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

A MEMBER OF



The Oklahoma Accountancy Board is aware of the interest surrounding the preparation of Beneficial Ownership Information required by the Corporate Transparency Act. This Act requires companies to inform the US Treasury concerning their beneficial owners and company applicants. There has been continual concern the completion of this information by CPAs will constitute the unlawful practice of law. The Oklahoma Accountancy Board does not have the authority to address if completion is an unauthorized practice of law.

The Oklahoma Accountancy Board does have authority to implement the Oklahoma Accountancy Act and associated rules. At this time, the OAB does not see any conflict with the OAA or our rules. Please note that other states may have different answers to the question of BOI preparation. With this disclaimer, you may also want to reference the US Department of the Treasury's Financial Crimes Enforcement Network, Frequently Asked Questions for further information.

CPE Exemption Form Requests Going Out

Under Oklahoma Accountancy Board Rule 10:15-30-8, a CPE exemption must be formally approved by the OAB before being claimed by a registrant. As allowed in this section, the OAB requires all registrants claiming a CPE exemption to have a CPE Exemption Affidavit on file. The Board is currently reviewing all CPE exemptions claimed for 2022 and 2023 to ensure proper documentation. As such, you may be receiving an email or letter from the Board requesting completion of the affidavit. If you are unaware if you have an affidavit on file, please contact us. Also, the button below will bring up the form which can be completed, scanned, and emailed to the Board.

https://content.govdelivery.com/attachments/OKAB/2024/02/15/file_attachments/2785239/CPE%20Exemption_Master.pdf



Top Mistakes Not to Make as a CPA

Here at the OAB we see some common mistakes which trip up our CPAs. As such, below are a few for which to watch out:

- **Forgetting to Renew:** Renewal opens up the month before your birth month. We suggest you complete it as early as possible so there is time to address any issues experienced. Always call or email us with any questions.
- **Forgetting to Do CPE:** This is our most common enforcement issue. Do not unnecessarily mar your disciplinary record by failing to complete your CPE. Furthermore, CPE is essential to protecting the public and maintaining our reputation as experts in the accounting and financial field.
- **Stopping Your Renewal for an Unnecessary Reason:** We see this often where someone either has outdated employment information or failed to complete CPE. Even if the employment information is incorrect or you are deficient on your CPE, you are still able to renew. Complete the renewal process and then contact us to find out next steps.
- **Not Updating Contact Information:** According to Section 15.14 of the Oklahoma Accountancy Act, all CPAs are required to notify the Board of any address changes within 30 days. While not addressed in statute, it is also suggested that all emails are updated as necessary. This becomes an issue if the Board needs to contact a CPA for documentation or after receiving a complaint. Failure to update information could lead to an accidental violation of the rule requiring a response to any request for information by certified mail within 30 days.
- **Confusing a CPE Exemption for a Certificate Status:** Often individuals with CPE exemptions believe they no longer need to renew their certificate each year. This is incorrect. Only if your certificate is in retired or disabled status are you exempt from renewal requirements. Contrary to popular belief, there is no "inactive" certificate status in Oklahoma. We offer an inactive CPE exemption with an active certificate status. For further information, please see the Fall 2023 Bulletin or contact the Board.
- **Not Notifying the OAB When Returning to Active Status:** If you have your certificate in retired or disabled status, or you have an inactive, disabled, or retired CPE exemption, you must notify the Board if you return to accounting work. This includes part-time or contract work. There is a return process which ensures a CPA is fully ready to re-enter the workforce.
- **Not Registering a Firm:** We see this most often with firms where the registered CPA is the only employee. If a CPA registers their firm with the Oklahoma Secretary of State, they must register as a public accounting firm regardless of the number of employees.

These are just a few of the common mistakes we see CPAs make. As always, if you are ever unsure about a situation, please reach out to us. We are happy to help!

HAPPY
(WORK) ANNIVERSARY

13 Years Heather Grable

THANK YOU FOR YOUR DEDICATION AND SERVICE!

IN MEMORIAM

Jearl Meeks, CPA
Jon Kirk, CPA
William McGrew, CPA
Arthur Thorp, CPA
Monte Stotts, CPA
Betty McCarty, CPA
Nancy Mouser, CPA



CPA AND JD? What About CPE?

