



Oklahoma Accountancy Board

BULLETIN

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ALL CERTIFIED/LICENSED PERSONNEL EMPLOYED BY OKLAHOMA CPA OR PA FIRMS MUST HOLD PERMITS TO PRACTICE

Certified or licensed personnel employed by CPA firms are required to hold permits to practice public accounting if they do any work on client records, whether or not they sign any documents. The firm should ask for a copy of each employee's permit annually to verify compliance.

In addition, the firm should ask for a copy of the individual's permit at the time of hire or perform an individual look up on the OAB's website to ascertain whether the individual holds a valid permit. If the individual does not hold a valid permit, the firm may request a 60-day transition period from the OAB which, if approved, would allow the individual to practice for 60 days while earning the CPE and completing the comprehensive ethics exam required for the permit. Please refer to Oklahoma Administrative Code (Code) 10:15-25-5 for information about applying for the 60-day transition period. The Code is available on the OAB's website.

CPE REQUIREMENTS FOR INDIVIDUALS RE-ENTERING ACTIVE STATUS

Individuals returning to active status from an inactive or retired status must notify the OAB immediately upon their return to active status.

If you are planning to provide services associated with accounting work to an employer or to the public after having claimed an inactive or retired status in the past rather than reporting CPE to the OAB, you must immediately file a Notification of Change of Status form with the OAB and complete the required CPE. The form is available on the forms menu of the OAB's

website for this purpose. The amount of CPE required depends on the length of time you were inactive or retired.

For each calendar year you claimed an exemption or failed to report CPE to the OAB, you must complete 40 hours of CPE. The maximum number of CPE hours required to return to active status is 120 hours, including at least 4 hours of professional ethics. If you need fewer than 120 hours of CPE to return to active status, only 2 hours of professional ethics are required. You may claim any CPE hours earned while on inactive status during the preceding 3-year period.

If you immediately notify the OAB of your return to active status by filing the Notification of Change of Status, you will have 60 days from the date of your return to active status to complete the first 40 hours of required CPE. If you must complete more than 40 hours of CPE to meet your requirement, you have one year from the date of your return to active status to complete any additional CPE hours above 40.

Your rolling 3-calendar-year 120-hour CPE cycle will begin January 1, of the year you re-enter active status. You will be allowed to count 40 hours of the CPE credit you report to return to active status toward the rolling 3-calendar-year CPE cycle for the calendar year in which it is earned if the credit is earned within the calendar year you return to active status, or within one year of the date you return to active status.

If you will be practicing public accounting, you must complete the Interim Permit Application form in addition to filing the Notification of Change of Status. To obtain the permit, you must report at least 40 hours of CPE, pay a permit fee of \$100, and provide evidence of successful completion (90% or above) of the AICPA Comprehensive Ethics Exam. The exam is the culmination of the self-study course, "Professional Ethics: the AICPA's Comprehensive Course." Please see the Ethics

Examination FAQs on the OAB's website in the CPE section for more information about this requirement.

MOBILITY LEGISLATION
ENACTED APRIL 14, 2009

Mobility is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of his or her principal place of business without obtaining another license. On January 1, 2007, only four accountancy jurisdictions had adopted mobility provisions. As of June 1, 2009, 44 jurisdictions have adopted mobility legislation, and 5 others have introduced mobility legislation.

With the signing of House Bill 1779 on August 14, 2009, Governor Brad Henry signed full mobility into Oklahoma law. Accounting firms licensed in other jurisdictions may practice in Oklahoma without a firm license, permit, or notice to the Oklahoma Accountancy Board if the following provisions are met:

- the firm's primary place of business is in a jurisdiction other than Oklahoma;
- the firm does not have an office in Oklahoma;
- the firm does not perform audits or reviews for a client whose home office is in Oklahoma; **AND**
- any individual performing the work holds a valid certificate or license in Oklahoma or a jurisdiction that has been deemed substantially equivalent to the licensure requirements of the Uniform Accountancy Act.

