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

A MEMBER OF



IMPORTANT NOTICE!



The individual renewal deadline for those with August Birthdays, August 31st, is a Saturday.

Please call or email with any questions no later than August 30th at 5PM!

New Rule Changes

Several rule changes will go into effect on September 15, 2024, and January 1, 2025. Below is a summary of those changes which would not fall under the category of general clean-up. For a complete reading of the rules, please see the Rules and Statutes Page on the OAB website.

Effective September 15, 2024

CPE Reciprocity: An individual can receive a CPE Reciprocity Exemption while serving Oklahoma clients if they are complying with the CPE rules in their home state.

30 Months to Sit: CPA exam candidates will have 30 months to pass all four sections of the CPA exam. The clock will begin running when they receive their first passed score versus the day they sit. A candidate's sit date for the last section needed will need to be within that 30 month window to successfully pass the exam. This change will also give candidates 30 months between sitting for sections before they become inactive.

Uncontrollable Circumstance Extensions: A CPA candidate can receive candidacy or NTS extensions for circumstances which are beyond their control. The candidate will have to detail the circumstance, how they attempted to ameliorate the issue, and why they were unable to do so.

Non-CPA Owner Tax Compliance: Non-CPA owners will now have the same requirements as CPA owners regarding tax compliance. For reference, in the past, one could not renew a license if they were delinquent on their taxes. The legislature updated this language to now only allow for garnishments by the Oklahoma Tax Commission. As such, we updated our rules to reflect that non-CPA owners will not be monitored for tax compliance.

CPA Exam Score Credit Extensions: It made permanent the emergency rules which allowed the Board to make the COVID credit relief and CPA Evolution credit extensions.

Effective January 1, 2025

Nano-Learning: Up to 20 nano-learning courses a year will be permitted to be reported as CPE. These must be through an approved self-study sponsor.

CPE Rounding: We will no longer round down to the half-hour. A CPA will receive full credit for the amount listed on the CPE certificate.





Meet Our New Board Member: James (Rusty) Minnix, CPA

Rusty is a partner on the Forvis Mazars LLP’s accounting and auditing and tax teams with more than 34 years of experience. He provides assurance and tax services to clients operating in various industries including dealerships, construction and real estate, oil and gas, aerospace industry and commercial products. He also works extensively with private clients including professional athletes and other high-net-worth individuals. Rusty is currently the leader for the Dealerships Practice in Oklahoma.

Prior to joining Forvis Mazars, LLP, he served as a key leader of a local CPA firm in Oklahoma City and Clinton.

Rusty is a member of the American Institute of CPAs as a member of the Private Companies Practice Section. He is a member of the Oklahoma Society of CPAs. In May 2024, Oklahoma Governor Kevin Stitt appointed him to the Oklahoma Accountancy Board to serve a five year term. He also participates in the Bill Nicklas Memorial Junior Golf Foundation as treasurer and is past president of Clinton Public Schools Foundation and Rotary Club of Clinton, OK. He is a 1990 graduate of Oklahoma State University, Stillwater, with a B.S. degree in administration and accounting.



James (Rusty) Minnix

CPA Categories: A Hard Choice

This is a common source of confusion among our CPAs. Which category should I choose when entering my CPE? The graphic on the side gives a brief overview of each category and some examples. This article is to address some of the harder questions we receive.

I went to a conference worth 16 hours of CPE. Should I break it down by type, or just put it all in the category in which I received the most CPE?

If you go to a conference, make sure and break down the CPE into the separate categories. We find individuals are flagged for failure to complete their ethics or compilation requirement because they grouped it into the PA or TAA category.

Do I put a compiled list of my CPE into the Compilation category?

No, this is for the compilation CPE required by administrative rule for those who perform compilations as their highest order of attest services. You will need to break out the CPE into the separate categories listed on the side.

Where do I start in determining what category to place my CPE?

