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## CONTACT INFORMATION

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The Oklahoma Accountancy Board  
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Oklahoma Accountancy Board.

A MEMBER OF



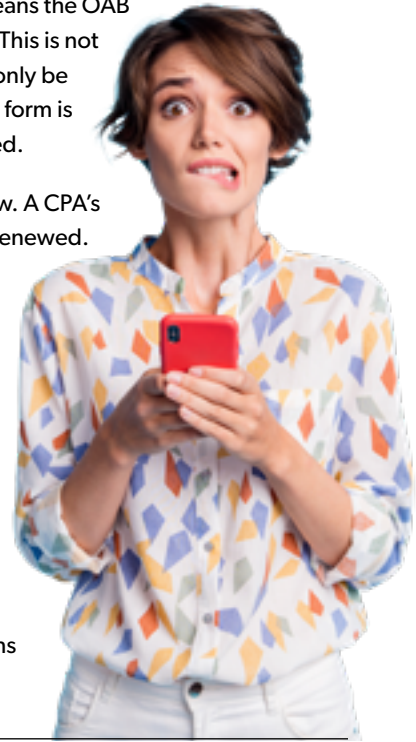
## A Common Misconception An Approved Renewal Does Not Equal CPE Compliance Approval

It is commonly assumed that if a CPA's renewal is approved, this means the OAB has also confirmed they are in compliance with CPE requirements. This is not the case. Under Oklahoma statute and rules, a CPA's renewal may only be denied for failure to pay the registration fee. As such, assuming the form is properly completed and the fee paid, your renewal will be accepted.

The next step in our process is to conduct a CPE Compliance Review. A CPA's record will be reviewed two months from the month in which you renewed. An analysis is completed to ensure compliance with the following:

- 120 hours every three-year rolling period
- Four hours of ethics every three-year rolling period
- Minimum of 20 hour per year

Assuming everything is in compliance, a CPA will not be contacted. If there is an issue, the OAB will reach out to remedy the issue. A CPE Compliance Review is different than a CPE audit where copies of CPE certificates are requested. No certificates are requested during this process. We encourage anyone with concerns about their CPE status to reach out to us. We are happy to help!



## Who Must Undergo Peer Review?



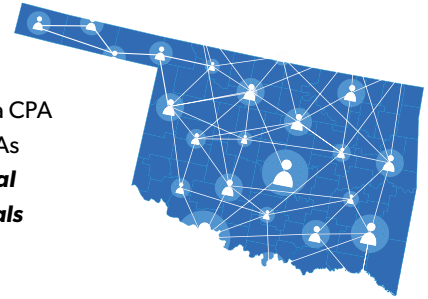
Any firm (including sole proprietors) holding a permit from the OAB that performs any audit, review, or agreed-upon procedure must participate in an OAB approved sponsoring organization's peer review program.

**This includes firms which only perform one such engagement. Rarity of work does not waive the requirement.**

Any firm who conducts such work must enroll in a peer review program within 12 months of first attest engagement, and the peer review must be complete within 18 months of the year end of when the first engagement was performed.



## Talking with CPAs Around the State



Here at the OAB, we love hearing our CPAs and PAs tell stories about their journey of becoming a CPA or PA and how they manage some of the more regulatory parts of being a licensed professional. As such, we thought we might share a few with CPAs across the state. **This is meant to be a personal interest story and is not an endorsement of any CPA, CPA firm, PA or PA firm. These individuals were chosen at random.**

### David Gandall, CPA (#14049)

**Did you take the test on paper or on a computer? What is one of your best testing stories?**

I took the paper exam at the old Myriad when it was being remodeled in November. I remember wearing thermal underwear because it was cold in the facility, and there was a lot of noise. I was still working 50-60 hours per week in my sales position and studying early in the morning. Since I was in the car quite a bit, I would listen to the study program review cassettes while driving and then go through my flash cards while eating lunch at some small-town Sonic. My wife thought perhaps I wasn't studying enough, so when the envelope arrived, I got home about 6:30. She asked me if I was going to open it, and my response was "Right after I pour a couple of fingers of scotch". I opened the envelope and read the results with the comment "I guess I did study enough!".

