

Oklahoma Accountancy Board

BULLETIN



Summer 2021

Let's Help Our Profession!

For many, getting the CPA designation and starting their careers is what it is all about. We simply register every year and forget about what it takes to make the profession go. Our profession is not unlike other professions - it is a volunteer profession. We take the CPA exam voluntarily, we abide by the ethics of our profession voluntarily, we follow the guidelines voluntarily, and the rules are enforced by a voluntary Board. Additionally, the Oklahoma Society of Certified Public Accountants (OSCPA) is a statewide professional organization and membership fees are paid by volunteers (CPAs) to help run the organization and contribute to the overall mission of uniting CPAs.

It is time for us to look for more volunteers who want to give back to the profession. We are currently searching for new members to join the Oklahoma Accountancy Board (OAB) Peer Review Oversight Committee (PROC). The decision to become a PROC member is a voluntary measure made by a committed

group of CPAs who want to contribute to their profession. If you are interested in serving on this committee, please contact the Board at (405) 521-2397. This is a great profession, and whether or not you volunteer to serve on the PROC committee, you should consider serving in some capacity with any organization.

Have a wonderful summer!

Randall A. Ross, CPA
Executive Director



Ethics Beware!

Recently, it was brought to the Board's attention that a dealer/broker firm had been informed that it must send all of its email communications to its main investment company. The firm in question had a tax practice unrelated to the investment business. While sending all emails to the main company may be in its best interest, it is unethical to do this without the permission of the tax client and would be deemed as an ethics violation of the CPA. If you are using the same email address for both tax clients and investment clients, you may find you are in violation of one of the rules in which you are operating. We caution you that you may not send client information to a third party without the consent of your client.

For more information, please refer the confidentiality rules under the [AICPA Code of Professional Conduct](#). ★

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MEMBERS OF THE BOARD

Robin Byford, CPA, Chair

David Greenwell, CPA, Vice Chair

Sandy Siegfried, CPA, Secretary

James Taylor, CPA

Bryan Storms, CPA

Taylor S. Green

Jody Manning



BOARD STAFF

Randy Ross, CPA, Executive Director

Colin Autin, Deputy Director & Peer Review

Jason Doss, Licensing Coordinator

Heather Grable, CPE Coordinator

LaLisa Semrad, Enforcement Coordinator

Matthew Sinclair, Administrative Programs Officer

Chloe Nettey, CPA, Accountant II

Rebekah Flanagan, Examination Coordinator

Patricia Martindale, Administrative Assistant II

Kylee Thompson, Administrative Assistant II



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



Are you a Non-Incorporated Sole Proprietor or a Firm?

One of the most common areas of confusion we see at the Board is registrants incorrectly classifying and reporting their employment in relation to non-incorporated sole proprietorships or a firm. Please use the guide below to assist you with correctly reporting your employment role to the Board in accordance with Oklahoma Accountancy Board rules.

Non-Incorporated Sole Proprietor

- ✓ Practicing public accounting or working in any other field (industry, government, academia, etc.) without having a separate legal business entity such as a PLLC, PC, PLLP, etc. set up that you are offering services through; i.e. unincorporated business enterprise owned wholly by one certificate or license holder
- ✓ Oklahoma public accounting non-incorporated sole proprietors can practice under a trade name or DBA as long as the name contains, at least, their legal last name in the title and is approved by the Board. To apply for a trade name or DBA for your non-incorporated sole proprietorship, submit FORM R010, available under the Forms section of our website.

