



## MEMBERS OF THE BOARD

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

## 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  
Records Coordinator  
Joey Wash  
Peer Review Specialist/CPO  
Symone Chambers  
Administrative Assistant I  
Patricia Martindale  
Administrative Assistant II  
Kylee Rhodes  
Administrative Assistant II

## CONTACT INFORMATION

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

A MEMBER OF



## Executive Director Letter

Since our last release in January 2023, so much has happened. There have been new recommendations from the National Association of State Boards of Accountancy (NASBA) regarding the testing window, continuing education standards, and achieving the 150 hours for certification. State legislation was passed, leading Oklahoma to adopt 120 college credit hours to sit for the exam, firm mobility, and an updated attest definition. More information about those legislative changes can be found in the pages to follow.



Ashley Plyushko, CPA  
Executive Director

In this bulletin, you will also find an update on the changes to Board leadership and membership. It is always a sad time to see members leave, but we are excited for the ideas and energy that always comes when someone with great experience and expertise comes onto the Board. We have added a few new sections to our bulletin which we hope you will enjoy including celebrating those licensed for 50 years and notices about updates to our website and social media accounts. If there are any questions, reach out. We love to hear from you!



Sandy Siegfried, CPA  
Chair



Bryan Storms, CPA  
Vice Chair



Mark Whitman, CPA  
Secretary

## OAB Elects New Officers

During the June 2023 meeting, the Board voted unanimously to elect three members to officer positions. Sandy Siegfried, CPA, was elected as Chair. Bryan Storms, CPA, was elected as Vice-Chair, and Mark Whitman, CPA, was elected to the Board Secretary position. These members will serve in these positions from July 1, 2023, until June 30, 2024, when the Board will vote on officers again.

## Board Thanks David Greenwell, CPA, for His Service

Former Board member David Greenwell, CPA, was recognized by the Oklahoma Accountancy Board, during the June Board meeting, for his dedicated service to the Board as a member from July 1, 2013 through June 30, 2023. Mr. Greenwell served as Board Chair from July 1, 2017 through June 30, 2018 and also from July 1, 2022 through June 30, 2023. Oklahoma Accountancy Board members and staff wholeheartedly thank him for his service to the Board and the CPA profession.



Sandy Siegfried and David Greenwell



## OAB Welcomes New Board Member, John E. Curzon, CPA

The Board is pleased to announce that John E. Curzon, CPA, was appointed by Governor J. Kevin Stitt to serve as its newest Board member beginning July 1, 2023. Mr. Curzon replaced outgoing member David Greenwell, CPA who served on the Board for ten years.

John E. Curzon is a Founding Partner of CCK Strategies, PLLC. He is a Certified Public Accountant accredited in Business Valuation and is a Certified Merger & Acquisition Advisor. Curzon holds a Bachelor of Science degree in accounting and business administration from the University of Kansas and is a member of various professional organizations.



John Curzon, CPA

Primary practice areas have included merger and acquisition consulting; business valuation; buy-side and sell-side due diligence; business transition and succession planning; strategic business structure planning; international and domestic income tax consultation; and operational strategies for entrepreneurs.

He is a member and past Chair of the Oklahoma Governors' International Team. Curzon is also a member of IR Global, an international network of professional service firms, and a past member of the Accountancy Committee. He is a member and past Chair of the Oklahoma Society of CPA's Professional Ethics Committee. Curzon is past Chair of the OSCPA Editorial Board of CPA Focus Professional Magazine and is a contributing author. He is a member of the Board of Directors for Junior Achievement of Oklahoma and Past Chair and Founding Director of the Board of Sangha, an organization providing sober living housing to individuals in recovery. Curzon is a Founding Director of The Light to the Nations, Ltd., an organization providing humanitarian relief.

## Legislative Update from the 2023 Session

This was an exciting year. The Oklahoma Accountancy Board supported several major pieces of legislation which will change how and when you interact with the OAB.

### Sunset Legislation (SB173)

The Oklahoma Accountancy Board has safeguarded the public welfare through the examination and monitoring of certified public accountants and public accountants and firms for many decades. This legislation will allow the Board to continue that mission for another five years.