Essentially, mobility works very similarly to a driver's license. An individual who lives in another state and holds a valid driver's license in that state can drive in Oklahoma without obtaining an Oklahoma driver's license. In the same manner, a firm whose principal place of business is in another state can enter Oklahoma to serve Oklahoma clients without obtaining a certificate, license, or permit to practice in Oklahoma if the provisions bulleted above are met.

Since mobility legislation in each jurisdiction can be different, Oklahoma firms wishing to enter another jurisdiction to practice should contact that jurisdiction's board of accountancy about mobility provisions.

RULE CHANGES EFFECTIVE
JULY 1, 2009

The Board's Rules are available on the OAB website in the Oklahoma Administrative Code. In the annotated copy of the Code, the most recent amendments, effective July 1, 2009 unless otherwise noted, are underscored. Amendments to the rules most affecting OAB registrants, candidates or applicants are discussed below.

- For purposes of qualifying to sit for the Uniform CPA/PA Examination, the OAB will accept a letter from the registrar's office in lieu of an official transcript providing the official transcript is submitted prior to any score release. [10:15-18-4(a)(3)]
- If the comprehensive ethics examination course required for issuance of either an initial permit or the renewal of a lapsed permit is to be counted toward the forty (40) hours of CPE required for the permit, it must have been completed in the same period as the remaining CPE required for the permit. [10:15-30-2] and [10:15-30-3]
- For an ethics course to be reviewed by the Board to determine whether it is substantially equivalent to the AICPA comprehensive ethics examination course required for the issuance of an original permit or the renewal of a lapsed permit, it must be one course recommended for at least eight (8) hours of CPE credit and must have been passed with a score of 90% or above. [10:15-30-2] and [10:15-30-3]
- Until the conversion to a birth-month reporting requirement, CPE (or an exemption from the CPE requirement) must be reported annually by July 31 on a form prescribed by the Board. [10:15-30-5(a)]
- If a permit holder's main area of employment is industry (including government or education), 8 hours of CPE credit in the areas of taxation, accounting, or assurance must be earned each calendar year. [10:15-30-5(h)]
- CPE requirements for re-entering active status [10:15-30-9] are amended. Please see the related article in this Bulletin for more information.
- Self-study courses considered for CPE credit must be offered by sponsors registered with NASBA's National Registry of CPE Sponsors or be courses

offered by the AICPA or other such organizations as determined by the Board. [10:15-32-2(c) and 10:15-32-5(b)]

- The effect of consecutive deficient peer review reports changed from the requirement of an accelerated peer review to a pre-issuance review or team captain revisit within eighteen (18) months from the year end of the firm's last peer review. Language in the rule discussing the pre-issuance review or team captain re-visit results is modified from resulting in "a modified or adverse report" to resulting in "continued oversight." [10:15-33-5]
- Individuals applying for reinstatement of a certificate or license must
 1. meet requirements for returning to active status if they will be providing any services associated with accounting work, and
 2. provide evidence of successful completion of the AICPA comprehensive ethics examination or its equivalent as determined by the Board.
- Clarify it is professional misconduct for a registrant to receive a censure, suspension, cancellation, or revocation from another state or federal regulatory agency concerning the registrant's right to practice before a state or federal agency. [10:15-39-9]
- A firm is disqualified and the firm's name is removed from the list of Registrants Performing Governmental Audits in Accordance with Government Auditing Standards if the firm's registration or permit to practice public accounting in Oklahoma is revoked, cancelled, dissolved or suspended. Provisions for reinstatement to the list are included. [10:15-43-7 & 8]

OAB "RAMPS UP" ITS OUTREACH PROGRAM

By Edith Steele, Executive Director

For many years the OAB has been very proud of its Outreach Program where members of the OAB and staff have been invited to make presentations throughout Oklahoma to accounting clubs, Oklahoma Accounting Educators' meetings, OSCP chapter meetings, and OSCP Candidate Forums. Additionally, the OAB has held Board meetings on the campuses of East Central University, University of Central Oklahoma, Oral Roberts University,

Oklahoma State University, and Cameron University. Although these efforts have been highly successful, they have primarily been made on a re-active basis.