The CPA with a JD is a powerful combo which is why we see so many of our registrants harnessing this power. Because both certifications require continuing education and also the lines between the legal and financial can sometimes be blurry, many questions arise about the continuing professional education (CPE) requirements to maintain the CPA certification.

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 everything from tax planning and advice all the way to selling financial products. It encompasses much more than simply doing tax returns.** If you have a question about whether your work is considered accounting related, give us a call, or send us an email.



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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 January through February 2024.

RESPONDENT: Bobby L. Redinger, CPA #16753 – Edmond, OK
CASE # 2385 DATE OF BOARD ACTION: 2/16/2024

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 \$80. In addition, Respondent must submit 28.5 CPE hours to apply to the shortage.

RESPONDENT: Deborah G. Combs, CPA #13283 – Joplin, MO
CASE # 2395 DATE OF BOARD ACTION: 2/16/2024

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: Marson M. Eaton, CPA #17247 – Westfield, IN
CASE # 2396 DATE OF BOARD ACTION: 2/16/2024

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 \$80. In addition, Respondent must submit 1 CPE hour to apply to the shortage.

RESPONDENT: Allen J. Timmons, CPA #18307 – Yukon, OK
CASE # 2397 DATE OF BOARD ACTION: 2/16/2024

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022 and failing to complete the minimum ethics requirement for that same period. 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 10 CPE hours to apply to the shortage.

RESPONDENT: Stanley C. White, CPA #10818 – US Virgin Islands
CASE # 2398 DATE OF BOARD ACTION: 2/16/2024

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 \$80. In addition, Respondent must submit 8.5 CPE hours to apply to the shortage.

RESPONDENT: Alan R. Switzer, CPA #8077 – OKC, OK
CASE # 2399 DATE OF BOARD ACTION: 2/16/2024

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 submitted 1.5 CPE hours to apply to the shortage.

RESPONDENT: William B. Douglass, CPA #18834 – Plano, TX
CASE # 2400 DATE OF BOARD ACTION: 2/16/2024

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 submitted 21 CPE hours to apply to the shortage.

RESPONDENT: Jeanette S. Coker, CPA #12690 – Stillwater, OK
CASE # 2402 DATE OF BOARD ACTION: 2/16/2024

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 \$80.

RESPONDENT: Gerald M. Culhane, CPA #11304 – Tulsa, OK
CASE # 2403 DATE OF BOARD ACTION: 2/16/2024

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2018-2020, 2019-2021, and 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,500, plus costs of \$80. In addition, Respondent must submit 117 CPE hours to apply to the shortage.

RESPONDENT: David L. Ross, CPA #4135 – Broken Arrow, OK
CASE # 2405 DATE OF BOARD ACTION: 2/16/2024

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.



Important Information About the CPA Exam (And Those Who Took It)...

Exam Breakdown By Time, Question Type, and Score Weight

Exam Design

Section	Time	MCQs	TBSs
AUD – Core	4 hours	78	7
FAR – Core	4 hours	50	7
REG – Core	4 hours	72	8
BAR – Discipline	4 hours	50	7
ISC – Discipline	4 hours	82	6
TCP – Discipline	4 hours	68	7

Exam Design cont'd.

Section	Score Weighting	
	MCQs	TBSs
AUD – Core	50%	50%
FAR – Core	50%	50%
REG – Core	50%	50%
BAR – Discipline	50%	50%
ISC – Discipline	60%	40%
TCP – Discipline	50%	50%

Exam Testing & Score Release Dates

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
Exam Core Sections			
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
Exam Discipline Sections			
BAR, ISC, TCP	01/10/2024-02/06/2024	02/06/2024	04/24/2024
	04/20/2024-05/19/2024	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

Please note that these dates are tentative and subject to change.