### 120 Hours to Sit (SB171)

In Oklahoma, candidates need 150 credit hours to sit for the CPA exam, something only a few states still require. Effective November 1, 2023, the requirement drops to 120 hours to sit for the exam and eliminates the 76-hour upper division level requirements while still requiring a bachelor's degree and 24 hours of accounting above principles. **To be fully licensed, individuals will continue to need to complete 150 hours of college credit and have 30 hours of accounting above principles.** This legislation does not lower the requirements to become a CPA, but it does allow individuals to start the journey sooner. You can find further information in our Candidate's Corner section of this bulletin.

### Firm Mobility (SB172)

This creates firm mobility in Oklahoma which is currently in effect in over half of the US. Designed to lower barriers to working in Oklahoma, it allows firms to work here without registering with the OAB if certain conditions are met. These firms are still subject to OAB authority if complaints are received. The conditions firms must meet are as follows: good standing in home state; using CPAs recognized

in Oklahoma as operating under individual mobility; maintaining peer review program enrollment (if required); and conforming with Oklahoma's CPA ownership requirements.

### Attest Definition Update (SB170)

The attest definition in the Oklahoma Accountancy Act needed to be updated to reflect changes in certain industries such as cyber-security. To avoid confusion with the public, this change clarifies only auditors are allowed to perform engagements under the Statements on Standards for Attestation and brings Oklahoma closer to the Uniform Accountancy Act.

If you have any questions regarding how this legislation will affect you, please feel free to reach out to our office! The OAB thanks Representative Gerrid Kendrix, CPA, and Senator Tom Dugger, CPA, for authoring these pieces of legislation in the House and Senate!

**HAPPY (WORK) ANNIVERSARY**

3 Years	Kylee Rhodes
12 Years	Rebekah Flanagan Heather Grable
13 Years	Chloe Nettey LaLisa Semrad
15 Years	Matthew Sinclair

THANK YOU FOR YOUR DEDICATION AND SERVICE!



## Spring 2023 New CPA Recognition Ceremony

On May 20, 2023, OAB staff and several Board members convened at Constitution Hall to recognize Oklahoma’s newest CPAs. Board Chair, David Greenwell, CPA, addressed attendees, emphasizing the important nature of the accounting profession. Board Member, Mark Whitman, CPA, led the new CPAs in reciting the Oklahoma Accountants’ Pledge. As family and friends looked on, 28 new CPAs were presented with their Oklahoma CPA certificates.

OSCPA Chair, Vicky Petete, CPA, recognized the following individu-

als for achieving the highest exam scores in their respective windows:

**Silver Medal Award:** [Michael Allen Carson](#)

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



**1973**  
**2023**

Michael Glen Adams, CPA  
John A. Alexander, CPA  
Everett W. Bedford, CPA  
Michael C. Bingham, CPA  
Donald Copeland Britton, CPA  
Price Freeman Campbell, CPA  
Robert T. Carlson, CPA  
Pamela D. Madole, CPA  
Roger V. Clement, CPA  
Tom J. Dugger, CPA  
David L. Eatmon, CPA  
Larry A. Evans, CPA  
Jerry D. Frech, CPA  
Richard L. Gearheard, CPA  
J. R. Hays, CPA  
Vernon M. Hedrick, CPA  
Louis W. Holman Jr, CPA  
L. Carolyn Hunt, CPA  
Timothy E. Kloehr, CPA  
Nancy Louise Lloyd, CPA  
John Stephen Mize, CPA  
Allen L. Moose, CPA  
John Edward Newton, CPA  
Linda L. Booker, CPA  
Clyde Albert Reed, CPA

Carl Ward Roberts, CPA  
Tim E. Simmons, CPA  
Bob L. Slovacek, CPA  
James H. Small, CPA  
Wanda Cheryl Moore, CPA  
John D. Stotts, CPA  
Patrick Michael Talbot, CPA  
Larry Wayne Trimble, CPA  
Charles E. Underwood, CPA  
Peter M. Van Straten, CPA  
Dennis John Vilela, CPA  
Reginald Perry Wallace, CPA  
Dale E. Wallis, CPA  
Michael Neal Ward, CPA  
Phil G. Ward, CPA  
Sharon Stewart Winkle, CPA  
Janice Kay Wittrock, CPA  
David Bates Womack III, CPA  
Gary Weldon Young, CPA  
Gilbert S. Davidson Jr, CPA  
John L. Sands, CPA  
John Jefferson Hawk, CPA  
Vernon Dale Mitchael, CPA  
George Ralph Merchant, CPA  
Joseph William Cszimadia, CPA

