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Continuing Professional Education Helpful Information

It is that time of year again where people start to feverishly check their CPE totals in the OAB Portal. During this time, we get a lot of questions about the nuances that make up the CPE requirement. We have addressed the most common ones here but always feel free to reach out with any questions!

How much CPE do I have to take each year?

CPAs are required to take at least 20 hours of CPE per year. Overall, CPAs must maintain at least 120 hours of CPE per three year rolling period including four hours of ethics. This minimum requirement allows CPAs to maintain their competency while also providing flexibility on how the 120 hours are earned during each three year rolling period.

How do I know how much CPE I currently have for this year or rolling cycle?

A CPA may go onto their online portal to see the number of hours that have been reported. This video tutorial will show you how to enter your CPE and also how to see your current totals: [Video Tutorial](#)

How do I treat a conference that covered several categories of CPE?

You will separate out the hours of CPE per category. Each category group will be its own entry. It will not cause an issue if several activities have the same title as long as the categories are different. *Make sure and separate out your ethics.*

Do I need to report all my CPE hours I earned or just enough to meet the requirements?

The Board recommends you enter all CPE entered as there may be a deficiency in a different year that will be covered by the excess. We often have CPAs referred to enforcement for failure to complete CPE, only to realize that there were several hours they failed report. Even in these situations, all CPE certificates must be sent to the OAB to complete the investigation process, creating additional work for the CPA and the Board.

When is the best time to enter my CPE?

The system is designed to allow for entry year-around, and the Board recommends this approach. If you do decide to wait until it is time to complete your renewal, please enter your CPE BEFORE you complete your renewal. Submitting your renewal will lock the prior CPE cycle and you will be unable to enter your CPE that goes with your renewal. Your only option at that point is to call us to unlock the CPE cycle period.

CONTACT INFORMATION

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

A MEMBER OF



[CLICK HERE TO VIEW HOW TO MAINTAIN YOUR CPE](#)



FAILURE TO RETURN PHONE CALLS

At the Board, there are a few common complaints, many of which usually do not rise to the level of investigation. One such example is a CPA's failure to return phone calls. This is our most common complaint from the public. As we work to address these complaints, we often find that the CPA's reasoning for avoiding communication is unrealistic client expectations.

While failure to return phone calls can rise to an unethical act in extreme circumstances, these situations can often be diffused. Some suggestions laid out in professional and business journals on dealing with difficult clients include:

- Work to communicate on a regular basis through a method preferred by the client such as email, call, or even text. If you normally work with the client only once a year, try to communicate with them during the off-season as well.
- Set clear expectations as to response time for both yourself and the client. This can be for both communications and needed documents. If there is a written engagement letter, put these expectations in writing.
- Work to build relationships with clients to prevent future conflicts. Sometimes establishing a human connection can go a long way in creating a good working relationship.

- Consider if the time has come to disengage from that client. If this decision is reached, make sure and do it in a professional manner. One tip we found was to contact your professional liability carrier to see if they have a template client termination letter.

As always, if you are in a situation where you are unsure of your ethical obligations under the OAB rules, please feel free to call us.



HAPPY
(WORK) ANNIVERSARY

1 Year

Jason Zaragoza

THANK YOU FOR YOUR DEDICATION AND SERVICE!

Decorative flourish

IN MEMORIAM

Charles Stough, CPA

Decorative flourish

Upcoming Board Meeting

The next Board meeting is January 17th 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

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 in December 2024.

RESPONDENT: Courtney E. Boswell, CPA #17496 – Liberty Hill, TX CASE # 2443 DATE OF BOARD ACTION: 12/20/2024

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 19 CPE hours to apply to the shortage.

RESPONDENT: Charles R. Draper, CPA #13666 – Tulsa, OK CASE # 2462 DATE OF BOARD ACTION: 12/20/2024

Respondent violated the Act and Board's Rules by practicing public accounting without a permit for approximately two years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$105.

RESPONDENT: Andrew Maryadi, CPA #17377 – OKC, OK CASE # 2466 DATE OF BOARD ACTION: 12/20/2024

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 submitted 4 CPE hours to apply to the shortage.

RESPONDENT: Austin P. Willett, CPA #17896 – Norman, OK CASE # 2469 DATE OF BOARD ACTION: 12/20/2024

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 2.5 CPE hours to apply to the shortage.

