

# Oklahoma Accountancy Board

## BULLETIN



Winter 2023

### Letter from Randy Ross, CPA

So, all good things must come to an end. It is time for me to end my days at the Board of Accountancy as I retire. I would first like to thank the Board for their support and my staff for their hard work these past 11+ years.

We have made several changes over the years that have benefited the profession. Most importantly, we have kept you the people who pay for this at the forefront of what we do. We have streamlined the Board's operations and reduced cost. We have implemented a scanning operation which further reduces the cost of operation as well as making our records easily attainable. Many of you still retain the birth-month magnets that serve as a reminder to complete your yearly renewal. Additionally, we send three courtesy reminders, via mail and email, to notify our registrants of their renewal period and deadlines, which reduces the number of lapsed certificates and automatic revocations.

On the worldwide front we have continued to uphold our profession. We went to bat for those in our profession when

the introduction of CGMA and the "Association of Professional Certified Professional Accountants" tried to come in and allow non-CPA's to practice. We held the line and have told everyone this is confusing and would not be allowed in Oklahoma or the other states. We have succeeded in preventing this from occurring.



I wish nothing but the best for each of you and for my successor. Hope to see some you around!

Randy Ross

#### In This Issue

Letter from Randy Ross, CPA.....	1
Letter from the Executive Director .....	2
Firm Registration: Do You Practice Out of an Entity?.....	2
Can We Reach You?.....	2
Fall 2022 New CPA Recognition Ceremony .....	3
OAB Rules/Law Changes.....	4
2022 New CPAs .....	4
AICPA Unveils Blueprints for Redesigned CPA Exam.....	5
Candidate's Corner.....	6
CPA Exam Performance Summary .....	7
Enforcement Actions .....	11

### Board Recognizes Outgoing Executive Director Randy Ross, CPA

Former Executive Director, Randy Ross, CPA, was recognized by the Oklahoma Accountancy Board, during November's Board meeting, for his dedicated service to the Board as Executive Director from April 2011 through December 1, 2022. Accountancy Board members and staff wholeheartedly thank you for your service to the Board and the CPA profession. ★

## MEMBERS OF THE BOARD

David Greenwell, CPA, Chair  
Sandy Siegfried, CPA, Vice Chair  
Bryan Storms, CPA, Secretary  
Robin Byford, CPA  
Mark Whitman, CPA  
Taylor Green  
Jody Manning



## BOARD STAFF

Ashley Plyushko, CPA, Executive Director  
Chloe Nettey, CPA, Deputy Director  
Rebekah Flanagan, Examination Coordinator  
Heather Grable, CPE Coordinator  
Lauren Norcom, Licensing Coordinator  
LaLisa Semrad, Enforcement Coordinator  
Matthew Sinclair, Administrative Programs Officer  
Joey Wash, Peer Review Coordinator/CPO  
Symone Chambers, Administrative Assistant I  
Patricia Martindale, Administrative Assistant II  
Kylee Rhodes, Administrative Assistant II



## CONTACT INFORMATION

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## Letter from the Executive Director

I am pleased to begin my tenure at the Oklahoma Accountancy Board as Executive Director and look forward to meeting many of you in the upcoming months. This is an exciting time to be a CPA or a CPA-to-be with new pronouncements, the imminent launch of an updated exam, and the changing landscape of accountancy. I am eager to work with the staff at the OAB to fulfill our mission. Before arriving at the OAB, I worked in both state and local government with my most prominent titles being City Treasurer/Finance Director for the City of Shawnee and State Chief Financial Officer at the Office of Management and Enterprise Services. I am thrilled to bring that experience to bear for the furtherance of the Oklahoma Accountancy Board's mission and the well-being of Oklahoma CPAs.



Ashley Plyushko

Ashley Plyushko, CPA

## Firm Registration: Do You Practice Out of an Entity?

If so, that entity must be registered as a firm with the OAB. Per the Board's Rules, it is a violation to practice public accounting under an unregistered firm unless the firm is an out-of-state entity operating in Oklahoma under mobility. It does not matter if the entity is disregarded for tax purposes – it still must register. The "Initial Firm Application" is located on the Board's website and any questions regarding registration may be directed to the Licensing Coordinator at (405) 522-3091. You can also email the Board at [okaccybd@oab.ok.gov](mailto:okaccybd@oab.ok.gov). ★



## Can We Reach You?

Have you moved? Changed jobs? Have a new email? The Board utilizes many methods when contacting registrants and it is vital your correct contact information is on file to receive these notifications. Please remember that any changes to your employer or mailing address must be reported to the Board within 30 calendar days of the change. Changes to your name, phone number or email address should also be reported to the Board in a timely manner. To make a change, please complete the appropriate form located on our website under "Forms-General", contact the OAB office at (405) 521-2397, or via email at [okaccybd@oab.ok.gov](mailto:okaccybd@oab.ok.gov). ★



Vicky Petete, CPA (right) presents the Silver Medal Award to Nicolas Ryan Conetta (left).



OAB staff, Board members, new CPAs, family and friends met at Constitutional Hall to recognize the new CPAs.



Board Chair David Greenwell addresses the attendees at the CPA Recognition Ceremony.



Kyle Andrew Bacon (left) receives his CPA Certificate from Board Chair David Greenwell.

