



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

Mykal Kephart
Technical 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



Friends and family celebrating the awarding of CPA certificates to the new CPAs.

Spring 2025 CPA Recognition Ceremony

We had a great time celebrating our CPAs on May 3, 2025, in front of a crowd of 300. Taking place at the Will Rogers Theatre, we acknowledged our new CPAs and also our honoree CPAs with 50+ years of service.

OAB Member Rusty Minnix, CPA started off welcoming all our CPAs, their friends, and their family. Josh Elder, Chair of the OSCPA followed up by recognizing Austin McKay who was one of the OSCPA silver award winners for the first half of the year. Our honorees were presented with a framed certificate and pin honoring their years of service by Chair Bryan Storms, CPA.

After honoring those who served the state for so many years, we turned to those just starting to make their mark. Everyone heard a great keynote from Doug Linehan, CPA who serves as the Executive Director of the Oklahoma Tax Commission. Our new CPAs recited the CPA pledge with the assistance of OAB Secretary John Curzon, CPA. This pledge emphasizes the responsibility they have as CPAs to serve and protect the public. Finally, Chair Storms presented the new CPAs with their CPA certificates.

We were so pleased to have accounting professors and deans from the University of Oklahoma, Oklahoma State University, and the University of Tulsa there to celebrate their students!

As always, we thank the Oklahoma Society of CPAs and the Oklahoma Society of Accountants for their help and support with this celebration!



OAB Chair Bryan Storms, CPA, OAB Secretary John Curzon, CPA and OAB Member Rusty Minnix, CPA with the ceremony keynote speaker, Doug Linehan, CPA.



OSU accounting faculty greeting the new CPAs to the ceremony.



Oklahoma Tax Commission Director Doug Linehan, CPA giving the keynote speech.



OSCPA Chair Josh Elder, CPA presenting an award to OSCPA Silver Award Winner Austin McKay.



Chair Bryan Storms, CPA presenting a certificate of appreciation to a CPA with 50+ year of service.



Legislative Update

The 2025 legislative session has come to a close. It was a busy and fruitful session in the realm of accountancy law and rules.

Amendments to the Oklahoma Accountancy Act:

The OAA will be amended to remove the residency requirement to sit for the CPA exam and implement national background checks which require the taking of fingerprints. The following changes are being made to accomplish this:

- Removes the requirement that an individual applying to sit for the CPA exam must reside in Oklahoma.
- Eliminates one of the two background checks required before licensure. Prior to this change, two background checks were ran. This included one when applying to sit for the exam and one when applying to be licensed. This will now be reduced to when an individual is applying to be licensed.
- Implements national fingerprint background checks for those who are applying for licensure and also those applying for a reciprocal.

The national background check requirement is not yet in effect. Significant notice will be provided to candidates prior to the effective date of the change. More information will be released regarding the national background check requirement in the coming months.

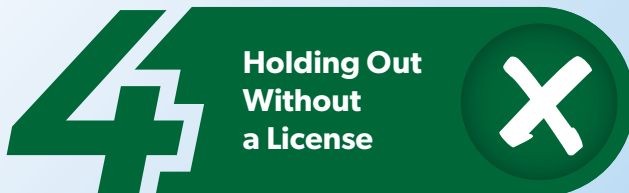
Amendments to the Oklahoma Accountancy Board Rules:

Several administrative rule changes were passed through the legislative process this year.

- **Effective January 1, 2026:** Implementation of a technical CPE requirement for those CPAs holding a permit to practice for any part of the year. Those individuals will be required to complete at least 20 hours of CPE in technical subjects. The CPE categories will be changing to reflect this requirement. More information will be provided in the coming months.
- **Effective September 15, 2025:** Clarifies that a CPA can only use a CPE exemption granted in another state to gain a CPE exemption in Oklahoma if Oklahoma has a similar CPE exemption. This closes a loophole which allowed CPAs living in other states to claim CPE exemptions not available to CPAs living in Oklahoma.
- **Effective September 15, 2025:** Eliminates the notarization requirement for the CPE exemption affidavit. This will simplify the process of applying for a CPE exemption for our CPAs.

Additional reminders and information will be provided as the effective dates approach. As always, please feel free to call the OAB with any questions.

MAY/JUNE CEASE AND DESIST ACTIONS



Upcoming Board Meeting

The next Board meeting is on August 15th 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 in May and June 2025.

**RESPONDENT: Bengi Boedeker-Beebe, CPA #13075 – Garber, OK
CASE # 2496 DATE OF BOARD ACTION: 5/16/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2020-2022 and 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$105. In addition, Respondent must submit 38 CPE hours to apply to the shortage.

**RESPONDENT: Andrew B. Therrell, CPA #18228 – Tulsa, OK
CASE # 2502 DATE OF BOARD ACTION: 5/16/2025**

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 19 CPE hours to apply to the shortage.