The OAB is now challenging itself to develop a more pro-active Outreach Program. We are looking to you, the stakeholders, to let us know how we can be more pro-active rather than reactive.

The OAB has already scheduled its November Board meeting on the campus of Oklahoma State University with plans to also hold a meeting in the spring of 2010 at Langston University. The OAB's goal is to hold at least two meetings a year outside of the Oklahoma City area.

There are plans to expand the OAB's website for feedback on what's important to you, as a registrant, educator or candidate. Expansion will also include an area where a request for a speaker or presenter can be submitted to the OAB.

With the addition of new staff members to the OAB, stepped-up efforts are being made to bring back the OAB *Bulletin* on a quarterly-cycled publication period. In this publication, you will note that the disciplinary actions are not as of the current date; because of space limitations, this section will be brought up to date over the course of the next three editions. However, there are definitive plans to update the OAB's website to include information on disciplinary actions as well.

We are excited about the plans for Outreach and want to further our mission as your regulatory board. The OAB wants to assist you in protecting the public, promoting high ethical standards and promoting quality in the practice of public accountancy.

ENFORCEMENT ACTIONS

(Copies of the individual Orders in these cases are available in the Board office upon request. This Bulletin includes only enforcement cases from 2007. The 2008 enforcement cases will be included in the December issue, and the 2009 cases will be included in the March 2010 issue.)

RESPONDENT: Frank M. Butts, CPA, Little Rock, AR

DATE OF BOARD ACTION: 1/26/07

In an Administrative Consent Order (ACO) agreed upon by Mr. Butts and the Oklahoma Accountancy Board (OAB), Mr. Butts stipulated that he violated the Oklahoma Accountancy Act (Act) and Title 10 of the Oklahoma

Administrative Code (Code) by being indicted and entering a plea of guilty in the U.S. District Court, District of South Carolina on September 10, 2003 to one count of conspiracy to defraud the United States, six counts of health care fraud, and one count of aiding and abetting in another case before the court. He also violated the Act and the Code when he was indicted and entered a plea of guilty on August 8, 2002 in the U.S. District Court of South Carolina to one count of conspiracy to defraud the United States, one count of obstructing criminal investigations of health care offenses, three counts of frauds and swindles, and aid and abet. Mr. Butts' CPA certificate was revoked and he was ordered to surrender his CPA certificate to the Board.

RESPONDENT: Charles Michael Humphrey, CPA, Edmond, OK
DATE OF BOARD ACTION: 1/26/07

Mr. Humphrey pled guilty in the United States District Court for the Western District of Oklahoma to violation of Title 18, United States Code, Section 4, misprision of a felony. This professional misconduct is a violation of the Act and the Code. An ACO was agreed upon in this case which provides for a five-year probation. During the probation, Mr. Humphrey must at least annually and no later than June 30th of each year and with each renewal, affirmatively report to the OAB if any charges or convictions of a crime of any sort have occurred.

RESPONDENT: James L. Ridley, CPA, Tyrone, OK
DATE OF BOARD ACTION: 3/23/07

On the biennial registration filed with the OAB, Mr. Ridley attested to practicing public accounting or serving Oklahoma clients; however, he failed to renew the permit to practice or notify the OAB that he no longer practices public accounting. Correspondence with the OAB indicated he continued to practice public accounting after his permit expired. The ACO agreed upon in this case provides that Mr. Ridley immediately cease and desist from any further or future violations, assessment of a fine in the amount of \$500, and the CPA certificate was placed on probation for a period of two years.