## *Fall 2022 New CPA Recognition Ceremony*

The Board was excited to host our ceremony at our new location inside Constitutional Hall at the University of Central Oklahoma. On November 5, 2022, OAB staff and several Board members convened at Constitutional Hall to recognize Oklahoma's newest CPAs. Board Chair, David Greenwell, CPA, addressed attendees, emphasizing the important nature of the accounting profession. Board Member, Robin Byford, CPA, led the new CPAs in reciting the Oklahoma Accountants' Pledge. As family and friends looked on, 35 new CPAs were presented with their Oklahoma CPA certificates.

OSCPA Chair, Vicky Petete, CPA, recognized the following individuals for achieving the highest exam scores in their respective windows:

### Silver Medal Award

Nicolas Ryan Conetta

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

## OAB Rules/Law Changes

The last legislative session saw some changes to the Accountancy Act and Board's Rules. Most significantly, due to the lack of interest in the credential, the OAB is no longer licensing new Public Accountants. However, existing PAs will continue to be regulated by the Board. In addition, the Board's composition has been changed slightly. Of the seven members, two will now be non-CPAs and from the public realm. One will serve coterminous with the Governor and the other, serving a term of five years, must have professional or practice experience in the use of accounting services and financial matters. ★

## 2022 NEW CPAS

Judson Adair Sr.	Dalton Daugherty	Ekaterina Horn	Daniel Murray	George Simon
Allyson Akers	Kaycee Davidson	Chandler Houtman	Jennifer Newman	Jackson Smejkal
Gavin Alexander	Kelli Day	Phillip Hrnrcir	Thang Nguyen	Amber Smith
Rebecca Anderson	Mark Deveny	Tyler Hummel	Danielle Nickell	Misty Smith
Colin Arie	Phuong Do	Sherene Iskander	Delaney Nisbett	Marisa Smith
Kyle Bacon	Jorge Dominguez	Joseph Jablonski	Jacob Northcutt	Lorelei Soddy
Carolyn Baldrige	Manjarrez	Seth Jackson	Jenny O'Bryan	Braden Spratt
Lindsay Barton	Suzanna Downey	Colton Jackson	Shelby O'Dell	Taylor Stephens
Nathan Blakley	James Dugan	Brooke James	Ian O'Guin	Braden Sweet
Brooke Boeckman	Nicholas Dugan	Jackson James	Victory Ogunbanwo	Austin Talton
Jaimie Bollman	Johnna Ellison	Nicole Janse Van	Jordan Ortega	Morgan Thomas
Lynne Bozeman	Simon Fangman	Rensburg	Sanya Parker	James Thompson
Nicole Bradley	Joseph Farrant	Aubrey Jensen	Scott Perry	Daniela Tidwell
Nathan Brandt	John Fer	Madison Johnson	Tyler Pleus	John Tiemeyer
Cade Brewster	Tyler Fletcher	Barry Kelley	Matthew Powers	Agnessa Timoshenko
Bailey Brown	Ashley Flick	Katlynn Kent	Brooklin Prewett	Matthew Tisdale
Jin Buntyn	Dexter Flick	Sydney Kimble	Haylie Puckett	Pau Tuang
Marisa Burke	Jordan Francis	Stephanie Knapp	Lauren Quill	Daniel Turner
Jake Burroughs	Stacy Friederick	Tyler Koonce	David Reed	Sasha Unkel
Tamara Burton	Sean Friend	William Kuykendall	Kayl Reiter	Harley Van Winkle
Rebecca Bush	Gillian Gauss	Brittany Lee	Cassandra Richards	Kade VanMeter
Billy Bussell	John Gorman	Tyler Lester	Trevor Ridgway	Emma Verplank
Ryan Cale	David Gough	YongPing Liu	Greggory Robison Jr.	Angela Wallace
Rodica Calin	Bailey Gower	Jiaqi Liu	Anthony Rodriguez	Travis Wallace
Kayla Cartwright	Jeremy Grant	Justin Love	Joseph Romano	Jue Wang (Cancelled)
Collin Chancellor	Robby Grotts	Daniel Lovelace	Kimberly Romero	Kerri Webb
Rebel Colvin	Valerie Halverson	Justin Ludlum	Michael Ross	Katarina Webster
Kendall Couch	Forrest Harmon	Brett Lyons	Robert Rupnik	Sean Webster
Heidi Couch	Avery Hassen	Cynthia Martin	Eric Russell	Alec Weibel
Andrew Cox	Vennetta Hefner	Cameron McDonald	Meghan Sage	Leah Wietholter
Kira Cox	Natalie Heiliger	Blake McGuckin	Aidee Salas-Montoya	Hannah Wilson
Ryann Cox	Cathryn Henderson	Heather McIntosh	Amberly Sampson	Abbie Winchester
Dalton Crabb	Corey Hess	Margo McKenzie	Tyler Schlobohm	Jennifer Wolf
Cameron Cremin	Rachel Hiles	Carlton Mhangami	Maren Schultz	Spencer Wood
Callye Crespo	Connor Hodde	Shelby Middlebrooks	Elizabeth Shepard	Jordan Yee
Joshua Dan	Alec Holland	Schuyler Moore	Paula Shoemaker	Ashley Youngwolfe
Gilvon Darkis	Haley Hood	Robyn Mose	Robert Shoup	

## AICPA Unveils Blueprints for Redesigned CPA Exam

The American Institute of CPAs (AICPA) released the updated [Uniform CPA Examination® Blueprints](#), the official document of content eligible for assessment on the Exam. The Blueprints are based on the knowledge and skills required of a newly licensed CPA to meet the demands of firms, employers and clients.