New CPAs

Reanna Nichols, CPA
Clayton Petty, CPA
Kannon Phipps, CPA
Asa Kingsley, CPA
Nichol Isobe, CPA
Kari Glidewell, CPA
Amber Elston, CPA
Ryan Doolin, CPA
Amanda Higgins, CPA
Tandra Johnson, CPA

Jesus Jauregui Duran, CPA
Brock Wright, CPA
Brooks Reynolds, CPA
Marian Dews, CPA
Kayla Evans, CPA
Chelsea Graham, CPA
Barbarae Limbrick, CPA
Stuart Moser, CPA
Jonathan Wilmes, CPA
Kayla Seymour, CPA

Tracy Reed, CPA
Audrey Harlow, CPA
Annie Lacombe, CPA
Hannah Dodson, CPA
Dylan Whittenburg, CPA
Maggie McGuire, CPA
Paul Lupton, CPA
Dawson Jones, CPA
Nelisiwe Mtembu, CPA
Bailey Hays, CPA



Successful Candidates

QUARTER 4/2023 (10/01/2023 THROUGH 12/15/2023)

Virginia Anderson

Ana Apolo Andrade
Heather Bledsoe

Catherine Callahan

Summer Cottom

Sarah Crumpley

Thomas Davies

Elizabeth Davis

McKinzie Deaton

Julia Denney

Marian Dews

Hannah Dodson

Ryan Doolin

Amber Elston

Kari Glidwell

Chelsea Graham

Audrey Harlow

Bailey Hays

Kelsey Hicks

Stephanie Hill

Jesus Jauregui Duran

Sarai Jones

Annie Lacombe

Barabarae Limbrick

Nathan Lovelace

Paul Lupton

Garrett McGregor

Maggie McGuire

Stuart Moser

Mitchel Ortiz

Kannon Phipps

Joseph Pierce

Parker Ramsey

Tracy Reed

Will Reed

Cassandra Rigsby

Jennifer Ripley

Josiah Schwarz

Klaytan Scott-Sanders

Kayla Seymour

Holly Shaw

Megan Smith

Benjamin Sommer

Molly Stoner

Meadow Waleska

Dylan Whittenburg

Blake Whittenburg

Wyatt Wilson

Andrew Wyper

Jason Zheng

BOLD = EACH SECTION PASSED ON FIRST SITTING



GROW YOUR INFLUENCE.

BE A PEER REVIEWER

IT'S EASIER THAN YOU THINK!



CPA Exam Performance Summary: 2023 Q-4 Oklahoma

Overall Performance

Unique Candidates	357
New Candidates	104
Total Sections	488
Passing 4th Section	48
Sections / Candidates	1.37
Pass Rate	38.11%
Average Score	68.14

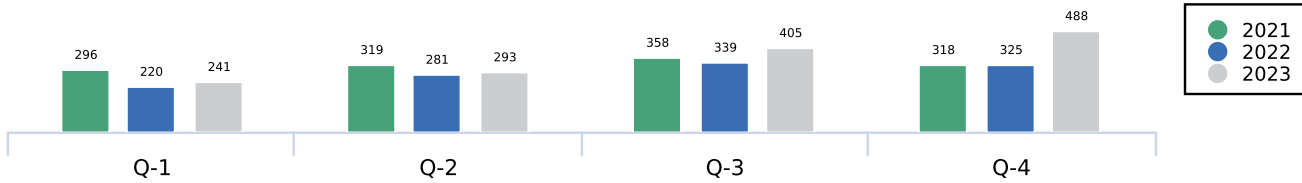
Section Performance

	Sections	Score	% Pass
First-Time	123	68.09	39.84%
Re-Exam	361	68.31	37.95%
AUD	106	70.48	42.45%
BEC	241	67.48	33.61%
FAR	76	65.97	39.47%
REG	65	69.26	46.15%

