

## List of Oklahoma Firms Interested in Performing Peer Reviews

### Oklahoma Society of Certified Public Accountants

#### **Briscoe Burke & Grigsby LLP** (NPRC/GAQC/EBP)

4120 E 51st St Ste 100  
Tulsa, OK 74135-3633  
Warren Grigsby 918-749-8337  
warren@bbgcpa.com  
AICPA Member Number: 1548380  
AICPA Firm Number: 900010091390  
Total Professionals: 6-10  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 5, 9, 11, 13, 165, 175, 180, 190, 217, 222, 230, 250, 260, 308, 325, 330, 335, 380, 403, 450

#### **Steven F. Cundiff, CPA, Inc.** (GAQC)

PO Box 187  
Stillwater, OK 74076-0187  
Steve Cundiff 405-372-4822  
stevencundiff@hotmail.com  
AICPA Member Number: 1034388  
AICPA Firm Number: 900001034388  
Total Professionals: 1  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 5, 9, 11, 13, 186, 260, 320, 325

#### **DWG Inc.** (PCPS/GAQC)

1912 N Drexel  
Oklahoma City, OK 73107  
David Gandall 405-949-0189  
dwgcpa@sbcglobal.net  
AICPA Member Number: 1650556  
AICPA Firm Number: 900010150142  
Total Professionals: 1  
Review Types: System, Engagement  
Industry and Practice Area: 2, 5, 9, 11, 13, 260, 268, 325

#### **HBC** (GAQC)

9905 N May Ave  
Oklahoma City, OK 73120-2728  
Lonnie Heim, 405-848-7797  
lheim@hbc-cpas.com  
AICPA Member Number: 1126207  
AICPA Firm Number: 900010093024  
Total Professionals: 2 - 5  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 5, 9, 13, 165, 260, 325, 335, 380

#### **CBEW Professional Group LP** (PCPS/GAQC)

PO Box 790  
Cushing, OK 7403-0790  
Gabriella Conchola, 405-372-3600  
Email: gpotts@cbew.com  
AICPA Member Number: 6323522  
AICPA Firm Number 900010095388  
Total Professionals: 6-10  
Review Types: Engagment  
Industry and Practice Area: 260, 268, 320

#### **Finley & Cook, CPAs** (PCPS/GAQC/EBP)

PO Box 1447  
Shawnee, OK 74802-1447  
Dan Bledsoe 405-514-0500  
dbledsoe@finley-cook.com  
AICPA Member Number: 1654719  
AICPA Firm Number: 900010021096  
Total Professionals 30-40  
Review Types: System, Engagement  
Industry and Practice Area: 2, 5, 7, 9, 13, 165, 265, 325, 380, 400

#### **Gray Blodgett & Co., PLLC** (PCPS/EBP, GAQC)

629 24<sup>th</sup> Ave SW  
Norman, OK 73069-1304  
Ross Roye 405-360-5533  
rossr@cpagray.com  
AICPA Member Number: 4237854  
AICPA Firm Number: 900010091091  
Total Professionals:6 - 10  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 5, 11, 13, 125, 165, 260, 325, 380, 400

#### **Heatherington & Fields** (PCPS, EBP, GAQC)

8905 S Yale Ave, Ste 200  
Tulsa, OK 74137-3557  
Ann Fields 918-496-1212  
ann@hfieldscpas.com  
AICPA Member Number: 7037  
AICPA Firm Number: 900010104646  
Total Professionals: 6-10  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 3, 9, 11, 165, 180, 195, 205, 222, 260

**Marilyn J. Kroll, CPA**

905 Falcon Rd  
PO Box 425  
Altus, OK 73522-0425  
Marilyn Kroll 580-482-6020  
marilynjkroll@sbcglobal.net  
AICPA Member Number: 1031004  
AICPA Firm Number: 900010102784  
Total Professionals: 2 - 5  
Review Types: System, Engagement,  
Industry and Practice Areas: 2, 5, 9, 11, 13, 165, 260, 320,  
325

(GAQC)

**Morse & Co. PLLC**

5121 S Wheeling Ave, Ste 200  
Tulsa, OK 74105-6421  
Tim Roberts, 918-749-1040  
troberts@morseandco.com  
AICPA Member Number: 1186271  
AICPA Firm Number: 900010109811  
Total Professionals: 6 - 10  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 3, 9, 11, 155, 165, 180, 195,  
217, 240, 260, 268, 380, 400

