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The Oklahoma Accountancy Board
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A MEMBER OF



Firm Renewals

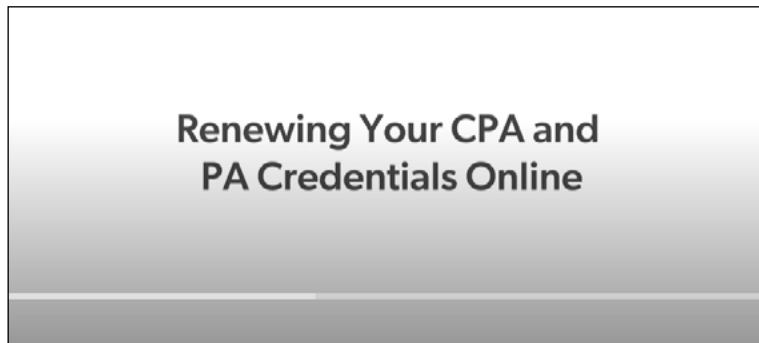
When a Designated Licensee Leaves

The OAB portal requires a firm’s registration to be tied to an individual’s profile. The designated licensee must be the one to log in and renew the firm license and permit. Because of this, it can cause issues when it comes time for firm renewal if that designated licensee has left the firm. If you are unsure whose account is tied to your firm, please give us a call so we can make the firm renewal process as smooth as possible. We can assist with updating this information as needed.

Renewal Time?

See Our New Instructional Video!

The Board worked with our national association, NASBA, to create a step-by-step video taking you through the renewal process. This video will also provide a link at the end taking you to an instructional video on entering your CPE into the system. *As always, we encourage our registrants to renew as early as possible to avoid any hiccups near the end of their birth month.*



<https://www.youtube.com/watch?v=NaZDPdSgPwg>

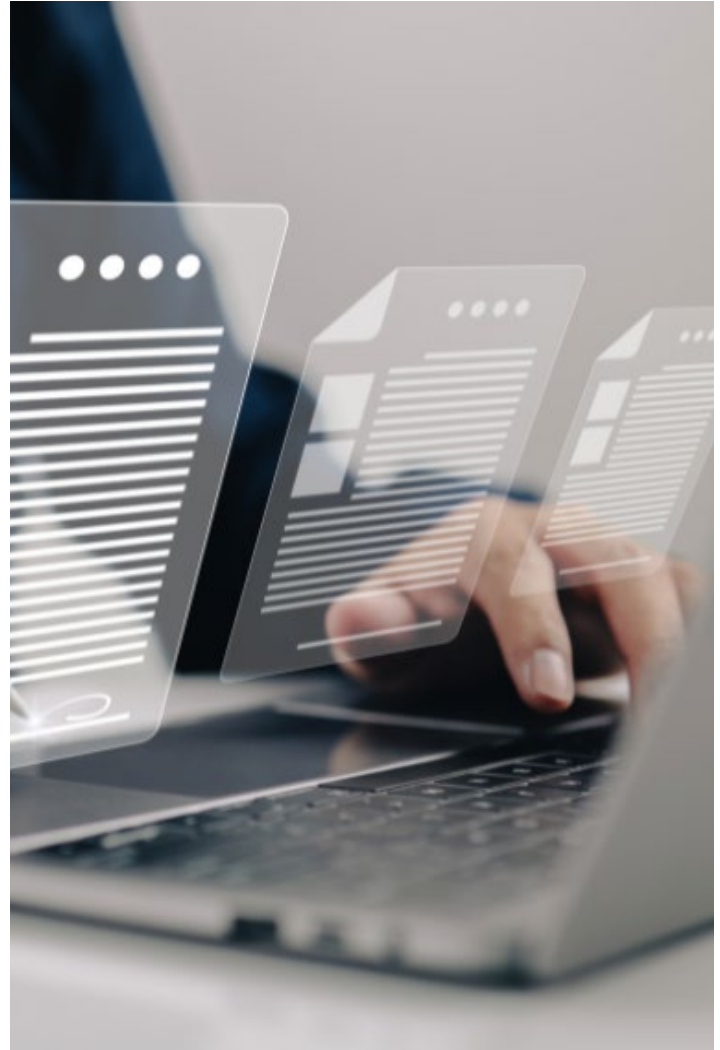


Document Return to Clients

One of the most common questions we receive from CPAs and one of the most common complaints from the public deals with the return or transfer of records. Often, the transfer can happen during a tense time in the professional relationship, leading to miscommunication and mistrust. Fortunately, the AICPA Code of Professional Conduct addresses the transfer of records of current and former clients. As a reminder, the AICPA Code of Professional Conduct is fully incorporated into the OAB administrative rules under 10:15-39.

According to the AICPA Code of Professional Conduct - Rule 501-1, CPAs are required to return the following:

- Client-provided records which include anything provided to the CPA by the client or one of their representatives in hard copy or electronic format.
- Member-prepared records which were created in connection with a complete and issued work product. This may be withheld if there are fees due for that specific work product.
- CPA work products which are the result of services provided as outlined in the original agreement with the client. CPAs may withhold these products if:
 - » Fees are due for that specific work product;
 - » Product is incomplete;
 - » Retention is needed to comply with professional standards such as the withholding of an audit report due to outstanding audit issues; or
 - » A lawsuit is threatened or occurring about the engagement.

