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

A MEMBER OF



Executive Director Letter

Welcome to our first quarterly newsletter. We hope you find the increased releases helpful and informative. In the last three months, the OAB has worked to increase our communication with candidates, registrants, and the public. We implemented GovDelivery where you can sign up to receive our agendas, bulletins, candidate updates, and registrant updates. Beginning in October, renewal notices and other important updates will also be sent out by text message. The candidate and registrant survey conducted in August yielded a plethora of great suggestions and comments which will lead to action items in the near future. We thank everyone who participated!



Ashley Plyushko, CPA
Executive Director

In this issue, you will find timely updates about the new CPA exam, deadlines for BEC, new communication offerings, and much more! Furthermore, we will be spotlighting the rules around continuing professional education (CPE), the 2019-2021 compliance review results, and some common misconceptions. If you have any questions, reach out. We love to hear from you!

Spotlight on CPE

Meet the Coordinator: Heather Grable

Heather Grable has been with the Accountancy Board for 12 years. She received her bachelor's degree from UCO in Business Administration. She served as an administrative assistant for 4 years and became the Continuing Professional Education (CPE) Coordinator in 2014. As the CPE Coordinator, she helps Oklahoma CPAs understand and comply with CPE rules, which includes compliance reviews and audits. Heather also represents the Board at OSCP conferences and enjoys speaking with our professionals.

Outside of work, you will find her working on home projects, catching up on social media, spending time with her husband and 6-year-old son, and meeting up with friends and family! Heather also loves animals and has a house full of fur babies, which sometimes includes kittens that she and her family fosters for the Oklahoma City Animal Shelter!

Continuing Professional Education (CPE) Overview

Oklahoma CPE requirements are outlined in the Oklahoma Accountancy Act in Title 59, Section 15.35 and the Oklahoma Administrative Code in Subchapter 30: Continuing Professional Education and Subchapter 32: Standards for Continuing Professional Education (CPE) Programs found in Chapter 15: Licensure and Regulation of Accountancy. In these sections, the requirements and allowed exemptions are outlined.

As a general rule, all individuals who are licensed CPAs are required to complete CPE in areas which maintain or improve their professional competence. This is measured on a calendar year basis reported the following year during your renewal. Below are the basic requirements:

- CPE hours are earned on a calendar year basis (Jan 1st – Dec 31st) and reported the following year with the renewal.
- A minimum of 20 hours must be earned yearly.
- A minimum of 120 hours must be earned in each rolling three-year period.
- A minimum of 4 hours of ethics must be earned in each rolling three-year period.



Spotlight on CPE (Continued)

One hour of CPE is equal to 50 minutes. Half-hours are only awarded after the first full hour has been completed, and all CPE is rounded down to the nearest half-hour. For example, a CPE course worth 1.3 CPE will be rounded down to 1 CPE.

It is important to note that being deficient in CPE does not hold up your renewal. You may be referred to enforcement for failure to comply with CPE rules; however, you can still renew your certificate and permit to continue your work as a CPA.

Three-Year-Rolling Period

One of the most common questions we receive concerns the three-year-rolling period and how it works. The rolling three-year period begins the year you are initially certified, reinstated, or return to an active CPE status. The three-year period is rolling or "continuous", meaning, any three consecutive years. We hope the example to the right provides some clarification.

Specialized CPE Requirements

The rules listed above are general rules. Depending on the work being completed by the CPA, there may be specific additional requirements.

If you perform compilations, each year you must complete 4 hours of compilation CPE. This is part of the minimum 20 hours of CPE. It is not in addition to the 20 hour requirement.

If you hold a permit and work in industry, the following requirements must be met:

- Of your 120 hours each rolling period, 72 hours must be in subjects related to public accounting.
- At least 8 hours each year must be in taxation, assurance, or accounting.

CPE Exemptions

To gain an exemption, you must complete the proper form, provide any required supplementary documentation, and submit it to the OAB. Registrants cannot have a CPE exemption and an active permit.

***Please be aware that applying for a CPE exemption does not waive your requirement to complete your annual renewal. Your license is still in active status even when operating under a CPE exemption. Unless you want your licensed cancelled or revoked, you will need to continue to annually renew your certificate. ***

Registrants need to notify the Board immediately if circumstances change, and they are no longer eligible for the exemption. The Board will work with them on the Return to Active Status process. Briefly summarized, you must complete 40 CPE hours for each year you claimed an exemption, up to 120 CPE hours. Forty CPE hours are due within 60 days of your return date and the remaining hours are due within one year.