**RESPONDENT: Andrew W. Bunch, CPA #16543 – OKC, OK
CASE # 2510 DATE OF BOARD ACTION: 5/16/2025**

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 submitted sufficient CPE to apply to the shortage.

**RESPONDENT: Erica A. Smith, CPA #10784 – Tulsa, OK
CASE # 2512 DATE OF BOARD ACTION: 5/16/2025**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022 and calendar year 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 40 CPE hours to apply to the shortage.

**RESPONDENT: Christopher A. Mudd, II, CPA #18661 – OKC, OK
CASE # 2513 DATE OF BOARD ACTION: 5/16/2025**

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 1 CPE hour to apply to the shortage.

**RESPONDENT: Ernst & Young, LLP, Firm #12299 – Tulsa, OK
CASE # 2514 DATE OF BOARD ACTION: 5/16/2025**

Respondent violated the Act and Board's Rules by being sanctioned by the SEC as described in the June 28, 2022 SEC Order. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$10,000, plus costs of \$3,200.

**RESPONDENT: Marcum, LLP, Firm #13709 – NYC, NY
CASE # 2515 DATE OF BOARD ACTION: 5/16/2025**

Respondent violated the Act and Board's Rules by being sanctioned by the SEC and PCAOB as described in the June 21, 2023 SEC Order.

Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$10,000, plus costs of \$650.

**RESPONDENT: Kenneth W. Williams, II, CPA #15660 – Tulsa, OK
CASE # 2518 DATE OF BOARD ACTION: 5/16/2025**

Respondent violated the Act and Board's Rules by performing substandard work on an ERISA audit. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,500, plus costs of \$105. In addition, Respondent agrees to forgo serving as the engagement partner on ERISA audits unless a pre-issuance review is obtained and submitted to the Board within thirty days after the audit is submitted to the DOL.

**RESPONDENT: Esther Viola Pitts, CPA #11854 – Claremore, OK
CASE # 2516 DATE OF BOARD ACTION: 6/24/2025**

Respondent violated the Act and Board's Rules by failing to timely complete work and respond to her client, failing to timely cooperate with the Board's investigation, and failing to complete the minimum required CPE hours for compliance period 2021 to 2023. Respondent agreed to a Consent Order which provides for the following: Respondent is assessed fines of \$2,000 for failing to timely complete work and respond to her client; \$2,000 for failing to cooperate with the Board's investigation; and \$500 for CPE non-compliance. In addition, Respondent is assessed costs and attorney fees in the amount of \$5,810, must submit 2 CPE hours to apply to the CPE shortage, and will be placed on probation for two years.

**RESPONDENT: John B. London, CPA #18065 – OKC, OK
CASE # 2517 DATE OF BOARD ACTION: 6/24/2025**

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

**RESPONDENT: Richard L. Anderson, CPA #9637 – Ravenel, SC
CASE # 2519 DATE OF BOARD ACTION: 6/24/2025**

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: Richard E. Brewster, CPA #10629 – Tulsa, OK
CASE # 2520 DATE OF BOARD ACTION: 6/24/2025**

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 .5 CPE hour to apply to the shortage.

**RESPONDENT: Joy M. Enos, CPA #13990 – Lawton, OK
CASE # 2522 DATE OF BOARD ACTION: 6/24/2025**

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 submitted sufficient CPE to apply to the shortage.



Trouble Logging in?: Common Issues

We often receive calls from CPAs or candidates who are struggling to log into the OAB portal. Below are a few common causes:

- **Browser Trouble:** If you are receiving errors such as the portal failing to load or an error handling message, we suggest you try a different browser. If the same error appears, please give us a call.
- **Incorrect email:** You are only able to log into the OAB portal using the email we have on file. Furthermore, if you attempt to use the Forgot Password function and use an email not on file, the system will not send a temporary password. If you are unsure which email we have on file, please feel free to give us a call.
- **Not Mobile Device Friendly:** The OAB portal is not designed for mobile devices. If you are attempting to complete an application or renewal on a phone or tablet, you could run into errors. We suggest using a desktop or laptop.
- **Firewall Issues:** Our portal is not compatible with some firewalls. This shows most often when it is time for the payment to process. If you are able to complete everything but the payment, give us a call so we can talk through the issue with you.



UPDATE YOUR EMAIL!

Remember to keep your email updated in the OAB portal. Often the OAB will send out important notices, reminders, and requests for information to the email on file.