**Do you work in public, government, industry, or academia? Why did you choose that area?**

I work in public accounting primarily because I graduated with my accounting degree after a career in supermarket sales and marketing. I graduated in May 1997, took the exam in November 1997, passed all 4 parts in the first setting. It was the two-day paper exam. I found out that I passed in February 1998, and my employer was not interested in putting me into an internal audit position, since I was the key account sales manager for the food manufacturer. I started looking for another position through UCO's placement office later that year but found out that a 40+ new CPA was not very marketable. I had several firms interview me, but I think due to my age and the fact that I was not used to a corporate environment, I was not considered. When you are the lead salesperson for a company, you really don't have a boss. I had two job offers, one from HUD, which would require me to relocate to Chicago but not receive CPA pay for a year, and IRS CID, which excluded me due to my age as it was a law enforcement position which required me to retire at 55. I was becoming frustrated with my employer and their business practices, so at the encouragement of my wife, I rented an executive suite, worked for other accountants who audited small towns and prepared tax returns as a contractor in April 1999.

**What are your top tips for making sure a CPA's renewal is completed on time?**

My big tip to renew your certificate on time is when you get the reminder, that same week, prepare the renewal, and upload the CPE information required. Do not put it off and certainly do not delegate it to a clerical staff person.

**How do you keep track of your CPE? Excel spreadsheet, OAB Portal, or something else?**

I keep a running CPE spreadsheet which I also use for my peer review.

**What is your preferred method of contact? Do you still prefer phone calls over email?**

I prefer emails, detest texts but will talk on the phone.



TAKE YOUR BEST SHOT

How many years has the longest serving active CPA in Oklahoma held their certificate?

*Find the answer at the bottom of page 3.*



## For Our Candidates Common Questions Corner



### What colleges will the Oklahoma Accountancy Board accept?

According to the Oklahoma Accountancy Act and OAB rules, the board will accept courses from any accredited college or university. To determine if your college or university is properly accredited, check out the Higher Learning Commission website. The following link will take you to a video showing how to navigate the website.

[How to Check a College's Accreditation Status](https://www.youtube.com/watch?v=BFc4ppVazoY)  
(<https://www.youtube.com/watch?v=BFc4ppVazoY>)

### I am a returning applicant for the CPA exam. I've previously gone through the process several years back and was wanting to inquire regarding if I need to send my transcripts again?

No, you do not need to send your transcripts again unless you were denied to sit for the exam because of failure to meet the following education requirements:

- 120 Hours including a Bachelor's Degree
- 24 Hour of Accounting Above Principles
- 9 Hours of Upper-Level Business/IT/Finance/Economics coursework

A former candidate is always welcome to call the OAB to see what transcripts we have on file.

## 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: |
|---------------------------------|-------------------------|---|------------------------------------|
| <b>Exam Core Sections</b>       |                         |   |                                    |
| AUD<br>FAR<br>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                                    | 1/29/2024                          |
| <b>Exam Discipline Sections</b> |                         |   |                                    |
| BAR<br>ISC<br>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                         |

\*Subject to change.



Answer: The longest serving CPA still in active status has been certified since 1956, equaling 68 years of certification. They also currently have a permit to practice and have a clean record with the Board.

# OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 3/2023 (07/01/2023 THROUGH 09/30/2023)

ALEXANDRIA BROOK ANDREWS

TYLOR ARNOLD

AUDREY ELYSE BELDING

BRITTANY LATASHA BISHOP

LORA BOGGS

ALEXANDER KEATS CALHOON

JOSEPH CARTER

MELINDA SUE DAVIDSON

GRANT EDGELLER

REBEKAH ESPARZA

GRANT YAHN EVANS

JOSHUA GARDNER

HALEY PROVIDENCE GERMAIN

DANIELLE GRIFFITH

GRANT EDWARD HAGGARD

DYLAN BROOKS HASSELMAN

COLTON HUMPHREY

NICHOL ISOBE

DAWSON MICHAEL DUANE JONES

**KATIE DOHN JONES**

MACKENZIE KOCH

**BRIANNA LAKE**

**AUSTIN LIUDAHL**

ASHTON NICOLE MAINORD

JACOB ANDREW MILLER

CHRISTA MOCZYGEMBA

GABRIELLE ANALISE MORRIS

REANNA MICHELE NICHOLS

**AUSTIN OGDEN**

**JAMES OPLOTNIK**

ANDREW JACKSON PARRISH

**TANNER PHILLIPS**

BROOKS MICHAEL REYNOLDS

KASEY SANDERS

OTIS JACKSON SANDERS

**SHAYNE ALEXANDRA SCOTT**

MADELYN MICHELLE THEIS

**BRYAN THOMAS**

RYAN PIERCE TOMLINSON

COLIN TROY TONELLI

**Total Successful Candidates: 40**

**BOLD** = each section passed on first sitting

## Upcoming Board Meeting

The next board meeting is June 21st 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.