Today's CPAs need deeper skill sets, more competencies and greater knowledge of emerging technologies and their impact on tax, accounting and audit. To prepare CPA candidates and accounting students for this new environment, the licensure model is evolving through the AICPA and National Association of State Boards of Accountancy (NASBA) joint CPA Evolution initiative.

"The CPA Exam has evolved to align with a digital-driven marketplace, and that means a greater emphasis on technology and analytical skills," said Susan Coffey, CPA, CGMA, CEO of Public Accounting at the AICPA. "Through CPA Evolution, new Exam candidates will gain the skills and competencies they need to better meet the public's, clients' and employers' needs. Candidates will also have the flexibility to choose their preferred area of focus within the multitude of career paths available in the profession."

Under the CPA Evolution licensure model, all candidates will be required to take three Core sections: Financial Accounting and Reporting, Auditing and Attestation, and Taxation and Regulation. Then, each candidate will choose a Discipline in which to demonstrate additional knowledge: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC) and Tax Compliance and Planning (TCP). Regardless of a candidate's chosen Discipline, this model leads to full CPA licensure.

In line with the importance of emerging technologies on the profession, there is an increased focus on data and technology

concepts in all Core and Discipline Exam sections.

Additional new content is primarily in the ISC and TCP Discipline Exam sections. IT infrastructure, platforms and services; security, confidentiality and privacy; and considerations for System and Organization Controls engagements are included in the ISC Discipline Exam section. Personal financial planning and tax planning are assessed in the TCP Discipline Exam section.

The Blueprints are a result of the AICPA's Practice Analysis research to align the CPA Exam to the CPA Evolution initiative and are included in its [final report](#). The Practice Analysis collected input from a wide range of stakeholders who share an interest in preserving the strength and mission of the profession—ranging from individual CPAs to boards of accountancy, public accounting firms, individuals working in business and industry, government, and academia.

"The CPA Evolution-aligned Exam will ensure that candidates possess the knowledge required for the profession now and in the future," said Colleen Conrad, CPA, Executive VP and COO of NASBA. "For current candidates, we developed a transition policy to allow them to seamlessly continue their CPA Exam journey from where they are when we transition to the 2024 CPA Exam."

Access to the full transition policy and related webcast recordings and FAQs are available on NASBA's website. Candidates should note that the last day of testing for all current CPA Exam sections is anticipated to be December 15, 2023. The CPA Evolution-aligned CPA Exam will launch in January 2024.

For additional information, view the [CPA Exam transition FAQs](#) or email [feedback@evolutionofcpa.org](mailto:feedback@evolutionofcpa.org).

# Candidate's Corner

## OKLAHOMA ACCOUNTANCY BOARD

*SUCCESSFUL CANDIDATES QUARTER 3/2022 (07/01/2022 THROUGH 09/30/2022)*

JUDSON WAYNE ADAIR  
**REBECCA JOY ANDERSON**  
WILLIAM BAYES  
SARAH LOUISE BRATCHER  
CADE ALLEN BREWSTER  
JAKE RILEY BURROUGHS  
BETHANIE ANN CANNON  
**MICHAEL ALLEN CARSON**  
**KAYLA CARTWRIGHT**  
**COLLIN REED CHANCELLOR**  
HEIDI MARIE COUCH  
DALTON J CRABB  
**RACHEL ANN CUNNINGHAM**  
JOSHUA ELI DAN  
**KAYTLIN TAYLOR GARNER**  
**JASON RAY GILLPATRICK**  
ALEC JOSEPH HOLLAND  
AUBREY NOEL JENSEN  
BROOKE ASHLEY JORDAN  
KATLYNN RAE KENT

JAYDEN LAYNE LANGLEY  
**JUSTIN PAUL LUDLUM**  
SAVANNA LARAE MANN  
**CAMERON ELIZABETH MCDONALD**  
**HEATHER MCINTOSH**  
**MARGO ELIZABETH MCKENZIE**  
**PRESTON MYER**  
THANG DANG NGUYEN  
**AMANDA FAITH PETERSON**  
MATTHEW WILLIAM POWERS  
MICHAEL RILEY  
ANTHONY DWAYNE ROBB  
LAWRENCE JOSHUA TOTH  
STANLEE TWOGUNS UNDERWOOD  
MEREDITH KAYE WILSON

*Total Successful Candidates = 35*  
**BOLD = Each section passed on first sitting**

## OKLAHOMA ACCOUNTANCY BOARD

*SUCCESSFUL CANDIDATES QUARTER 4/2022 (10/01/2022 THROUGH 12/31/2022)*

STEPHANIE KAY ANDERSON  
ZACHERY ASKINS  
MASON THOMAS BELCHER  
**TABITHA L BOOTHE**  
DILLON J CLEMENTS  
MICHELLE MARIE CONWAY  
MATTHEW COLIN CUMMING  
TAM THI THANH DANG  
**PETER JOHN DARABARIS II**  
JACOB DOVER  
MCKAY LYNN DRESSLER  
**ELLIOTT DAVID ENSMINGER**  
KINLEY DENISE FREEBURG  
RYAN ANDREW GILMARTIN  
SETH ALAN GREER  
**LYNZI MARIE HERBERT-BLUE**  
AMANDA DEAN HIGGINS  
REBECCA JOHNSON  
TANNER JOSEPH KASTERKE  
ASA KINGSLEY  
**JUSTIN WALLACE KOONCE**  
**BROCK JONES**  
**JASON COLE KINCADE**  
JONATHAN MARK LABOUBE

