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Chloe Nettey, CPA  
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Examination Coordinator  
Heather Grable  
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Enforcement Coordinator  
Matthew Sinclair  
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Joey Wash  
Peer Review Coordinator/CPO  
Symone Chambers  
Exam/Licensing Assistant  
Jason Zaragoza  
CPE/Enforcement Assistant  
Melanie King  
Office Manager

## CONTACT INFORMATION

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201 N.W. 63rd Street, Suite 210  
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Website: <https://oklahoma.gov/oab.html>

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

A MEMBER OF



## Firm Mobility

### How Does That Impact My Firm?

On November 1, 2023, firm mobility became effective in Oklahoma. This allows firms to forego registration with the Oklahoma Accountancy Board if the following conditions are met:

- The firm DOES NOT have a physical location in Oklahoma.
- The firm is in good standing in home state.
- The CPAs performing work can operate under Oklahoma’s individual mobility laws.
- The firm maintains enrollment in a peer review program if required under Oklahoma law.
- The firm conforms with Oklahoma’s CPA firm ownership requirements.

A firm is welcome to register with the OAB regardless of meeting these requirements. *For our firms which perform governmental attest work for Oklahoma entities, this does not negate the requirement to register for the Government Audit List. This is still required.*

If you have any questions about whether your firm needs to register with the OAB, please feel free to reach out.

## Saying Goodbye

### OAB Deputy Director Honored on Last Day

Chloe Nettey, CPA worked her last day as Deputy Director and Chief Accountant on April 19th. Chair Siegfried presented her with a plaque commemorating her service. Chloe started in 2010, serving as an Accountant II until being promoted to Deputy Director. She will be missed by all, but we wish her the best of luck on her new adventure!





## Firm Renewals

### Important Reminders and Things to Know

May 1st marks the beginning of firm renewal period. This will run from May 1st through June 30th. If you do not renew your firm registration by June 30th, your firm registration will be revoked. This is different than your individual certification where you renew in your birth month and go into lapsed status before official revocation. Below are a few other important things to know:

- The OAB portal requires a firm’s registration to be tied to an individual’s profile. The designated licensee must be the one to log in and renew the firm license and permit. As such, the individual’s email address must be tied to the firm’s email address on file.
- June 30th falls on a Sunday. Make sure and complete your firm renewal with plenty of time to call us for any issues!

We encourage our firms to renew online through the OAB portal; however, if you wish to apply by email or mail, the form is available on the [our website](#). Please wait to return to the OAB office until May 1st. We are unable to process firm renewals before such date.

### Firm Online Renewal Instructions

**Getting Started:** Go to [www.ok.gov/oab](http://www.ok.gov/oab) and click on the Online Services link found on the center menu bar of the OAB homepage. Next, click the link to the Registrant Portal.

**Account Activation:** Click activate now and follow the prompts to activate your OAB firm account. If you need help, use the Account Activation Instructions found on the OAB homepage at [www.ok.gov/oab](http://www.ok.gov/oab).

**Logging In:** Once the firm’s account is active, log in using the firm’s designated licensee’s email address and password, and click Sign In.

**Firm Renewal:** On the left side of the Dashboard, click on Firm Renewal. At the bottom of the Firm Renewal screen, click Start Renewal.

**STEP 1 - APPLICATION INSTRUCTIONS:** The application for Firm Renewal contains 11 steps. After reading the Application Instructions, click Save & Continue.