RESPONDENT: Karen L. Holestine, CPA #9000 – Inola, OK CASE # 2472 DATE OF BOARD ACTION: 12/20/2024

Respondent violated the Act and Board's Rules by practicing public accounting without a permit for approximately four months. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105.

RESPONDENT: Barry J. Schwarz, CPA #17496 – OKC, OK CASE # 2473 DATE OF BOARD ACTION: 12/20/2024

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 submitted 3 CPE hours to apply to the shortage.

RESPONDENT: Brad A. Tisdale, CPA #16293 – Atoka, OK CASE # 2474 DATE OF BOARD ACTION: 12/20/2024

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 submitted 2 CPE hours to apply to the shortage.

RESPONDENT: Peter Osagbodje, CPA #16879 – Tulsa, OK CASE # 2475 DATE OF BOARD ACTION: 12/20/2024

Respondent violated the Act and Board's Rules by practicing public accounting under an unregistered firm for approximately two years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,000, plus costs of \$105. In addition, Respondent must register the firm within thirty days of the effective date of the order.

RESPONDENT: Dennis R. Fine, CPA #14836 – Hulbert, OK CASE # 2476 DATE OF BOARD ACTION: 12/20/2024

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. 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: Charles E. Underwood, CPA #2889 – Broken Arrow, OK CASE # 2477 DATE OF BOARD ACTION: 12/20/2024

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 16 CPE hours to apply to the shortage.

RESPONDENT: Alyssa M. Bryson, CPA #18858 – Tulsa, OK CASE # 2478 DATE OF BOARD ACTION: 12/20/2024

Respondent violated the Act and Board's Rules by practicing public accounting without a permit for approximately one year. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105.

RESPONDENT: Jaime A. Froehlich, CPA #14354 – Edmond, OK CASE # 2479 DATE OF BOARD ACTION: 12/20/2024

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 1 CPE hour to apply to the shortage.



FOR OUR CANDIDATES

How Long Do I Actually Have to Take the Exam?

With all of the rule changes and extensions, it can be hard to know how long you actually have to take and pass all four sections of the CPA exam. Below is a short guide.

How Much Time Can I Wait Between Sitting for a Section?

Candidates must sit for at least one section every 30 months to remain an active candidate. If a candidate waits longer than 30 months from the date they last sat for a section, they will become an inactive candidate. Becoming an inactive candidate means that you must fully reapply to sit for the exam. It is important to understand that this timeframe relates to remaining an active candidate. As will

be detailed below, you cannot successfully complete the exam in the required timeframe if you wait 30 months in-between each section.

How Much Time Do I Have to Pass All Four Sections?

A candidate has 30 months from the date of the score release of the first section passed to pass all four sections of the exam. IMPORTANT NOTE: The clock starts when your score is released for the first section passed; however, you only must sit for the last section needed within the 30-month window. It does not matter if your last passing score's release date is after the end of the 30-month window.

Changing Your Name

Candidates will often contact us inquiring about what to do when their name changes during the testing process. This can occur because of marriage, divorce, or other legal proceedings. It is important that you notify us as soon as possible so that we can update your name in the system. You may do this through the Name Change Reporting Form. You must include some sort of legal documentation such as a marriage license, divorce decree, or court order.

The OAB will then communicate the name change to NASBA so your name in the CPA Portal can be updated. If you have an outstanding NTS, you may go in and print a new NTS with the correct name.

New CPAs

- Dillan Browne, CPA
Catherine Callahan, CPA
Sara Elizabeth Eason, CPA
Haley Germain, CPA
Tyler LaCourse, CPA
Shelby Lankford, CPA
Cing Kim Lopez, CPA
Kristi R. McGranahan, CPA
Addison Leigh Newman, CPA
Austin Ogden, CPA
James Oplotnik, CPA
Joselyn Pando, CPA
Christine Victoria Reynolds, CPA
Alec Rothbauer, CPA
Meagan Stevens, CPA
Ashton Nicole Mainord
Vance, CPA
Janessa Wilbur, CPA

2025 CORE SCORE RELEASE & TESTING DATES table with columns: IF YOU SIT BY, YOUR SCORE RELEASE DATE IS. Includes 2025 DISCIPLINE SCORE RELEASE & TESTING DATES table with columns: TESTING WINDOW, YOUR SCORE RELEASE DATE IS.