50 Years of Licensure

Rodney C Maxwell, CPA

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

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



Increasing CPA Exam Fees

Effective on January 1, 2026, the cost per section of the exam increased from \$262.64 to \$265.57. This increase is set jointly by NASBA, the AICPA, and Prometric and changes based on the contract governing the relationship between the three partners listed. *This is separate from the administrative fee which is set by the Oklahoma Accountancy Board and will not see an increase. The OAB does not receive any revenue from this increase.*

The increased section fee is broken down as follows:

AICPA	\$135.00
NASBA.....	\$30.00
Prometric	\$100.57
Total	\$265.57

New CPAs

Daniel Baker, CPA	Xi Chen, CPA
Abigail Stanley, CPA	Jamie Dewbre, CPA
Amanda Stidham, CPA	Jalynne Weitzel, CPA
Brooklynn Buxton, CPA	Lindsey Harris, CPA
Jenna Byrom, CPA	Roger Nayar, CPA
Nicholas Brown, CPA	Derek Smith, CPA
Matthew Whitney, CPA	Matthew Stevens, CPA
Bobbie Lane, CPA	Jacob Withington, CPA
Jonathon Johnson, CPA	Shelbi Blair, CPA
Marlena Blom, CPA	Kyle Cunningham, CPA
Josiah Schwarz, CPA	Jiaxi Sun, CPA
Vladia Cortest, CPA	Nicholas Sayegh, CPA
Connor Heath, CPA	Kaylee Arndt, CPA
Justin Johnson, CPA	Cassidy Jones, CPA
Hampton Gibson, CPA	Paige Brown, CPA
Blake Cope, CPA	Hannah Ward, CPA
Min Zhong, CPA	Chandler Ladd, CPA
Morgan Rahilly, CPA	Chad Kuwitzky, CPA
Brycen Justus, CPA	Madelyn Theis, CPA
Devin Conner, CPA	Heather Shannon, CPA
Rozy Gurung, CPA	Grant Edgeller, CPA
Wesley Smith, CPA	Eli Thomas, CPA

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



Year-Quarter: 2025-Q1

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Oklahoma

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	228	138	99	71	81	53	5	19	22
Sections	261	147	114	76	83	56	5	19	22
% Pass	46.4%	53.7%	36.8%	36.8%	34.9%	60.7%	40.0%	52.6%	81.8%
Average Score	69.6	71.2	67.5	70.4	61.3	74.2	61.0	75.9	82.9
Average Age	30.7	28.6	33.4	31.7	31.3	29.6	29.8	26.7	31.2

Jurisdiction Ranking	
41	39
Overall Pass Rate	Overall Avg. Score
45	16
Core Pass Rate	Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	124	100	4	180	48		41	12	5	4	2	39	45	32	21	90
Sections	144	113	4	208	53		46	14	5	4	2	42	50	36	22	109
% Pass	40.3%	53.1%	75.0%	46.6%	45.3%		34.8%	64.3%	80.0%	50.0%	50.0%	64.3%	44.0%	58.3%	45.5%	36.7%
Average Score	67.3	72.1	79.5	69.7	69.3		62.6	75.4	77.4	75.5	61.0	75.5	69.3	70.0	73.1	66.8
Average Age	31.2	30.2	28.3	30.8	30.1		28.6	32.4	28.6	30.3	21.0	22.6	24.3	26.4	28.6	38.7

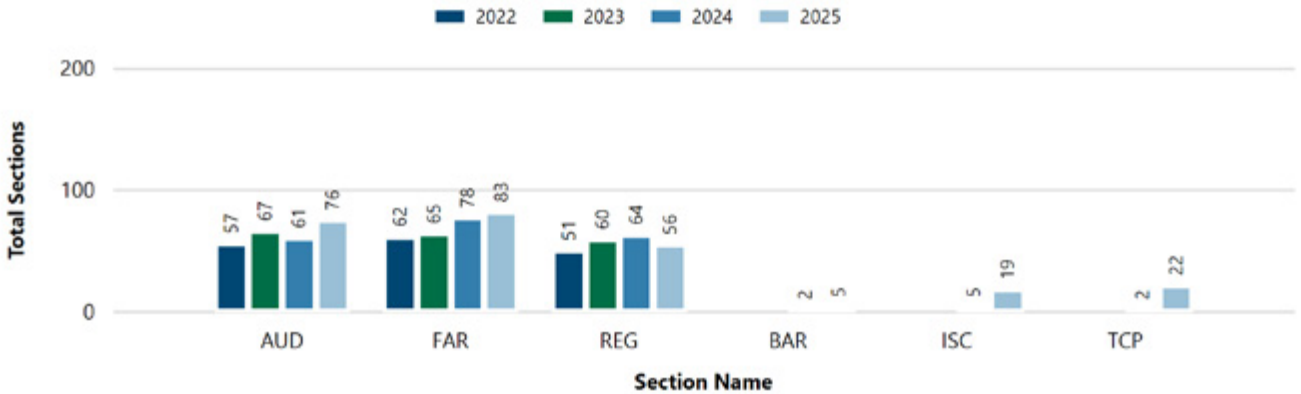
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



