,000, plus costs of \$1,612.50.

RESPONDENT: Floyd J. Langley, CPA – Adair, OK  
DATE OF BOARD ACTION: 12/18/09

Respondent violated the terms of an ACO by pleading guilty to misdemeanor DUI while on probation. Respondent agreed to a new ACO whereby Respondent is assessed costs of \$400, and Respondent's probation is extended by one year to September 28, 2013.

RESPONDENT: Ted R. Clifton, Revoked CPA – Littleton, CO  
DATE OF BOARD ACTION: 12/18/09

Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006, failing to file the form reporting CPE or provide evidence that Respondent was exempt from CPE requirements for the year 2007, and by failing to timely respond to the Board's inquiry. Respondent agreed to an ACO whereby Respondent is assessed a fine of \$1,000 for failure to respond plus costs of \$732.50. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, he must prove he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why his certificate should be reinstated.

RESPONDENT: John H. Parker, Revoked CPA – Tulsa, OK  
DATE OF BOARD ACTION: 12/18/09

Respondent violated the Act and the Board's Rules by failing to complete CPE for 2006 and 2007, and by failing to timely respond to the Board's inquiry. Respondent agreed to a CO whereby Respondent is assessed a fine of \$1,000 for failure to respond plus costs of \$1,855.00. Respondent's certificate is revoked for cause. Should Respondent apply for reinstatement, he must prove he has completed Professional Ethics: The AICPA's Comprehensive Course with a score of 90% or better, and meet the burden at a show cause hearing as to why his certificate should be reinstated.

**Revoked Firms:** Pursuant to Section 15.15E of the Oklahoma Accountancy Act, the following firms were automatically revoked on July 1,

2009 for failure to renew the registration and pay the appropriate fee.

**CPA Limited Liability Partnerships:**

Dunbar, Breitweiser & Company, LLP; Parman, Tanner, Soule and Jackson, CPA's, RLLP; PricewaterhouseCoopers (Canada) PLLP; Virchow, Krause & Company LLP;

**CPA Corporations:**

Brian Dobry CPA, P.C.; Ehrhardt, Keefe, Steiner & Hottman, P.C.; Elite Small Business Solutions P.C., Inc.; Kent L West, CPA, P.C.; Michael J. Romero, Certified Public Accountant, P.C.; Peck C.P.A., P.C.; Ruben Jimenez & Associates, P.C.; S. R. Ludington, Jr. & Co.; Sandra R. Henderson, P.C.;

**CPA Limited Liability Companies:**

Dempsey Vantrease & Follis PLLC; James A. Porter, III, CPA, PLLC; Moore Stephens Frost, P.L.L.C.; REDW LLC;

**Individuals Revoked in 2009:** Pursuant to Section 15.14.F.2 of the Oklahoma Accountancy Act, the following individuals were automatically revoked on August 31, 2009 for failure to renew the registration and pay the appropriate fee.

**CPAs in Oklahoma:**

Richard A. Evans; Irma Hail Stierwalt; J. Michael Allen; Robert C. Burcham; Marianne Brown Vannatta; Mark G. Dudley; Kenneth A. Simmons; Roderick Lynn Kendrick; Marka Kay Acton; Darla Seeley Schulz; Joseph E. Carlson; Russell K. Morgan Jr.; Kenneth Sungchae Park; Robin Ann Hessel; Jeff L. Morton; Dennis Ray Robinson; John D. Schnebly; W. Thomas Finley; Alice Marie Wegley; Walter R. Reade; Grant A. Dicke; Elizabeth Tyler Van Hoecke; Larry J. Lebarre; Sherree Lynn Voigtlander; Jeffrey Kent Bergman; Patricia A. Brewer; Paul D. Edwards; James C. Ryan; Susan Orton Pefanis; Terri Annette Wilson; Paul A. Yarsa; Roman Robert Hobza Jr.; Clinton Leon Jenkins; Jon Kenyon Hargis; Hertha Jones; Lisa J. McMurray; Darryl Craig Eppler; Tayra Jenay Marquardt; Sharon B. Rich; Kenneth Alan Yancey; Joseph Martin Frederick; Deborah Marie Doyle; Peter Alden Ellis; Cassie Dawn Farr; Brian D. Truitt; Brenda Gail Dorsey; Clois M. Wynn Iii; William Charles Moran; Manita Ho Lam; Brenda Lee McAfee; Deana M. Tyburczy; John M. Donaghue

**PAs in Oklahoma:**

Jack Layne Sterett; John Gordon Nance; Paul Douglas Cardin

**Out-of-State:**

Howard Boone Jr. Frank; Erwin Alpern; William Joseph Ashe; John Beland Bickford; Don Eugene Cook; Richard Price Jr. Tomlinson; Donald Eugene

Criswell; Don Walter Westfall; Laurence Randolph li Bolen; James Matthew Murdock; James William Smith; Maurice Mayn Jr. Langston; Darrell D. Shobert; Richard Lee Gau; Robert Earl Bevins; R. B. Vinson; Eulonda Dawn Alkim; Thomas Michael White; Roy N. Gibson; Danny G. Hair; John Hardin Parker; Philip Stevenson Busby; Ted R. Clifton; Terry Drew Pearson; Gregory John Ward; Donna Cooper Lees; Dee Paige; Mitchel Lewis Carter; Fred L. Spencer; Stephen James Litwack; Larry D. Zimmerman; Marcus Kent Mcnew; Mitchell Kent Ulrey; Joyce Dean Clapper; Doyle A. Valentine; Susan L. Jackson; John L. Jr. Yeager; Kayla D. Baird; Robert A. Rohleder; Heather Ann Archer; Don C. Desoto; S. Dirk Pulliam; Julie Mae Rumford; Sabrina Grace Drennan; Heather Dawn Williams; Kristen Rains Hillis; Daniel Clarke Moulton; Nicholas John-Paul Lavezzo; Douglas Eldon Iii Hasley; Googe; Eric Jason Scism; Matthew James Gibson. Ronald T. Parker; Amy Moll; Allen L. Ala; Dale Moseley; Jennifer Odom

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**Oklahoma City, OK 73116**

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