RESPONDENT: Fred Michael Strothmann, CPA, Midwest City, OK
DATE OF BOARD ACTION: 3/23/07

Strothmann's 2006 permit application indicated he performed audits. His first audit engagement was December 31, 2004. Mr. Strothmann failed to notify the OAB within one year of the

performance of services that require a peer review with proof of enrollment in an OAB approved sponsoring organization's peer review program. An ACO was agreed upon in this case which provides: Mr. Strothmann's CPA certificate is placed on probation for a period of two years; he is assessed a fine in the amount of \$2,500 and costs in the amount of \$485; he will provide evidence to the OAB of successful completion of the AICPA Ethics Examination with a score of 90% or above within six months of the effective date of the ACO was required. Mr. Strothmann is currently enrolled in an OAB approved sponsoring organization's peer review program; he must provide a copy of the accepted peer review report within ten days of receipt from the sponsoring organization. If the opinion is modified or adverse, the Respondent must schedule an accelerated peer review within ninety days of receipt of the report to the OAB's office.

RESPONDENT: Bruce Keith Compton, CPA, Norman, OK
DATE OF BOARD ACTION: 3/23/07

Compton's 2006 permit application indicated he performed an audit on April 1, 2005. Mr. Compton failed to notify the OAB with proof of enrollment in an OAB approved sponsoring organization within one year of the performance of services that require a peer review. An ACO was agreed upon in this case which provides: Mr. Compton's CPA certificate is immediately placed on probation for a period of two years; he is assessed a fine in the amount of \$2,500 and costs in the amount of \$485; he must provide evidence of successful completion of the AICPA Ethics Examination with a score of 90% or more within six months of the effective date of the ACO.

RESPONDENT: George Arthur Gross, CPA, Dallas, TX
DATE OF BOARD ACTION: 3/23/07

Gross's 2006 permit application indicated he performed audits and had a peer review performed for the year ended October 30, 2003. He failed to submit the report as required by Board Rule and failed to respond to the OAB within thirty days of a request for a response. He subsequently provided evidence of successful completion of the AICPA Ethics Examination, provided all documents from the October 2003 peer review and is currently enrolled in an OAB approved sponsoring organization's peer review program. An ACO was agreed upon in this case which provides that Mr. Gross is assessed a fine in the amount of \$1,000, costs in the amount of \$485, and that he must provide a copy of the 2006 accepted

peer review report within ten days of receipt from the sponsoring organization.

RESPONDENT: Tony Ray Minert, CPA, Tulsa, OK
DATE OF BOARD ACTION: 3/23/07

Minert's 2006 permit application indicated he performed audits. The first engagement was dated March 31, 2005. He failed to notify the OAB with proof of enrollment in an OAB approved sponsoring organization within one year of the performance of services that require a peer review. Subsequently he enrolled in an OAB approved sponsoring organization peer review program; they accepted a modified peer review report for the year ended June 30, 2006. An ACO was agreed upon in this case which provides: Mr. Minert's CPA certificate is placed on probation for a period of two years, he is assessed a fine in the amount of \$2,500 and costs in the amount of \$485; he must provide evidence of successful completion of the AICPA Ethics Examination with a score of 90% or above within six months of the effective date of the ACO; and he will schedule an accelerated peer review with an OAB approved sponsoring organization within ninety days of the effective date of the ACO.

RESPONDENT: Daniel Conner Howard, CPA, Tulsa, OK
DATE OF BOARD ACTION: 4/20/07

Howard's 2006 permit application indicated he performed audits. The first engagement was dated March 24, 2005. He failed to notify the OAB with proof of enrollment in an OAB approved sponsoring organization within one year of the performance of services that require a peer review. An ACO was agreed upon in this case which provides: Mr. Howard's CPA certificate is placed on probation for a period of two years; he is assessed a fine in the amount of \$2,500 and costs in the amount of \$485; he must provide evidence of successful completion of the AICPA Ethics Examination with a score of 90% or above within six months of the effective date of the ACO.

RESPONDENT: Adel & Company and T.H. Adel, Non-Registrants, Silver Spring, MD
DATE OF BOARD ACTION: 4/20/07

In a hearing before the Board, it was found the respondents violated the Act and the Code by issuing an attestation report on company letterhead and signing the report as a "CPA" on March 27, 2004 although not registered with the OAB and not holding a valid permit to practice public accounting. Respondents were assessed a fine of \$2,500 and the costs of the proceeding,

including investigation costs, hearing officer costs, renting of special facilities cost, and court reporter costs.

