

## 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: 5, 9, 13, 14, 16, 25,30, 40, 45, 50,  
61, 62, 63, 165, 190, 205, 230, 250, 260, 308, 325, 330, 335, 380,  
383, 403, 450

**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: Engagement  
Industry and Practice Area: 5, 25, 30, 45, 55, 63, 260, 268, 320

**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 5, 9, 13, 30, 45, 260, 320,  
325

**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 Areas: 5, 7, 9, 13, 25, 26, 30, 45, 63, 150, 186,  
260, 380, 383, 390, 400, 403

**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: 5, 9, 25, 26, 30, 40, 45,  
222, 260, 325, 380

**HBC** (GAQC)  
9905 N May Ave  
Oklahoma City, OK 73120-2728  
Lonnie Heim, 405-848-7797  
ldheim@hbc-cpas.com  
AICPA Member Number: 1126207  
AICPA Firm Number: 900010093024  
Total Professionals: 2 - 5  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 9, 13, 25, 30, 40, 45, 5, 63, 165, 222,  
260, 325, 335, 380

**HoganTaylor LLP** (GAQC)  
222 S Utica Pl, Ste 200  
Tulsa, OK 74114-7013  
Christie Little 918-745-2333  
clittle@hogantaylor.com  
AICPA Member Number: 2720094  
AICPA Firm Number: 900010111591  
Total Professionals: 11-19  
Review Types: Engagement  
Industry and Practice Areas: 5, 9, 13, 25, 40, 45, 50, 55, 61, 63,  
125, 150, 165, 180, 200, 230, 260, 312, 313, 380, 383, 390, 400,  
403

**Marilyn J. Kroll, CPA** (GAQC)  
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: 5, 9, 25, 26, 40, 45, 62, 63, 110, 165, 180,  
260, 268, 320, 325

**Morse & Co. PLLC** (PCPS/EBP/GAQC)  
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: 5, 9, 25, 30, 40, 45, 63, 165, 195, 217, 218, 240, 260, 380, 383

**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: 5, 9, 13, 25, 26, 30, 40, 45, 50, 55, 63, 110, 165, 180, 210 217, 222, 250, 260, 268, 325, 380

**Peters & Chandler, P.C.** (PCPS/EBP)  
2601 NW Expressway, Ste 600  
Oklahoma City, OK 73112  
Ronnie Richards, 405-843-9371  
ronnier@pccpa.com  
AICPA Member Number: 3625277  
AICPA Firm Number: 900010054587  
Total Professionals: 11-19  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 9, 25, 30, 40, 45, 63, 110, 165, 260, 380

**Smith Carney & Co., PC** (CAQ, EBP)  
5100 N Brookline Ave Ste 1000  
Oklahoma City, OK 73112  
Stacey Vascellaro, 405-272-1040  
svascellaro@smithcarney.com  
AICPA Member Number: 1630682  
AICPA Firm Number: 900010083217  
Total Professionals: 11 – 19  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 7, 30, 40, 45, 61, 63, 125, 260, 380, 390, 400

**Stanfield + O'Dell, P.C.** (PCPS/EBP/GAQC)  
1350 S Boulder Ave Ste 800  
Tulsa, OK 74119-3207  
David Hays 918-628-0500  
davidh@stanfieldodell.com  
AICPA Member Number: 1054530  
AICPA Firm Number: 900010067874  
Total Professionals: 30-40  
Review Types: System, Engagement  
Industry and Practice Areas: 5, 9, 13, 25, 30, 40, 61, 125, 260, 312, 380, 400

**Sullivan & Associates, PLLC**  
3530 E 31st St Ste B  
Tulsa, OK 74135  
Ron Spangler (918)747-9551  
rspangler@s-allc.com  
AICPA Member Number: 1683076  
AICPA Firm Number: 900010069669  
Total Professionals: 6-10  
Review Types: Engagement  
Industry and Practice Areas: 45, 55

**Katherine Zeller, CPA** (PCPS)  
109 E. Main  
St. Maud, OK  
74854  
Katherine Zeller 405-374-2866  
kzellercpa@gmail.com  
AICPA Member Number: 1183002  
AICPA Firm Number: 900010101199  
Total Professionals: 1  
Review Types: Engagement  
Industry and Practice Areas: 30, 40, 45, 50, 55

## Industry and Practice Codes

1	SEC Rules and Regulations	150	Colleges & Universities
3	Compilations of prospective financial statements under SSARs	155	Common Interest Realty Associations
5	Audits Under Government Auditing Standards (Yellow Book excluding Single Audit Act A-133 Engagements)	165	Construction Contractors
7	Audits of Federally Insured Depository Institutions (with more than \$500 million in total assets)	175	Credit Unions
9	Other Audits Under Statements on Auditing Standards	180	Extractive Industries – Oil and Gas
11	Attest Services (Excludes Prospective Financial Information)	185	Extractive Industries - Mining
13	Single Audit Act (A-133) Engagements Under Government Auditing Standards (Yellow Book)	186	Federal Student Financial Assistance
14	Audits of Non-SEC Registrants under PCAOB Standards	190	Finance Companies
20	International Standards on Auditing Assurance Engagements & Related Services	195	Franchisors
25	Financial Audits (GAS)	200	Property and Casualty Insurance Companies
26	Attestation Engagements (Examination, Review, or AUP under GAS)	205	Government Contractors
27	Performance Audits (GAS)	210	Health Maintenance Organizations
30	Reviews of financial statements	216	Hospitals
40	Compilations of financial statements with disclosures	217	Nursing Homes
45	Compilations of financial statements that omit disclosures	222	HUD
50	Preparation of financial statements with disclosures	230	Investment Companies and Mutual Fund
55	Preparation of financial statements without disclosures	240	Life Insurance Companies
61	Examination Engagements (SSAE)	250	Mortgage Banking
62	Review Engagements (SSAE)	260	Not-for-Profit Organizations (including Voluntary Health and Welfare Organizations)
63	AUP Engagements (SSAE)	268	Personal Financial Statements
110	Agricultural, Livestock, Forestry & Fishing	295	Real Estate Investment Trusts
115	Airlines	300	Reinsurance Companies
120	Auto Dealerships	308	Rural Utilities Service Borrowers
125	Banking	310	Savings and Loan Associations
145	Gaming	312	Service Organizations (SOC 1 Reports)
		313	Service Organizations (SOC 2 Reports)
		314	Service Organizations (SOC 3 Reports)
		320	School Districts
		325	State and Local Government
		330	Telephone Companies
		335	Utilities
		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
		430	CFTC 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