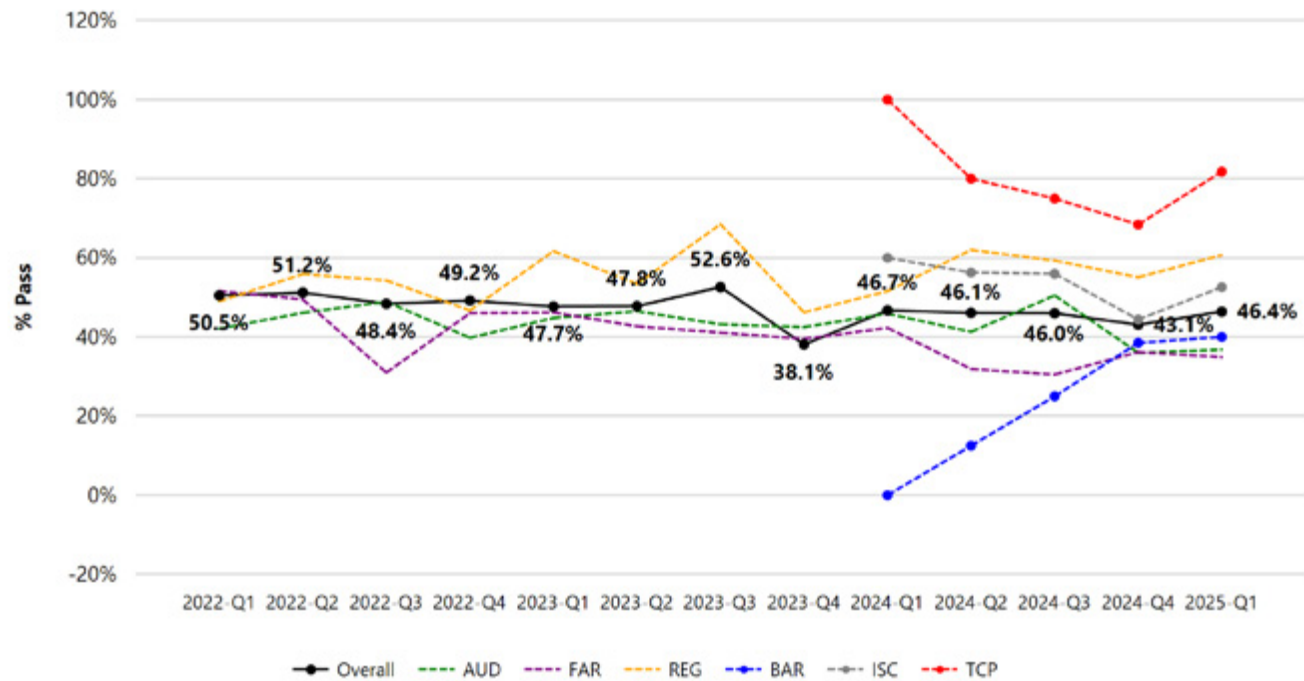
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q1	46.4%	36.8%	34.9%	60.7%	40.0%	52.6%	81.8%
2024-Q4	43.1%	36.0%	36.2%	55.1%	38.5%	44.4%	68.4%
2024-Q3	46.0%	50.5%	30.5%	59.3%	25.0%	56.0%	75.0%
2024-Q2	46.1%	41.3%	31.9%	62.0%	12.5%	56.3%	80.0%
2024-Q1	46.7%	45.9%	42.3%	51.6%	0.0%	60.0%	100.0%
2023-Q4	38.1%	42.5%	39.5%	46.2%	-	-	-
2023-Q3	52.6%	43.2%	41.1%	68.5%	-	-	-
2023-Q2	47.8%	46.5%	42.7%	53.4%	-	-	-
2023-Q1	47.7%	44.8%	46.2%	61.7%	-	-	-
2022-Q4	49.2%	39.8%	46.0%	46.7%	-	-	-
2022-Q3	48.4%	48.9%	31.0%	54.3%	-	-	-
2022-Q2	51.2%	46.1%	49.5%	55.9%	-	-	-
2022-Q1	50.5%	42.1%	51.6%	49.0%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: Oklahoma