RESPONDENT: Evelyn S. Libbert, Former CPA, Tuskahoma, OK
DATE OF BOARD ACTION: 5/18/07

Ms. Libbert's CPA certificate was cancelled in 2004, but she held out as a CPA on a billing statement dated July 29, 2006 in violation of Section 15.11(A) of the Oklahoma Accountancy Act and Oklahoma Administrative Code 10:15-3-1. An ACO was agreed upon which provides that Ms. Libbert will cease and desist from any further or future violations of these acts; she must notify all clients who received the billing statements that she is no longer a CPA and that the billing statement letterhead was in error; she will furnish the OAB a copy of the letter sent and a copy of the distribution list of clients.

RESPONDENT: Rebecca E. Small, Revoked CPA, Oklahoma City, OK
DATE OF BOARD ACTION: 6/29/07

On her 2005 renewal, Ms. Small attested to performing a review engagement on January 31, 2005. She failed to notify the OAB with proof of enrollment in an OAB approved sponsoring organization within one year of the performance of services that require a peer review. Subsequent to the 2005 renewal, Ms. Small's CPA certificate was revoked for failure to register. On September 25, 2006, she applied to reinstate the CPA certificate and enclosed a check in the amount of \$300 for the reinstatement, which was returned by the bank for insufficient funds. An ACO was agreed upon in this case which provides: Ms. Small must pay the \$300 reinstatement fee by cashiers check or money order; she is assessed a fine in the amount of \$500 and recovery costs of \$262.50, paid by cashiers check or money order no later than sixty (60) days from the date the Order was approved by the Board; she will enroll in a peer review program within thirty (30) days from the date the Order was approved by the Board; she will have a peer review performed within ninety (90) days from the date the Order was approved by the Board. Respondent will cease and desist from any further or future violations of these acts.

RESPONDENT: William B. Hann, Reciprocal Applicant, Enid, OK
DATE OF BOARD ACTION: 6/29/07

Mr. Hann applied for a reciprocal CPA certificate on November 6, 2006. However, he had been working for an Oklahoma public accounting firm

since August 2005. An ACO was agreed upon in this case which provides: Mr. Hann is subject to a probation period of two years beginning with the effective date of the ACO; he will provide evidence to the Board of successful completion of the AICPA Comprehensive Ethics Course, with a score of 90% or more, within sixty (60) days of the effective date of the ACO; he is assessed a fine in the amount of \$2,500 which shall be paid no later than sixty (60) days from the date the Order was approved by the Board.

RESPONDENT: Robert Harry L. Baird, CPA, Gore, OK
DATE OF BOARD ACTION: 6/29/07

On July 31, 2006, Mr. Baird's permit expired and was not renewed before its expiration, yet he still continued to practice public accounting. He filed a permit application on August 28, 2006. The application was returned to him due to his not providing evidence of successful completion of the ethics examination which is required to renew a lapsed permit. Mr. Baird's disciplinary history shows that the certificate was revoked in September 1987, reinstated December 1987 and then revoked again in September 1992 and was not reinstated until October 2004. An ACO was agreed upon in this case which provides for revocation of the Respondent's certificate and the wall certificate must be surrendered to the OAB. No fines or costs are imposed.

RESPONDENT: Rebecca Lynn Warren, CPA, Duke, OK
DATE OF BOARD ACTION: 6/29/07

A Consent Order (CO) agreed to by Ms. Warren and approved by the Board stipulated that Ms. Warren was in violation of the Act and the Code as follows: she was delinquent in timely preparing and filing the client's corporate tax return; she was delinquent in timely returning the client's financial information and corporate tax return upon request; and she failed to respond to correspondence and telephone calls from the Client and to respond in writing to communications from the OAB. In resolution of the matter, Ms. Warren agreed to the following terms: she will in the future abide by the Oklahoma Accountancy Act and Rules; she will pay all costs incurred by the OAB as a result of the hearing conducted, including but not limited to investigation costs, hearing officer costs, renting of special facilities costs and court reporter costs in the amount of \$2700; she will be placed on probation for a period of three years; she is assessed a fine in the amount of \$1000; and she must provide evidence of successful completion the AICPA Comprehensive Ethics Course with a minimum passing score of 90%.