Three-Year-Rolling Period Example:

John Doe, CPA was licensed in August 2023. His birth month is February. His CPE timeline started in 2023. His first three-year-rolling period is 2023-2025.

He will need to complete enough CPE in calendar years 2023, 2024, and 2025 to reach the 120 hour and 4 hours of ethics requirements. He must complete a minimum of 20 CPE hours in any of those calendar years.

When completing his registration renewal in February 2024, Mr. Doe needs to report any CPE earned during calendar year 2023 (January 1st – December 31st). Note: The registration renewal requires prior calendar year CPE information.

The rolling period is continuous, meaning any three consecutive years. The oldest year drops off the calculation and the new year adds on. Mr. Doe's three-year rolling periods are as follows: 2023-2025, 2024-2026, 2025-2027, etc.

CPE Exemption Options	
Status	Description
Retired	Individuals who are retired from all forms of compensated employment.
Inactive	Individuals have ceased work associated with accounting or are not employed.
CPE Reciprocity	A CPA living and licensed in another state who does not serve OK clients and is in compliance with home state's CPE requirements.
Active Military	Individuals who are called to active service.
Disabled	Individuals no longer employed due to medical circumstances.

I'm retired. What are my CPE requirements?

Congratulations on your retirement! The CPE requirements can look different based on what you choose to do after retirement. Below are some of the possible scenarios:

- **Individual Completely Retires from All Forms of Employment*:** The CPA has the option to apply for retired status for their certificate. When that is approved, the retired CPE exemption listed above is automatically applied. The individual could also keep their certificate active while applying for the retired CPE exemption.
- **Individual Retires but Continues Public Accounting Work on the Side*:** The CPA will need to maintain an active certificate, a permit to practice, and complete all CPE Requirements.
- **Individual Retires but Continues Non-Public Accounting Work on the Side*:** The CPA will need to maintain an active certificate and



Spotlight on CPE (Continued)

complete all CPE Requirements.

- **Individual Retires but Continues Non-Accounting Related Work*:** The CPA will need to maintain their active certificate and could possibly apply for one of the other CPE exemptions listed above.

*Non-compensated or volunteer work is not considered employment unless the individual is actively using their CPA designation.

Entering CPE in the Portal

The OAB has a robust CPE reporting portal which will allow a CPA to continuously track their CPE throughout the year and show the number of hours needed to complete their 120-hour requirement. They can also enter it all at the same time during their renewal. The same process is followed regardless of whether you are listing individual courses or lumping your CPE by category. There has been some confusion regarding whether you must upload your certificates. It is NOT a requirement that you upload certificates. This is there for your convenience only.

IMPORTANT NOTE:

While the system was designed to capture each CPE activity, you do have the option to report activities via lump sum per CPE category, rather than recording individual courses. If lumping courses by CPE Category (TAA, PA, IGA, Ethics, Compilation), fill out the fields as:

- **CPE Category:** Type of CPE being reported as a lump sum.
- **Activity Type:** Select the most used delivery method for your activities from the drop-down menu
- **Course Activity Title & Organization fields:** Type "Various" or "Multiple"
- **Date of Completion field:** Enter the last day of the CPE Cycle Year the courses were completed (Example 12/31/2022)

The Start Date, Description Field, and Upload Field are optional and not required for submittal.

CPE Compliance Review Summary

CPE Compliance Review Summary

Each year, the OAB completes a compliance review of the past three years. This is separate from the CPE audit which is conducted yearly. We want to share the most recent report.

CPE Year: 2019-2021

Birth-months: January – December

The review monitors general CPE compliance. Registrants are flagged for compliance in the following categories:

- 120 CPE hours in any three-year rolling period
- 4 hours of ethics in any three-year rolling period
- Minimum of 20 CPE hours in any year

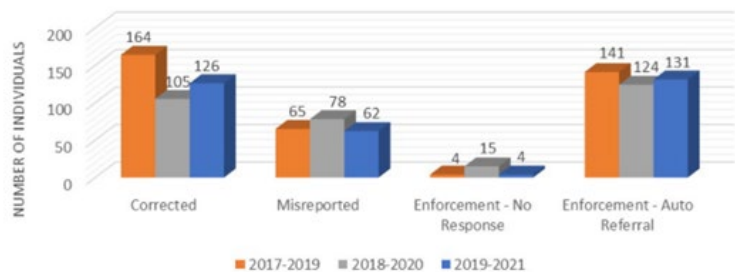
Total Registrants flagged out of compliance: 323