*Congrats on 50 years of licensure!*

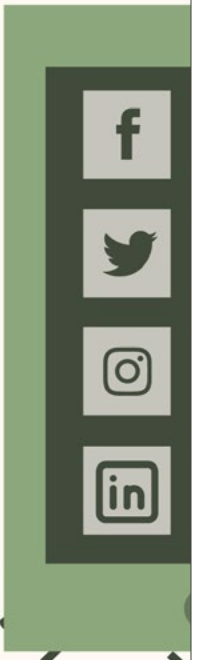
\*Includes CPAs in active, retired, and disabled status.

### ENFORCEMENT ACTIONS

A complete list of OAB Enforcement Actions finalized between January - June 2023 is published on the OAB’s website. The document can be found by clicking here: [January - June 2023 Enforcement Actions](#).

# GET THE LATEST UPDATES!

Don't forget to follow our social media accounts!





## NEW CPAs

Dillon J Clements, CPA  
Rachel Ann Cunningham, CPA  
Kaytlin Taylor Garner, CPA  
Ryan Andrew Gilmartin, CPA  
Seth Alan Greer, CPA  
Rebecca Johnson, CPA  
Brooke Ashley Jordan, CPA  
Jayden Layne Langley, CPA  
Ryan Austin Marshall, CPA  
Evan N Villalon, CPA  
Miranda Hope Wallis, CPA  
Meredith Kaye Wilson, CPA  
Lynzi Marie Herbert-Blue, CPA  
Tam Thi Thanh Dang, CPA  
Peter John Darabaris II, CPA  
Brock Jones, CPA  
Tanner Joseph Kasterke, CPA  
Seire Jo Steward, CPA  
Christopher Clarke Turner, CPA  
Cassie Marie Underwood, CPA  
Stanlee T. Underwood, CPA  
Jun Zhou, CPA

Austin Riley Fielder, CPA  
Stephanie Kay Anderson, CPA  
Andrew Magid Assaleh, CPA  
Philip Wayne Bertrand, CPA  
Jacob Coniglione, CPA  
Michelle Marie Conway, CPA  
McKay Lynn Dressler, CPA  
Bryan Geurkink, CPA  
Jason Ray Gillpatrick, CPA  
Derek Troy Hall, CPA  
Annabel Marie Hanson, CPA  
Peter David Hardt, CPA  
Kade Landon Hathaway, CPA  
Kevin Munoz Hernandez, CPA  
Elisabeth Hesser, CPA  
Thea Rose Lonewolf, CPA  
Daniel Martin Meek, CPA  
Sarah Kaye Otto, CPA  
Marie Geraldine F. Spillman, CPA  
Heather Abigail Swan, CPA  
Michael J Tawney, CPA  
Seth Vaz, CPA

Yu Chien Wang, CPA  
Savannah Rose Whitson, CPA  
Matthew Colin Cumming, CPA  
Yi Cao Mandeville Ott, CPA  
Courtney Paige Olson, CPA  
Kory Kinder Percy, CPA  
Sophia Quinn Sharp, CPA  
Valerie Ann Stephens, CPA  
Garrett Wayne Stokes, CPA  
Huazhen Yu Scallan, CPA  
Joshua Q Anderson, CPA  
Brody Chase Ballard, CPA  
Tabitha L Boothe, CPA  
Luke Campbell, CPA  
Colby Brandon Chrismon, CPA  
Ashton Brooks Conner, CPA  
Austin Lee Hatch, CPA  
Lulu King, CPA  
Casey Paul McCreery, CPA  
Salina P Nguyen, CPA  
Garrett Michael Rachal, CPA  
Vanessa Marie Riley, CPA

