

OKLAHOMA ACCOUNTANCY BOARD

Administrative Rules Report | Executive Order 2020-03

Comprehensive Review of Administrative Rules as of July 31, 2020

Report Submitted by: Randy Ross

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Method Used to Conduct Review: In-depth Coordinator review of specific rules affecting that department.

TOTAL NUMBER OF UNECESSARY, COSTLY, INEFFECTIVE, DUPLICATIVE OR OUTDATE REGULATIONS: 21

Title 10 Oklahoma Accountancy Board

Chapter 15-Licensure and Regulation of Accountancy

Section	Title	Date Created	Costly	Ineffective	Duplicate	Location Of Duplication	Outdated/ Unnecessary	Necessary	Explanation of determined category
1-2	Definitions – "Independent study"	Prior to 1991 codification					Unnecessary		This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
1-2	Definitions – "Learning contract"	Prior to 1991 codification					Unnecessary		This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
1-2	Definitions – "Learning plans"	Prior to 1991 codification					Unnecessary		An employer's learning plan is not reviewed by our Board.
25-2(a)	Dates of issuance and expiration	7-1-1993					Outdated		This is old language that needs to be removed. Permits renewed on a timely basis for individuals are renewed as of the first day of the month AFTER the individual's birth month. Permits renewed on a timely basis for firms are renewed as of July 1 st .

25-3(f)	Individual permit	7-1-1993					Outdated		No longer needed.
25-3(g)	Individual permit	7-1-1993					Outdated		No longer needed.
30-2(1)	Required CPE for issuance of an original permit	7-1-2005					Outdated		No longer needed. The AICPA has changed the number of credit hours depending on the course delivery method.
30-3(1)	Required CPE for issuance of a lapsed permit	7-1-2005					Outdated		No longer needed. The AICPA has changed the number of credit hours depending on the course delivery method.
30-5(b)	Reporting and documentation by certificate and license holders	7-1-2005					Outdated		The last sentence in (b) needs to be deleted as we no longer have staggered birth month reporting.
32-1(a)(4)	Standards for certificate and license holders	7-1-2003					Unnecessary		It is understood that most employers have a learning plan for employees, but those plans are not reviewed by our Board.
32-1(e)(1)	Standards for certificate and license holders	7-1-2003					Unnecessary		Delete all language related to "independent study". This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
32-1(h)	Standards for certificate and license holders	7-1-2003					Unnecessary		Delete all language related to "independent study". This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
32-1(i)	Standards for certificate and license holders	7-1-2003					Unnecessary		Delete all language related to "independent study". This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
32-1(j)	Standards for certificate and license holders	7-1-2003					Unnecessary		Delete all language related to "independent study". This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
32-3(e)	Standards for CPE Program Development	7-1-2003					Unnecessary		Delete all language related to "independent study". This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
32-5(e)	Standards for CPE program measurement	7-1-2003					Unnecessary		Delete all language related to "independent study". This is a learning activity format that hasn't been submitted by a registrant in the last ten years.
32-6(b)(1)	Standards for CPE program reporting	7-1-2003					Unnecessary		Delete all language related to "independent study". This is a learning activity format that hasn't been submitted by a registrant in the last ten years.

33-4(d)	Enrollment and participation	7-1-2004		Ineffective					The Board does not have jurisdiction over suspended firms.
33-4(f)	Enrollment and participation	7-1-2004					Unnecessary		The Board is informed by the sponsoring organization when a firm is rejected.
33-4(g)	Enrollment and participation	7-1-2004					Unnecessary		If the firm is rejected, it is because it wasn't in compliance.
43-2	Evaluation of registrations	7-1-2006					Unnecessary		The Board does not evaluate the qualifications of the registrant.

END OF REPORT