



MEMBERS OF THE BOARD

Sandy Siegfried, CPA, Chair
Bryan Storms, CPA, Vice Chair
Mark Whitman, CPA, Secretary
Robin Byford, CPA
John Curzon, 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

Joey Wash
Peer Review Coordinator/CPO

Symone Chambers
Exam Coordinator

Jason Zaragoza
CPE/Enforcement Assistant

Melanie King
Office Manager/CPO

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

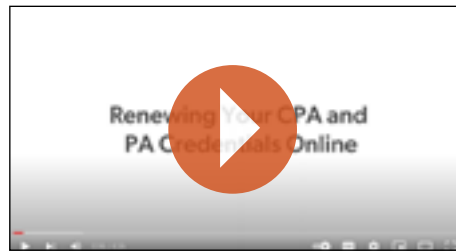


The Firm Renewal deadline, June 30th, is a Sunday. Please call or email with any questions no later than June 28th at 5 PM.

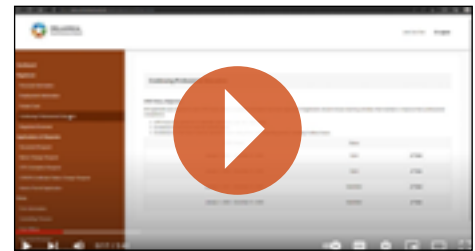


Helpful Tools for Licensure

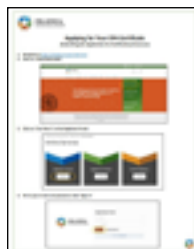
Below are few useful tools to help Oklahoma CPAs and CPA firms to stay on track for keeping their licenses up-to-date.



How to Renew Your Certificate
<https://www.youtube.com/watch?v=NaZDPdSgPwg>



How to Enter Your CPE
<https://www.youtube.com/watch?v=cSwSHs3jxTQ&t=5s>



How to Application for Certification
<https://oklahoma.gov/content/dam/ok/en/oab/documents/registration/Application%20for%20Certification-Licensure%20Submission%20Process.pdf>



How to Renew Firm Registration
https://oklahoma.gov/content/dam/ok/en/oab/documents/registration/FIRM REGISTRATION INSTRUCTIONS_CURRENT.pdf

Government Auditor List and Firm Mobility

The Government Auditor List was established outside of the Oklahoma Accountancy Act. At this time, even out-of-state firms, which qualify under firm mobility to cease registering with the OAB, will need to apply to be on the approved list of governmental auditors.



May 2024 CPA Recognition Ceremony



Our honorees receiving their certificates of appreciation for their years of service.

On May 18th, we celebrated our new CPAs and those with 50, 55, 60, or 65 years of public service. Held at the Civic Center Meinders Hall of Mirrors, we had a marvelous time starting with networking and hors d'oeuvres, allowing the honorees to mingle with each other and representatives from the Oklahoma Society of Certified Public Accountants, the Oklahoma Society of Accountants, the IRS, and the AGA.

This was followed by the ceremony where the OSCPA Chair, Ross McKinney, CPA presented the OSCPA Gold Medal Award to Marian Dews, CPA. Frank Crawford, CPA led the pledge and gave the keynote speech, encouraging all in attendance. Framed certificates were presented to our honorees celebrating 50, 55, 60, or 65 years of service, and wall certificates were presented to our new CPAs. It was a great time, and we look forward to celebrating Oklahoma's CPAs again in November!

URL to Photos from the Ceremony: <https://myphotos.daybreakpics.com/Events/CPA-Ceremony-2024>.



The IRS speaking to one of our honorees.



The AGA speaking with those in attendance.



Dean Taylor from the OSA speaks to one of the new CPAs.



Frank Crawford, CPA giving the keynote address.



Ross McKinney, CPA from the OSCPA presenting Marian Dews with her Gold Medal Award.



Ashley Plyushko, CPA welcoming all to the ceremony.



OSCPA table met with honorees to discuss their organization.



For Our Candidates

A Comment on the Passing Rate: How Should we Interpret the 2024 Quarter 1 Results?



On June 6th, the AICPA released the passing rates for the Core sections (AUD, FAR, and REG) and for the Disciplines (BAR, ISC, and TCP). They are outlined below.

2024 Quarter 1 Core and Discipline Results (United States)			
CORE		DISCIPLINE	
AUD	44.63%	BAR	42.94%
FAR	41.92%	ISC	50.93%
REG	63.42%	TCP	82.36%

Candidates pass rates for the Core sections were close to historical numbers. For example, the Oklahoma 2023 Quarter 1 pass rates were as follows:

AUD 44.78%
FAR 46.15%
REG 61.67%

In regard to the Disciplines, the most interest will revolve around the high pass rate for the Tax Compliance & Planning (TCP) section. The AICPA and NASBA noted that the candidates who took TCP were better prepared and had already passed REG at higher rates than those who took the comparative Core sections related to the other two disciplines. Furthermore, the connection between the REG and TCP content is closer than that between FAR/BAR and AUD/ISC. It is expected the pass rate for TCP will return to historical norms as more candidates take the discipline sections. *The guidance offered is still to choose the discipline which fits your education, strengths, and career plan.*

What's Different in Oklahoma?