Sehoon Yoon, CPA  
Krista Marie Stevens, CPA  
Drake Allen Wilson, CPA  
Jeffrey Michael Adler, CPA  
Thomas A. Gray III, CPA  
Joseph Price Kirkpatrick, CPA  
Joshua David Morris, CPA  
Preethi Chandramouli, CPA  
Jayme Lee Via, CPA  
Youssi N Farag, CPA  
Robert J. Hicks, CPA  
Thomas James Hollars, CPA  
Joseph C. Maginnis, CPA  
Ashley Victoria Roos, CPA  
Kerrie Elizabeth Roberson, CPA  
Eric Lee Roseberry, CPA  
Christina Sanders, CPA  
Elizabeth Marie Stewart, CPA  
Ayse Ece Otaran, CPA

*Check out our new website!*

**To Safeguard the Public Welfare Through the Regulation of Public Accounting**

The mission of the Board is to safeguard the public welfare by prescribing and assessing the qualifications of and regulating the professional conduct of individual registrants and registered firms authorized to engage in the practice of public accounting in the State of Oklahoma.

**Online Services**  
DISCOVER HERE >  
**Licensee Lookup**  
CPA SEARCH >  
**About the Board**  
MINUTES AND AGENDAS >

Tweets from @okaccybd

**We have added new content and made it easier to navigate!**

<https://oklahoma.gov/oab.html>

**IN MEMORIAM**

Stephen Covert, CPA  
Mark Burget, CPA  
Gary Pugh, CPA  
Lisa Deys, CPA  
Rebecca Brown, CPA  
L. Scott Christner, CPA  
Jerry Putnam, CPA  
William Osborn, CPA  
Glenn Grizzle, CPA  
James Hoffmeister, CPA  
Kimberly Smolik-Prescott, CPA  
Kenneth Carney, CPA  
Gary Pettus, CPA  
Ralph Zeller, CPA  
Dale Jackson, CPA  
Tessa Martin, CPA  
Jerry Prock, CPA  
Thomas Daxon, CPA  
James Bostwick, CPA  
Barbara Covalt, CPA  
Evan Cherry, CPA  
Sarah Marshall, CPA



## Candidate's Corner



**OKLAHOMA**  
Accountancy Board

### Notice Regarding NASBA Press Release Regarding Extension of Testing Window

The Oklahoma Accountancy Board has been notified concerning some confusion surrounding NASBA's model rules extending the testing window from 18 to 30 months. The rules put out by NASBA are only model rules for consideration by each state and do not have the effect of law in Oklahoma. Currently, Oklahoma Accountancy Board rules set a length of 18 months for the completion of the CPA Exam. The OAB will notify the public through the administrative rules process if an extended timeframe is being considered for Oklahoma candidates. The administrative rules process in Oklahoma will begin in late fall/early winter 2023. Please feel free to reach out to the OAB with any questions you may have.

## So Can I Sit for the Exam with 120 Hours Now?

As many of you know, Senate Bill 171 passed the Oklahoma Legislature and was signed into law by the Governor this past legislative session. It has created a lot of excitement among those wishing to become CPAs as it allows candidates to sit for the exam with 120 hours among other changes. *It is important to understand that the 150 hours to sit remains in effect until November 1, 2023. Furthermore, candidates still need 150 hours to gain certification even after November 1, 2023.*

Please find a guide on the following page which outlines the changes and clarifies that the standards for certification remain the same even after November 1st. If you have any questions, always feel free to reach out.





**Requirements to Sit for the CPA Exam Before and After November 1, 2023.**

**BEFORE**  
VERSUS  
**AFTER**

Minimum of 150 hours of college credit including a bachelor's degree.	Minimum of 120 hours of college credit including a bachelor's degree or its equivalent.
Minimum of 76 hours of upper-division level courses.	This provision was removed.
Minimum of 30 hours of accounting above principles including one course of auditing or assurance.	Minimum of 24 hours of accounting above principles including one course of auditing or assurance.
At least 9 hours of upper-level classes in economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems, or computer science.	At least 9 hours of upper-level classes in economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems, or computer science.
A resident of Oklahoma prior to submitting your qualification application.	A resident of Oklahoma prior to submitting your qualification application.