Compliance notifications mailed: 192

Automatically referred to Enforcement: 131

Note: These totals do not reflect "self-reported deficiencies" which are reported by the registrant before their file has been officially flagged. The extension, correction, and referral process does work the same. Based on current data there were approx. 78 self-reported deficiencies affecting compliance for the 2019-2021 rolling period.

Category Trends



Compliance Notifications Results

Corrected = 126

Registrants are out of compliance and elected to use hours from the current year and/or were granted a 60-day extension to make-up the CPE hours to correct their deficiency

Misreported = 62

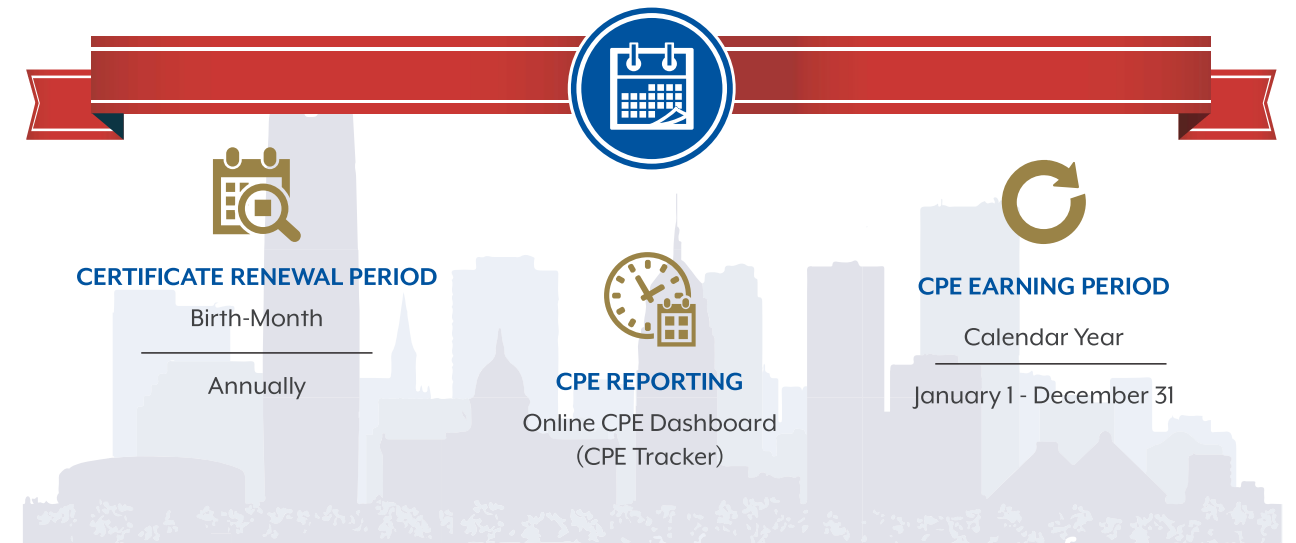
Registrants did not report CPE correctly on their individual registration renewal and are in fact in compliance

Enforcement = 4

Registrants did not respond to deficiency notification

Oklahoma Accountancy Board

MAINTAINING YOUR CPE: OKLAHOMA



NEWLY CERTIFIED CPAS



GENERAL CPE REQUIREMENTS



Oklahoma Accountancy Board

MAINTAINING YOUR CPE: OKLAHOMA

ADDITIONAL CPE REQUIREMENTS

COMPILATIONS

4
HOURS

Registrants involved in the supervision or review of compilation engagements for third party reliance must earn at least 4 hours of Compilation CPE yearly.



To satisfy the requirement, the coursework must cover compilation material only.



This requirement is waived if the certificate holder or employee's firm is currently enrolled in an approved peer review program.

PERMIT HOLDERS WORKING IN INDUSTRY

72

Registrants working in industry and holding a permit to practice must complete at least 72 hours of the 120 hours for each rolling 3-year reporting period in subjects related to the practice of public accounting.

8
HOURS

At least 8 hours per calendar year must be in the following areas.