THEA ROSE LONEWOLF  
MARIO ALBERT MESTA  
**ANNA MARIE MONTGOMERY**  
**BLAKE JEFFREY MORRIS**  
**COURTNEY PAIGE OLSON**  
**RACHEL MARIE PARIZEK**  
MORGAN ASHLEY RAHILLY  
**KERRIE ELIZABETH ROBERSON**  
MARIE GERALDINE FRANCESCA SPILLMAN  
**SEIRE JO STEWARD**  
**MICHAEL J TAWNEY**  
CHRISTOPHER CLARKE TURNER  
CHRISTINA RACHEL TVEDT  
CASSIE MARIE UNDERWOOD  
MIRANDA HOPE WALLIS  
ALLIE RAE WALTERSCHEID  
YU CHIEN WANG  
**BROCK ALLEN WRIGHT**  
JUN ZHOU

*Total Successful Candidates = 43*  
**BOLD = Each section passed on first sitting**

# CPA Exam Performance Summary: 2022 Q-3

## Oklahoma

### Overall Performance

Unique Candidates	240
New Candidates	47
Total Sections	339
Passing 4th Section	34
Sections / Candidates	1.41
Pass Rate	48.38%
Average Score	70.44

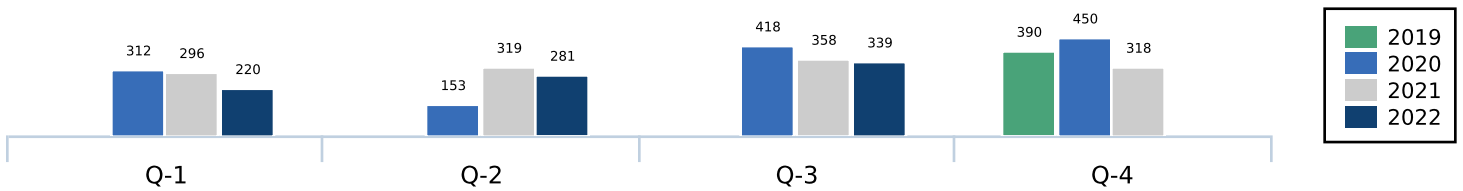
### Section Performance

	Sections	Score	% Pass
First-Time	111	70.5	50.45%
Re-Exam	227	70.3	47.14%
AUD	90	69.56	48.89%
BEC	81	74.33	60.49%
FAR	87	64.61	31.03%
REG	81	73.79	54.32%

