

# Oklahoma Accountancy Board

# BULLETIN



January 2017

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

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 One of the more difficult tasks I have is to tell a former CPA their certificate was revoked for failure to register.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

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

As a courtesy, either I or a member of my staff call every CPA/PA that has yet to renew a few days before their revocation

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

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

Randall A. Ross, CPA  
Executive Director

### In This Issue

Save the Date.....	2
New Applicants and Fees.....	2
Sharon Wells Retirement.....	2
Board Recognized Passing of Former Employee.....	2
CPE Audit: Are You Ready?.....	3
CPE Helpful Reminders.....	3
Fall 2016 New CPA Recognition Ceremony.....	4
Keep Us Updated.....	4
Score Release Timeline.....	5
CBT Costs.....	6
Candidate's Corner.....	7

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David Greenwell, CPA, Vice Chair

Marc Delametter, CPA, Secretary

Karen Cunningham, ChFC

Jody Manning

Mike Sanner, CPA

Randa Vernon, CPA



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## CONTACT INFORMATION

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The *Oklahoma Accountancy Board Bulletin* is the official publication of the Oklahoma Accountancy Board.

## Save the Date

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

## New Applicants and Fees

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



## Sharon Wells Retirement

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

## Board Recognized Passing of Former Employee

The Board was saddened to learn that former employee Robert "Bob" Earl Miller passed away on November 26, 2016. Miller worked as the Records Coordinator for the Oklahoma Accountancy Board from 1989 through 2004. The Oklahoma Accountancy Board and staff wish to extend our condolences to the family of Mr. Miller. ★

## MARK YOUR CALENDARS

The following dates are provided for your convenience. Please contact the OAB office at (405)521-2397 with any questions regarding meeting dates, events, or office hours.

### 2017 BOARD MEETINGS

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

February 17

March 17

April 21 (University of Oklahoma)

May 19

June 16

July 21

August 18

September 22 (Cameron University)

October 20

November 17

December 15

### NEW CPA RECOGNITION CEREMONIES / OKLAHOMA STATE CAPITOL

Spring Ceremony: May 20, 2017

Fall Ceremony: (TBD)

### 2017 STATE HOLIDAYS

The Oklahoma Accountancy Board will be closed for the following state holidays:

Monday, January 2

New Year's Day

Monday, January 16

Martin Luther King, Jr. Day

Monday, February 20

Presidents' Day

Monday, May 29

Memorial Day

Tuesday, July 4

Independence Day

Monday, September 4

Labor Day

Friday, November 10

Veterans Day

Thursday, November 23

Thanksgiving

Friday, November 24

Thanksgiving

Monday, December 25

Christmas

Tuesday, December 26

Christmas

## CPE AUDIT: Are You Ready?

### What is a CPE audit?

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

### How are CPAs chosen for a CPE audit?

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

### What do I need to submit to the Board?

An audit reporting form or transcript of courses AND certificates of completion for each CPE course taken during the audit period.

### What are some common errors to avoid?

The most efficient way to comply with a CPE audit is by providing the correct documentation in a timely manner. But, mistakes happen. Here are some common errors to watch for:

- Reporting undocumented learning activities
- Reporting CPE credits in the wrong year
- Failing to retain appropriate documentation
- Submitting documentation that does not meet our CPE requirements (i.e., sign-in sheets, enrollment receipts, agendas, PowerPoint slides)

### What happens if I cannot provide appropriate documentation?

Failure to respond or provide appropriate CPE documentation will result in disciplinary action.

### Questions?

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

## CPE HELPFUL REMINDERS



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



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



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



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

*If you have any questions regarding CPE requirements or reporting please contact the Board.*



# Fall 2016 New CPA Recognition Ceremony

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

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

## Gold Medal

Cole Lewis Higbee, Tulsa

## Silver Medal

Travis Patrick Biddick, The Village

Tyler Joseph Miller, Okarche

## Honorable Mention

David John Bedinghaus, Tulsa

Congratulations to our newest CPAs and the OSCP award winners, and thank you to the many friends and families who helped make the day memorable! ★



Board Member, Randa Vernon, CPA, leads new CPAs in the Accountants' Pledge.



Board Chair, Barbara Ley, CPA, presents CPA certificate to Elizabeth Mae Townley, CPA.