**TAXATION
ASSURANCE
ACCOUNTING**

OTHER STATE POLICIES



ADMINISTRATIVE CODE

SECTION 10:15-30 & 10:15-32

Oklahoma CPE requirements can be found in Section 10:15-30 and 10:15-32 of the Oklahoma Administrative Code which is available on our website under "About the Board."



ELIGIBLE ACTIVITIES

Activities That May Be Eligible for CPE Credit

Presentation of Learning Activities

College Coursework

Instruction of College Courses

Publications

Industry Specific Learning Activities



EXEMPTION

Registrants may apply for CPE exemption if applicable.

Retired From All Forms of Employment

Disabled

Active Military

Not Currently Employed

Not Performing Any Type of Work Associated With Accounting

CPE Reciprocity:
Residing, licensed and CPE compliant in another jurisdiction; not serving Oklahoma clients



In memory of



Patricia Martindale

June 22, 1953 - September 5, 2023

Serving as the receptionist and exam assistant for the past 13 years, Pat will be missed by her colleagues at the OAB and all the CPAs and CPAs-to-be she helped over the years.

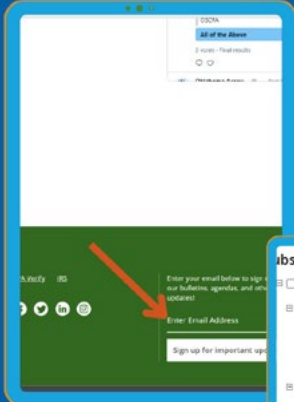
Interested in having someone from the OAB come speak to your group or class regarding our mission, becoming a CPA, or maintaining the certification?

LET US KNOW!
WE ARE MORE THAN HAPPY TO SHARE ABOUT THE EXAM, CONTINUING PROFESSIONAL EDUCATION, LICENSING, AND MORE!



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 - Bulletins
 - Meeting Agendas
- Candidate Updates
 - Candidates Updates
- Licensee Updates
 - Licensee Updates

Go to the bottom of our webpage and enter your email address to pick out the topics of interest.

HAPPY (WORK) ANNIVERSARY

2 Years Joseph Wash
Lauren Norcum

THANK YOU FOR YOUR DEDICATION AND SERVICE!



NEW CPAs

Alexa Jo Adair, CPA
 Cheyenne Lee Austin, CPA
 William Bayes, CPA
 Nicole R. L. Brown-McRae, CPA
 Noah Granville Carter, CPA
 Blake William Crawford, CPA
 Jacob Dylan Dover, CPA
 David Russell Forester, CPA
 Kinley Denise Freeburg, CPA
 Bettina Doreen Fryhover, CPA
 Rachel Marie Hastings, CPA
 Sarah Ruth Heath, CPA
 Jade Ashley Ivins, CPA
 Khol Daniel Kittrell, CPA
 Molly Elizabeth Lundy, CPA
 Mario Albert Mesta, CPA
 Julia Beth Mitchell, CPA
 Blake Jeffrey Morris, CPA
 Preston Myer, CPA
 Alexander W. Newman, CPA
 Connor Andrew Nichols, CPA
 Summer Skye Palmer, CPA

Amanda Faith Peterson, CPA
 Jaime Abraham Ponce Jr, CPA
 Clayton Langdon Puckett, CPA
 Michael Riley, CPA
 Allie Rae Sill, CPA
 Juliet Rachele Sittler, CPA
 Tatum Vann, CPA
 Zackery Askins, CPA
 Alexander Keats Calhoon, CPA
 Hannah Marie Devane, CPA
 Joshua Gardner, CPA
 Emily Ann Haygarth, CPA
 Justin Wallace Koonce, CPA
 Tanner R Lewis, CPA
 Alexis Carol Mann, CPA
 Savanna LaRae Mann, CPA
 Anna Marie Montgomery, CPA
 Lawrence Joshua Toth, CPA
 Nicholas Lee McDougal, CPA
 Albert Ochieng, CPA
 Augustus L. Reasoner, CPA
 Janice Elaine Williams, CPA

ENFORCEMENT ACTIONS

A complete list of OAB Enforcement Actions finalized between July -September 2023 is published on the OAB's website. The document can be found by clicking here: [July - September 2023 Enforcement Actions.](#)