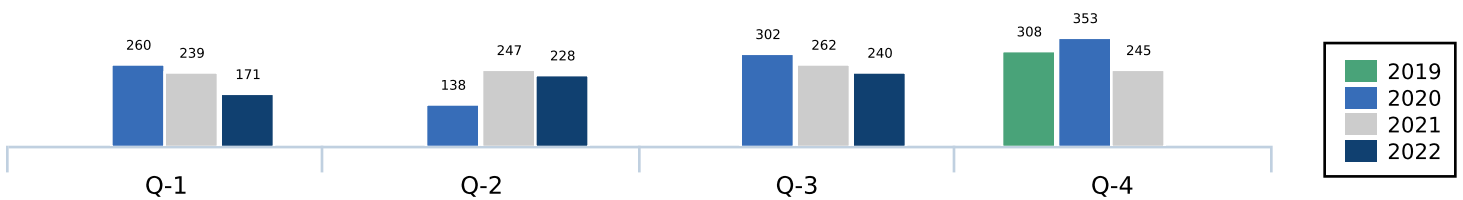
### Jurisdiction Ranking

Candidates	Sections
34	33
Pass Rate	Avg Score
40	39

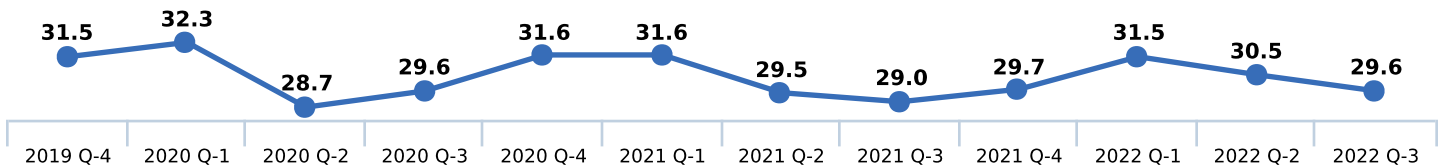
### Sections



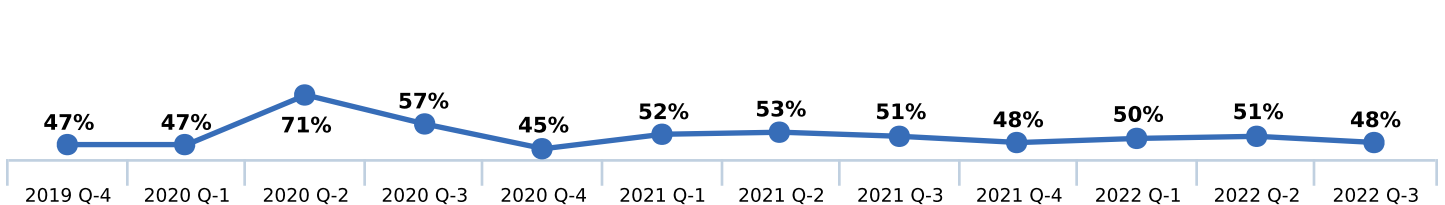
### Candidates



### Average Age



### % Pass



# CPA Exam Performance Summary: 2022 Q-3

## Oklahoma

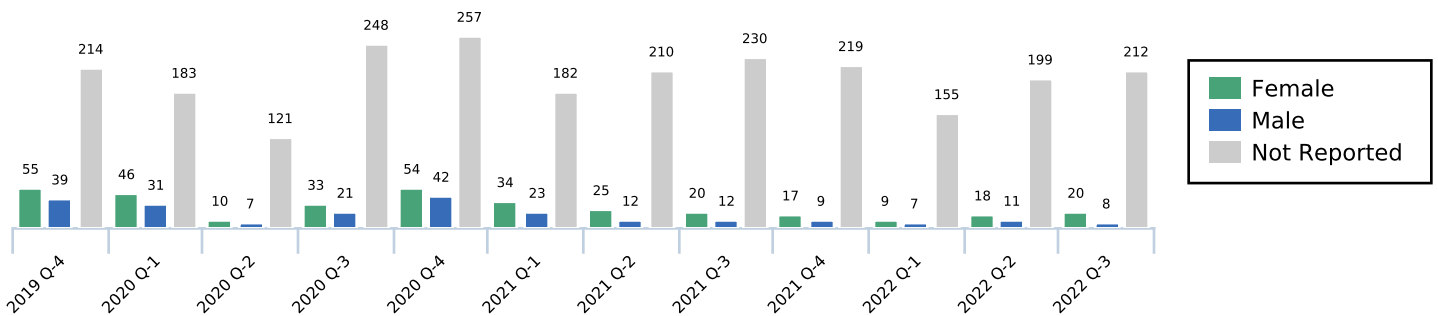
### Degree Type

	Candidates	% Total
Bachelor's Degree	227	94.6%
Advanced Degree	13	5.4%
Enrolled / Other	0	0.0%

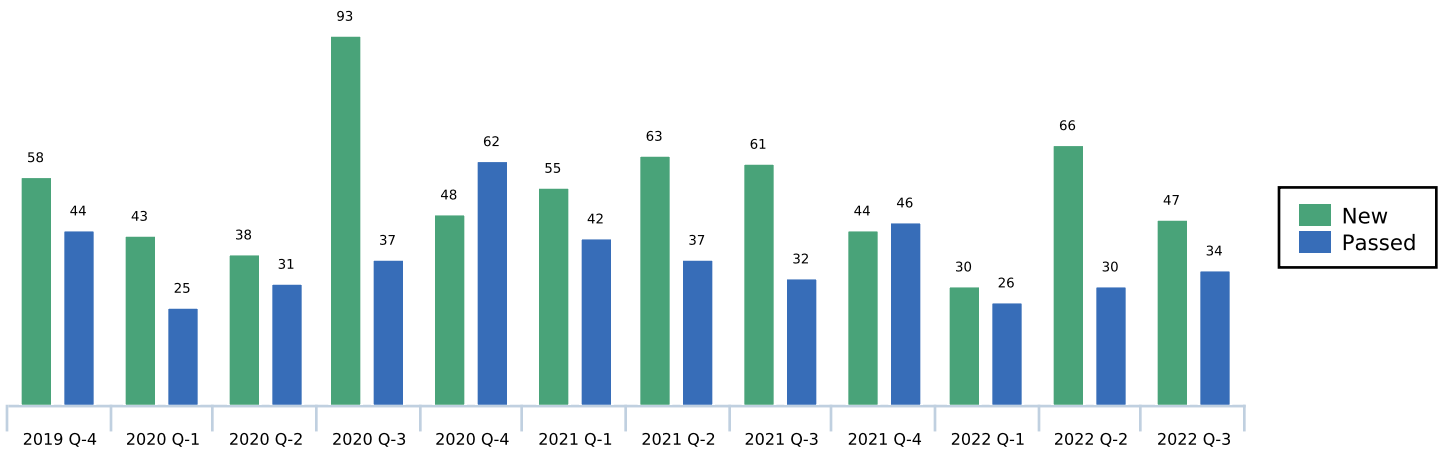
### Residency

	Candidates	% Total
In-State Address	233	97.08%
Out-of-State Address	3	1.25%
Foreign Address	4	1.67%

### Gender



### New Candidates vs Candidates Passing 4th Section



**Notes:**

- The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
- The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
- Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.