We do not have an inactive certificate status

In many states, an individual who is not currently practicing accounting can place their certificate in "inactive" status. Oklahoma is a bit different which can cause confusion for our registrants. Registrants often think their certificate is in "inactive" status so call us when they see online that it shows as "active".

In Oklahoma, we only have six certificate statuses, active, disabled, retired, active military, cancelled and revoked. We do not have an inactive status. A certificate status of disabled, retired, and active military comes with a corresponding CPE exemption. For our registrants who are not participating in accounting work, we offer an inactive CPE exemption to give them the same opportunities as in other states. *This exemption covers individuals who have ceased work associated with accounting or are not employed for reasons other than retirement.*

Because this is not a certificate status, the individual's license is listed as active both internally and on the website's licensee search. To know whether a CPA is operating under an inactive CPE exemption, the inquirer must call the board.

Congratulations New CPAs

Lora Boggs, CPA
Kay Cornelius, CPA
McKinzie Deaton, CPA
Grant Yahn Evans, CPA
Tyler Fielder, CPA
Kelsey Jo Ann Hicks, CPA
Colton Humphrey, CPA
Morgan Nicole Hymel, CPA
Corey Michael Jameson, CPA

Sarai Jones, CPA
Emily Kalin, CPA
Jessee Ashton Kingsley, CPA
Avery Anne Nikkel, CPA
Payal Patel, CPA
Neilson Pettingell, CPA
Eric Pryor, CPA
Molly Stoner, CPA

Upcoming Board Meeting

The next board meeting is July 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 address the Board, you must notify the Executive Director before the meeting of the desire to speak and the topic to be addressed. The public may also sign up to automatically receive copies of the agendas through the OAB website.



OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 1/2024 (01/01/2024 THROUGH 03/31/2024)

PAIGE BOND
 TONI CLARK
 KAY CORNELIUS
 CATHERINE EASTERLING
 TYLER DEAN FIELDER
MORGAN HYMEL
COREY JAMESON
 EMILY MARIE KALIN
 JIYOUNG KIM
 JESSE ASHTON KINGSLEY

ANDREW MARK KOWALSKI
 NATHAN LEE MALONE
ADDISON NEWMAN
 LINDSEY ELIZABETH PASSMORE-MCCUSTION
 PAYAL PATEL
NEILSON PETTINGELL
 ERIC PRYOR
 DUSTIN EARL SMITH
TIARRA TEFFT
 WILLIAM KEITH WIGNER III

Total Successful Candidates: 20

BOLD = each section passed on first sitting

Current Testing and Score Release Dates*

PAY ATTENTION TO THE TEST DATES!



Exam Section	Testing Dates	If the AICPA Receives Your Exam Data File by:	Your Target Score Release Date is:
Exam Core Sections			
AUD FAR REG	01/10/2024 - 03/26/2024	03/26/2024	05/29/2024
	04/01/2024 - 06/25/2024	06/25/2024	07/31/2024
	07/01/2024 - 09/25/2024	09/25/2024	10/31/2024
	10/01/2024 - 12/26/2024	12/26/2024	01/29/2024
Exam Discipline Sections			
BAR ISC TCP	01/10/2024 - 02/06/2024	02/06/2024	04/24/2024
	04/20/2024 - 05/29/2024	05/19/2024	06/28/2024
	07/01/2024 - 07/31/2024	07/31/2024	09/10/2024
	10/01/2024 - 10/31/2024	10/31/2024	12/10/2024

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 from May through June 2024.

RESPONDENT: Richard L. Sommer, CPA #5791 – Moore, OK
CASE # 2436 DATE OF BOARD ACTION: 6/21/2024

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 38 CPE hours to apply to the shortage.

RESPONDENT: Lora L. Conger, CPA #13693 – Broken Arrow, OK
CASE # 2437 DATE OF BOARD ACTION: 6/21/2024

Respondent violated the Act and Board's Rules by submitting altered CPE certificates and claiming CPE hours that were not taken. In addition, Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed total fines of \$3,000, plus costs of

\$105. In addition, Respondent must submit 7 CPE hours to apply to the shortage.

RESPONDENT: Matthew A. Nunez, CPA #19267 – Arcadia, OK
CASE # 2438 DATE OF BOARD ACTION: 6/21/2024

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 55 CPE hours to apply to the shortage.

RESPONDENT: Kyla J. Dinwiddie, CPA #17159 – OKC, OK
CASE # 2439 DATE OF BOARD ACTION: 6/21/2024

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics 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 .5 ethics CPE hour to apply to the shortage.

RESPONDENT: Julia A. Ahlert, CPA #12428 – Newport Beach, CA
CASE # 2440 DATE OF BOARD ACTION: 6/21/2024

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2018-2020. 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 62 CPE hours to apply to the shortage.