**Requirements for CPA Licensure Before and After November 1, 2023.**

**BEFORE**  
VERSUS  
**AFTER**

Minimum of 150 hours of college including a bachelor's degree.	Minimum of 150 hours of college including a bachelor's degree or its equivalent.
Minimum of 30 hours of accounting above principles including one course of auditing or assurance.	Minimum of 30 hours of accounting above principles including one course of auditing or assurance.
Passed all four parts of the CPA Exam.	Passed all four parts of the CPA Exam.
Completed the AICPA Ethics Exam with a score of 90% or higher.	Completed the AICPA Ethics Exam with a score of 90% or higher.
Completed 1,800 hours of work experience in accounting as described in Section 15.9(E) of the Act within the last four years.	Completed 1,800 hours of work experience in accounting as described in Section 15.9(E) of the Act within the last four years.



## Candidate's Corner

### CPA Evolution: Important Dates and Context

As you know, the CPA Exam is changing significantly in January 2024. With the roll out of CPA Evolution, the Oklahoma Accountancy Board wants to make sure you are aware of the Uniform CPA Examination changes as well as important upcoming dates and additional details. The following information will detail the specific examination changes, current valid score extensions and tentative score release dates for 2024.

#### Important Upcoming Oklahoma Accountancy Board Dates

**November 1, 2023** – The Board will begin accepting examination applications for the new disciplines (BAR, ISC & TCP).

**November 12, 2023** – Last day the Board will process Examination applications for BEC.

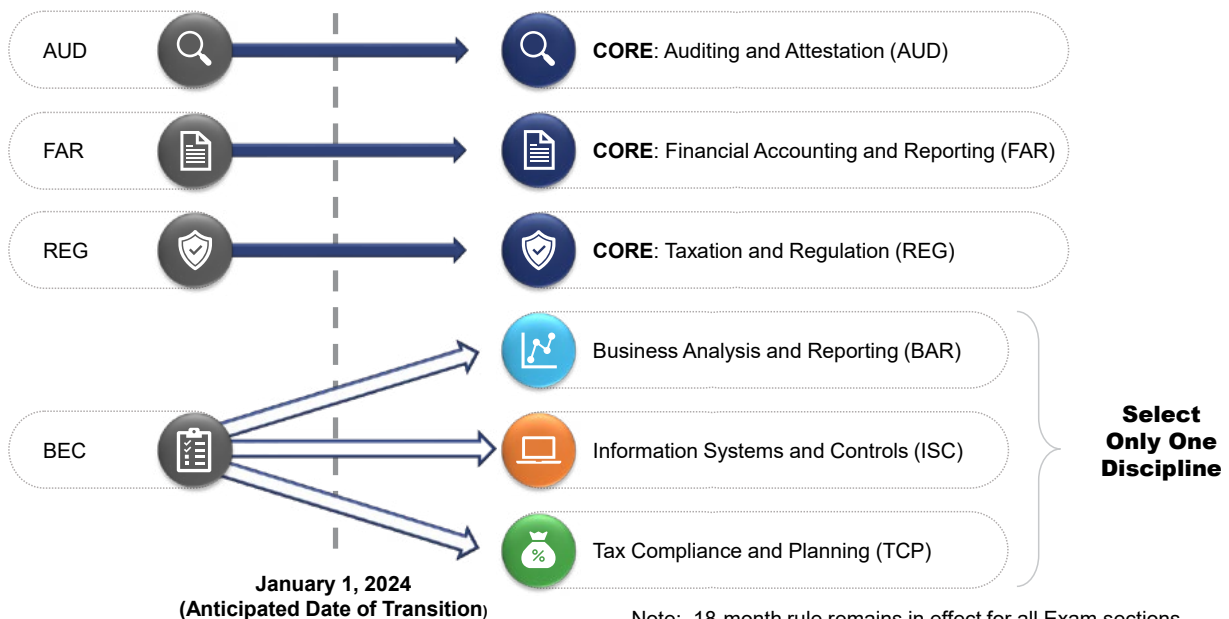
*Above dates are subject to change*

The CPA Exam Transition Policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. The chart below outlines the policy.