July 1973

November 2023

Jeanette Ross Coleman, CPA
 James L. Beaubien, CPA
 William Wade Brown, CPA
 A. Bruce Chill, CPA
 Utis Eugene Clem, CPA
 Joseph Christopher Coffey, CPA
 William Thomas Croisant Jr, CPA
 Rocky L. Duckworth, CPA
 Robert Field Duskin, CPA
 Charles David Fitch, CPA
 Robert W. Folger, CPA
 Steve B. Glasser, CPA
 Herbert J. Green, CPA
 Sara Sue Hajek, CPA
 Justin Leon Hayden, CPA
 Leon R. Hicks Jr, CPA
 Danny J. Holmes, CPA
 Joseph William Hornick, CPA
 Gary D. Huneryager, CPA
 Robert William Ingle, CPA
 Roy D. Jenkins, CPA
 Larry Edwin Krieg, CPA

Robert Alan Lukehart, CPA
 Jack Aaron Martine, CPA
 James Nichols Mayfield, CPA
 Stewart N. Meyer, CPA
 Robert A. Newman, CPA
 George Patrick O'Hara, CPA
 Daniel Wayne Parker, CPA
 Charles D. Payne, CPA
 Stephen Lane Ritter, CPA
 Mary Elizabeth Shaull, CPA
 I. Susann Sugg, CPA
 Donald G. Temple, CPA
 Philip L. Tislow, CPA
 James Roy Vergin, CPA
 Scott Ed Washecheck, CPA
 Donald Keith Ethridge, CPA
 Ronald D. Jeffris, CPA
 Cecil F. Strande, CPA
 James Frank Schallner Jr, CPA
 Aubrey L. Anderson, CPA
 John A. Moss Jr, CPA
 Glenn David Rosilier, CPA

Congrats on 50 years of licensure!

*Includes CPAs in active, retired, and disabled status.



GROW YOUR INFLUENCE.

BE A PEER REVIEWER

IT'S EASIER THAN YOU THINK!



IN MEMORIAM

Robert Gorney, CPA
 Paul Ackerman, CPA
 Deidra Sellers, CPA
 Paul Garcia, CPA
 Angela Claiborn, CPA
 Philip McCort, CPA
 Carl Gibson, CPA
 Charles Spencer, CPA
 Sarah Marshall, CPA





Credit Relief, Credit Extensions, CPA Evolution, 120 to Sit... What is happening?

This has been a wild time for CPA candidates. Several initiatives have been encouraged across the states to ease the movement into the CPA profession. As such, there has been much confusion regarding where Oklahoma stands on the various proposals. Below is a point in time account of where Oklahoma candidates and candidates-to-be stand in all of this. Please continue to read the candidate updates found on social media, the upcoming bulletins, and informational emails.

120 to Sit

The changes allowing candidates to sit for the CPA exam at 120 hours will come into effect on November 1, 2023. If you apply before this date, you will need to continue to follow the 150-hour requirements. A breakdown of all the changes can be found in the July Bulletin or on the New Applicant Information page in the Exam section of the OAB website.

30 Hour Testing Window

Earlier this year, the National Association of State Boards of Accountancy announced an initiative to increase the time allowed to pass the exam to 30 months. This announcement does not affect Oklahoma's 18-month time period as we must go through the administrative rules process to change our timeframe. On September 15th, the Board voted to begin the administrative rules process to increase the length of time given to pass the exam from 18 to 30 months. This is a long process that includes approval by the Legislature and Governor. We will continue to update candidates as it goes through

the process. Given the time needed, if passage is approved by the Legislature and/or the Governor, candidates should not expect an implementation date of earlier than November 1, 2024.

Credit Extension Effective January 1, 2024

Given the hiccups which may occur with the implementation of CPA Evolution, state boards of accountancy around the nation have moved to extend any scores still active on January 1, 2024, until June 30, 2025, regardless of the expiration date. On September 16, 2022, the Oklahoma Accountancy Board voted to move forward with an extension of any scores valid on January 1, 2024, until June 30, 2025. It will not include any scores which expire before January 1st. This needs to become official through the passage of emergency and permanent rules. This process has been started but not completed. Please look for updates in the coming future.

One-Time Credit Relief Initiatives

NASBA has asked state boards to consider the one-time credit relief program. The initiative would extend any credits which expired between January 30, 2020, and May 11, 2023, to June 30, 2025. This is in response to the significant disruptions which were experienced by candidates during this time frame due to COVID. This needs to become official through the passage and emergency and permanent rules. This process has been started but not completed. Please look for updates in the coming future.

