

Oklahoma Accountancy Board

BULLETIN



Winter 2019

New Year; Here's the Plan!

Happy New Year to everyone! The legislature is now in session and we have several important things taking place this year. First, the agency will undergo a Sunset review to authorize the Board to continue the regulation of our profession. Second, we are cleaning-up obsolete language in our statute regarding references to bi-annual registration. Finally, we have proposed changes to our statute and rules. The biggest item, which I addressed last year, is the proposed fee increase. While the Board has some of the lowest fees in the country, we last raised our fees twelve years ago and the cost of doing business and need for system upgrades has caught up with us. Other proposed changes include:

- Removing the Oklahoma residency requirement from the "designated manager" definition, while still requiring the managing partner to hold a valid Oklahoma CPA certificate;
- Allow CPAs, who have a "canceled" or "revoked for failure to register" status greater than five years, to be reinstated without retaking the CPA exam;
- Allow fee waivers for low-income individuals to comply with state statute;

- Allow CPE reciprocity for those registrants who reside and are certified in another jurisdiction;
- Create a "retired" certificate status and fee waiver for our registrants who are retired from all forms of employment;
- General clean-up in the peer review area.



These revisions are in line with other state boards of accountancy rules and will benefit our registrants. If you have any questions regarding the proposed statute or rule changes, please give me a call.

Wishing you and your family a wonderful New Year!

Randall A. Ross, CPA
Executive Director

Let's Stay Connected!

Social media sites are a great option for keeping our constituents up-to-date. Please make sure to stay connected with us so you do not miss important announcements.



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@okaccybd



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www.ok.gov/oab



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Randa Vernon, CPA, Vice Chair

Mike Sanner, CPA, Secretary

Karen Cunningham, ChFC

Jody Manning

James Taylor, CPA

David Greenwell, CPA



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LaLisa Semrad, Enforcement Coordinator

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

Are you receiving our notifications?

Many of our registrants choose to use their employer's address, phone number, and email as their contact information in their OAB record. This is fine in most cases, because after all, that is where we spend most our days. However, it becomes an issue when there is a change in employment and contact information fails to get updated. To avoid any lapse in communication, the Board suggests designating your home addresses, cell phone number, and personal email as your primary contact. Additionally, it's a good idea to verify that our email notifications are not going to your spam file and please don't opt out of our notifications. Let's make it a goal to stay more informed this year!



Registration – “I didn’t complete CPE hours...”

I make courtesy calls monthly to remind CPAs who are in lapsed status that they are about to be revoked for failure to register. More often than not, I hear the following: “I didn’t complete all of my CPE, so I will just wait until I get caught up to renew my certificate” or “I can’t register my certificate because I didn’t complete enough CPE hours.” This is not the case! You can still register your certificate. While all registrants are required to comply with CPE, unless exempted, in many cases registrants are eligible to make-up the CPE hours they are short. The Board will later address any penalties or disciplinary actions that may be a result of a CPE deficiency as these situations are handled on a case-by-case basis. Alternatively, if you let your CPA certificate revoke, it takes many options off the table and you are subject to the reinstatement process. Please register when it is time to register. Don’t make a tough situation a lot worse. Please contact the Board should you have any questions or to discuss how we can help you.



Randy Ross

Enforcement Actions

A complete list of OAB Enforcement Actions finalized between July 1, 2018-November 30, 2018, is published on the OAB's website. The document can be found by clicking here:

[July -November 2018 Enforcement Actions](#) ★

Introducing NASBA's 2018-19 Chair, Janice L. Gray, CPA

NASBA is pleased to announce Janice L. Gray, CPA, of Norman, OK, as chair of its 2018-19 Board of Directors. Gray, along with a slate of newly elected board members, was installed into office during NASBA's 111th Annual Meeting, held in Scottsdale, AZ.



In Gray's own words, she did not take the "traditional" path to get to where she is today. While on her path to pursuing her accounting degree, she encountered many obstacles. But it was her perseverance and determination that helped her to succeed. During Gray's inaugural address, she discussed the need for examining the four (4) E's of the accounting profession, diversity and the history of peer review. Below is a brief overview of her address:

1. The 4 E's (Education, Exam, Experience, Ethics): Education is the first hurdle to becoming a CPA. There are new educational challenges facing CPAs, primarily in technology: bitcoin, blockchain, data analytics and artificial intelligence. According to Gray, the time to develop new skill sets is NOW.

Previously, the Exam was a pencil and paper test given twice a year, with results snail-mailed to candidates three months later. Today, candidates may sit for the Exam when it is more convenient for them and can expect to see their results within a few weeks. Times are changing, and with the rapid changes in technology, regulators must decide

how often the Exam requires updating to stay relevant.

The experience requirement is widely discussed within the profession – how much experience should be required to obtain a license? Gray states that regulators must remain engaged for the evolution of the profession. Now is the time to review necessary skill sets and determine appropriate changes to the experience requirement.