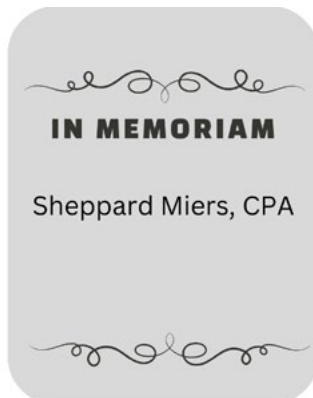


CPAs are not required to provide the following to clients:

- CPA's working papers such as audit programs, analytical review schedules, etc.

CPAs are only required to provide the records once to a client or former client; however, if the client loses the records due to a natural disaster or war, the CPA should provide them a second time. A CPA may charge a reasonable fee for the time and expense of providing such records. They must also return such records in a form usable by the client or former client. Record should be returned as soon as possible but no later than 45 days after the request is made unless there are unusual circumstances.

As always, feel free to call us with any questions! You can reach us at 405-521-2397 or through okaccybd@oab.ok.gov.





Attention Candidates! The Pathway From Candidate to CPA Interactive Infographic Is Out

The image below illustrates the interactive infographic designed to take you from prospective candidate to CPA! It does much more than just tell you the steps. Once inside the interactive PDF, click on the steps to open up detailed instructions on how to complete that step.



https://content.govdelivery.com/attachments/OKAB/2024/03/19/file_attachments/2818619/Pathway%20from%20Candidate%20to%20CPA.pdf



Arrested While Sitting for the CPA Exam?

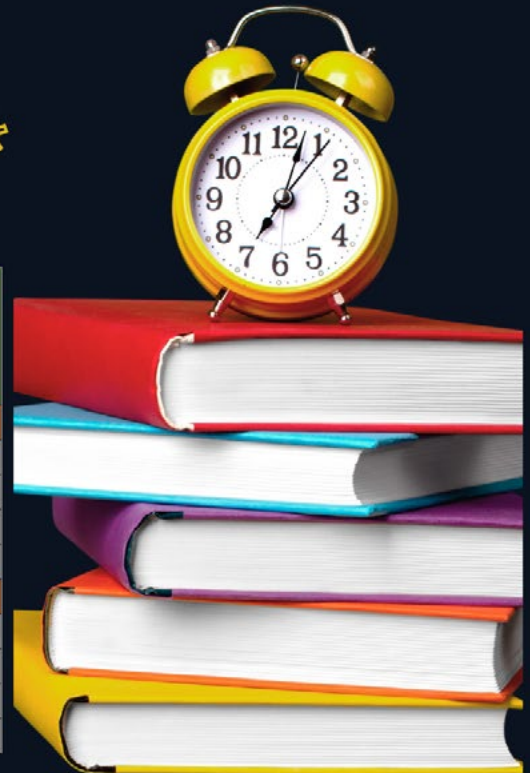
If you are an active CPA candidate and are arrested, please let the OAB know on your next exam application. We can work with you to determine if this will interrupt your progression toward becoming a CPA because of the nature of the offense and take appropriate action. Furthermore, it will smooth your application for certification after you complete the CPA exam and all other requirements. Another background check is required with your application for certification. We know it can feel awkward to disclose this information to the Board; however, we want to help you on your journey to becoming a CPA by addressing any issues as early as possible.

Current Testing and Score Release Dates*

PAY ATTENTION TO THE TEST 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 - 05/29/2024	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

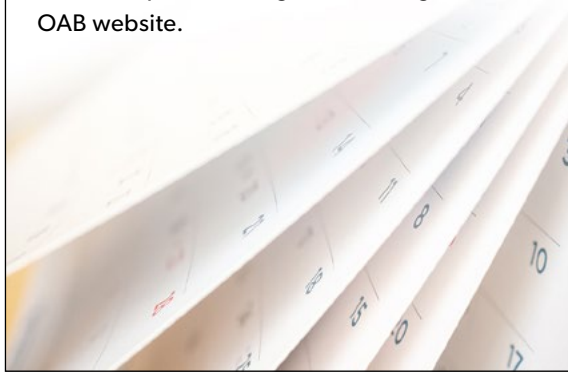
*Subject to change.



Upcoming Board Meeting

The next board meeting is April 19th 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 address the Board, you must notify the Executive Director before the meeting of the desire to speak and the topic to be addressed. The public may also sign up to automatically receive copies of the agendas through the OAB website.



50 Years of Certification

Joe Steve Fite, Jr., CPA
Carol Elaine Brumbaugh, CPA

Thank you for all your years of service as a CPA!

GROW YOUR INFLUENCE.
BE A PEER REVIEWER

IT'S EASIER THAN YOU THINK!



201 NW 63rd St # 210,
Oklahoma City, OK 73116