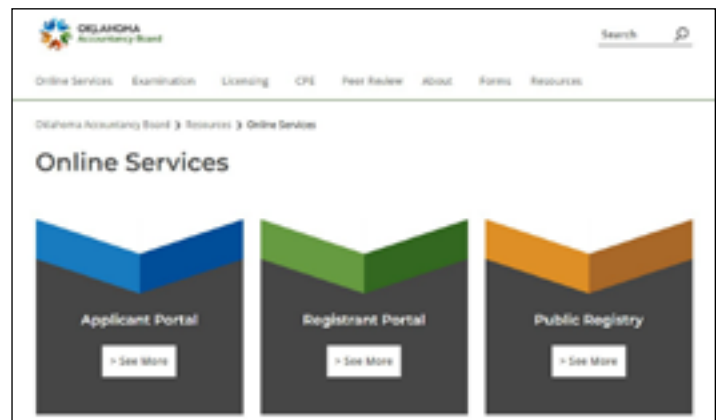
**STEP 2 – PERSONAL INFORMATION:** Enter or update personal information. Enter or update contact information. Click Save & Continue.

**STEP 3 –FIRM INFORMATION:** You can edit, update or add firm information.

Non-CPA owners that are residing in Oklahoma: Any non-CPA owners that are residing in Oklahoma will be mailed a separate individual registration form between May 1st and June 30th.

List the total number of CPA/PAs on staff: CPAs/PAs that are owners of the firm should be included in this total.

**STEP 4 – FIRM OFFICES:** The Designated Manager of any Firm Office located in Oklahoma must have an individual Oklahoma CPA certificate and permit to practice.



**STEP 5 – CONTROLLING PERSONS:** List any owners who are a resident of Oklahoma.

**STEP 6 – ACCOUNTING SERVICES:** List any services the firm provided or intends to provide. Click Save & Continue.

**STEP 7 – PEER REVIEW INFORMATION:** Select Yes/No if the Firm performed any attestation engagements last year (Audit, Review, Agreed Upon Procedure). If Yes, the Firm is required to participate in a peer review program. See OAB 10:15-33

If the Firm answered Yes to attest engagements, a question will appear to indicate if the Firm performed an Audit of an Oklahoma governmental entity (Yellow Book) last year. Firms must attest to being compliant with the Yellow Book CPE prior to engaging in an Audit of an Oklahoma governmental entity. See OAC 10:15-43

Select Yes/No if the Firm performed a Compilation engagement last year. Firms whose highest level of engagement is a Compilation may opt to earn 4 hours of qualifying CPE annually in lieu of enrolling in a peer review program. See OAC 10:15-30-5(i)

If the Firm answered Yes to performing attest engagements, the firm



Firm Online Renewal Instructions (Continued)

must indicate if they are enrolled in a peer review program. If Yes, the firm must provide their AICPA firm number to verify enrollment. If No, a question will appear where the firm must provide the date of their initial attestation engagement. Firms must enroll in a peer review program within 12 months of the initial attest engagement date. See OAC 10:15-33-4

STEP 8 – SUPPORTING DOCUMENTS: If not previously provided, the firm must upload a copy of their most recent peer review accepted by their sponsoring organization and click Save & continue.

STEP 9 - DECLARATIONS: If an answer is provided that requires an explanation, the explanation must be entered before proceeding to the next step.\* The OAB may follow up for further information/documentation on any declaration. When finished, click Save & Continue.

STEP 10 – ATTESTATION: Complete the attestation and click Save.

STEP 11 - PAYMENT: To submit a payment, choose your payment method – credit card, check, or money order. If submitting payment

by check or money order, please make payable to OAB and send to:

Oklahoma Accountancy Board
201 NW 63rd St., Ste. 210
Oklahoma City, OK 73116

SUBMISSION CONFIRMATION: When you have completed all of the steps of the Firm Renewal and it has been successfully received, you will receive a Submitted confirmation screen, as well as a confirmation email.

COPY OF FIRM PERMIT: To access a copy of your renewed license or permit, you will need to click on the Firm Information link on your dashboard.

PRINTING RECEIPTS: To print a copy of your receipt, you will need to click on the Invoices and Receipts link on your dashboard.

If the invoice has been paid, click on Review to open the receipt and print it. If the invoice has not been paid, click Review and Pay to pay the invoice.