# CPA Exam Performance Summary: 2022 Q-4 Oklahoma

## Overall Performance

Unique Candidates	235
New Candidates	44
Total Sections	325
Passing 4th Section	43
Sections / Candidates	1.38
Pass Rate	49.23%
Average Score	71.12

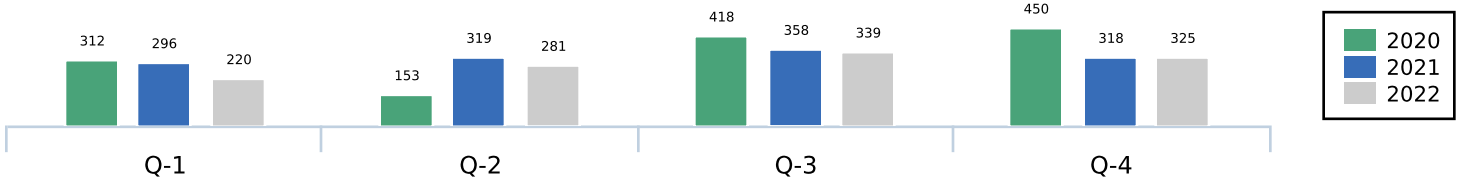
## Section Performance

	Sections	Score	% Pass
First-Time	63	63.86	30.16%
Re-Exam	260	72.82	53.85%
AUD	88	69.94	39.77%
BEC	75	77.44	66.67%
FAR	87	68.21	45.98%
REG	75	69.55	46.67%

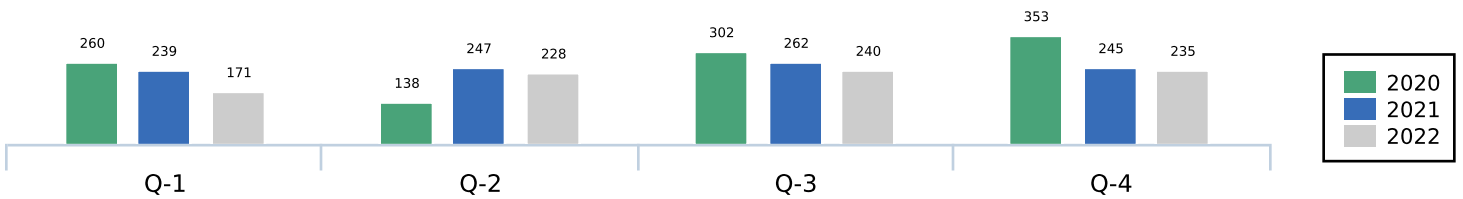
## Jurisdiction Ranking

Candidates	Sections
35	34
Pass Rate	Avg Score
30	25

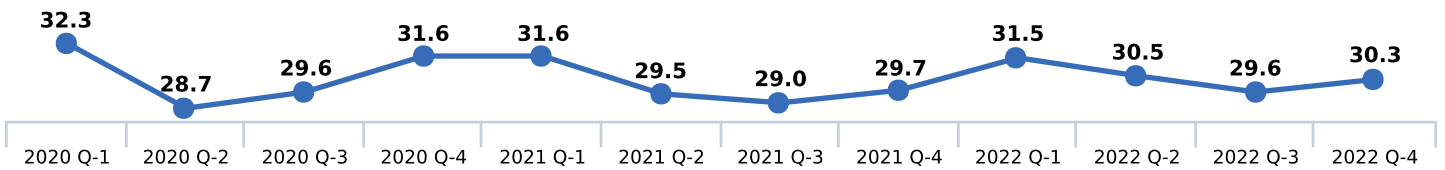
## Sections



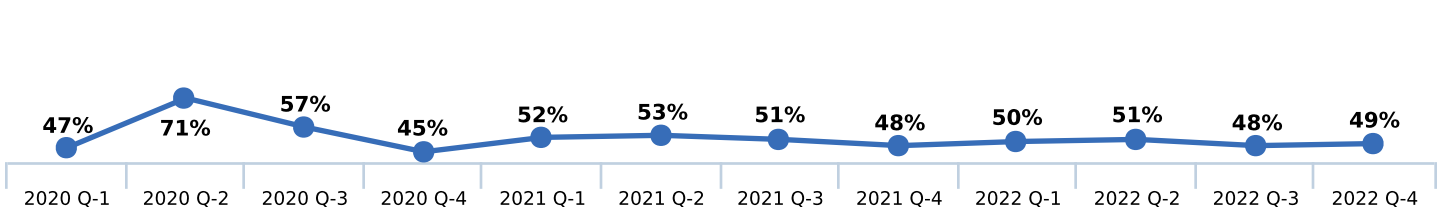
## Candidates



## Average Age



## % Pass



# CPA Exam Performance Summary: 2022 Q-4 Oklahoma

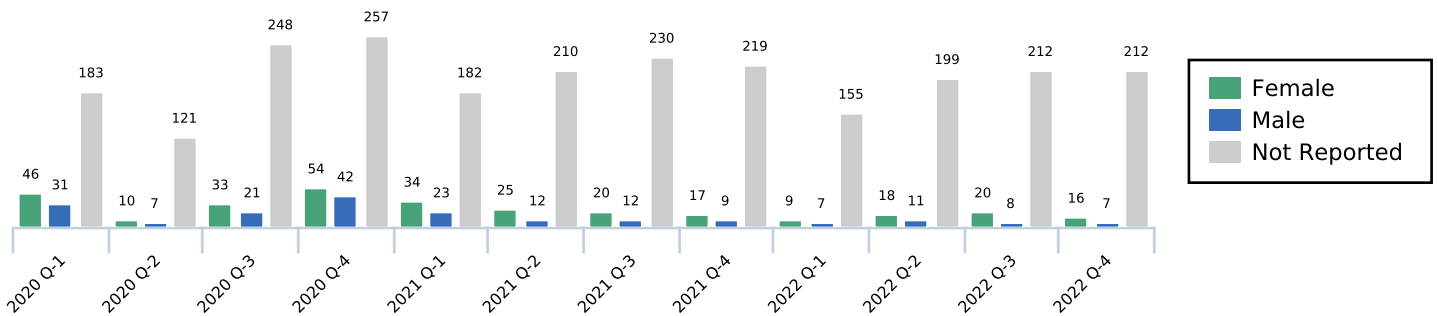
## Degree Type

	Candidates	% Total
Bachelor's Degree	221	94.0%
Advanced Degree	14	6.0%
Enrolled / Other	0	0.0%

