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## Expanded Licensure Pathways Approved

On May 5<sup>th</sup>, Governor Stitt signed HB4317 into law. **This law will not be in effect until November 1, 2026.** The legislation will benefit students, CPA candidates, and CPAs.

The largest impact for students and candidates will be felt through a new option to become licensed as a CPA. After November 1<sup>st</sup>, a CPA candidate may apply for licensure with a bachelor’s degree versus needing a master’s degree or 150 hours. To qualify for this pathway, the applicant will need to show they have met the accounting and business concentration requirements, passed the CPA exam, and completed two years of supervised work experience. The current licensure pathways remain an option for applicants.

### The three pathways are listed below:

A postgraduate degree with an accounting concentration + passing the CPA Exam + one year of supervised work experience. **currently available.**

A bachelor’s degree with an accounting concentration + 30 additional college credit hours + passing the CPA Exam + one year of supervised work experience. **currently available.**

A bachelor’s degree with an accounting concentration + passing the CPA Exam + two years of supervised work experience. **available November 1<sup>st</sup>**

One of the most common questions from our current CPA candidates is whether they will be eligible for the new pathway as they are already an approved candidate. While we know that some states will not allow a CPA candidate to choose a pathway which was passed into law after they were approved to sit for the CPA exam, Oklahoma is not one of those states.

After November 1<sup>st</sup>, an applicant for licensure may choose any of the three pathways. **A candidate is not required to choose only from the pathways which were available when they applied for the CPA exam.**

Another question we receive from our current candidates is whether they already meet all the requirements to apply for licensure under the new pathway. Several factors affect this including the revised accounting and business hour requirements.

Please see the article named **“Business and Accounting Concentration Update”** for more information.

## CONTACT INFORMATION

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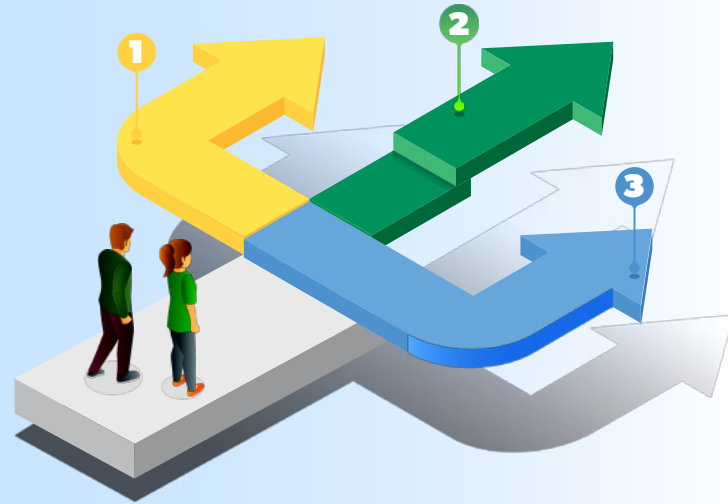




## Pathways to Becoming a CPA: Steps and Requirements

There are now three main pathways to CPA licensure, reflecting recent changes in model legislation and state adoption. Each pathway requires a combination of education, experience, and passing the Uniform CPA Exam.

- 1 Pathway 1: Master's Degree + 1 Year Experience Path**
  - Obtain a post-baccalaureate (master's or higher) degree with an accounting and business concentration.
  - Complete one year of supervised work experience.
  - Pass the Uniform CPA Exam.
- 2 Pathway 2: Bachelor's Degree + 30 Credit Hours + 1 Year Experience Path**
  - Obtain a baccalaureate degree with an accounting and business concentration.
  - Complete at least 30 additional semester credit hours.
  - Complete one year of supervised work experience.
  - Pass the Uniform CPA Exam.
- 3 Pathway 3 (New Pathway): Bachelor's Degree + 2 Years Experience Path**
  - Obtain a baccalaureate degree with an accounting and business concentration.
  - Complete two years of supervised work experience.
  - Pass the Uniform CPA Exam.



## Accounting and Business Educational Options

### Legacy Educational Option

*Expires May 31, 2030*

#### Requirements to sit for the Exam:

- 24 hours of accounting above principles *Including external auditing*
- 9 hours of upper-level business in the designated subject areas.