CPA Evolution Update

As you know, the CPA Exam is changing significantly in January 2024. With the roll out of CPA Evolution, the Oklahoma Accountancy Board wants to make sure you are aware of the Uniform CPA Examination changes as well as important upcoming dates and additional details. The following information will detail the specific examination changes, current valid score extensions and tentative score release dates for 2024.

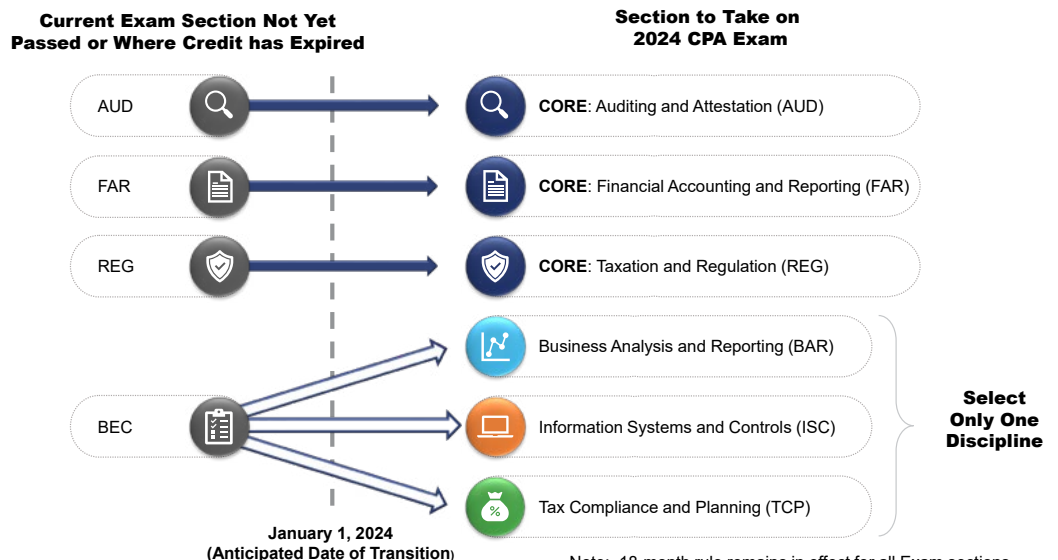
Important Upcoming Oklahoma Accountancy Board Dates

- November 1, 2023 - The Board will begin accepting examination applications for the new disciplines (BAR, ISC & TCP).
November 12, 2023 - Last day the Board will process Examination applications for BEC.
December 15, 2023 - Last day you will be able to sit for BEC.

Above dates are subject to change

The CPA Exam Transition Policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam.

CPA EXAM TRANSITION POLICY



Note: 18-month rule remains in effect for all Exam sections.



Candidate's Corner

2024 Test Administration Schedule/ Score Release Timeline*

Core Test Dates (AUD, FAR, & REG)	Core Score Reports	Discipline Test Dates (BAR, ISC, & TCP)	Discipline Score Reports
January 10th through March 26th	June 4th	January 10th through February 6th	April 24th
April 1st through June 25th	July 31st	April 20th through May 19th	June 28th

*All dates are subject to change.

Don't wait!



Schedule your test at Prometric as soon as possible. With the exam changes, spots are filling up fast!

60 Years of Licensure

- Roy Martin Felton, CPA
- Frederick Van Wieren III, CPA
- Melvin Reynold Walters, CPA
- Robert Tippie Helm, CPA
- Terry Elton Hinshaw, CPA
- Floyd Clift Richards, CPA

70 Years of Licensure

- Ralph Allen Rouse, CPA
- Raymond Eugene Best, CPA
- WelemaGreer, CPA

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

*Includes CPA in active, retired, and disabled status.



Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 2/2023 (04/01/2023 THROUGH 06/30/2023)

ALEXA JO ADAIR

CHEYENNE LEE AUSTIN

BRODY CHASE BALLARD

JAYCEE BRAKE

NICOLE RACHELLE LYNN BROWN-MCRAE

LUKE CAMPBELL

CONNIE LEIGH CHANDLER

COLBY BRANDON CHRISMON

BLAKE WILLIAM CRAWFORD

WYATT VANN DUNHAM

DAVID RUSSELL FORESTER

BETTINA DOREEN FRYHOVER

AUSTIN LEE HATCH

SARAH RUTH HEATH

JADE ASHLEY IVINS

LULU KING

JILLIAN MICHELLE LAWSON

TANNER R LEWIS

MOLLY ELIZABETH LUNDY

CASEY PAUL MCCREERY

CHANDLER DREW MILLER

PEACE CHIAGOZIEM MOJEKWU

NELLIE FOLSOM MUSSER

CONNOR ANDREW NICHOLS

STEFANI GRACE NELL

SALINA P NGUYEN

SUMMER SKYE PALMER

CLAYTON MATHEW PETTY

JAIME ABRAHAN PONCE

COURTNEY RENEE SHERA

HALLIE ELIZABETH SUTTER

DRAKE ALLEN WILSON

TOTAL SUCCESSFUL CANDIDATES: 32

BOLD = EACH SECTION PASSED ON FIRST SITTING

CPA Exam Performance Summary: 2023 Q-1 Oklahoma

Overall Performance

Unique Candidates	195
New Candidates	43
Total Sections	241
Passing 4th Section	28
Sections / Candidates	1.24
Pass Rate	47.72%
Average Score	70.40

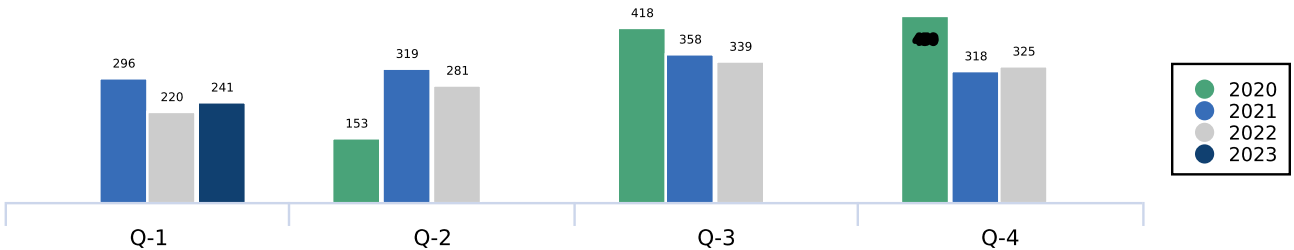
Section Performance

	<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
First-Time	55	68.29	41.82%
Re-Exam	186	71.02	49.46%
AUD	67	69.52	44.78%
BEC	49	69.59	36.73%
FAR	65	68.54	46.15%
REG	60	74.05	61.67%