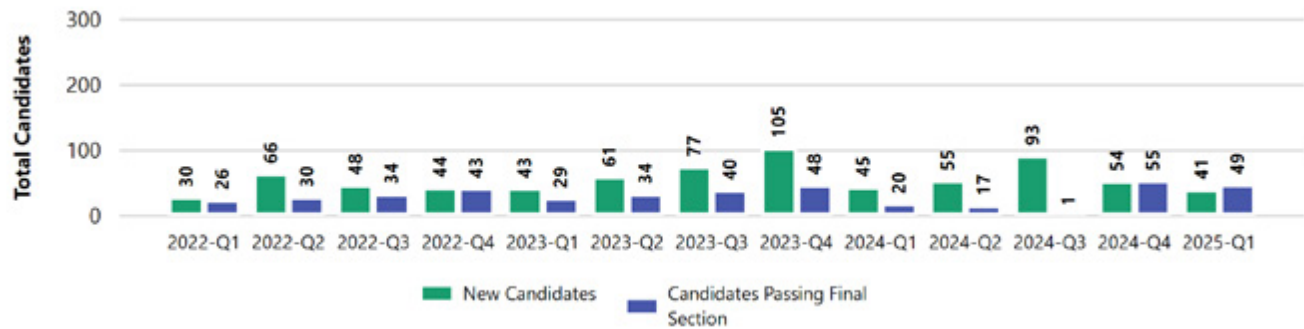
	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	138	-	36	39	34	5	14	19
Sections	-	147	-	36	39	34	5	14	19
% Pass	-	53.7%	-	47.2%	30.8%	73.5%	40.0%	57.1%	78.9%
Average Score	-	71.2	-	72.8	58.8	76.1	61.0	76.8	83.4
Average Age	-	28.6	-	27.9	29.6	28.4	29.8	25.6	29.8



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	71	65	2	111	27		41	12	5	4	2	28	32	19	12	46
Sections	77	68	2	119	28		46	14	5	4	2	31	34	21	12	47
% Pass	45.5%	61.8%	100.0%	52.9%	57.1%		34.8%	64.3%	80.0%	50.0%	50.0%	67.7%	50.0%	66.7%	75.0%	36.2%
Average Score	68.4	74.0	83.5	70.5	74.3		62.6	75.4	77.4	75.5	61.0	77.8	70.0	72.8	79.3	65.4
Average Age	28.9	28.3	24.0	28.5	29.0		28.6	32.4	28.6	30.3	21.0	22.5	24.3	26.4	28.7	36.9

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



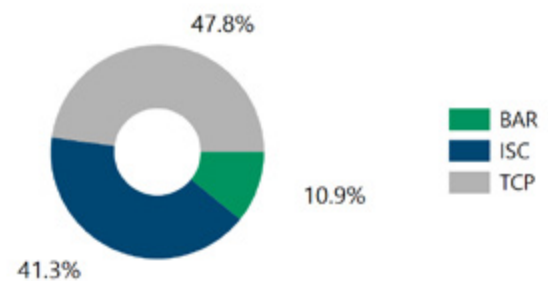
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	184	80.7%
Advanced Degree	44	19.3%
Enrolled / Other		

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

Copyright © 2024 National Association of State Boards of Accountancy, Inc. All rights reserved.



Quarterly CPA Examination Report: Overall Performance - All

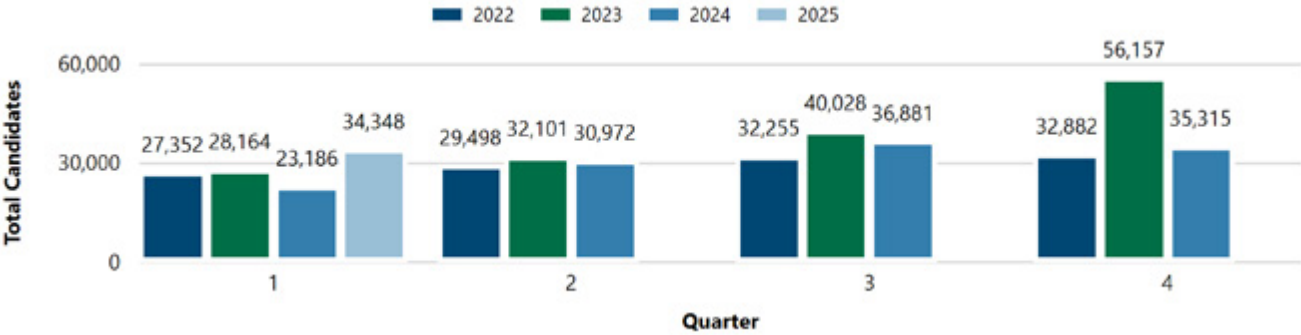
Jurisdiction: Overall

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	34,348	22,526	13,677	9,916	13,681	8,759	1,865	1,589	2,821
Sections	40,952	24,560	16,392	10,843	14,596	9,238	1,865	1,589	2,821
% Pass	49.8%	55.6%	41.1%	44.3%	41.7%	62.0%	37.6%	61.2%	74.9%
Average Score	70.7	71.6	69.2	70.7	66.2	74.5	68.5	76.8	79.4
Average Age	29.2	28.0	31.1	29.3	29.0	29.1	31.9	28.3	29.8

