



## MEMBERS OF THE BOARD

Mark Whitman, CPA – Chair  
John Curzon, CPA - Vice Chair  
James “Rusty” Minnix, CPA - Secretary  
Bryan Storms, CPA  
Rob Sellers, CPA  
Jody Manning  
Taylor Green

## BOARD STAFF

Ashley Plyushko, CPA  
Executive Director  
  
Rebekah Flanagan  
Chief Accountant  
  
Heather Grable  
CPE Coordinator  
  
Lauren Norcom  
Licensing Coordinator  
  
LaLisa Semrad  
Enforcement Coordinator  
  
Matthew Sinclair  
Records Coordinator  
  
Symone Chambers  
Exam Coordinator  
  
Melanie King  
Office Manager/CPO  
  
Colton Hoggatt  
Program Assistant  
  
Travis Jacobs  
Compliance Investigator

## CONTACT INFORMATION

Oklahoma Accountancy Board  
201 N.W. 63rd Street, Suite 210  
Oklahoma City, OK 73116  
Local: (405) 521-2397  
Fax: (405) 521-3118  
Website: <https://oklahoma.gov/oab.html>

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

A MEMBER OF

**NASBA**



## Returning to Active Status: The Basics

### What is Return to Active Status?

Return to active status addresses the requirement to complete continuing professional education courses once a CPA starts performing any type of accounting related work after a momentary pause.

### What triggers Return to Active Status?

RTAS is triggered in two circumstances: The most common is when a CPA returns to accounting-related work after a period of exemption for retirement, disability, or employment in a non-accounting related position. The second is when an individual applies for reinstatement of their CPA certificate.

### I was operating under a CPE exemption but will no longer qualify. What should I do?

A registrant who wishes to return to active status must immediately give written notice to the Board.

### What are the general return to active status requirements?

Forty (40) hours of CPE must be submitted for each year of non-reporting, up to a maximum of 120 hours. This includes four hours of ethics for every three years of non-reporting.

### If I completed CPE during the time when I was not reporting CPE to the Board, can I use this CPE?

Yes, you may use CPE taken within the last three years prior to your return to active status toward your return to active status requirement. You may not use any CPE that has been previously reported to the Board.

### How long do I have to complete the CPE?

The first 40 hours of CPE must be completed within 60 days of the date of your return to work or date of the Board approving your certification reinstatement, whichever is later. The remaining hours must be completed within a year.



## Meet Our New Board Member: **Robert Sellers, CPA**

Robert (Rob) Sellers, CPA, has been appointed to the Oklahoma Accountancy Board and will serve a five-year term ending June 30, 2030. Sellers is a sole practitioner with more than 40 years of experience as a CPA. He provides financial, operational, and tax services to clients in various industries.

Rob began his professional career as a staff accountant at Stanfield & O'Dell in Tulsa, where he worked in both audit and tax, eventually performing consulting services. After nine years at S&O, Rob became corporate controller/chief accounting officer for United Video Satellite Group in Tulsa, overseeing finance, tax, and accounting. He supported the company's IPO and merger with Tele-Communications, Inc. before returning to public practice. There he implemented various ERP applications for small- and medium-sized enterprises.

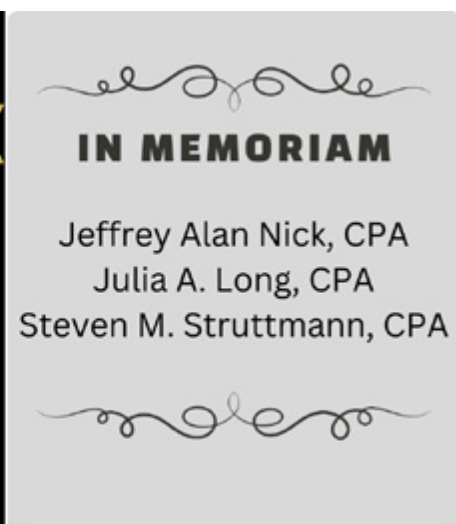
Later he became CFO for a German manufacturer at the Port of Catoosa, before transitioning to education as CFO at Metro Christian Academy, a private K-12 school. There, Sellers got involved in school choice, eventually leading a tax credit

scholarship program. Rob now does contract CFO work for nonprofits, helps families find suitable schools, and advises on complex tax and financial matters.

Alongside his consulting, Sellers has been Treasurer of the Golden Eagle Club at Oral Roberts University for 35 years, managing finances and operations for the university's Division I athletics. He also serves on his church's Administrative Council and as Secretary/Treasurer of the denomination's Extension Loan Fund, supporting church infrastructure projects.

