



**STATE OF OKLAHOMA**  
**MEETING OF THE**  
**OKLAHOMA ACCOUNTANCY BOARD**  
**201 NW 63<sup>rd</sup> Street; Ste. 210**  
**Oklahoma City, OK 73116**  
**Friday, December 19, 2025**

**SCHEDULED AGENDA**

**10:00 A.M.**

**Order of Business:** The Board may discuss, table, defer, or vote to approve or disapprove or take appropriate action with respect to any agenda item. The sequence of the agenda may be changed.

1. Call to Order by Chair Whitman
  - Roll Call and Declaration of Quorum
  - Announcement of Legal Meeting Notice
  - Announcement of absences and action, if necessary, to determine whether absences were unavoidable pursuant to Title 59, Section 15.3(B)(5)
2. Announcement of visitors – Plyushko
3. Public comment period (limit 3 minutes per individual). Prior to the convening of the meeting, the Executive Director must be informed of the individual's wish to speak before the Board and the subject to be discussed – Plyushko
- ✓ \*4. Discussion and possible action on Consent Agenda – Whitman
  - Approve the minutes of the October 17, 2025, meeting of the Oklahoma Accountancy Board
  - Take official notice of the unaudited OAB financial statements for the month ended October 31, 2025
  - Approve the actions taken by the Executive Director on experience verifications, applications, registrations, and status changes filed since the previous meeting
- ✓ \*5. Discussion and possible action on Administrative Actions and recommendations – Curzon
- ✓ \*6. Discussion and possible action to adopt Permanent Rule Changes pursuant to 75 O.S. § 303 – Semrad
  - Presentation of public comments received, if any, and the final proposed 2026 permanent rule changes to Chapter 15. Licensure and Regulation of Accountancy
    - Subchapter 21. Reciprocity
      - 10:15-21-1. Application for certificate

\*Asterisks denote attachments to the agenda. Confidential material is so marked and is furnished only to Board members, legal counsel, and Board staff.

- Subchapter 33. Peer Review
    - 10:15-33-4. Enrollment and participation
    - 10:15-33-6. Reporting to the board
  - Subchapter 39. Rules of Professional Conduct
    - 10:15-39-8.1. Firm names
    - 10:15-39-9. Professional misconduct
- \*7. Discussion of Attorney General Opinion (2025-16) regarding Employee Stock Ownership Plans and firm ownership – Martin
- V \*8. Discussion and possible action to review the list of crimes which would disqualify an individual from obtaining or holding a license or certificate – Curzon
- \*9. Discussion and possible action on NASBA Private Equity Task Force White Paper – Plyushko
- V \*10. Discussion and possible action to set calendar year 2026 regularly scheduled meeting dates of the Oklahoma Accountancy Board – Plyushko
- \*11. Discussion and possible action on Peer Review Oversight Committee (PROC) report for 2025 Quarter 3– Sinclair
- \*12. Discussion and possible action on legislative and national updates
  - Alternative Pathways/Mobility – Plyushko
  - US Department of Education Classification - Plyushko
  - Continuing Professional Education - Plyushko
  - NASBA Committee Updates – Curzon, Minnix, Sellers & Plyushko
- \*13. Discussion and possible action on report from the Executive Director – Plyushko
  - General office updates
- 14. Discussion and possible action on report from the Chair – Whitman
  - Announce date and location of the next meeting – 10:00 a.m., Friday, January 16, 2026, at the Oklahoma Accountancy Board
- 15. New business which could not have been reasonably foreseen prior to posting of the meeting agenda, per 25 O.S. § 311(A)(10)

Note: The Board may, at its discretion, discuss, vote to approve, vote to disapprove, vote to table, change the sequence of any agenda item, or vote to strike or not discuss any agenda item. Any conflicts of interest must be disclosed prior to discussion, and the conflicted Board member must recuse from all discussion and votes pertaining to that item.

*A majority of the Oklahoma Accountancy Board members will be attending a staff holiday luncheon away from the Board offices at approximately 11:30 am on Friday, December 19, 2025. This is not a meeting as defined by the Open Meetings Act; no business will be conducted or discussed.*