For detailed instructions, please refer to the Firm - Online Renewal instructions found online at:

https://oklahoma.gov/content/dam/ok/en/oab/documents/registration/FIRM%20REGISTRATION%20INSTRUCTIONS\_CURRENT.pdf

We encourage our firms to renew online through the OAB portal; however, a form is available to apply by email or mail. Please wait to return to the OAB office until May 1st. We are unable to process firm renewals before such date.

To download the form, visit https://oklahoma.gov/content/dam/ok/en/oab/documents/registration/OAB%20FORM%20R004%20-%202024%20Firm%20Registration%20Renewal%20Form.pdf.



## Wealth Advisors and CPE

### What are the Requirements?

Wealth management or wealth advisory services can feel like a gray area to some in regard to its connection to accounting. This confusion can extend to the completion of CPE.

As a start, all CPAs who do not have an approved CPE exemption MUST complete CPE regardless of the type of work performed. To receive an approved CPE exemption, a registrant with dual certifications must show they are either retired, disabled, fall under CPE reciprocity, or not engaged in accounting-related work. The definition of accounting-related work is very broad and includes preparing personal financial or investment plans or providing products or services to implement personal financial or investment plans. If you have a question about whether your work is considered accounting related, give us a call or send us an email.

As always, feel free to call us with any questions! You can reach us at 405-521-2397 or through [okaccybd@oab.ok.gov](mailto:okaccybd@oab.ok.gov).

## Staff Updates

### New Opportunities for two OAB Staff Members



Rebekah Flanagan was named Chief Accountant effective April 22, 2024, filling the role left by Chloe Nettey. She has been with the OAB since 2011. Starting as an Administrative Assistant II, Rebekah was promoted to Exam Coordinator in 2017. During this time, she completed her studies in accounting, preparing her for this role.



Symone Chambers joined the OAB in November 2022 as the receptionist. Since this time, she has steadily progressed, acting as exam assistant and then exam/licensing assistant. Effective April 22nd, she will become the Exam Coordinator, filling the position left vacant by Rebekah Flanagan.

We are so excited to have been able to fill our two vacant roles internally and know that both of them will continue to do a great job serving our CPAs, CPAs-to-be, and the public!

## Common Questions Corner

### I applied to sit for the CPA exam with 120 credit hours. How many do I need to be licensed?

**In short, 150 college credit hours including 30 hours of accounting above principles or introductory accounting.** Starting on November 1, 2023, candidates can now sit for the exam with a bachelor's degree and at least 24 hours of accounting above principles or introductory accounting. This change did not affect the total number of hours needed to become licensed which remains at 150 total college credit hours with 30 hours of accounting above principles or introductory accounting. The law change did eliminate the 76 upper-division level requirement as part of the qualifications to sit for the exam and also for licensure.

### I passed the CPA exam with 120 credit hours. How long do I have to get the full 150?

**There is no time limit to complete the extra 30 hours of education; however, there are additional CPE requirements if you wait longer than five years to apply for certification.** At that point, you must show you have completed 120 hours of acceptable continuing professional education in the three years prior to applying for certification.



## Upcoming Board Meeting

The next board meeting is May 17th at 10:00 AM in the Oklahoma Accountancy Board Boardroom at 201 NW 63rd, Ste 210, Oklahoma City, OK 73116.

These meetings are open to the public. If you wish to address the Board, you must notify the Executive Director before the meeting of the desire to speak and the topic to be addressed. The public may also sign up to automatically receive copies of the agendas through the OAB website.