Review your CPE certificate for the Field of Study on the certificate. If the field does not specifically match one of our categories, look at the examples found on the CPE Course Categories guide found on the OAB website and through this link: [CPE Course Categories.pdf \(oklahoma.gov\)](https://www.oklahoma.gov/oab/cpe-course-categories.pdf)



The Five CPE Categories



Public Accounting–Other (PA)

Public accounting not related to taxation/accounting/assurance. Examples include bookkeeping, business law, or finance courses.



Tax, Accounting, & Assurance (TAA)

Public accounting material specifically related to accounting, tax, or assurance. Examples include auditing for nonprofits, taxation, and Yellow Book.



Industry/Government/Academic (IGA)

This is the “catch-all” category. This includes everything which provides professional development but does not fit into the other categories. Examples include IT, HR, or communications.



Ethics

Regulatory or behavioral ethics. The title must include the word “ethics”.



Compilation (COMP)

Compilation only subject matter. If using the course to meet the compilation CPE requirement, consult the OAB communication regarding counting hours earned during combined courses such as a compilation and review course.



For Our Candidates

What Accounting Courses Are Considered "Principles"?



This is a very frequent question we receive from candidates and a common source of confusion. Many candidates think courses which do not include the words "introductory" or "principles" will qualify as being a higher-level accounting course. This is not always the case. A course is considered to be an accounting principles class which covers basic or introductory accounting concepts.

To help provide more clarity, we wanted to share some common names we see which fall into the category of accounting principles or introductory accounting classes.

Common Names	
Accounting I	Survey of Accounting
Accounting II	Fundamentals of Accounting
Managerial Accounting	Principles of Financial Accounting
Financial Accounting	Principles of Cost/Managerial Accounting
Intro to Financial Accounting	Intro to Managerial Accounting

As always, if there are any questions, please feel free to give us a call or email us.

Increasing CPA Exam Fees

Effective on August 3rd, the cost per section of the exam increased to \$262.64. This increase is set jointly by NASBA, the AICPA, and Prometric and changes based on the contract governing the relationship between the three partners listed. This is separate from the administrative fee which is set by the Oklahoma Accountancy Board and will not see an increase. The OAB does not receive any revenue from this increase.

The increased section fee is broken down as follows:

Breakdown of Section Fees	
AICPA	\$135.00
NASBA	\$30.00
Prometric	\$97.64
Total	\$262.64

	Qualification Application Approved Before August 3rd	Qualification Application Approved After August 3rd
Administrative Fees		
Initial Exam Application	\$75.00	\$75.00
Section Fees		
AUD	\$254.80	\$262.64
BAR	\$254.80	\$262.64
FAR	\$254.80	\$262.64
ISC	\$254.80	\$262.64
REG	\$254.80	\$262.64
TCP	\$254.80	\$262.64

Upcoming Board Meeting

The next board meeting is September 20th 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 speak, you must notify the Executive Director before the meeting of the desire to speak and the topic to be addressed.

HAPPY
(WORK) ANNIVERSARY

3 Years

Lauren Norcom
Joey Wash

THANK YOU FOR YOUR DEDICATION AND SERVICE!

IN MEMORIAM

Katie Mathes, PA
Dwight A. Kealiher, CPA
Roy Martin Felton, CPA
William C. Pickle, Jr., CPA
Joseph William Csizmadia, CPA
James L. Morton, CPA
Ronald Reece Emmons, CPA
Calvin Kennedy, CPA
Charles Robert Pursifull, CPA
Nelda Brooks, CPA
Vernon Dale Mitchael, CPA

CPA EXAM CANDIDATE PERFORMANCE

Exam Statistics for 2024Q2 - Oklahoma

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Oklahoma

	Exam Type		Exam Section						
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	244	180	74	75	91	79	8	16	15
Sections	284	203	81	75	91	79	8	16	15
% Pass	46.1%	52.2%	30.9%	41.3%	31.9%	62.0%	12.5%	56.3%	80.0%
Average Score	69.0	70.1	66.2	69.0	62.2	74.7	49.6	75.4	83.2
Average Age	30.0	28.4	34.0	29.9	30.1	29.7	38.4	27.8	29.5