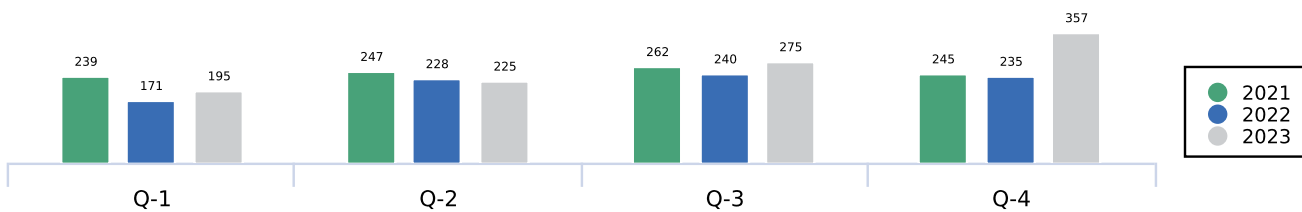
Jurisdiction Ranking

Candidates	Sections
36	35
43	38
Pass Rate	Avg Score

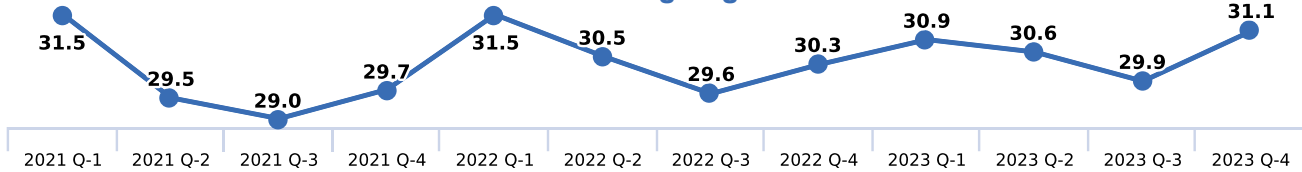
Sections



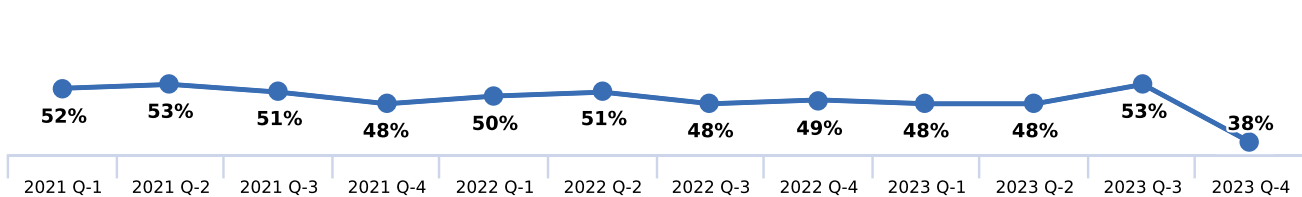
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-4 Oklahoma

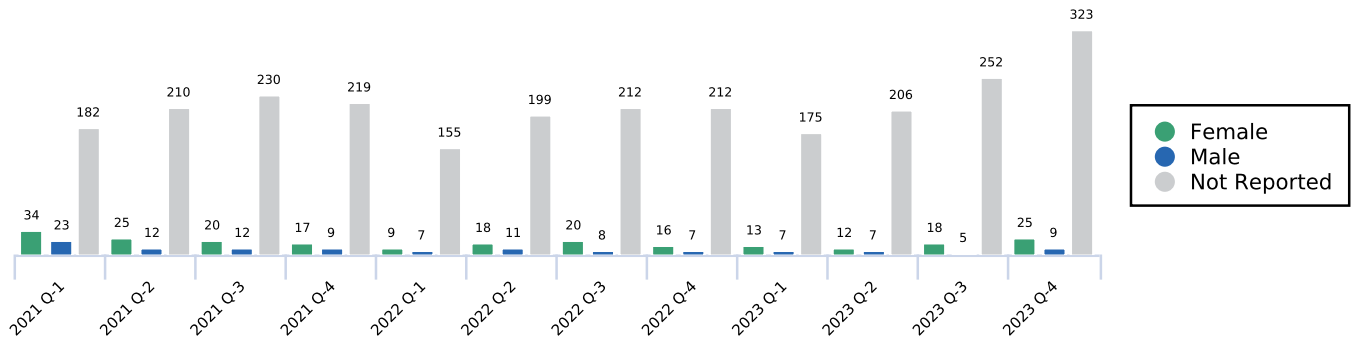
Degree Type

	Candidates	% Total
Bachelor's Degree	253	70.9%
Advanced Degree	41	11.5%
Enrolled / Other	63	17.6%