## New CPAs

Wyatt Dunham, CPA  
 Yolande Mbah Mbole, CPA  
 Mitchel Ortiz, CPA  
 Courtney Winkler, CPA  
 Elliott Ensminger, CPA  
 Jacob York, CPA  
 Jason Kincade, CPA

Ronen Onaca, CPA  
 Holly Shaw, CPA  
 Ashima Dhariwal, CPA  
 Andrew Broderick, CPA  
 Hallie Sutter, CPA  
 Patricia Thompson, CPA  
 Ashton VanBrun, CPA

**GROW YOUR INFLUENCE.**  
**BE A PEER REVIEWER**  
 IT'S EASIER THAN YOU THINK!

**HAPPY (WORK) ANNIVERSARY**

**14 Years** LaLisa Semrad

**THANK YOU FOR YOUR DEDICATION AND SERVICE!**

**IN MEMORIAM**  
 Anissa Lott, CPA

## Current Testing and Score Release Dates\*

**PAY ATTENTION TO THE TEST DATES!**

Exam Section	Testing Dates	If the AICPA Receives Your Exam Data File by:	Your Target Score Release Date is:
<b>Exam Core Sections</b>			
AUD FAR REG	01/10/2024 - 03/26/2024	03/26/2024	06/04/2024
	04/01/2024 - 06/25/2024	06/25/2024	07/31/2024
	07/01/2024 - 09/25/2024	09/25/2024	10/31/2024
	10/01/2024 - 12/26/2024	12/26/2024	Early 02/2025
<b>Exam Discipline Sections</b>			
BAR ISC TCP	01/10/2024 - 02/06/2024	02/06/2024	04/24/2024
	04/20/2024 - 05/29/2024	05/19/2024	06/28/2024
	07/01/2024 - 07/31/2024	07/31/2024	09/10/2024
	10/01/2024 - 10/31/2024	10/31/2024	12/10/2024

\*Subject to change.





## ENFORCEMENT ACTIONS

Individual orders in these cases can be requested from the Enforcement Coordinator for the Board or viewed on the OAB website under the "Licensee Lookup" search. This list includes only those disciplinary orders approved from March through April 2024.

**RESPONDENT: Scott T Wilkerson, CPA #10088 – Portland, ME**  
**CASE # 2394 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by submitting multiple CPE verification forms with forged instructors' signatures. Respondent's attendance at the claimed events was later confirmed and proper signatures obtained. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105.

**RESPONDENT: Virginia B. Holtzman, CPA #16289 – Choctaw, OK**  
**CASE # 2401 DATE OF BOARD ACTION: 4/19/2024**

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 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Renee W. Huffaker, CPA #14205 – Bixby, OK**  
**CASE # 2406 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 2.5 ethics CPE hours to apply to the shortage.

**RESPONDENT: Treva C. McClung, CPA #5745 – Coweta, OK**  
**CASE # 2407 DATE OF BOARD ACTION: 4/19/2024**

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 \$105. In addition, Respondent must submit 22.5 CPE hours to apply to the shortage.

**RESPONDENT: Kristen K. Wehkamp, CPA #17011 – Edmond, OK**  
**CASE # 2408 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. Respondent submitted sufficient CPE hours to apply to the shortage.

**RESPONDENT: Rod L. Abbott, CPA, PLLC, CPA Firm #14205 – Tom Bean, TX**

**CASE # 2409 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by engaging to perform an audit for an Oklahoma governmental entity before registering with the Board. This took place before firm mobility came into effect. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,500 for performing audit services before registering, a fine of \$1,000 for failing to register on the Government Auditors List, plus costs of \$105.

**RESPONDENT: Mark A. Bahm, CPA #11276 – OKC, OK**

**CASE # 2410 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. Respondent submitted sufficient CPE hours to apply to the shortage.

**RESPONDENT: Christopher L. Jones, CPA #11693 – Jenks, OK**

**CASE # 2411 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 15 CPE hours to apply to the shortage.

**RESPONDENT: George D. Morris, CPA #12310 – Coweta, OK**

**CASE # 2412 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 24 CPE hours to apply to the shortage.

**RESPONDENT: Deborah L. Rodesney, CPA #15999 – Edmond, OK**

**CASE # 2413 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. Respondent submitted sufficient CPE hours to apply to the shortage.



## ENFORCEMENT ACTIONS (continued)

**RESPONDENT: Shadrack C. Koech, CPA #18295 – Tulsa, OK**  
**CASE # 2415 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 3 CPE hours to apply to the shortage.