Sellers has been a member of the Oklahoma Society of CPAs (OSCPA) for 41 years, serving on multiple committees, as a board member, and most recently as CPA-PAC's past chair, advocating for the profession's future and legislative priorities. He graduated from Oral Roberts University.

Rob has been married to his wife, Kim, for 44 years. They have two married sons and two grandchildren.



### Upcoming Board Meeting

The next Board meeting is September 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 speak, you must notify the Executive Director before the meeting of the desire to speak and the topic to be addressed.

# ENFORCEMENT ACTIONS

*Collected disciplinary fines are remitted to the State General Fund for general state operations.*

Individual orders in these cases can be requested from the Enforcement Coordinator for the Board or viewed on the OAB website under the "Licensee Lookup" search. This list includes only those disciplinary orders approved July through August 2025.

**RESPONDENT: Bethany Shipley, CPA #9888 – Muskogee, OK**  
**CASE # 2489 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 11 CPE hours to apply to the shortage.

**RESPONDENT: Adam Havig, Revoked CPA #11132 – Tulsa, OK**  
**CASE # 2521 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by embezzling funds from an organization that Respondent served as treasurer. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent's CPA certificate is revoked for cause and he is assessed costs of \$105. Respondent must return his certificate to the Board or provide an Affidavit of Lost Certificate. Should Respondent apply for reinstatement, he will be required to appear before the Board to show cause as to why his certificate should be reinstated.

**RESPONDENT: Amanda C. Digney, CPA #17028 – Edmond, OK**  
**CASE # 2523 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 2 ethics CPE hours to apply to the shortage.

**RESPONDENT: Christopher D. Moak, CPA #15127 – Choctaw, OK**  
**CASE # 2524 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024 and calendar year 2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 34.5 CPE hours to apply to the shortage.

**RESPONDENT: Kristin M. Major, CPA #14239 – Tulsa, OK**  
**CASE # 2525 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 9 CPE hours to apply to the shortage.

**RESPONDENT: Oscar E. Tovar, CPA #16690 – Redford, MI**  
**CASE # 2526 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for calendar year 2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 18 CPE hours to apply to the shortage.

**RESPONDENT: Jeffrey D. Hannam, CPA #15944 – OKC, OK**  
**CASE # 2527 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete

the minimum required CPE hours for compliance period 2022-2024 and calendar year 2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 36.5 CPE hours to apply to the shortage.

**RESPONDENT: Guan Ian Wang, CPA #16647 – Cypress, TX**  
**CASE # 2528 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 3.5 CPE hours to apply to the shortage.

**RESPONDENT: Brandon J. Brown, CPA #15257 – Tulsa, OK**  
**CASE # 2529 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Stephanie L. Ragsdale, CPA #17291 – Jenks, OK**  
**CASE # 2530 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Kelly P. Nelson, CPA #16488 – Duncan, OK**  
**CASE # 2531 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 24.5 CPE hours to apply to the shortage.

**RESPONDENT: Kevin R. White, CPA #5355 – Edmond, OK**  
**CASE # 2532 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024 and calendar year 2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 40 CPE hours to apply to the shortage.

**RESPONDENT: Kevin L. McGuire, CPA #15982 – Guthrie, OK**  
**CASE # 2533 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent has submitted sufficient CPE to apply to the shortage.

**RESPONDENT: Barbara J. Henry, CPA #14678 – OKC, OK**  
**CASE # 2534 DATE OF BOARD ACTION: 8/15/2025**

Respondent violated the Act and Board's Rules by performing substandard audit work, receiving two consecutive substandard peer reviews, failing to timely complete her most recent peer



# ENFORCEMENT ACTIONS

CONTINUED FROM PAGE 3.

review, and failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed fines in total of \$3,000, plus costs of \$105. In addition, Respondent agrees to the following: To provide the Board with a list of all audits in process and obtain a pre-issuance review on each of those engagements; to provide notification to the Board of any new attestation engagement within thirty days of the signing of an engagement letter or the beginning of work, whichever is earlier, and obtain pre-issuance reviews on any future audit engagement; to notify the Board of the chosen pre-issuance reviewer, who must be an AICPA approved peer reviewer, and receive final approval from the Board; to submit pre-issuance reviews to the Board within thirty days of receipt; and to complete 36 hours of CPE to apply to the shortage.

**RESPONDENT: Natalie A. Martin, CPA #16211 – Aledo, TX**  
**CASE # 2535 DATE OF BOARD ACTION: 8/15/2025**  
Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 3 ethics CPE hours to apply to the shortage.