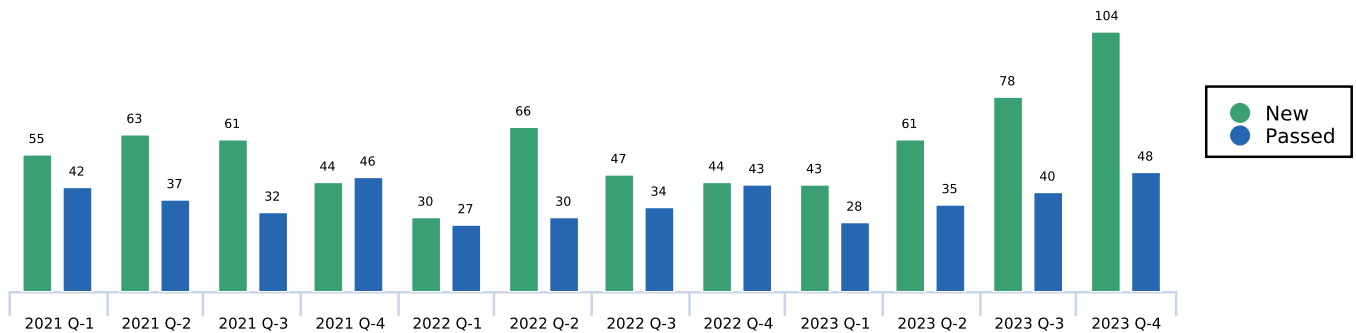
Residency

	Candidates	% Total
In-State Address	342	95.8%
Out-of-State Address	14	3.92%
Foreign Address	1	0.28%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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CPA Exam Performance Summary: 2023 Q-4

Overall

Overall Performance

Unique Candidates	56,186
New Candidates	15,731
Total Sections	74,358
Passing 4th Section	6,442
Sections / Candidates	1.32
Pass Rate	42.43%
Average Score	69.24

Section Performance

	Sections	Score	% Pass
First-Time	14,267	67.75	43.49%
Re-Exam	59,899	69.6	42.19%
AUD	15,802	70.58	46.42%
BEC	37,726	68.50	38.18%
FAR	10,221	66.88	39.36%
REG	10,609	72.15	54.60%

Most Candidates

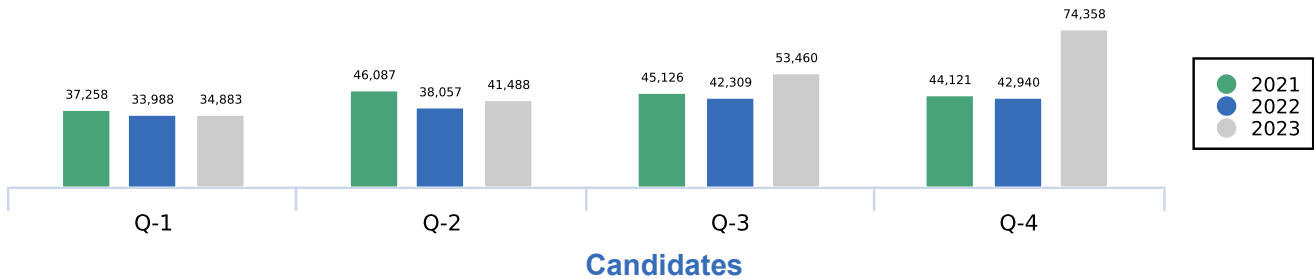
1. California	8,064
2. New York	5,973
3. Texas	3,731

Top 3 Jurisdictions

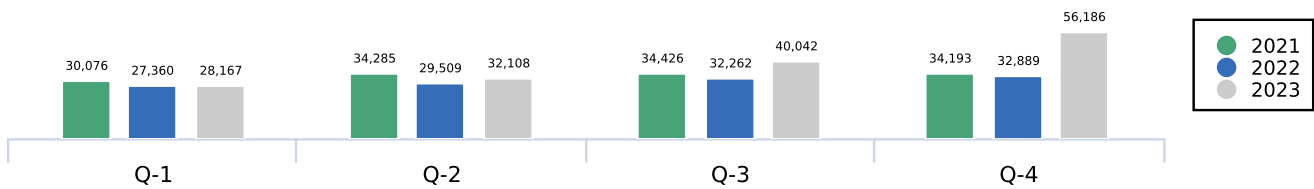
1. Utah	55.57%
2. Iowa	51.90%
3. Nebraska	50.79%