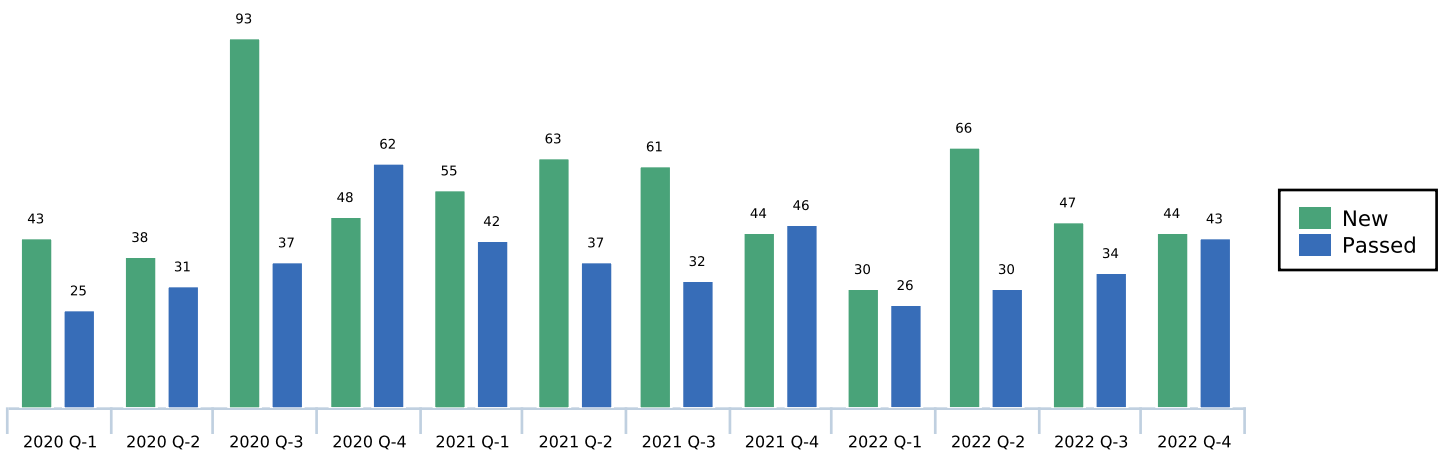
## Residency

	Candidates	% Total
In-State Address	225	95.74%
Out-of-State Address	6	2.55%
Foreign Address	4	1.7%

## Gender



## New Candidates vs Candidates Passing 4th Section



**Notes:**

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.

# Enforcement Actions

Individual orders in these cases can be requested from the Enforcement Coordinator for the Board. This list includes only those disciplinary orders approved from July through December, 2022.

**RESPONDENT:** James Merrill, CPA – Nichols Hills, OK  
**CASE # 2292**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 48.5 CPE hours to apply to the shortage.

**RESPONDENT:** Ken Jefferson, CPA – Owasso, OK  
**CASE # 2293**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit .5 ethics CPE hours to apply to the shortage.

**RESPONDENT:** Ronald David Kirkpatrick, II, Revoked CPA – Norman, OK  
**CASE # 2294**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by making, uttering, and possessing a forged check. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent's certificate is revoked for cause and he is assessed costs of \$400.33. Should Respondent apply to reinstatement, he must appear before the Board to show cause and must complete the course "Professional Ethics: AICPA's Comprehensive Course" with a score of 90% or better. All assessed costs must be paid before applying for reinstatement.

**RESPONDENT:** Cynthia Lindsey, CPA – Houston, TX  
**CASE # 2295**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020 and calendar year 2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 42.5 CPE hours to apply to the shortage.

**RESPONDENT:** Michael L. Doyle, CPA – Elgin, OK  
**CASE # 2296**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by filing a single-status tax return for a married client who was in the process of divorcing. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$500.

**RESPONDENT:** Trae Stiles, CPA – Cookeville, TN  
**CASE # 2297**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 8 CPE hours to

apply to the shortage.

**RESPONDENT:** Eric Danklefsen, CPA – Owasso, OK  
**CASE # 2299**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for calendar year 2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 8 CPE hours to apply to the shortage.

**RESPONDENT:** Karen Neighbors, CPA – Jenks, OK  
**CASE # 2300**      **DATE OF BOARD ACTION:** 8/12/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2019-2021 and calendar year 2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 40 CPE hours to apply to the shortage.

**RESPONDENT:** Wendy Thompson, CPA – Guthrie, OK  
**CASE # 2298**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 5.5 CPE hours to apply to the shortage.

**RESPONDENT:** Andrew Bunch, CPA – OKC, OK  
**CASE # 2302**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2017-2019 and 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$80. In addition, Respondent must submit 20 CPE hours to apply to the shortage.

**RESPONDENT:** Stephen Willis, CPA – Houston, TX  
**CASE # 2303**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 9.5 CPE hours to apply to the shortage.