Firm

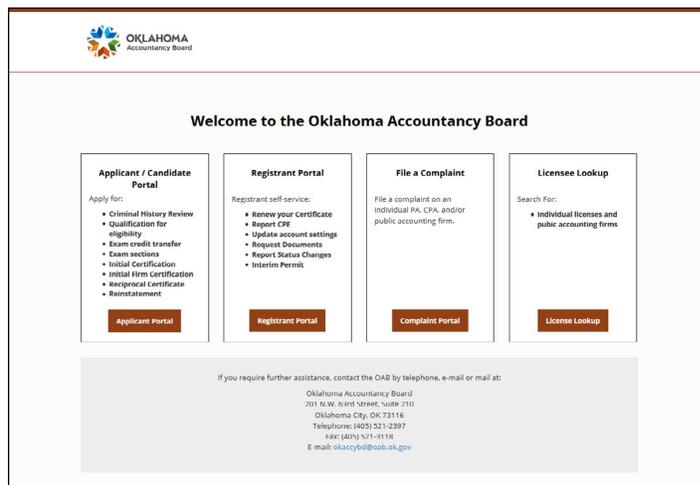
- ✓ Practicing public accounting or working in any other field (industry, government, academia, etc.) with a separate legal business entity such as a PLLC, PC, PLLP, etc., including being the sole member or owner of the business entity.
- ✓ Select member, partner, shareholder or owner as your employment role depending on the type of entity you have set up.
- ✓ Public accounting firms registered with the Board cannot practice under trade names or a DBA. ★

New Licensing System – Registrations, CPE Reporting and More!

As a reminder, our new licensing system is live. Please take a moment to read over the account set-up, renewal, and CPE reporting instructions located on our homepage at www.ok.gov/oab. All registrants will be required to activate their account using the email that is currently on file with the Board when initially logging into the system.

Our new system offers many updated features, but the most notable change is the Continuing Professional Education (CPE) dashboard, also referred to as the CPE Tracker. Registrants will be required to log CPE activities into the CPE tracker. Once added, the CPE data will automatically transfer to your registration renewal. After you have logged your prior year hours, you can begin logging current year hours as you complete them. If you are not currently subject to CPE requirements in Oklahoma, you will continue to report your exemption status on your renewal in lieu of using the CPE tracker.

If you have questions or need to update your email address with the Board, please contact us at 405-521-2397 or at



okaccybd@oab.ok.gov.

Note: Exam candidates should refer to the Existing Candidate Account Setup and Exam Application Instructions or the New Applicant Account Setup and Qualification Application Instructions located on our website. ★



Virtual Ceremony Spring 2021

The Recognition Ceremony is a celebration of our newest Oklahoma CPAs and OSCPAs Exam Award Winners and is historically held in-person at the Oklahoma State Capitol. The global pandemic threw a wrench in many of our plans, including transitioning the Ceremony to a virtual platform.

82 honorees were recognized as New CPAs in the State of Oklahoma for the spring of 2021. OSCPAs Chair, Sharon L. Haley, CPA, recognized 3 honorees for achieving the highest exam scores in their respective windows. The presentation

also included remarks from our Executive Director, Randy Ross, CPA, Board Chair, Jim Taylor, CPA, and Vice Chair, Robin Byford, CPA.

We know nothing can replace the experience of an in person ceremony, but we hope the virtual option captured the excitement and pride we have for our new CPAs. Congratulations to our newest CPAs and the OSCPAs award winners. To view the presentation, click on the video box to see our YouTube video. ★

Enforcement Actions: Enforcement Actions will be available in the Winter 2022 Bulletin.

OAB Welcomes New Board Member, Bryan Storms, CPA

The Board is pleased to announce that Bryan Storms was appointed by Governor J. Kevin Stitt to serve as its newest member beginning July 1, 2021. Mr. Storms replaced outgoing Board member, Randa Vernon, CPA.

Bryan Storms is a Partner in the Assurance practice of EY with over 19 years of experience. He relocated to the Tulsa office in January 2010 from the Fort Worth, Texas office. Bryan has experience auditing public and private oil and gas, transportation and retail companies. In addition to audits, he has provided advisory services to clients on a variety of technical matters including accounting for technical issues, SEC financial reporting, and internal control reporting. Storms served a one-year rotation in the EY Quality Implementation Leader group, focusing on coaching various audit teams, updating oil and gas training modules, and assisting with various consultation and inspection matters.



Mr. Storms graduated Summa Cum Laude from Texas Christian University in 2000. He completed the Energy Management Certificate Program at Rice University in 2007 and the Energy Executive Development Program at Rice University in 2016. He is a member of the American Institute of CPAs, the Oklahoma Society of CPAs and the Texas Society of CPAs.