**RESPONDENT: Jennifer R. Pottorf, CPA #18555 – Tulsa, OK**  
**CASE # 2536 DATE OF BOARD ACTION: 8/15/2025**  
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 14.5 CPE hours to apply to the shortage.

**RESPONDENT: Patrick W. Carroll, CPA #4081 – Enid, OK**  
**CASE # 2537 DATE OF BOARD ACTION: 8/15/2025**  
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024 and calendar year 2024. Respondent agreed to an Administrative Consent Order which provides for the following:

Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent has submitted sufficient CPE to apply to the shortage.

**RESPONDENT: Samuel W. Enloe, CPA #19114 – OKC, OK**  
**CASE # 2538 DATE OF BOARD ACTION: 8/15/2025**  
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 8 CPE hours to apply to the shortage.

**RESPONDENT: Jessica L. Bates, CPA #17616 – Chicago, IL**  
**CASE # 2539 DATE OF BOARD ACTION: 8/15/2025**  
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 38 CPE hours to apply to the shortage.

**RESPONDENT: Amy McIntosh, CPA #16016 – Piedmont, OK**  
**CASE # 2540 DATE OF BOARD ACTION: 8/15/2025**  
Respondent violated the Act and Board’s Rules by failing to complete the minimum required CPE hours for compliance period 2022-2024 and calendar year 2024. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent has submitted sufficient CPE to apply to the shortage.

July/August Cease and Desist Actions	
Violation	
Holding Out Without a License .....	1
Offering Attest Work While Unlicensed.....	0

### 50 Years of Licensure

Ronald Boyle, CPA

Jerry Chitwood, CPA

Donald Copley, CPA

Stephanie Craighead, CPA

Jerry Creekmore, CPA

Curtis Davidson, CPA

Theodore Day, CPA

Russell Edenborough, CPA

Kevin Hanscom, CPA

Robert Hart, CPA

John Hays, CPA

David Jones, CPA

Donald Keel, CPA

Joe Koehler, CPA

Bruce Korver, CPA

Rodney Maxwell, CPA

Michael McIntosh, CPA

Alan McKay, CPA

Juanita Myers, CPA

Bobby Nelson, CPA

J. Novak, CPA

John Ogilbee, CPA

Patricia Prawl, CPA

Anthony Rackley, CPA

Floyd Rhodes, CPA

Larry Schlegel, CPA

James Seifried, CPA

Martha Sparlin, CPA

Ted Strickland, CPA

Sharon Strickland, CPA

Larry Stubblefield, CPA

Karen Talucci, CPA

Ronald Tanner, CPA

James Wallace, CPA

### 60 Years of Licensure

James Davenport, CPA

James Elliott, CPA

Mark Files, CPA

David Fraley, CPA

Harold Holmes, CPA

Elliott Jackson, CPA

Owen Pugh, CPA

Antonio Shelby, CPA

Roger Tate, CPA

Orbie Taylor, CPA

Clayton Woodrum, CPA

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

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



## An Inactive Candidate: Reactivation Guide

The CPA Evolution Initiative and the Credit Relief Initiative both drew to a close on June 30, 2025. As such, the Board has begun inactivating candidates who have failed to sit for a section of the exam in the past 30 months. Any passing scores which were extended through the CRI program also expired on that date unless all four sections have now been passed. As such, we thought it might be helpful to discuss how an inactive candidate can become active again.

To become an active candidate, an applicant needs to submit the Qualification Application for Eligibility form again. This includes undergoing a background check and providing an updated photo, notarized affidavit of lawful presence, and the appropriate fees.

The candidate DOES NOT need to provide transcripts again unless they are wishing to change the standard under which they sat. This will mainly affect those who perhaps originally applied to sit under the 120-hour requirements but now wish to apply under the 150-hour requirements.

If you are unsure of your candidacy status, please feel free to call or email us. We are happy to help!



## Transcripts: Make Sure to Keep Them Sealed

We have seen an uptick in applicants sending us copies of transcripts or transcripts that have been removed from the university sealed envelope when applying to sit for the CPA exam.

Please be aware that the Board will only accept paper transcripts that are in an envelope sealed by the university. An applicant may send the sealed envelope inside another envelope, but the university

envelope must remain sealed. If it is opened, we will request a new copy of the transcript.

The Board will also accept electronic transcripts through services such as eScripts. If submitting transcripts electronically, they must be sent directly to the Examination Coordinator from the university or college.