#### CPA EXAM TRANSITION POLICY

**Current Exam Section Not Yet Passed or Where Credit has Expired**

**Section to Take on 2024 CPA Exam**



Note: 18-month rule remains in effect for all Exam sections.



## Candidate's Corner

### CPA Evolution: Important Dates and Context (Continued)

Below is the 2024 Test Administration Schedule and Score Release Timeline.

### 2024 Test Administration Schedule/ Score Release Timeline\*

Core Test Dates (AUD, FAR, & REG)	Core Score Reports	Discipline Test Dates (BAR, ISC, & TCP)	Discipline Score Reports
January 10th through March 26th	June 4th	January 10th through February 6th	April 24th
April 1st through June 25th	July 31st	April 20th through May 19th	June 28th

\*All dates are subject to change.

**Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.**

We hope the information outlined helps make your test planning smooth and stress free. The Board will continue to release new information throughout the remainder of this year. Please do not hesitate to contact us with any questions.





## Candidate's Corner

# OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 1/2023 (01/01/2023 THROUGH 03/31/2023)

ANDREW MAGID ASSALEH

PHILIP WAYNE BERTRAND

JACOB CONIGLIONE

KEARA DOWNUM

AUSTIN RILEY FIELDER

**BRYAN GEURKINK**

DEREK TROY HALL

PETER DAVID HARDT

KADE LANDON HATHAWAY

KEVIN MUNOZ HERNANDEZ

BRYCEN CURTIS JUSTUS

KHOL DANIEL KITTRELL

YI CAO MANDEVILLE OTT

AERY ANNE NIKKEL

**KORY KINDER PEARCY**

CLAYTON LANGDON PUCKETT

GARRETT MICHAEL RACHAL

LANDON TREAT ROGERS

ERIC LEE ROSEBERRY

CHRISTINA SANDERS

MIRANDA SAUER

KRISTA MARIE STEVENS

**GARRETT WAYNE STOKES**

HEATHER ABIGAIL SWAN

STEPHEN CHASE TUCKER

**HUAZHEN YU SCALLAN**

SETH VAZ

COURTNEY LAYNE MACKENZIE WINKLER

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**TOTAL SUCCESSFUL CANDIDATES: 28**

**BOLD = EACH SECTION PASSED ON FIRST SITTING**

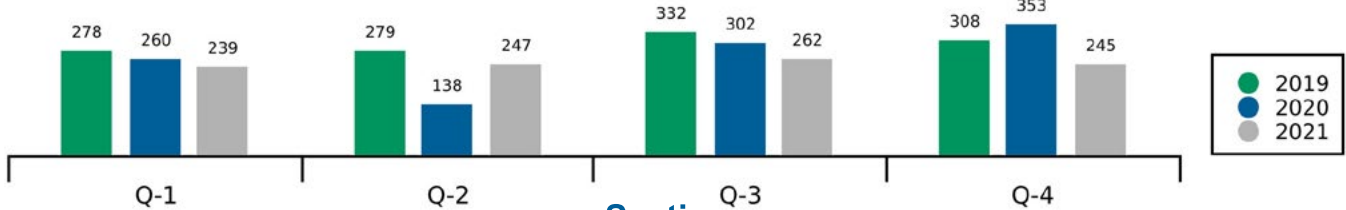
	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	526	368	289	289	236	280	220
Sections	1,291	730	561	376	283	373	259
% Pass	50.9%	59.2%	40.1%	48.4%	61.8%	40.8%	57.1%
Avg Score	71.9	74.0	69.2	71.3	75.8	69.1	72.6
Avg Age	29.4	27.6	31.7	29.2	29.6	29.5	29.2