**RESPONDENT:** Stephen McDonald, CPA – Plano, TX  
**CASE # 2304**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2018-2020 and 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$80. In addition, Respondent must submit 18 CPE hours to apply to the shortage.

# Enforcement Actions

**RESPONDENT:** Nathaniel Bartel, CPA – Jenks, OK  
**CASE # 2305**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 5 CPE hours to apply to the shortage.

**RESPONDENT:** Weishan Liang, CPA – Hong Kong  
**CASE # 2306**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 4.5 CPE hours to apply to the shortage.

**RESPONDENT:** William Perryman, CPA – Dallas, TX  
**CASE # 2307**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2018-2020 and 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$80. In addition, Respondent must submit 24 CPE hours to apply to the shortage.

**RESPONDENT:** Ryan Pixley, CPA – Tulsa, OK  
**CASE # 2308**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 3 CPE hours to apply to the shortage.

**RESPONDENT:** Rita Rushing, CPA – Tavernier, FL  
**CASE # 2309**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 1 CPE hour to apply to the shortage.

**RESPONDENT:** William Jay McBrier, CPA – Kirkwood, MO  
**CASE # 2310**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 14 CPE hours to apply to the shortage.

**RESPONDENT:** Robert Mark Collins, CPA – Carrollton, TX  
**CASE # 2311**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete

the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 1.5 CPE hours to apply to the shortage.

**RESPONDENT:** Ryan Heath, CPA – Dallas, TX  
**CASE # 2312**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 7.5 CPE hours to apply to the shortage.

**RESPONDENT:** Arthur Go, CPA – Frisco, TX  
**CASE # 2313**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2018-2020 and 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$80. In addition, Respondent must submit 24 CPE hours to apply to the shortage.

**RESPONDENT:** Dana Falletti, CPA – Tulsa, OK  
**CASE # 2314**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 2.5 CPE hours to apply to the shortage.

**RESPONDENT:** Bethanie Britton, CPA – Mustang, OK  
**CASE # 2315**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2017-2019. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 2.5 ethics CPE hours to apply to the shortage.

**RESPONDENT:** Jeffery Chris Davis, CPA – Broken Arrow, OK  
**CASE # 2316**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 10 CPE hours to apply to the shortage.

**RESPONDENT:** Gilbert Gibson, CPA – Norman, OK  
**CASE # 2317**      **DATE OF BOARD ACTION:** 9/16/2022  
Respondent violated the Act and Board's Rules by failing to complete

# Enforcement Actions

the minimum required CPE hours for compliance periods 2018-2020 and 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$80. In addition, Respondent must submit 28.5 CPE hours to apply to the shortage.

**RESPONDENT:** Brian Rippetoe, CPA – Ft. Worth, TX  
**CASE # 2318**      **DATE OF BOARD ACTION:** 9/16/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 34.5 CPE hours to apply to the shortage.

**RESPONDENT:** Andrew Maryadi, CPA – Broken Arrow, OK  
**CASE # 2319**      **DATE OF BOARD ACTION:** 9/16/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2018-2020 and 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$80. In addition, Respondent must submit 25.5 CPE hours to apply to the shortage.

**RESPONDENT:** Richard Roberts, CPA – Northampton, MA  
**CASE # 2301**      **DATE OF BOARD ACTION:** 10/21/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2017-2019, 2018-2020 and 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,500, plus costs of \$80. In addition, Respondent must submit 92 CPE hours to apply to the shortage.

**RESPONDENT:** Kevin Waters, CPA – Clermont, FL  
**CASE # 2320**      **DATE OF BOARD ACTION:** 10/21/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 15 CPE hours to apply to the shortage.

**RESPONDENT:** David Johnson, CPA – Nichols Hills, OK  
**CASE # 2321**      **DATE OF BOARD ACTION:** 10/21/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2017-2019. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 63 CPE hours to apply to the shortage.

**RESPONDENT:** Traci Trasky, CPA – Scottsville, KY  
**CASE # 2322**      **DATE OF BOARD ACTION:** 11/18/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2019-2021 and calendar year 2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 18.5 CPE hours to apply to the shortage.

**RESPONDENT:** Karen Tucker, CPA – OKC, OK  
**CASE # 2323**      **DATE OF BOARD ACTION:** 11/18/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2017-2019 and calendar year 2019. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 34 CPE hours to apply to the shortage.

**RESPONDENT:** Melinda Barber, CPA – Clermont, FL  
**CASE # 2324**      **DATE OF BOARD ACTION:** 12/16/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2017-2019 and calendar year 2017. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 42 CPE hours to apply to the shortage.

**RESPONDENT:** Douglas R. Riess, CPA – OKC, OK  
**CASE # 2325**      **DATE OF BOARD ACTION:** 12/16/2022

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 2 ethics CPE hours to apply to the shortage.

## *Compilations – Are you taking the right course?*

Certificate holders actively involved in the supervision or review of compilation engagements for third party reliance must complete a minimum of four (4) CPE hours in the subject of compilations each calendar year.

Subject matter must be compilation only. "Compilation and Review" courses do not meet this requirement unless

CPE hours are awarded for each category separately on the certificate of completion.

This requirement is waived if the certificate or license holder works for a public accounting firm, or is a sole proprietor, currently enrolled in a peer review program with an approved sponsoring organization. ★