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	15,515	16,654	2,179	23,686	4,772	5,895	8,345	1,074	906	450	808	7,901	6,001	4,267	3,273	12,259
Sections	18,371	19,959	2,622	28,056	5,838	7,058	9,735	1,209	1,125	573	976	9,463	6,887	4,966	3,860	14,765
% Pass	46.6%	52.4%	52.1%	48.7%	54.7%	50.1%	48.2%	57.8%	42.5%	40.3%	68.6%	59.1%	47.4%	48.7%	49.0%	44.3%
Average Score	69.4	71.7	71.6	70.2	72.4	71.1	67.8	73.2	69.9	70.1	76.5	73.1	69.8	70.2	70.8	69.3
Average Age	29.6	29.1	28.2	28.9	28.9	30.9	26.7	28.3	29.5	30.9	20.9	22.6	24.5	26.5	28.4	37.5

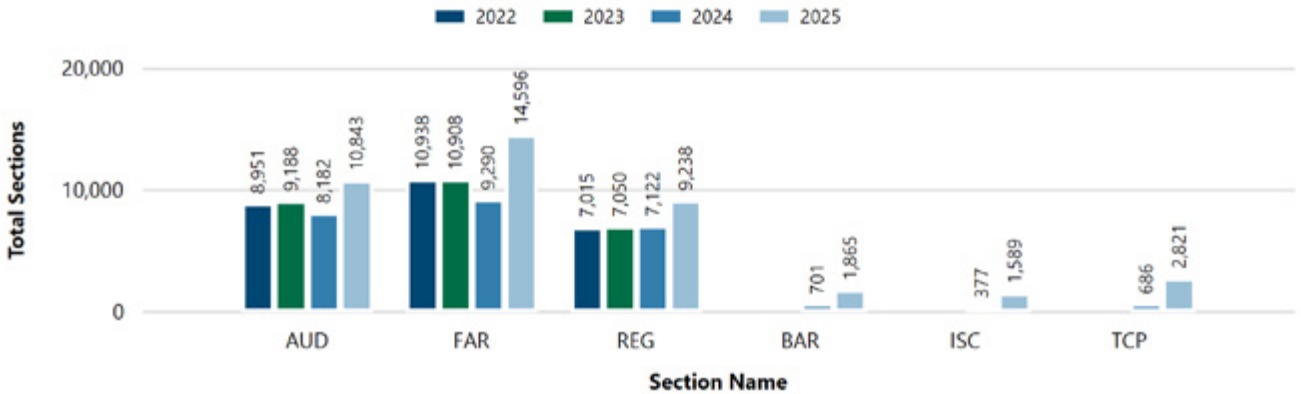
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



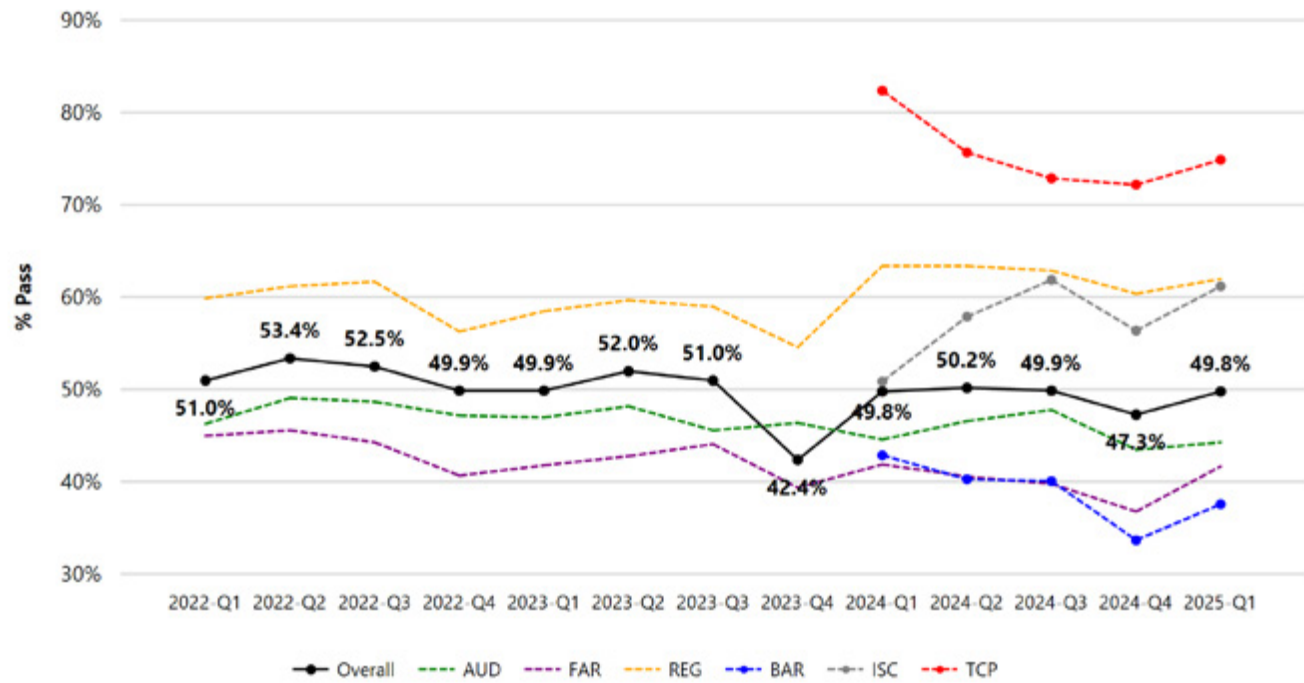
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