### Jurisdiction Ranking

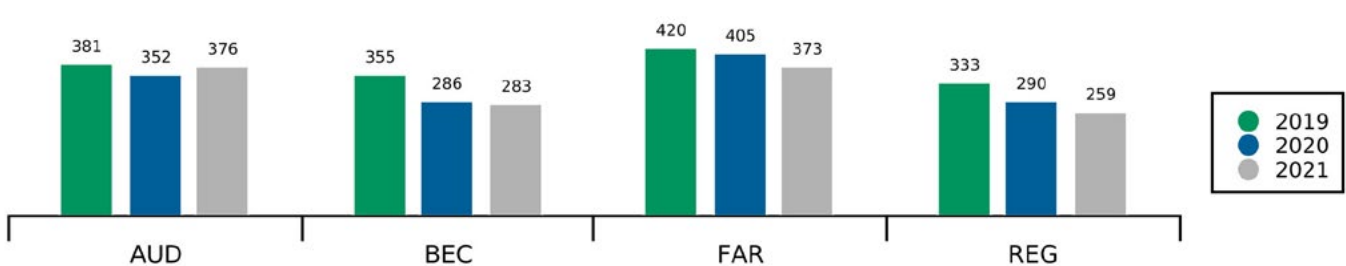
Candidates	36	Sections	34
Pass Rate	35	Avg Score	26

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	60	33	433	526	-	223	127	56	120	1	112	136	56	46	89	138
Sections	126	73	1,092	1,291	-	595	306	120	270	2	293	321	119	102	168	286
% Pass	32.5%	34.2%	54.1%	50.9%	-	58.2%	57.2%	37.5%	33.7%	-	66.6%	55.1%	42.9%	45.1%	43.5%	40.2%
Avg Score	65.8	66.9	72.9	71.9	-	74.1	73.5	67.7	67.2	68.0	76.1	73.5	70.8	70.9	70.4	67.6
Avg Age	36.8	36.4	28.1	29.4	-	27.0	28.2	29.0	36.2	21.0	22.8	24.4	26.4	28.5	31.7	42.1