Steve Milam, CPA, Presents Silver Medal Award to Travis Patrick Biddick.

## Keep Us Updated

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




## Enforcement Actions

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

[July -November 2016 Enforcement Actions](#) ★


# Candidate's Corner

## Score Release Timeline for the 2017 January/February (Q1)

JANUARY/FEBRUARY (Q1) TESTING WINDOW		
 If you take your test on or before:	 And the AICPA receives your examination data files from Prometric by 11:59 PM (EST) on:	 Your score will be released by the target release date:
January 20	January 20	February 7
February 14	February 14	February 28
February 28	February 28	March 8
March 10	March 11	March 21
March 10	**After March 11	March 24

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

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

APRIL/MAY (Q2) TESTING WINDOW		
 Testing Window	 Testing Dates	 Target Score Release Date Range
April/May (Q2)	April 1 - May 31, 2017	August 16 - August 18, 2017

# Candidate's Corner

## Oklahoma Accountancy Board (OAB)

### CBT Costs

*Effective January 1, 2017\**

Section(s) Applied For	Application Fee <sup>a</sup>	Other Costs <sup>b</sup>	Total
Any ONE section	50.00	193.45	243.45
Any TWO sections	50.00	386.90	436.90
Any THREE sections	50.00	580.35	630.35
ALL sections	50.00	773.80	823.80

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

<sup>a</sup> Application Fee: Fee paid by the Candidate to the OAB with each application regardless of the number of sections applied to sit for.

<sup>b</sup> Other Costs: Cost paid by the Candidate to NASBA (NASBA pays AICPA and Prometric). These costs are not directly controlled by or paid to the OAB. ★



# *Candidate's Corner*

## **OKLAHOMA ACCOUNTANCY BOARD**

***SUCCESSFUL CANDIDATES WINDOW 4/2016***

***(10/01/2016 THROUGH 11/30/2016)***

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

*Total Successful Candidates*

*Window 4/2016 = 60*

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

# *Candidate's Corner*

## **OKLAHOMA ACCOUNTANCY BOARD**

**SUCCESSFUL CANDIDATES WINDOW 3/2016**

**(07/01/2016 THROUGH 08/31/2016)**

JORDAN SETH ATTERBERRY

**ELIZABETH BABIARZ**

**BRIAN SCOTT BATES**

**DAVID JOHN BEDINGHAUS**

CLOIS WADE BELLAH JR

SEAN LEVI BENTON

**BAILEY CATHERINE BROWN**

CAROLYN ANN CAMPBELL

JED ELLIOT DAVIS

JONATHAN WILLIAM DICRISANTIS

**SHANE WESTON FAIRCHILD**

KEVIN CONRAD FATH

**CURTIS ANDREW FRENCH**

HEATHER RANAE FRY

**LEAH C. GARY**

TYLER ALAN GRAUMANN

**SHYISHA LUCAS GRIFFIN**

**SARAH ELIZABETH HALL**

CASEY ANN HELTERBRAKE

DANIEL JAMES HENDRICKSON

**COLE LEWIS HIGBEE**

BRETT COLLIN HOBBS

MAINA KARANJA

**KATELYN DIANE KARNUTH**

**JONATHAN MICHAEL KERN**

**JARED BARKLEY KIRK**

**BRIENNA KATELYN LAIB**

**CARTER DOUGLASS LANCE**

XUAN T LE

**XUDONG LI**

ZACHARY B. MALEY

**JASON SCOTT MALONEY**

LOGAN MAY

**DANIEL MARTIN MEEK**

**TYLER JOSEPH MILLER**

**CORY DAVID MOREHEAD**

**TRENT AUSTIN NOFFSINGER**

**KIM AAEN OLSTROEM**

GLENN ALAN PAYNE III

JOEL LAWRENCE PENDARVIS

AUTUM PEREZ

**AMIRTHA PINNA**

**RACHEL ANN REID**

**WILLIAM DAVID SPISANY**

**TRACY LYNN STAGNER**

COREY TANNER STANFILL

SAMANTHA MARIE STUART

CLARK CHRISTINE WHITWELL

**MATTHEW RUSSELL WILLIAMS**

HEATHER N. WILSON

**XINYI ZHANG**

*Total Successful Candidates*

*Window 3/2016 = 51*

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