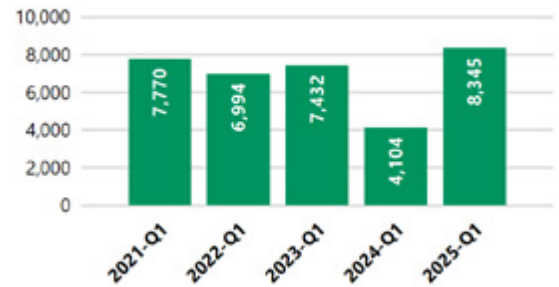
Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q1	49.8%	44.3%	41.7%	62.0%	37.6%	61.2%	74.9%
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
2022-Q4	49.9%	47.2%	40.7%	56.3%	-	-	-
2022-Q3	52.5%	48.7%	44.3%	61.7%	-	-	-
2022-Q2	53.4%	49.1%	45.6%	61.2%	-	-	-
2022-Q1	51.0%	46.3%	45.0%	59.9%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: Overall

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	22,526	-	5,644	8,128	5,934	1,147	1,199	2,508
Sections	-	24,560	-	5,644	8,128	5,934	1,147	1,199	2,508
% Pass	-	55.6%	-	50.6%	44.0%	67.5%	41.8%	68.0%	77.0%
Average Score	-	71.6	-	71.3	65.6	75.9	68.4	78.2	80.0
Average Age	-	28.0	-	27.6	27.4	28.1	31.4	27.6	29.6

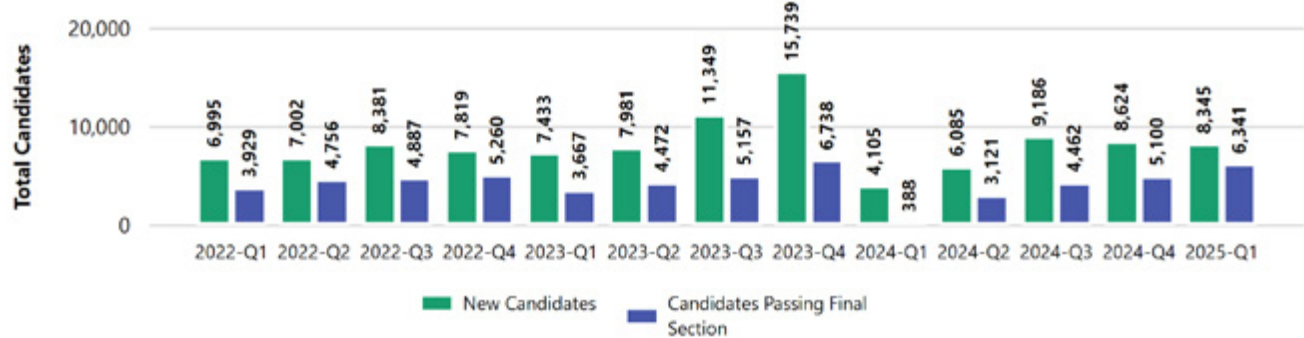
Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	9,817	11,214	1,495	15,377	3,136	4,013	8,345	1,074	906	450	776	6,674	3,803	2,604	1,882	6,842
Sections	10,627	12,265	1,668	16,702	3,532	4,326	9,735	1,209	1,125	573	908	7,600	3,990	2,738	1,992	7,304
% Pass	51.5%	58.9%	58.2%	54.3%	62.8%	55.0%	48.2%	57.8%	42.5%	40.3%	70.5%	61.6%	50.9%	53.1%	54.6%	51.5%
Average Score	69.9	73.0	72.7	71.0	74.2	71.8	67.8	73.2	69.9	70.1	76.9	73.6	69.8	70.7	71.7	70.3
Average Age	28.3	27.9	27.1	27.7	27.3	30.0	26.7	28.3	29.5	30.9	20.9	22.5	24.4	26.5	28.4	37.2