#### Requirements to license

- 30 hours of accounting above principles *Including external auditing*
- 9 hours of upper-level business in the designated subject areas.



### Revised Educational Option

*Begins November 1, 2026 – DOES NOT EXPIRE*

#### Requirements to sit for the Exam:

- 24 hours of accounting above principles *Including external auditing*
- 24 hours of business (upper or lower level) in the designated subject areas.

#### Requirements to license

- 24 hours of accounting above principles *Including external auditing*
- 24 hours of business (upper or lower level) in the designated subject areas.

### Important Notes

- A candidate may choose either licensure pathway.
- A candidate is not required to license under the Legacy Educational Option even if they applied to sit for the Exam prior to November 1, 2026.
- The Revised Educational Option removes the two-tiered educational structure for Exam and licensure.
- The designated business subjects include economics, statistics, business law, finance, business management, marketing, business communication, risk management, insurance, management information systems or computer science.

## Firm Renewals are Now Open!

May 1st marked the beginning of firm renewal period. This will run until June 30th. If you do not renew your firm registration by June 30th, your firm registration will be revoked. This is different than your individual certification where you renew in your birth month and go into lapsed status before official revocation. We encourage our firms to renew online through the OAB portal; however, the link below will open up the firm renewal application if you do wish to apply by email or mail. The instructions to renew online are also linked below.

[PAPER FIRM RENEWAL APPLICATION](#)

[ONLINE FIRM RENEWAL INSTRUCTIONS](#)



## Business and Accounting Concentration Requirement Update

As described in the article, “Expanded Licensure Pathways Approved”, many CPA candidates are asking if they already meet the requirements to apply for licensure. The Board is able to provide a preliminary assessment of your transcripts **as to if you meet the education requirements.** Board staff can also walk you through the experience requirement; however, they cannot provide a preliminary assessment as to whether this requirement has been met since it requires the signature of a verifier. Before contacting the Board, please be aware that the accounting and business hour requirements were updated in HB4317.

Currently, an applicant may sit for the CPA exam with 24 hours of accounting above principles including one external auditing course and 9 hours of upper-level business. To be licensed, an applicant must have a total of 30 hours of accounting above principles including one external auditing course and 9 hours of upper-level business. **CPA candidates may apply for licensure under these accounting and business requirements until May 31, 2030.**

After November 1, 2026, applicants will have another educational option from which to choose. They may sit for the CPA exam with 24 hours of accounting above principles including one external auditing course and 24 hours of general business. **If they apply under this educational option, they will be considered to have met the educational requirements for licensure as well.**

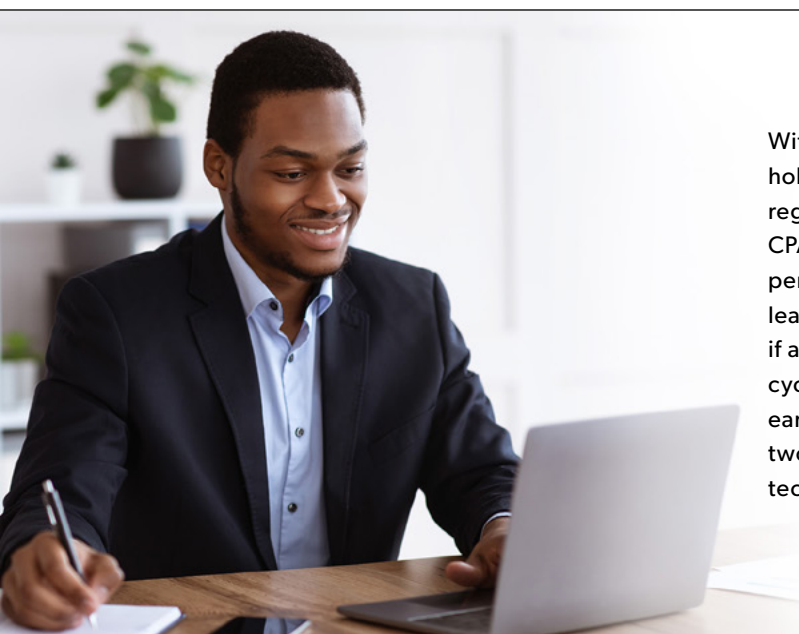
The new educational requirements eliminate the two-tiered structure currently in place. The 24 hours of general business may be upper- or lower-level. There is no specific upper-level requirement.