## Successful Candidate List: 2025 Quarter 2 (April - June)

Marlena Blom  
Erin Bonner  
Emily Boutwell  
Alec Brand  
**Nicholas Brown**  
**Jonathon Clark**  
**Tonye Dick**  
Carrie Doke  
Megan Garms  
Hampton Gibson

Michelle Griffin  
Sean Grilley  
**Logan Grulkey**  
**Austin Haddock**  
Jennifer Hines  
Hannah Hurtz  
Brooks Inbody  
**Josie Jared**  
Jonathon Johnson  
**Michael Johnson**

Bobbie Lane  
Mary Lasaxon  
Megan Zehui Lee  
Alexander Levine  
**Matthew McLain**  
Haley Naff  
Jacob Neufeld  
James Nummy  
Sabrina Parker  
Garrett Price

Jennifer Ramirez  
Hannah Reid  
**Grace Renard**  
Bridget Roberson  
Donavon Sayre  
Wesley Smith  
**Madalyn Stone**  
**Randii Tucker**  
**Laura Webster**  
**Matthew Whitney**

\*Names in **BOLD** passed all four parts on the first attempt.



## New CPAs

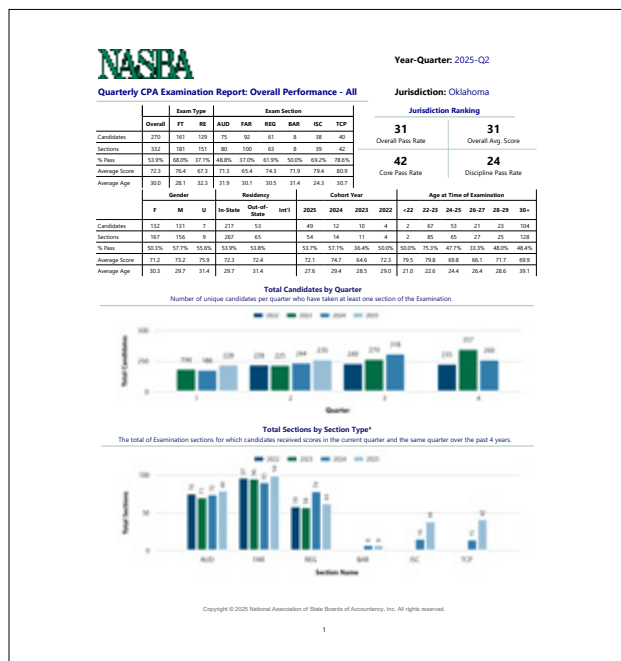
Emily Boutwell, CPA  
Dylan Capps, CPA  
Joseph Carter, CPA  
Connie Chandler, CPA  
Clay Collier, CPA  
Summer Cottom, CPA  
Megan Garms, CPA  
Kylee Gish, CPA  
Michelle Griffin, CPA  
Sean Grilley, CPA  
John Hanson, CPA  
Michael Johnson, CPA  
Jakob Ketchum, CPA  
Alexander Levine, CPA

Matthew Milburn, CPA  
Hayley Naff, CPA  
James Nummy, CPA  
Sabrina Parker, CPA  
Grace Renard, CPA  
Bridget Roberson, CPA  
Donavon Sayre, CPA  
Charity Smith, CPA  
Tanya Torrealba-Snavely, CPA  
Randii Tucker, CPA  
Laura Webster, CPA  
Megan ZeHui Lee, CPA  
Jason Zheng, CPA

## 2025 Quarter 2 Exam Statistics

Interested in seeing how candidates from Oklahoma and across the country did on the CPA exam during the second quarter of 2025? Click on the button below to see a deep dive.

[VIEW NOW](#)



## 2025 CORE SCORE RELEASE & TESTING DATES

IF YOU SIT BY:	YOUR SCORE RELEASE DATE IS:
January 23, 2025	February 7, 2025
February 14, 2025	February 25, 2025
March 9, 2025	March 18, 2025
March 31, 2025	April 9, 2025
April 23, 2025	May 8, 2025
May 16, 2025	May 28, 2025
June 8, 2025	June 17, 2025
June 30, 2025	July 10, 2025
July 23, 2025	August 7, 2025
August 15, 2025	August 26, 2025
September 7, 2025	September 16, 2025
September 30, 2025	October 9, 2025
October 23, 2025	November 7, 2025
November 15, 2025	November 25, 2025
December 8, 2025	December 16, 2025
December 31, 2025	January 13, 2026

## 2025 DISCIPLINE SCORE RELEASE & TESTING DATES

TESTING WINDOW	YOUR SCORE RELEASE DATE IS:
January 1 - 31, 2025	March 14, 2025
April 1 - 30, 2025	May 16, 2025
June 1 - 30, 2025	July 17, 2025
July 1 - 31, 2025	September 11, 2025
October 1 - 31, 2025	December 16, 2025