**RESPONDENT: Chelsea M. Dunlap, CPA #16251 – Choctaw, OK**  
**CASE # 2416 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. Respondent submitted sufficient CPE hours to apply to the shortage.

**RESPONDENT: Daris L. Richardson, CPA #6690 – OKC, OK**  
**CASE # 2417 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. Respondent submitted sufficient CPE hours to apply to the shortage.

**RESPONDENT: Laura L. Fairchild, CPA #11823 – Afton, OK**  
**CASE # 2418 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. Respondent submitted sufficient CPE hours to apply to the shortage.

**RESPONDENT: Stanlee T. Underwood, CPA #19541 – Tulsa, OK**  
**CASE # 2419 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by practicing public accounting without a permit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80.

**RESPONDENT: Mei-Lin Yang, CPA #16959 – Edmond, OK**  
**CASE # 2420 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which

provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 4.5 CPE hours to apply to the shortage.

**RESPONDENT: Jennifer K. Rudolf, CPA #13935 – Durant, OK**  
**CASE # 2421 DATE OF BOARD ACTION: 4/19/2024**

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 \$105. Respondent qualified for a CPE exemption starting in 2022, so she is not required to complete the shortage CPE.

**RESPONDENT: Cheryl J. McCue, CPA #15638 – OKC, OK**  
**CASE # 2422 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 13.5 CPE hours to apply to the shortage.

**RESPONDENT: Charles L. Deaton, CPA #11985 – Frisco, TX**  
**CASE # 2423 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the annual minimum required CPE hours for calendar year 2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 1 CPE hour to apply to the shortage.

**RESPONDENT: Joseph L. Hanna, Jr., CPA #16071 – Edmond, OK**  
**CASE # 2424 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 17.5 CPE hours to apply to the shortage.

**RESPONDENT: Douglas R. Riess, CPA #8651 – OKC, OK**  
**CASE # 2425 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 6.5 CPE hours to apply to the shortage.



## ENFORCEMENT ACTIONS (continued)

**RESPONDENT: Amy K. Strunk, CPA #15986 – London, UK**  
**CASE # 2426 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 3 CPE hours to apply to the shortage.

**RESPONDENT: Vicki K. Holdridge, CPA #10691 – Tulsa, OK**  
**CASE # 2427 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 19 CPE hours to apply to the shortage.

**RESPONDENT: Shawn B. Randall, CPA #16916 – Moore, OK**  
**CASE # 2428 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 1 ethics CPE hour to apply to the shortage.

**RESPONDENT: Judi K. Lacko Zallaps, CPA #13519 – Parker, CO**  
**CASE # 2429 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. Respondent submitted sufficient CPE hours to apply to the shortage.

**RESPONDENT: Matthew A. Sartin, CPA #16932 – OKC, OK**  
**CASE # 2430 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the 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 \$105. In addition, Respondent must submit 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Aaron O. Jones, CPA #18167 – Edmond, OK**  
**CASE # 2431 DATE OF BOARD ACTION: 4/19/2024**

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 \$105. Respondent qualified for a CPE exemption starting in 2023, so he is not required to complete the shortage CPE.

**RESPONDENT: Carla G. Scott, CPA #9272 – Edmond, OK**  
**CASE # 2432 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 33.5 CPE hours to apply to the shortage.

**RESPONDENT: Margaret H. Donnelly, CPA #11806 – Edmond, OK**  
**CASE # 2433 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 5 CPE hours to apply to the shortage.

**RESPONDENT: Daniel J. Dempewolf, CPA #13290 – Dallas, TX**  
**CASE # 2434 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 27 CPE hours to apply to the shortage.

**RESPONDENT: Eyo Effiong, CPA #17807 – Edmond, OK**  
**CASE # 2435 DATE OF BOARD ACTION: 4/19/2024**

Respondent violated the Act and Board's Rules by failing to complete the annual minimum required CPE hours for calendar year 2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 6 CPE hours to apply to the shortage.