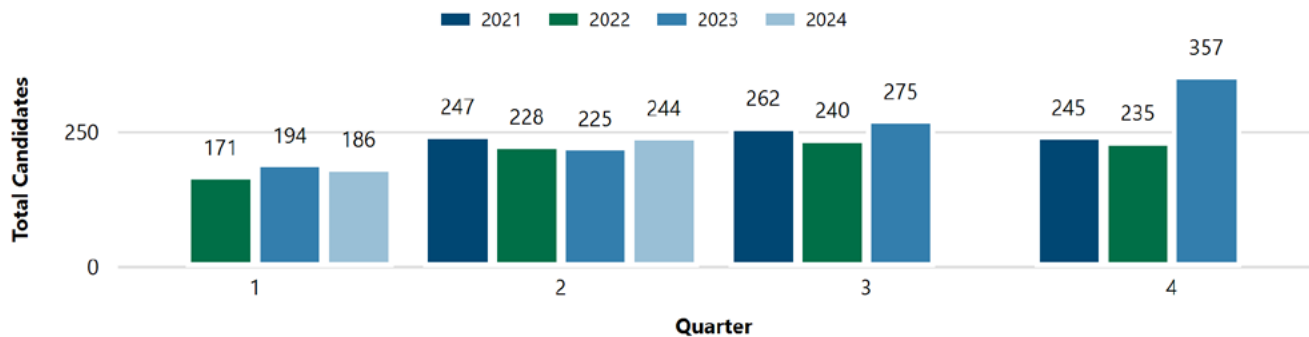
Jurisdiction Ranking

36	41
Overall Pass Rate	Overall Avg. Score
40	23
Core Pass Rate	Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	139	95	10	205	39	-	55	19	3	-	3	41	56	26	22	97
Sections	161	111	12	239	45	-	65	22	4	-	5	51	66	33	23	106
% Pass	37.9%	57.7%	50.0%	45.6%	48.9%	-	50.8%	50.0%	0.0%	-	80.0%	56.9%	50.0%	39.4%	47.8%	38.7%
Average Score	66.9	71.6	72.3	68.4	72.1	-	68.0	70.9	-	-	-	71.2	70.3	67.6	69.4	67.1
Average Age	31.0	29.0	26.7	30.3	28.5	-	26.0	28.4	-	-	-	22.7	24.3	26.5	28.4	39.0

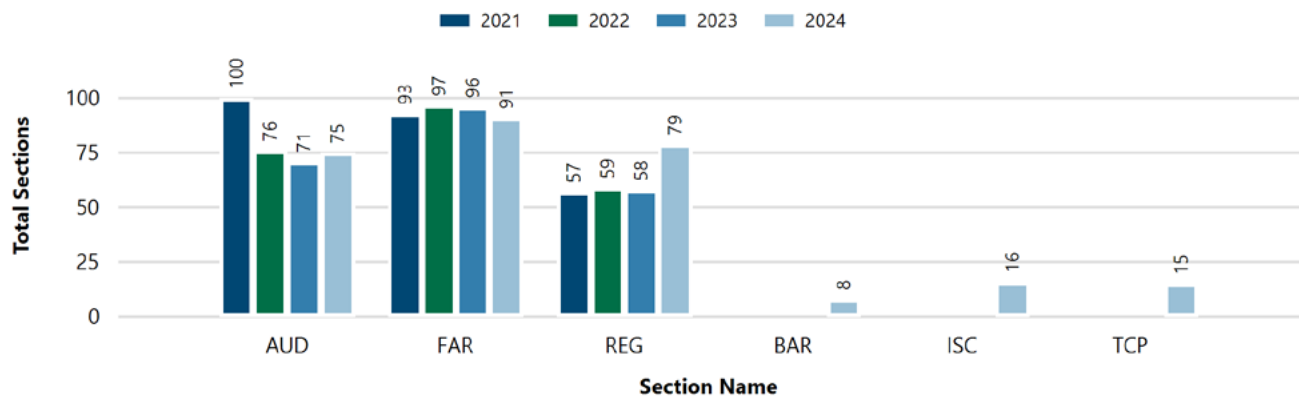
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



Interested in seeing the complete report on how candidates from Oklahoma and across the country did on the CPA exam during the second quarter of 2024? Click on the button below to see a deep dive.

