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System Updates

Preparing for the Technical CPE Requirement

Effective January 1, 2026, permit holders must complete 20 hours of technical CPE each year they hold a permit to practice unless specifically exempted in the rule. Those who are applying for their initial permit, renewing a lapsed permit, and those not holding a permit are exempt from this requirement during that year.

To allow for the implementation of the technical CPE requirement, the registrant portal was modified. Prior to the rule change, CPE categories were as listed: TAA, PA, Ethics, Compilations, and IGA. Registrants will now enter their CPE under four categories: Technical, Non-Technical, Ethics, and Compilation.

Registrants will still be able to view CPE entered under the categories of IGA, PA, and TAA for prior years, but the system will not allow any more CPE to be entered under these categories. Ethics and Compilation will remain as separate categories but will be considered technical subject matter.

Additional information regarding the technical CPE requirement may be found by [clicking here](#).

CONTACT INFORMATION

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A MEMBER OF



New System Setup

All information with a * is required information.

CPE Category *	Select...
Activity Type *	COMP - Compilation
Activity Title *	ETHICS - Regulatory or Behavioral Ethics
Organization *	NON-TECHNICAL - Indirectly relate to CPA's field of business
	TECHNICAL - Directly relate to the CPA's field of business

* If you presented or attended an event, program or conference, please indicate the sponsoring organization
If you taught as instructed, please indicate the institution, school



Licensing Pathways Q&A

Is Oklahoma implementing the new bachelor's plus two years of experience pathway?

The Oklahoma Accountancy Board (OAB) voted in October 2025 to support the expansion of pathways to the CPA license, including a "bachelor's plus two" pathway. **A bachelor's plus two pathway is NOT currently available.**

The OAB, alongside the Oklahoma Society of CPAs, is supporting legislation (House Bill 4317) to expand pathways to CPA licensure in Oklahoma, giving students and candidates more flexibility in how they meet licensure requirements.

Will the current pathway of 150 hours plus one year of experience continue to be an option?

Yes! We are expanding pathways to the CPA, meaning the current pathway is still available to candidates. Oklahoma's House Bill 4317 would expand the options to include three pathways:

- **Master's degree + 1:** requires a master's degree with an accounting concentration, one year of supervised work experience, and passing the CPA Exam
- **Bachelor's degree + 30 credit hours + 1:** requires a bachelor's degree with an accounting concentration, at least 30 additional credit hours, one year of supervised work experience, and passing the CPA Exam
- **Bachelor's degree + 2:** requires a bachelor's degree with an accounting concentration, two years of supervised work experience, and passing the CPA Exam

The first two pathways listed reflect the ways in which we see candidates meet the current requirements for licensure. The third pathway reflects the proposed expansion.

Does the new pathway have to be approved by the Oklahoma Legislature?

Yes, the OAB does not have the authority to unilaterally expand the pathways available to CPA candidates.

House Bill 4317 is currently working its way through the legislature, and the timeline depends heavily on the legislative process. Bills must move through committee hearings, the House of Representatives, and the Senate, before ultimately going to the governor to be signed in to law. Timing can vary.

When will the new pathway be in effect?

This will be decided by the legislature, but the expected date is late 2026.

How will I know when the new pathway is available?

If passed by the legislature and signed into law, the OAB will communicate this to candidates through normal channels, including the website, social media, the bulletin, and email.

Am I bound to the pathways in effect when I applied to sit for the exam?

No. A candidate may apply for any pathway which is effective at the time of applying for licensure.