The AICPA's Code of Conduct, which calls for "an unwavering commitment to honorable behavior," has been adopted by 30 jurisdictions in some form, but there are many jurisdictions that have not yet adopted the Code. Gray suggests there may be a need to incorporate appropriate language changes to the current Uniform Accountancy Act.

2. Diversity: We must encourage minorities, including women and people of color, to become more involved in the regulation of accounting. Gray believes if diversity had not been an initiative for NASBA, she would not be where she is today.
3. Peer Review: Once Gray began serving at NASBA, she discovered her niche – peer review. Her belief is there must be open communication between the Compliance Assurance Committee (CAC) and the Peer Review Board in order to efficiently resolve issues, avoid conflict and achieve open transparency. ★

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.

2019 Board Meetings:

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

February 15
March 15
April 19 (Off-site TBA)
May 17
June 14
July 19
August 16
September 20 (Off-site TBA)
October 18
November 15
December 20

New CPA Recognition Ceremonies Oklahoma State Capitol:

Spring Ceremony: Saturday, May 18th
Fall Ceremony: TBA

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

Monday, January 1	New Year's Day
Monday, January 21	MLK, Jr. Day
Monday, February 18	Presidents' Day
Monday, May 27	Memorial Day
Thursday, July 4	Independence Day
Monday, September 2	Labor Day
Monday, November 11	Veterans Day
Thursday, November 28	Thanksgiving
Friday, November 29	Thanksgiving
Tuesday, December 24	Christmas
Wednesday, December 25	Christmas



Fall 2018 New CPA Recognition Ceremony

On November 17, 2018, OAB staff and several Board members convened at the Oklahoma State Capitol to recognize Oklahoma's newest CPAs. Board Chair, Marc Delametter, CPA, addressed attendees, emphasizing the important nature of the accounting profession. NASBA 2018-2019 Chair, Janice L. Gray, CPA, led the new CPAs in reciting the Oklahoma Accountants' Pledge. As family and friends looked on, 59 recipients were presented with their Oklahoma CPA certificates.

OSCPA 2018-2019 Chairman, Neil Jay, CPA, recognized the following individuals for achieving the highest exam scores in their respective windows:

Gold Medal

Ryan Benjamin Cox, Oklahoma City

Silver Medal

Samuel Tucker Laverde, Oklahoma City

Kelsey Christine Ray, 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! ★



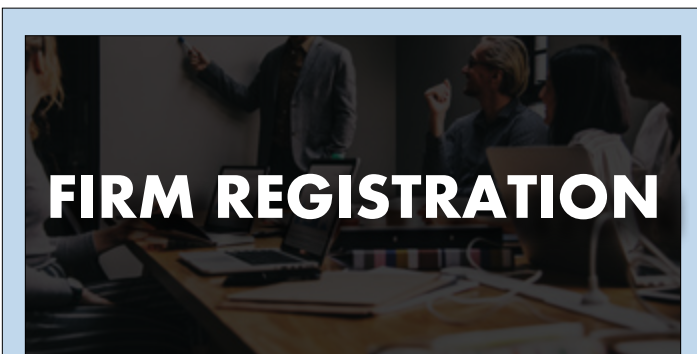
NASBA 2018-2019 Chair, Janice L. Gray, CPA, leads new CPAs in the Accountants' Pledge.



Marc Delametter, CPA, presents CPA certificate to Kristina Michelle Williams, CPA.



Neil Jay, CPA, Presents a Gold Medal Award to Ryan Benjamin Cox.



Save the Date!

Firm registration begins May 1st and ends June 30th. The Board will mail registration reminders the first week in May. Firms can complete registrations through our online system or by mailing in a paper registration form. You can access the paper form and online registration on May 1st through our website. Please contact the Board if you have any questions or need assistance. ★

Candidate's Corner

CPA Exam Score Release Timeline

It is finally here! After two years of delayed score releases, due to updating and upgrading, the AICPA has issued a timeline of four score releases per Window. Also, do not forget that Oklahoma candidates now have the ability to see their score in their NASBA record on the day it is released.

Testing Window: January 1 – March 10 (Q1)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Jan. 20	Jan. 20	Feb. 5
Feb. 14	Feb. 14	Feb. 26
Feb. 28	Feb. 28	Mar. 8
Mar. 10	Mar. 11	Mar. 19
Testing Window: April 1 – June 10 (Q2)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
April 20	April 20	May 7
May 15	May 15	May 23
May 31	May 31	June 11
June 10	June 11	June 19
Testing Window: July 1 – September 10 (Q3)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
July 20	July 20	Aug. 6
Aug. 14	Aug. 14	Aug. 22
Aug. 31	Aug. 31	Sept. 10
Sept. 10	Sept. 11	Sept. 19
Testing Window: October 1 – December 10 (Q4)		
If you take your Exam on/before:	...and the AICPA receives your Exam data files from Prometric by 11:59 p.m. (EST) on:	Your target score release date is:
Oct. 20	Oct. 20	Nov. 5
Nov. 14	Nov. 14	Nov. 22
Nov. 30	Nov. 30	Dec. 10
Dec. 10	Dec. 11	Dec. 19

- All dates and times are based on the Eastern Standard Time (EST) zone.
- For most candidates, Prometric sends Exam data files to the AICPA within 24 hours after you complete testing.
- Exam data files received after the AICPA cutoff dates will result in subsequent scheduled target score release dates.
- If you take the BEC section, you might receive your score approximately one week following the target release date due to additional analysis that may be required for the written communication tasks.

Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES WINDOW 3/2018 (07/01/2018 THROUGH 08/31/2018)

IAN WASON ADAMS
KYLE ANDREW BARRETT
THOMAS LINDELL BATY
APRIL DENISE BELL
JOSHUA BRENT BENEFIELD
LAUREN WHITNEY CHRISTISON
ASHLYN CLAIRE COLBERT
RYAN BENJAMIN COX
RICHARD DUANE EARLES
CORRINA BARNES EDWARDS
JOSHUA THOMAS FEISE
MARSHALL BROOKS FRYE
SHANNON ELIZABETH GRAY
KAYLEE ANN GRYZMALA
HEATHER B. HELTERBRAND
NATHANIEL DUNCAN HICKMAN

KYLE HAYDEN HOBBS
JARED TYLER HOLEMAN
KIRSTY KAY HOUSTON
TOSHA MICHELLE INMAN
MICHAEL DUSTIN KAUCHER
SAMUEL TUCKER LAVERDE
DOROTHY ELLEN LENHART
TREY RYAN MANGHAM
SARAH LYNN MANNING
WILLIAM JOSEPH MARKLEY
SONYA ROSS MATHEW
ALEXANDRA JANE MUNGER
JASON ROBERT MURRAY
CASSANDRA TATE NORRIS
PAOLA JOSEFINA PACILIO
TAMRA JEAN PACILLO

ERIN LARINE PHILLIPS
CARLEE RAE REESER
KAITLYN ANN SCHNEIDER
JACQUELINE ANN SHOLTIS
ANSHUMAN SINGH
SHERRY ANN STEWART
JASON MICHAEL TRACY
JACK HUY TRAN
ROBERT WILLIAM TRETT
HANNAH REBECCA TUBBS
HEATHER MICHELLE TURNER
BINGHUA WANG
DANIEL KANE WATSON
JULIA ELIZABETH WHITE
KRISTINA MICHELLE WILLIAMS
JORDAN DANIELLE WORKMAN

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES WINDOW 4/2018 (10/01/2018 THROUGH 12/10/2018)

ADEDAMOLA OLUMIDE ADESEYE
NICHOLAS GERARD BAKULA
ASHER MORGAN BROWN
AMANDA NICOLE BROWN
AUSTIN JARROLL BURLEW
TARA DELENE BUXTON
NICOLE RENE CARLSON
SHERYL L CRAMER
EDGAR DELGADILLO-PLASENCIA
HANNAH MARIE DEVANE
AMANDA HARTWICK DIETZ
BAILEY NICOLE ERICKSON
SIERA ELLEN ESTES
RYAN SHEA FERRELL
ELISA BENTING MUNIZ FORD
ETHAN EDWARD FRUEHLING
NATHAN BRADLEY GEE
GRAHAM EUGENE GODFREY
JONATHAN MYLES HAMPTON
FORREST ROBERT HARMON

PRYCE THOMAS HOLLEY
STEVEN LEE HUTCHENS JR
JEFFREY CARSON JAMES
JONATHAN EVAN JOHNSON
DANE ASHTON KRAUSE
STEPHEN MICHAEL KUCERA
CHASE ANDREW KUWITZKY
NICHOLAS MARK LARSON
SKYLER HOWARD LUSNIA
BRIANNA PAIGE MAINORD
WILLIAM DANIEL MARTIN
DANIEL BENJAMIN MCCLAIN
JACEY DANIELLE MCDANIEL
TAYLOR ELIZABETH MCKEE
MICHAEL ADAM MYRICK
GABRIEL UCHECHUKWU NJOKU
JOHNATHON JAMES OZTURK
BRITTANY MICHELLE PARCELL
KELLI ELIZABETH PAULEY
ABIGAIL VICTORIA PETER

JESSICA LYNN PHILLIPS
ANNA ELIZABETH PILCHER
HAYLEY SUZANNE REDWINE
CALEB ANDREW RODGERS
WHITNEY LEE ROTEN
KARINA SALAZAR-LOPEZ
CHELSI ROSE SELVEY
KIRSTY ALEXANDRA SHANKLES
JAMIE JO SIMONS
ANANT PRAKASH SINGHAL
NICHOLAS MICHAEL SLEEM
PATRICIA DIANNE SPENCER
STEVEN SEBASTIAN SYLKE
TYLER MACK TAUNTON
REGGI LLOYD TROTTER
ZACHARY RYAN VAN DAM
DUSTIN TYLER WARREN
SOFIA ELIZABETH WHITE
CHRISTOPHER STUART WINSTEAD
XIAO YU

Total Successful Candidates

Window 3/2018 = 48 Window 4/2018 = 60

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