[READ MORE](#)



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 July through August 2024.

**RESPONDENT: Catherine E. Shrode, CPA #10056 – Houston, TX
CASE # 2441 DATE OF BOARD ACTION: 8/16/2024**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023 and calendar years 2022 and 2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$105. In addition, Respondent must submit 74 CPE hours to apply to the shortage.

**RESPONDENT: Jason Cobb, CPA #18593 – Tulsa, OK
CASE # 2442 DATE OF BOARD ACTION: 8/16/2024**

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 2.5 CPE hours to apply to the shortage.

**RESPONDENT: Paul A. Hood, CPA #10692 – Bartlesville, OK
CASE # 2444 DATE OF BOARD ACTION: 8/16/2024**

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 hour to apply to the shortage.

**RESPONDENT: Shelley O. Koons, CPA #8774 – Tuttle, OK
CASE # 2445 DATE OF BOARD ACTION: 8/16/2024**

Respondent violated the Act and 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 submitted 2 ethics CPE hours to apply to the shortage.

**RESPONDENT: Kyle J. Johnson, CPA #16435 – MWC, OK
CASE # 2446 DATE OF BOARD ACTION: 8/16/2024**

Respondent violated the Act and 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 ethics CPE hours to apply to the shortage.

**RESPONDENT: Kenneth J. McConnell, CPA #17519 – Tulsa, OK
CASE # 2447 DATE OF BOARD ACTION: 8/16/2024**

Respondent violated the Act and 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 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Gregory Kichler, CPA #17714 – Houston, TX
CASE # 2448 DATE OF BOARD ACTION: 8/16/2024**

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 29 CPE hours to apply to the shortage.

**RESPONDENT: Ashley M. Fogle, CPA #17707 – OKC, OK
CASE # 2449 DATE OF BOARD ACTION: 8/16/2024**

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 7.5 CPE hours to apply to the shortage.

**RESPONDENT: Jeffrey D. Jones, CPA #14697 – Princeton, TX
CASE # 2450 DATE OF BOARD ACTION: 8/16/2024**

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 23.5 CPE hours to apply to the shortage.

**RESPONDENT: Nathan A. Gay, CPA #11789 – Shawnee, OK
CASE # 2451 DATE OF BOARD ACTION: 8/16/2024**

Respondent violated the Act and 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 4 ethics CPE hours to apply to the shortage.



RESPONDENT: Ronald M. Geurkink, CPA #14697 – Norman, OK CASE # 2452 DATE OF BOARD ACTION: 8/16/2024

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 37.5 CPE hours to apply to the shortage.

RESPONDENT: Ibrahim Issa, CPA #16941 – Houston, TX CASE # 2453 DATE OF BOARD ACTION: 8/16/2024

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2019-2021 and 2020-2022 and calendar years 2019, 2020, and 2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,500, plus costs of \$105. In addition, Respondent must submit 105 CPE hours to apply to the shortage.

RESPONDENT: Pamela L. Ford, CPA #7452 – Jenks, OK CASE # 2454 DATE OF BOARD ACTION: 8/16/2024

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 hour to apply to the shortage.

RESPONDENT: Kevin L. McGuire, CPA #15982 – Guthrie, OK CASE # 2455 DATE OF BOARD ACTION: 8/16/2024

Respondent violated the Act and Board's Rules by practicing public accounting without a permit and by practicing under an unregistered firm. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed total fines of 1,500, plus costs of \$105. In addition, Respondent must obtain a permit to practice and register the firm with the Board within thirty days.

RESPONDENT: David M. Reed, CPA #19486 – Tulsa, OK CASE # 2456 DATE OF BOARD ACTION: 8/16/2024

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 \$105.

RESPONDENT: Phillip W. Hrcir, CPA #19381 – The Village, OK CASE # 2457 DATE OF BOARD ACTION: 8/16/2024

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 \$105.