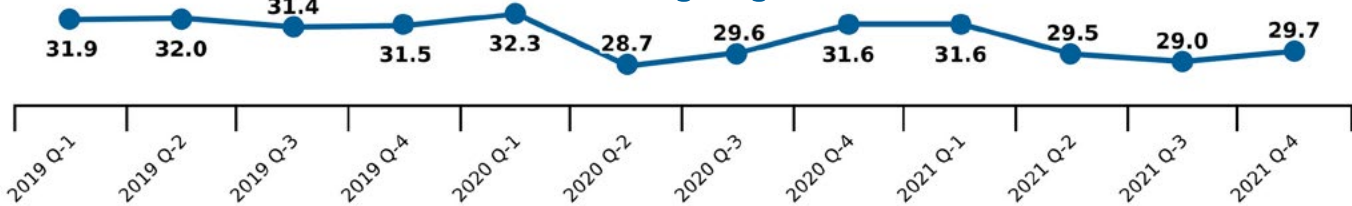
### Candidates



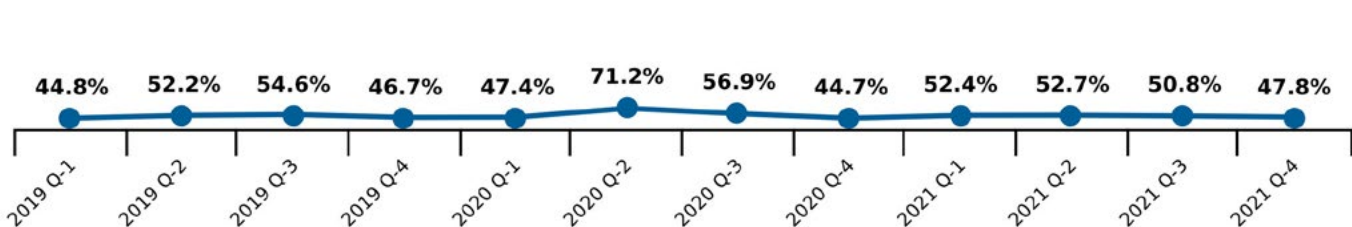
### Sections



### Average Age



### % Pass



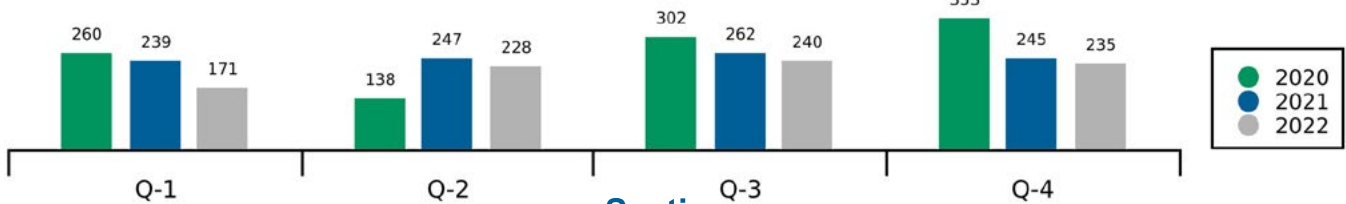
	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	470	336	273	223	212	260	206
Sections	1,165	637	528	311	255	333	266
% Pass	49.7%	54.0%	44.5%	44.4%	61.6%	44.1%	51.5%
Avg Score	71.1	72.4	69.6	69.8	75.3	68.8	71.6
Avg Age	29.9	28.5	31.6	29.0	29.8	30.2	30.7

### Jurisdiction Ranking

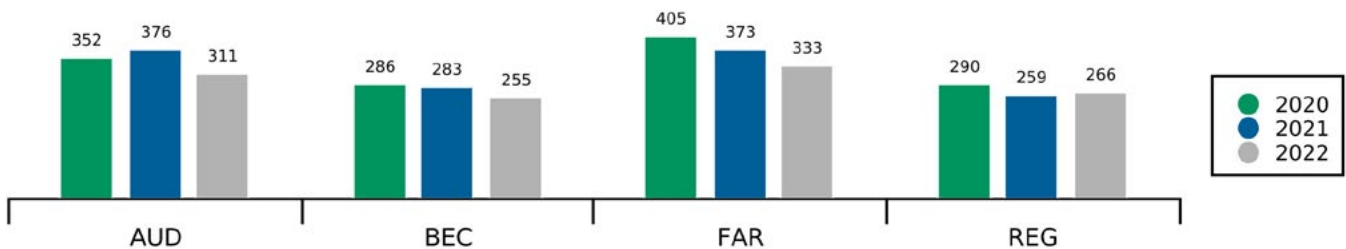
Candidates	34	Sections	34
Pass Rate	35	Avg Score	34

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2022	2021	2020	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	44	23	403	466	4	187	127	49	107	1	84	121	66	40	85	128
Sections	77	41	1,047	1,151	14	481	336	123	225	2	223	260	137	84	202	257
% Pass	35.1%	39.0%	51.2%	49.3%	78.6%	52.4%	53.6%	48.0%	39.1%	50.0%	59.6%	50.8%	44.5%	51.2%	48.5%	43.2%
Avg Score	65.5	63.5	71.8	71.1	73.6	71.8	73.2	69.8	67.2	78.0	74.1	71.1	69.9	72.7	71.3	68.5
Avg Age	38.2	37.2	29.0	29.9	26.8	28.4	28.6	29.9	35.0	21.0	22.8	24.4	26.4	28.5	31.8	42.5

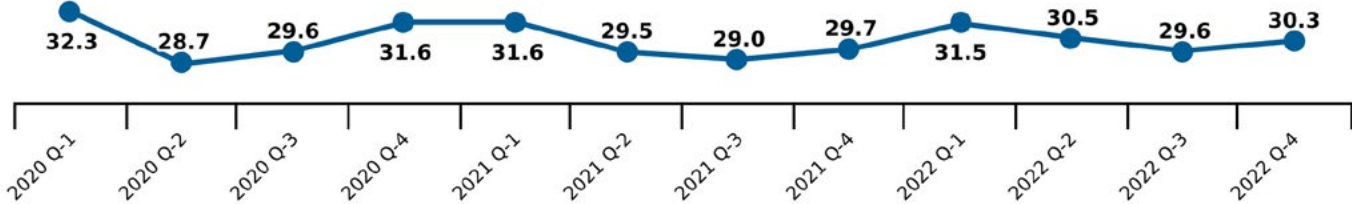
### Candidates



### Sections



### Average Age



### % Pass