RESPONDENT: David Ballew, Reinstatement Applicant, Tulsa, OK

DATE OF BOARD ACTION: 8/17/07

Mr. Ballew had cancelled his CPA certificate in August 2001. On July 25, 2006, he filed an application to reinstate the CPA certificate. At the time of the filing the OAB was aware of circumstances of Mr. Ballew holding himself out as a CPA during the time his certificate was not valid in violation of the Act and the Code. An ACO was agreed upon in this case which provides that Mr. Ballew must complete the AICPA Ethics course with a score of at least 90%.

RESPONDENT: Mark Earl Jones, CPA, Oklahoma City, OK

DATE OF BOARD ACTION: 8/17/07

On his 2006 Biennial Registration renewal, Mr. Jones reported a December 2003 arrest and plea of no contest to a DUI for which he received a two-year probation and one-year driving suspension. The OAB performed an OSBI background check which reflected additional charges for transporting an open container, tax revenue and traffic offenses which were not previously reported to the OAB. An ACO was agreed upon in this case which provides that Mr. Jones's CPA certificate is placed on probation for two years beginning with the effective date of the ACO, and he is assessed a \$500 fine.

RESPONDENT: Jeff Lee Detwiler, CPA, Oklahoma City, OK

DATE OF BOARD ACTION: 8/17/07

In a hearing before the Board, Jeff Detwiler was found to have violated the Act and the Code by not registering and submitting to the OAB the registration form for Independent Auditors Engaged in Audits of Governmental Entities prior to contracting to perform audits of governmental entities and failing to enroll in and complete a peer review program within the twelve months from the performance of services that require peer review, by failing to confer in fact and appearance to the AICPA Code of Professional Conduct Rules in not following Government Audit Standards, by failing to cooperate with the Peer Review program, and by engaging in a pattern of repeated offenses, the respondent's actions constitute professional misconduct. Detwiler was assessed a fine of \$5,000 for repeated violation of the Act and the Code, a fine of \$10,000 for noncompliance with professional standards, and a fine of \$5,000 for failing to cooperate and complete peer review. His CPA certificate is placed on probation for 5

years from the date of the Order. He must submit a letter of admission for a Peer Review program of an approved sponsoring organization within 30 days of the effective date of the order. Within 15 days of receipt, he must submit an acceptance letter for Peer Review from the sponsoring organization. Within 10 days of receipt, he must submit a Peer Review report of successful completion approved by the sponsoring organization.

RESPONDENT: The CPA Group, PC, Monett, MO
DATE OF BOARD ACTION: 10/19/07

The CPA Group, PC violated the Code by failing to respond within 30 days to the Peer Review Coordinator's certified mail request for submission of the firm's accelerated peer review report. Although the firm subsequently did submit the copy of the report, the response was not timely. An ACO was agreed upon in this case which provides that Respondent is fined \$1,000, assessed costs in the amount of \$370.21, and a copy of the ACO will be sent to the Missouri State Board.

RESPONDENT: Mike Estes, P.C. and Michael Lee Estes, CPA, Fort Worth, TX
DATE OF BOARD ACTION: 10/19/07

The Respondents in this case violated the Act and the Code by violating the rules and regulations of the Texas State Board of Public Accountancy. An ACO was agreed upon in this case which provides for a four-year probation which during this time they must annually notify the OAB of compliance with the Agreed Consent Order in Complaint No. 03-10-171 from the Texas State Board of Public Accountancy.