As with the pathways, even if an applicant applied under the current standard of 24 hours of accounting above principles and 9 hours of upper-level business, they may still apply for licensure under the educational option of 24 hours of accounting above principles and 24 hours of general business. **Please note that the current educational option is expiring in May 2030, but the licensure pathways described in the “Expanded Licensure Pathways Approved” article will remain indefinitely.**

## Reciprocal Changes Coming

HB4317 also improved the process for those CPAs who are licensed in other states but are looking to apply for a reciprocal license in Oklahoma. Under current statute, there is a series of five options based on the date of initial licensure in your home state and work experience. Gaining a reciprocal was one of the Board’s most complex application processes.

Under the legislation passed, an individual will be able to apply for a reciprocal by showing a license in good standing from a substantially equivalent state, proof of completion of the AICPA ethics exam, and the completion of a finger-printed based national background check. Additional information regarding this process will be provided in the coming months.



## CPE: 120 is Still the Rule

With the implementation of the technical CPE requirement for permit holders on January 1, 2026, we have seen an increase in questions regarding how this affects the overall CPE requirements. To clarify, all CPAs must still complete 120 hours of CPE in any three-year-rolling-period. The technical CPE rule requires that, **for permit holders,** at least 20 hours must be in technical subjects each year. For example, if a CPA holds a permit to practice for all three years of their rolling cycle, at least 60 hours must be in technical subjects with 20 hours earned each calendar year. If a CPA holds a permit to practice for two years of the three-year-rolling-cycle, at least 40 hours must be in technical subjects with 20 hours earned each of the two years.



## Successful Candidate List 2025 Quarter 4 (January - March)

**Lucabella Fowler**  
**Madison Gammon**  
Emanuele Grumo  
Eric Hodge  
**Devmi Kodippiliarachchi**  
Jordan MacMillan  
Ashley Martin  
**Amelia Morgan**

**Henry Nally**  
**Matthew Nogalski**  
Kristi Novak  
Jennifer Penrod  
Kara Philpot  
Jacob Pittman  
Peter Sintei  
**Terry Tarwater**

Tanner Thomas  
**Luke Walker**  
**John Wingo**  
Jerzy Wojtas  
**Jeffery Yeager**

**BOLD = each section passed on first sitting**

## New CPAs

Sydney Beadles, CPA  
Eric Hodge, CPA  
Matthew Ivester, CPA  
Corbin Kirkpatrick, CPA  
Ashley Martin, CPA  
Henry Nally, CPA  
Kristi Novak, CPA  
Kara Philpot, CPA  
Shelby Rubino, CPA  
Peter Sintei, CPA  
Courtney Williams, CPA  
Gabe Wilmot, CPA  
Jerzy Wojtas, CPA  
Jeffery Yeager, CPA  
Catherine Conley, CPA  
Emily Davis, CPA  
Mary Griffin, CPA  
Grace Kittleman, CPA  
Devmi Kodippiliarachchi, CPA  
Mark Omokaro, CPA  
Jennifer Penrod, CPA  
Kyle Scott, CPA  
Dillon Stotts, CPA  
Tanner Thomas, CPA

**HAPPY**  
**(WORK) ANNIVERSARY**

**1 Year** Travis Jacobs  
**16 Years** LaLisa Semrad  
**18 Years** Matthew Sinclair

**THANK YOU FOR YOUR DEDICATION AND SERVICE!**

**IN MEMORIAM**

Bobby Arnold, CPA  
Traci Trasky, CPA  
Paul Clarke, CPA  
Cleo Cook, CPA  
Paul Nicholson, CPA  
Zella Depasse, CPA  
David Bercaw, CPA

**50 Years of Licensure**

John Edgar Kirkpatrick III

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

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

## Upcoming Board Meeting

The next Board meeting is July 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.