Mr. Storms' community activities include, Leadership Tulsa - Class 56; Accounting Division Chair at Tulsa United Way 2020 Campaign Cabinet; Tulsa Regional Chamber Board of Advisors; Youth and Children's ministry volunteer and leadership team; and Finance Officer at a local church. He is currently serving as a Board member and Finance Officer for Youth Services of Tulsa. ★

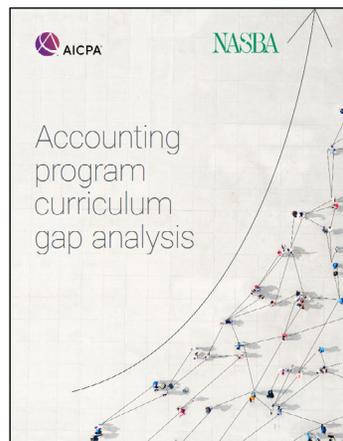
Outgoing Board Member, Randa Vernon, CPA

Board member Randa Vernon, CPA, was recognized by the Oklahoma Accountancy Board for her dedicated service to the Board as a member from July 1, 2016 through June 30, 2021. Vernon served as Board Chair July 1, 2019, through June 30, 2020. Oklahoma Accountancy Board members and staff wholeheartedly thank her for her service to the Board and the CPA profession. ★



Accounting Program Curriculum GAP Analysis

There are major gaps in college accounting education today, with fewer than half of all programs teaching emerging topics, such as IT governance and cybersecurity, according to a new report by the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA).



Accounting Program Curriculum Gap Analysis Report found mixed results for coverage of emerging and technology topics. While more than 60 percent of collegiate accounting programs are teaching topics like data analytics and IT audit, fewer programs cover cybersecurity, predictive

analytics or System and Organization Controls (SOC). Each of these topics could be covered more in-depth on the CPA Exam in 2024, pending the results of the current Exam Practice Analysis.

The report, which includes responses from more than 300 collegiate accounting programs, was intended to gain a broad picture of how accounting programs have incorporated new technology and other critical skills within their current curricula, especially as the AICPA and NASBA CPA Evolution initiative advances. The AICPA Governing Council and NASBA Board of Directors voted to advance CPA Evolution, which is intended to transform the CPA licensure model to better recognize the rapidly changing skills, competencies and technology knowledge required of CPAs. These skills will be reflected in the new Uniform CPA Exam in 2024.

To read more about the report, please visit <https://nasba.org/gapanalysis/>. ★

2021 NEW CPAS

New CPA certificates issued January – June 2021

Abraham Farani
Adam Lightfoot
Adrian Shoecraft
Alexander Ferguson
Alexandria Kauffman
Allison Robinson
Amanda Barkheimer
Amber Day
Andrea Barry
Andrew King
Anne Lindsay
April Sitton
Ashley Flores
Ashley Moore
Ashley Okotoghaide
Bailey Jordan
Benjamin Hangsleben
Brian Kelley
Carole Tear
Caroline Cantrell
Casey Herndon
Cassandra Divelbiss
Cedrus Funk
Chase Talbert
Christina Shults
Christopher Flowers
Christopher Jenkins
Christopher Mccaslin
Colby Nicholson
Collin Short
Colton Goyer
Dallas Barnes
Daniel Chadwick
Darren Fox
Deborah Rowden
Elbereth Smith
Emily Dillard
Erika Fields

Ghadir Al Rashaideh
Hunter Hansen
Isaac Winters
Jacob Meacham
James Blasko
James Kuegler
Janet Mcgraw
Jefferson Mcknight
Jeremy Hladik
Jessica O'Dell
Jevon Seaman
Jing Li
John Caldwell
John Williamson
Jordan Meyer
Jordan Short
Joseph Urbon
Josue Castro Lopez
Joy Mennerick
Julia Jolly
Julia Seigel
Julissa Uriarte
Junyang Zheng
Juraj Sekera
Justin Bederka
Kaitlin Karcher
Kathryn Glenn
Katie Martinez
Kayla Bradley
Keegan Grooms
Kegan Wilson
Kelsey Brown
Keondre Lawrence
Kevin Cook
Kirsty Shankles
Kong Chiu Tsang
Kooper Taylor
Kyle Gilmore