Highest Pass Rate

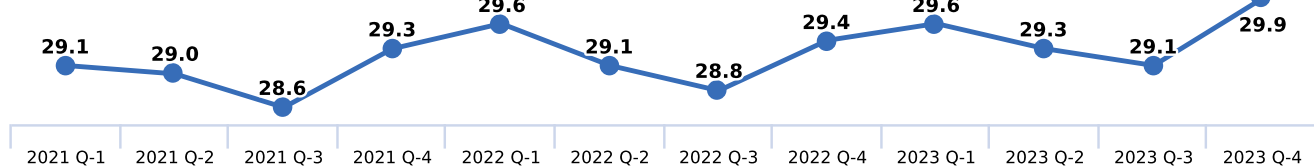
Sections



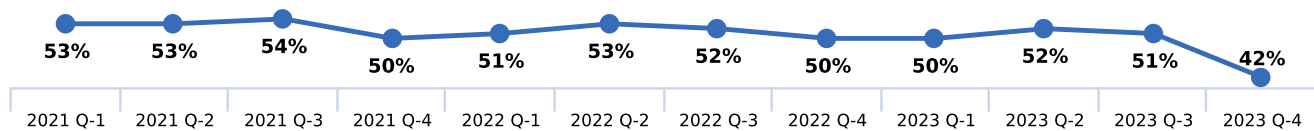
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-4 Overall

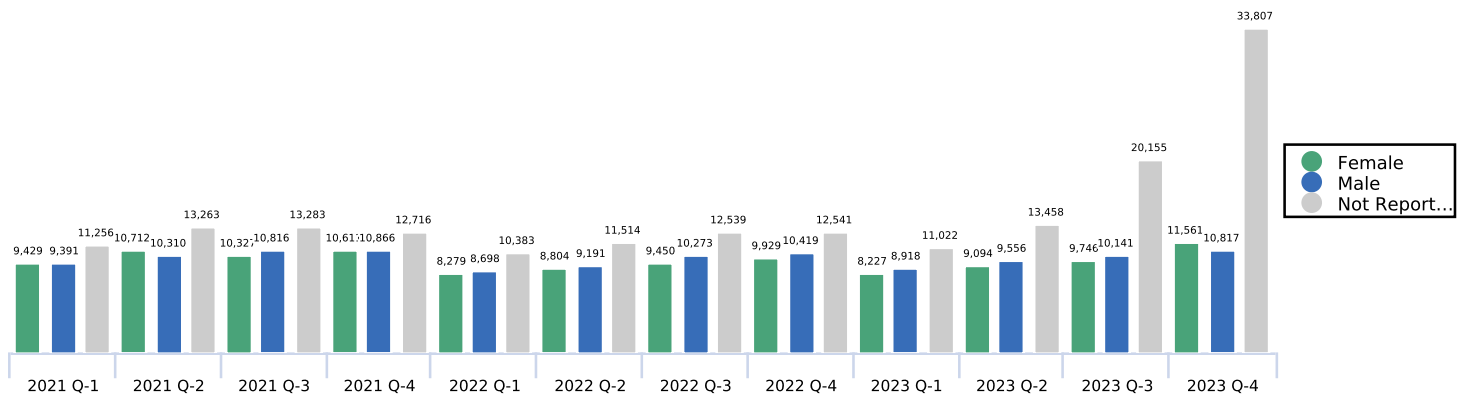
Degree Type

	Candidates	% Total
Bachelor's Degree	32,908	58.6%
Advanced Degree	11,950	21.3%
Enrolled / Other	11,327	20.2%