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



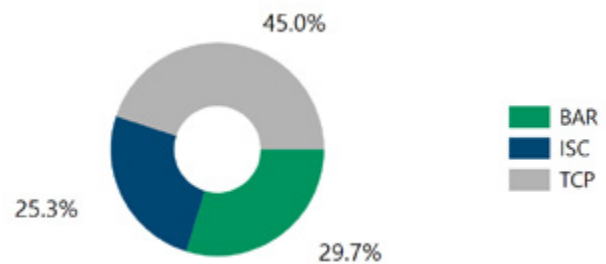
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	20,767	60.5%
Advanced Degree	6,256	18.2%
Enrolled / Other	7,325	21.3%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

Copyright © 2024 National Association of State Boards of Accountancy, Inc. All rights reserved.



Overall Statistics by Jurisdiction

Year-Quarter: 2025-Q1

Summary of Examination data for each Jurisdiction with 15* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	396	535	408	127	60.7%	73.6	25.5
Alaska	1,161	1,395	831	564	51.0%	71.4	31.9
Arizona	464	554	308	246	45.5%	68.8	29.9
Arkansas	255	319	199	120	50.5%	71.4	27.0
California	4,685	5,521	3,194	2,327	47.6%	70.1	30.4
Colorado	476	566	365	201	49.5%	70.9	29.5
Connecticut	356	411	240	171	45.3%	69.6	27.6
Delaware	71	80	43	37	43.8%	68.3	33.4
District of Columbia	97	123	81	42	58.5%	72.7	27.2
Florida	1,311	1,554	918	636	50.3%	71.1	29.9
Georgia	875	1,050	592	458	49.3%	70.2	29.9
Guam	1,715	2,028	1,288	740	48.8%	70.4	29.4
Hawaii	108	130	74	56	50.0%	70.1	28.6
Idaho	152	169	100	69	47.3%	70.2	30.7
Illinois	1,551	1,862	1,136	726	52.1%	71.1	27.8
Indiana	411	483	274	209	48.0%	70.2	29.0
Iowa	255	334	226	108	62.9%	74.8	25.6
Kansas	62	70	47	23	55.7%	73.2	29.5
Kentucky	231	280	175	105	50.7%	70.5	28.6
Louisiana	275	319	158	161	44.5%	69.6	29.0
Maine	390	509	269	240	49.9%	70.1	34.0



Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Maryland	371	434	221	213	45.9%	68.4	30.5
Massachusetts	834	954	552	402	52.9%	71.2	27.4
Michigan	599	695	442	253	47.5%	69.6	28.2
Minnesota	439	496	306	190	50.8%	71.4	27.2
Mississippi	179	218	129	89	47.2%	69.1	26.1
Missouri	553	658	444	214	53.2%	71.4	26.3
Montana	780	961	644	317	56.2%	72.9	29.6
Nebraska	111	128	96	32	62.5%	74.5	26.0
Nevada	197	242	138	104	47.9%	69.5	30.2
New Hampshire	161	192	77	115	44.3%	71.0	33.6
New Jersey	842	1,008	558	450	44.3%	68.9	29.2
New Mexico	95	108	54	54	46.3%	68.8	33.7
New York	3,502	4,234	2,263	1,971	47.1%	70.0	28.7
North Carolina	783	920	593	327	51.3%	70.6	28.2
North Dakota	253	296	189	107	43.6%	68.0	30.2
Ohio	791	902	539	363	50.3%	70.2	27.1
Oklahoma	228	261	147	114	46.4%	69.6	30.7
Oregon	231	255	161	94	53.7%	71.5	31.8
Pennsylvania	1,234	1,429	884	545	47.9%	69.2	28.2
Puerto Rico	219	255	141	114	33.3%	63.5	29.2
Rhode Island	58	62	31	31	40.3%	65.8	29.1
South Carolina	254	308	196	112	52.3%	71.9	27.9
South Dakota	45	53	30	23	34.0%	67.9	27.9



Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Tennessee	539	638	398	240	51.3%	72.2	28.5
Texas	2,561	3,202	2,055	1,147	52.1%	71.5	28.7
Utah	327	373	245	128	56.8%	73.4	29.7
Vermont	92	122	66	56	55.7%	72.7	29.2
Virginia	812	960	535	425	49.5%	70.7	30.5
Washington	1,566	1,842	1,220	622	53.0%	72.1	31.8
West Virginia	66	74	41	33	51.4%	71.5	29.6
Wisconsin	312	356	219	137	57.6%	73.5	26.6
Wyoming	22	24	20	4	70.8%	76.1	30.3

**30 or more candidates is the cutoff for the annual performance report.*