## 2026 Quarter 1 Exam Statistics

Interested in seeing how candidates from Oklahoma and across the country did on the CPA exam during the first quarter of 2026?

[VIEW NOW](#)

## CPA Exam Testing and Score Release Dates

| Exam Section               | If the AICPA receives your exam data file by*: | Your target score release date is: |
|----------------------------|--|------------------------------------|
| <b>CORE SECTIONS</b>       |  |                                    |
| AUD, FAR, REG              | 06/08/2026                                     | 06/16/2026                         |
|                            | 06/30/2026                                     | 07/10/2026                         |
|                            | 07/23/2026                                     | 08/07/2026                         |
|                            | 08/15/2026                                     | 08/25/2026                         |
|                            | 09/07/2026                                     | 09/15/2026                         |
|                            | 09/30/2026                                     | 10/09/2026                         |
| <b>DISCIPLINE SECTIONS</b> |  |                                    |
| BAR, ISC, TCP              | 04/30/2026                                     | 06/16/2026                         |
|                            | 07/31/2026                                     | 09/11/2026                         |
|                            | 10/31/2026                                     | 12/15/2026                         |



## 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 March through May 2026.*

**RESPONDENT: Jodie L. Digiacombo, CPA #14266 – Broken Arrow, OK**  
**CASE # 2567 DATE OF BOARD ACTION: 4/17/26**

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 13 CPE hours to apply to the shortage.

**RESPONDENT: Michael G. Braun, CPA #9651 – OKC, OK**  
**CASE # 2569 DATE OF BOARD ACTION: 4/17/26**

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 40 CPE hours to apply to the shortage.

**RESPONDENT: Scott M. Berter, CPA #15076 – Tomball, TX**  
**CASE # 2570 DATE OF BOARD ACTION: 4/17/26**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics 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 submitted 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Patrick B. Roberts, CPA #16789 – Edmond, OK**  
**CASE # 2571 DATE OF BOARD ACTION: 4/17/26**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics 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 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Brenda Bussman, CPA #14688 – Tulsa, OK**  
**CASE # 2572 DATE OF BOARD ACTION: 4/17/26**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics 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 2 ethics CPE hours to apply to the shortage.

**RESPONDENT: Tabitha K. Sherrill, CPA #16257 – Maysville, OK**  
**CASE # 2573 DATE OF BOARD ACTION: 4/17/26**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics 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 submitted 4 ethics CPE hours to apply to the shortage.

**RESPONDENT: Kristi D. Benton, CPA #14641 – Tomball, TX**  
**CASE # 2574 DATE OF BOARD ACTION: 4/17/26**

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 4 CPE hours to apply to the shortage.

**RESPONDENT: Midwest Professionals, PLLC, CPA Firm #13295 – Gaylord, MI**  
**CASE # 2575 DATE OF BOARD ACTION: 5/15/26**

Respondent violated the Act and Board’s Rules by performing attest engagements for several Oklahoma governmental entities before registering on the Governmental Auditor List. 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: Wilburta A. Willey, CPA #12383 – Niceville, FL**  
**CASE # 2576 DATE OF BOARD ACTION: 5/15/26**

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 submitted 7 CPE hours to apply to the shortage.

**RESPONDENT: Michael B. Roberson, CPA #16189 – Weatherford, OK**  
**CASE # 2577 DATE OF BOARD ACTION: 5/15/26**

Respondent violated the Act and Board’s Rules by failing to complete the minimum required ethics 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 submitted 1 ethics CPE hour to apply to the shortage.

**RESPONDENT: Meier & Barrus, Inc., CPA Firm #12048 – Edmond, OK**  
**CASE # 2578 DATE OF BOARD ACTION: 5/15/26**

Respondent violated the Act and Board’s Rules by receiving two consecutive substandard peer reviews, thereby evidencing substandard work. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed costs of \$105 and agrees that each firm employee who supervises or reviews compilations will complete four hours of compilation-only CPE for calendar years 2026 and 2027.

**Collected disciplinary fines are remitted to the State General Fund for general state operations. They are not kept by the Board.**