RESPONDENT: Clay Parmley, CPA, Tulsa, OK
DATE OF BOARD ACTION: 11/30/07

In a hearing before the Board, Mr. Parmley was found to have violated the Act and the Code by practicing public accounting with a valid permit to practice. He was assessed a fine of \$2,500 and costs of \$2,035. He was ordered to apply for a permit within 30 days of the effective date of the order. With his permit application, he was required to show completion of 80 hours of CPE including showing successful completion of the AICPA Comprehensive Ethics course with a score of 90% or above.

RESPONDENT: Kristi Chapman, CPA,
DATE OF BOARD ACTION: 12/14/07

Kristi Chapman violated the Code by not responding to the OAB within 30 days. An ACO

was agreed upon in this case which provides that Ms. Chapman is assessed a fine of \$1,000.

Revoked Firms: Pursuant to Section 15.15E of the Oklahoma Accountancy Act, the following firms were automatically revoked on July 2, 2007 for failure to renew the registration and pay the appropriate fee (* denotes firm has been reinstated):

CPA Corp: Alan Holmes and Associates, PC; Gardiner Thomsen, P.C.; George, Morgan & Sneed, P.C.; James R. Robertson PC; Randy Murray, CPA, P.C.; Rebecca A. Hembree, CPA, P.C.; Scott S Morgan & Associates, P.C.; The CPA Group, P.C.

CPA LLP: GLO CPAS, LLP; Helin, Donovan, Trubee & Wilkinson, LLP; Henry & Horne, LLP; Henry, Held & Reilly, LLP;

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 on September 4, 2007 for failure to renew the registration and pay the appropriate fee (* denotes registrant has been reinstated or that reinstatement is pending):

CPAs In Oklahoma:

William W. Weese; Gerald N. Eason; Leon Guy Penn; William A. Hess; Allen M. Hart; Robert Arlis Mosley; Charles Adren Stewart; Michael Ed Bartlett; Philip C. Neilson; James G. Blasdel; Gordon E. Suess; Robert R. Abel; Curtis Eugene Hale; Kim M. Anderson; Charles R. Button; Richard Bates Talley; Steven T. Garner; John W. Henson Jr.; John I. Little; Sidney L. Anderson; Ronald E. Gill; Robert G. Lemons; John Laron Quaid; Christy G. Armstrong; Zane C. Wilkinson; James L. Snyder; William R. Snodgrass; Philip J. Wilner; Robert Harry L. Baird; J. Michael Hays; Joseph O. Bush; Richard B. Jarvis; Karen Naiser Tenney; Geoffrey C. Hendrick; Dan H. Gillilan; Karen R. Carpenter; Paul Lang Stafford; Patrick A. Hennessee; Steven Ray Koone; Ernest Dry, Jr.; Charles M. Royer; Drew M. Smith; Kathy Jean Tam; Dawn Russell Cox; Douglas E. Fears; Robert E. Compton; Tony S. Long; Mary T. Randall; Linda D. Hutchinson; Sherry F. Boland; Marilyn K. Mlnarik; Hubert H. Wedell; Kenneth K. Kinnear, II; Stephen Earl Wilson; William R. Rempe; Francis J. Brewer; Pamela K. Carpenter; Ken R. Clark; Paula Renee Homsey; Donald P. Cail; Cathy L. Hammond; Mary Elizabeth Pasque; Randall W. Edgar; Steven T. Scott; William R. Shawn; Alice C. Hauger; Gregory C. Poarch; Terry L. Meadors; William

M. Samples II; Michael A. Johnson; Danh Cong Nguyen; Sharra Lynn Straight; Ronald L. Hall; Lyndal S. McMurphy; Barbara J. Elliott; F. Lynn Galyean; R. James Hert; Scott Sumner Morgan; Treyvor Tevebaugh; Lisa R. Collier; Michelle Lynn Morisse; John M. R. Workman; Kevin P. Heatherman; Sherri Lane Kanaly; Michael Glenn Ward; Lorrae D. Taylor; Jerry Bryan Brown; Alicia Anne Johnson; Don N. Tennill, II; Lindy L. Decker; Charisse Ann Dye; Jason A. Herr; Steven C. Rodriguez; Virgil Earl Downing III; Jay Daniel House