Lance Worsham
Landen Anderson
Laura Wolf
Leah Ashrafi
Luke Fillmore
Madison Buckley
Madison Johnson
Maggie Lam
Mallary Schaub
Marsela Treska
Mason Sixsmith
Matthew Coakley
Matthew Woodward
Melea Barrick
Michael Lair
Michael Lunn
Mykaela Wallace
Naomi Tevebaugh
Nathan Carson
Paxson Hightower
Peter Edwards
Qiulin Liu
Rachel Dreiling
Riley Guy
Sabrina Allgood
Samantha Doberenz
Samuel Enloe
Sanjiv Barve
Shelby Hackney
Sienna Finn
Traves Mccorkle
Victor Stillwell
William Robinson
Yan Lu
Yimiao Tian
Yusuf Marey
Zachary Butler
Zachary Vann

Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 1/2021 (1/01/2021 THROUGH 03/31/2021)

GHADIR NASRI AL RASHAIDEH
SABRINA JOY ALLGOOD
KAYLA RENEE BRADLEY
ZACHARY PAUL BUTLER
NATHAN RICHARD CARSON
THAIMY IVANNY CASTRO BENITEZ
ANDREW BERRY COOK
KEVIN PAUL COOK
AMBER NICOLE DAY
CASSANDRA MARIE DIVELBISS
SAMANTHA MORGAN DOBERENZ
RACHEL ELIZABETH DREILING
KEEGAN THOMAS GROOMS
CASEY ELIZABETH HERNDON
ELISABETH HESSER

CHRISTOPHER JON JENKINS
BRIAN DON KELLEY
AMBER KAY BURTON KING
ANDREW AUSTIN KING
MATTHEW CONRAD KREHBIEL
MICHAEL DAVID LAIR JR
YONGPING LIU
YUSUF ABDELHAKAM
ABDELKADER MAREY
ISAAC DAVID MCCASLIN
ERIC MICHAEL MCKINNEY
JOY LYNN MENNERICK
COLBY BLAKE NICHOLSON
ASHLEY SCHENEIS OKOTOGHAIDE
RITABAHEN PATEL

LINH NHAT PHAM
ANH VY PHAN
AMBER RENA PIERCE
CONNOR PAUL PRESTON
ALLISON SUZANNE ROBINSON
MICHAEL STEVEN ROSS
JEVON DAVID SEAMAN
ADRIAN DELWARD SHOECRAFT
ELBERETH ANNE SMITH
KOOPER ALISE TAYLOR
NAOMI PAULINE TEVEBAUGH
JOSEPH KILE URBON
ABBIE KATHRYN WINCHESTER

Total Successful Candidates = 42

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

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 2/2021 (4/01/2021 THROUGH 06/30/2021)

KC DOUGLAS BOULTINGHOUSE
MARISA DAWN BURKE
BILLY DEAN BUSSELL
DANIEL ALEXANDER CHADWICK
JENNIFER ANNE CLARKE
KENDALL LAUREN COUCH
DIANE LOUISE DAY
JULIA BETH DUBOIS
NAOMI DOMINIQUE EISENMENGER
HALEY CLAIRE EVANS
JOHN ANDREW GORMAN
SARAH ANN HEFFINGTON
EKATERINA HORN

EMMA CATHERINE JOHNSON
MADISON NICOLE JOHNSON
RACHEL MICHELE KAISER
STEPHANIE MICHELLE KNAPP
AMANDA SUZANNE KOLL
JEFFERSON DREW MCKNIGHT
JOSEPH GRANT MCNAMARA
DELANEY NICOLE NISBETT
MATTHEW ALBA NUNEZ
TYLER WILLIAM OGLE
ASAVARI RAVINDRA PANDIT
ROBERT MICHAEL REINING

TODD ERIC RIDDLE
JON CHARLES SCHWAKE
AMY RAKKELL SCOTT-SANJUR
MARINES SHIELDS
RYAN ANDREW SHORES
JAY ANDREW SMITH
JACOB RICHARD TEAGUE
PAU SIAN TUANG
BETH ANN WARD
LONDON ALEXANDER WHEELOCK
JONATHAN CHARLES WILMES
ASHLEY KAY YOUNGWOLFE

Total Successful Candidates = 37

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