(PCPS/EBP/GAQC)

**Paul Muret, CPA, PLLC**

(EBP, GAQC)  
3326 E 27<sup>th</sup> Pl  
Tulsa, OK 74114  
Paul Muret 918-691-5939  
paul@muretcpa.com  
AICPA Member Number: 1668846  
AICPA Firm Number: 900003836523  
Total Professionals: 2-5  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 5, 9, 11, 13, 165, 180, 210,  
217, 250, 260, 268, 325, 380

**Smith Carney & Co., PC**

(CAQ, EBP)  
5100 N Brookline Ave Ste 1000  
Oklahoma City, OK 73112  
Stacey Vascellaro, 405-272-1040  
svascellarp@smithcarney.com  
AICPA Member Number: 1630682  
AICPA Firm Number: 900010083217  
Total Professionals: 11 – 19  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 7, 125, 260, 380, 390, 400

**Wilsey Meyer Eatmon Tate PLLC**

(PCPS/EBP)  
1900 NW Expressway, Ste 300  
Oklahoma City, OK 73118-1898  
David Eatmon, 405-843-5306  
david.eatmon@wmetpllc.com  
AICPA Member Number: 1001357  
AICPA Firm Number: 900010028614  
Total Professionals: 11 - 19  
Review Types: System, Engagement  
Industry and Practice Areas: 2, 9, 11, 125, 175, 180, 260, 380

**Katherine Zeller, CPA**

(PCPS)  
PO Box 160  
109 E. Main St.  
Maud, OK 74854  
Katherine Zeller 405-374-2866  
klzcpa@sbcglobal.net  
Total Professionals: 1  
Review Types: Engagement  
Industry and Practice Areas: 2, 3, 165, 260

## Industry and Practice Codes

1	SEC Rules and Regulations	195	Franchisors
2	Reviews and Compilations	200	Property and Casualty Insurance Companies
3	Prospective Financial Information	205	Government Contractors
5	Audits Under Government Auditing Standards (Yellow Book excluding Single Audit Act A-133 Engagements)	210	Health Maintenance Organizations
7	Audits of Federally Insured Depository Institutions (with more than \$500 million in total assets)	216	Hospitals
9	Other Audits Under Statements on Auditing Standards	217	Nursing Homes
11	Attest Services (Excludes Prospective Financial Information)	222	HUD
13	Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)	230	Investment Companies and Mutual Fund
14	Audits of Non-SEC Registrants under PCAOB Standards	240	Life Insurance Companies
20	International Standards on Auditing, Assurance Engagements & Related Services	250	Mortgage Banking
110	Agricultural, Livestock, Forestry & Fishing	260	Not-for-Profit Organizations (including Voluntary Health and Welfare Organizations)
115	Airlines	268	Personal Financial Statements
120	Auto Dealerships	295	Real Estate Investment Trusts
125	Banking	300	Reinsurance Companies
145	Casinos	308	Rural Utilities Service Borrowers
150	Colleges & Universities	310	Savings and Loan Associations
155	Common Interest Realty Associations	312	Service Organizations (SOC 1 Reports)
165	Construction Contractors	313	Service Organizations (SOC 2 Reports)
175	Credit Unions	314	Service Organizations (SOC 3 Reports)
180	Extractive Industries – Oil and Gas	320	School Districts
185	Extractive Industries - Mining	325	State and Local Government
186	Federal Student Financial Assistance	330	Telephone Companies
190	Finance Companies	335	Utilities
	Programs	380	Defined Contribution Plans Full & Ltd Scope (excluding 403 (b) plans)
		383	Defined Contribution Plans Full & Ltd Scope (403 (b) plans only)
		390	Defined Benefit Plans Full Scope
		400	ERISA Health & Welfare Plans
		403	ESOP Plans
		405	Other ERISA Plans
		440	Carry Broker-Dealers
		450	Non-Carrying Broker-Dealers

## AICPA Firm Specialty Centers

<b>EBP</b>	Employee Benefit Plan Audit Quality Center
<b>GAQC</b>	Governmental Audit Quality Center
<b>NPRC</b>	National Peer Review Committee
<b>PCPS</b>	Private Companies Practice Section