PAs in Oklahoma:

Donald H. Wilkinson; Thomas J. Vaughn; Edmond Earl Huffines; J. C. Grooms; Charles Clovis Reese

Out of State:

Elmer C. Wilkening; Bill Marvin Spaulding; Gerard G. Moss; Richard C. Gaworski; Robert P. Delmore; Donald Jay Rouk; Charles Strong; Forrest J. Miller; James M. Schmidt; John W. Gardner; William D. Lyle; Stuart Kent Manville; Mark Evan Biggs; James T. Parks; James E. Pearson; David S. Krueger; Donald B. Coates; Harold F. Thill; James E. Barrington; John James Black; Lonnie W. Jourdan; Marvin Bruce Dennis; Darrel W. Radford; Luther G. Mansfield Jr.; Thomas R. W. Brown; Jennifer J. O'Neill; Robert J. Hewitt; Karla Ann Blanton; James T. Declaire; Courtney B. Walter; William Ward Britton; Gerald Duane Smith; Dale Max Spomer; Eugene G. Dougherty; Royce Wayne Elliott; Patricia Jean B. Turner; Stephen Mark Berger; Stephen J. Curtis; Angela Tipton Elrod; Jan Douglass Quist; Harry N. Pefanis; Jana Pinson Gruidl; Bryan Edwin Green; David Drew Toben; Teresa D. Jannusik; William L. Zoccola; Don E. Robinson; Evelyn C. Schaefer; Gwendolyn K. Eichorn; Charles E. Moore; Bruce A. Smallwood; Mark A. Klinghamer; Gerald R. Sullivan; Charles J. Kvinta; Alice J. Adams; James L. Edwards; David Jake Pearson; Sherri K. Childs; Zelma W. Arthur; Paul M. Byrd Jr.; Ray C. Chiou; Wesley H. Colwell; Charles A. Bullock Jr; Susan Flow Colwell; Carol K. English; Jerry Hines; Donn William Vickrey; Thomas P. Gragg; William F. Boucher, Jr.; Sherri Collins Neeley; James Royce Miller; William C. Pritchard; Harold Wayne Roe; Nancy M. McGregor; Joel Wayne Lebovitz; J. Kevin Barnes; William L. Schott; James Ernest Green; Edward H. Fulkerson; J. Patrick Nelson; Tina R. Debord; Gerald Lee Reimer; Jeffery C. Bryan; R. Dean Graves; Bryan D. Morland; Laura Lee Catlett; Kristi Lynn Chapman; Renee' L. Curtis-Adair; Angelia Patrease Hinton; Katherine S. Townley; Shannon K. Chambless; Michael W. Sweet; Lori

Ann Cannon; Julie M. Witherspoon; Barry J. Boland; Kimberly D. Thomas; Brian T. Lawson; Veronica Marshall; Earl P. Robinson; Tracy Lou Harnisch; Sarah Ann Compton; Michael S. Gallagher; Bradley Lane Roberts; Michael E. Barrett; Brian James Mctasney; Cynthia Nicole Lindsey

ON THE HORIZON

11/1-4/09 – NASBA Annual Meeting
11/6/09 – OSCP Exam Candidate & Student Recruitment Night – Tulsa
11/09/09 – Outreach Program – SWOSU
11/20/09 – OAB Board Meeting – OSU Campus - Stillwater
11/21/09 – Recognition Ceremony for new CPAs and Successful Candidates – State Capitol
12/4/09 – Outreach – OSCP Oklahoma Tax Institute – Tulsa
12/9/09 – Outreach – OSCP CPE Blowout – Tulsa
12/11/09 – Outreach – OSCP CPE Blowout – OKC
12/18/09 – OAB Board Meeting
01/21/10 – Outreach Program – OSCP OKC Chapter

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