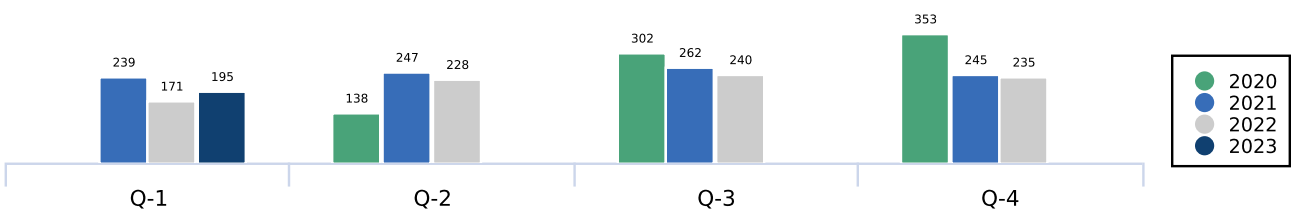
Jurisdiction Ranking

Candidates	Sections
35	34
32	33
Pass Rate	Avg Score

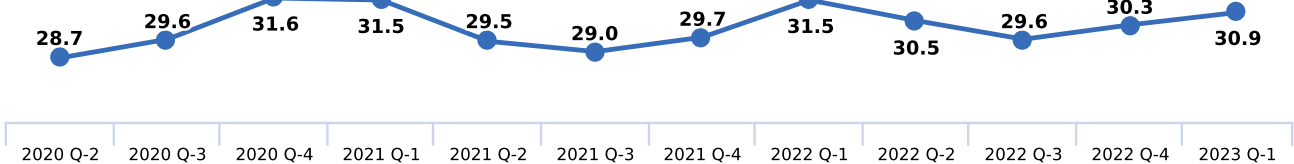
Sections



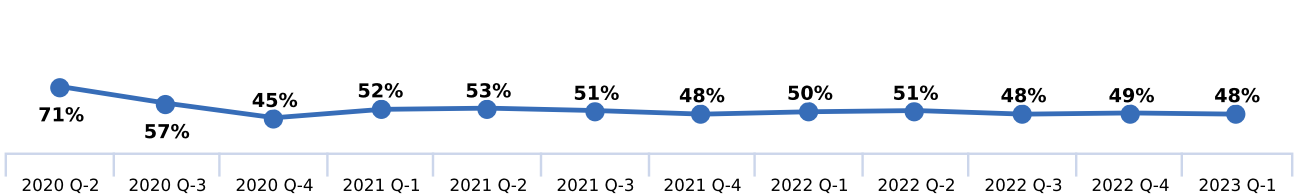
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-2 Oklahoma

Overall Performance

Unique Candidates	225
New Candidates	61
Total Sections	293
Passing 4th Section	34
Sections / Candidates	1.3
Pass Rate	47.78%
Average Score	71.34

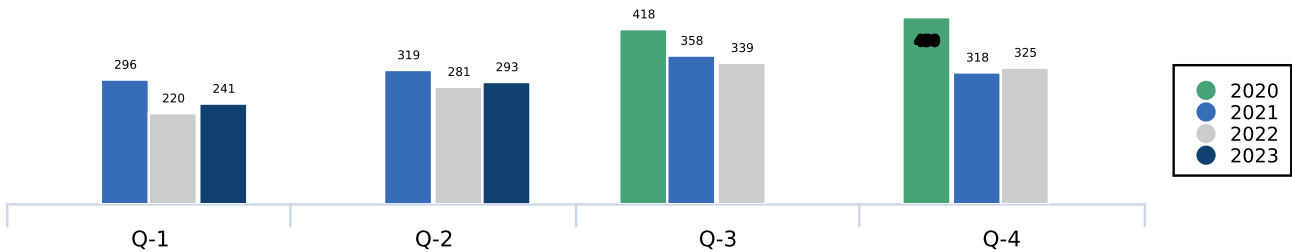
Section Performance

	<u>Sections</u>	<u>Score</u>	<u>% Pass</u>
First-Time	79	72.84	58.23%
Re-Exam	213	70.8	44.13%
AUD	71	71.65	46.48%
BEC	68	74.60	51.47%
FAR	96	68.06	42.71%
REG	58	72.57	53.45%

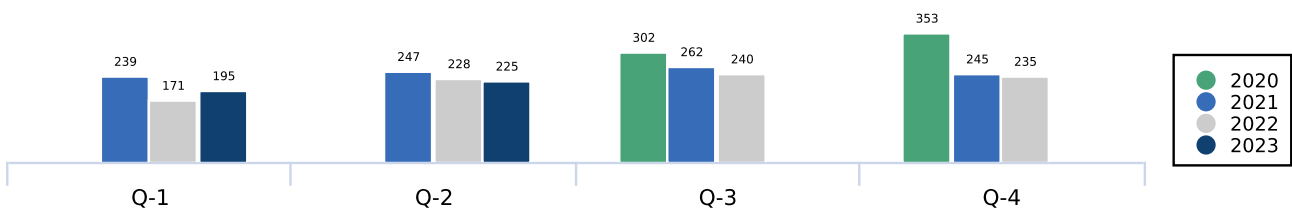
Jurisdiction Ranking

Candidates	Sections
35	34
41	33
Pass Rate	Avg Score

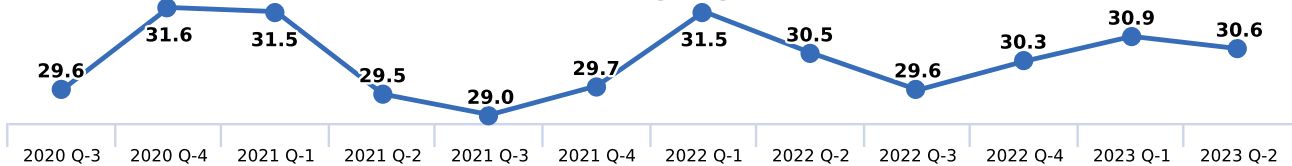
Sections



Candidates



Average Age



% Pass