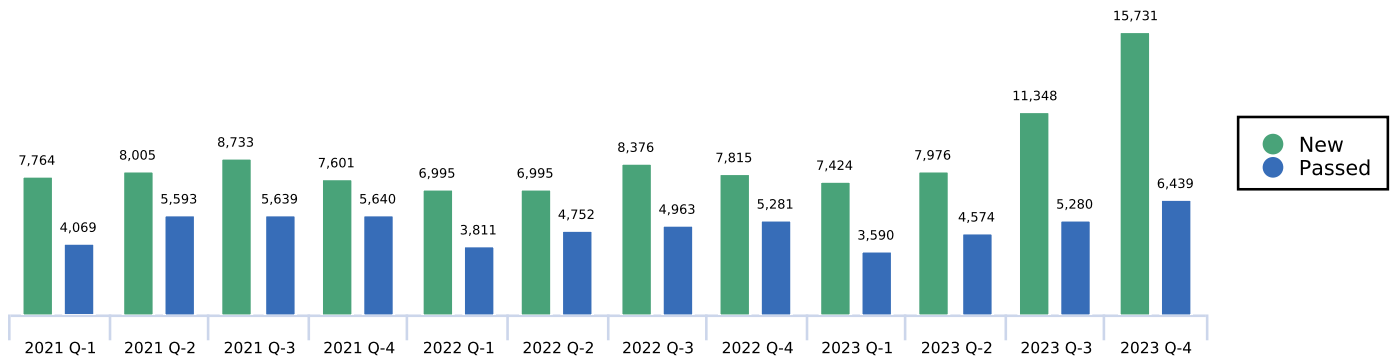
Residency

	Candidates	% Total
In-State Address	38,934	69.3%
Out-of-State Address	7,263	12.93%
Foreign Address	9,988	17.78%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	616	791	216	563	39.57%	69.15	28.01
Alaska	1,748	2,266	355	1,910	39.85%	68.89	31.82
Arizona	821	1,074	235	837	46.37%	70.27	30.32
Arkansas	322	429	90	337	44.76%	70.40	28.39
California	8,064	10,353	2,884	7,435	41.34%	68.50	30.50
Colorado	803	1,076	148	923	45.63%	71.39	30.08
Connecticut	606	811	104	707	35.14%	67.64	28.76
Delaware	124	168	12	156	35.71%	66.73	35.76
District of Columbia	119	151	15	134	45.70%	70.49	29.38
Florida	2,190	2,879	252	2,618	44.49%	69.99	30.54
Georgia	1,407	1,895	273	1,612	39.95%	68.84	30.72
Guam	2,743	3,474	821	2,649	38.14%	67.26	30.06
Hawaii	170	226	29	196	41.15%	67.37	30.32
Idaho	236	317	71	246	45.11%	70.25	31.39
Illinois	2,568	3,516	869	2,631	46.96%	70.44	28.40
Indiana	717	997	151	845	43.13%	70.04	28.47
Iowa	346	474	78	396	51.90%	72.61	26.78
Kansas	148	204	38	166	46.08%	69.89	30.91
Kentucky	416	545	116	428	43.12%	69.3	30.15
Louisiana	498	668	91	577	38.92%	67.01	29.15
Maine	588	814	179	635	40.66%	67.90	33.70
Maryland	631	842	143	699	40.38%	68.01	31.89
Massachusetts	1,311	1,736	260	1,475	46.08%	70.83	27.38
Michigan	1,134	1,552	201	1,349	42.98%	69.88	28.61
Minnesota	697	955	175	777	48.69%	72.05	27.75
Mississippi	309	416	112	299	35.34%	66.85	28.47
Missouri	856	1,126	184	939	46.18%	71.03	27.30
Montana	1,214	1,642	408	1,234	49.82%	71.76	30.16
Nebraska	141	189	31	158	0.79%	72.45	28.00
Nevada	334	447	119	326	40.49%	68.25	29.66
New Hampshire	406	561	24	536	36.01%	67.14	33.93
New Jersey	1,400	1,875	234	1,638	35.25%	66.65	29.16
New Mexico	152	192	21	170	35.94%	67.78	35.53
New York	5,973	8,004	994	6,998	41.39%	68.81	29.07
North Carolina	1,157	1,470	450	1,019	44.83%	70.25	28.52
North Dakota	596	700	291	408	27.29%	63.27	31.30
Ohio	1,429	1,898	321	1,573	46.36%	70.68	27.81
Oklahoma	357	488	123	361	38.11%	68.14	31.08
Oregon	364	506	84	420	43.08%	70.34	31.22
Pennsylvania	1,907	2,510	395	2,111	39.04%	68.30	28.78
Puerto Rico	375	467	55	412	22.91%	60.29	30.39
Rhode Island	87	111	9	101	37.84%	68.73	30.03
South Carolina	345	466	80	386	44.64%	71.09	29.38
South Dakota	77	96	26	69	46.88%	72.61	29.77



Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Tennessee	842	1,156	155	996	45.42%	70.49	29.26
Texas	3,731	5,023	857	4,155	42.05%	69.25	30.93
Utah	511	709	125	581	55.57%	73.68	29.68
Vermont	127	218	66	152	42.66%	69.98	28.77
Virginia	1,567	2,077	493	1,575	44.34%	70.22	30.90
Washington	2,205	2,866	597	2,262	47.03%	70.58	32.44
West Virginia	118	153	54	96	36.60%	68.09	27.97
Wisconsin	543	729	144	582	48.15%	71.38	26.79
Wyoming	40	50	9	41	40.00%	66.82	34.22

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