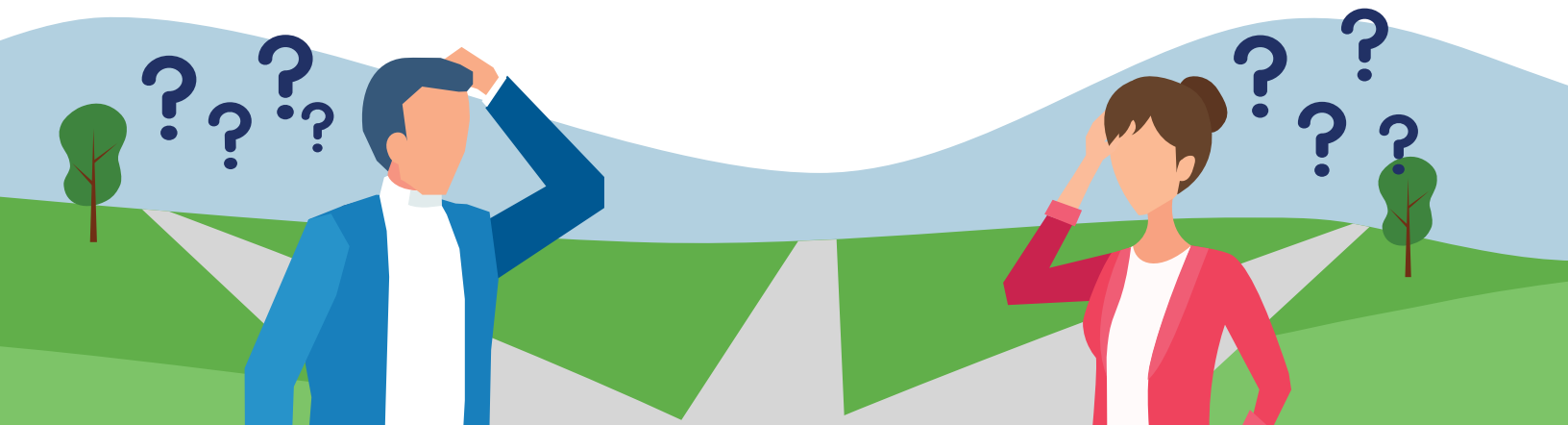
Will this change how many accounting or business hours I need to sit for the CPA exam or be licensed?

In the bill, the current accounting concentration requirements to sit for the exam and be licensed will continue to be an option for candidates until May 2030.

An alternative accounting concentration will also be available to candidates upon the bill's effective date. This alternative is comprised of 24 hours of accounting above principles and 24 hours of general business (lower- or upper-level) for both exam and licensure. This could change depending on the legislative process. Additional information will be released upon bill passage.

Is there a "better" pathway?

No, the pathway chosen should reflect the best fit for you and your situation.





Board Members Chosen to Serve on National Committees

OAB Vice Chair John Curzon, CPA has been selected to serve on the National Association of State Boards of Accountancy (NASBA) International Qualifications Appraisal Board committee. This committee's charge is to survey and assess professional practice standards and qualifications in specified countries and recommend the feasibility of recognition of credentialed non-US professionals.



John Curzon

strategies and tactics to assist the NASBA Director of Legislative and Governmental Affairs in supporting boards of accountancy on legislative matters.

OAB Board Member Rob Sellers, CPA has been selected for the NASBA Communications committee. This committee's charge includes promoting effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.



Robert Sellers

OAB Secretary Rusty Minnix, CPA has been selected for the NASBA Legislative Support committee. This committee supports boards through the development of legislative support



Rusty Minnix

We are excited to see that Oklahoma is being represented at the national level and thank the board members for their service.

Receiving OAB Emails

The Board encourages board members to mark the Board's mass email delivery address OAB@public.govdelivery.com as a safe sender. This is the email address used for most bulletins, major announcements, and warnings of phishing attempts. Recently, this was the method used to warn registrants of a mass phishing scheme, claiming the Board needed our registrants to download licensing software.



Common Questions and Answers

Below are a few of the many questions fielded by Board staff the past few months. We felt these may be beneficial for our entire CPA and candidate population.

Q: If I am approved for a CPE exemption, do I need to file my annual renewal?

A: Yes, an approved CPE exemption does not eliminate the requirement to file your annual renewal. Failure to file your renewal will lead to revocation.

Q: My certificate is in retired status. Does the 20-hour technical CPE requirement affect me?

A: No, the 20-hour technical CPE requirement only applies to those CPAs who hold permits to practice and do not qualify for an exemption. Under Oklahoma law, a CPA in retired status may not hold a permit to practice.

Q: Is bookkeeping considered the practice of public accounting?

A: If a CPA is using the designation and doing bookkeeping for the general public, it is considered the practice of public accounting.

Q: I updated my employment in the registrant portal, and it now shows pending approval. Am I able to complete my renewal?

A: Yes, you are able to complete your annual renewal even if the update to your employment shows as pending approval. You should never stop your renewal because of incorrect employment, failure to complete CPE, etc. We urge you to complete your renewal and then contact the Board. We will work with you on addressing any issues.

Q: I changed my firm structure and name. Do I need to notify the Oklahoma Accountancy Board?

A: Yes! If a CPA firm updates their firm structure or name, they will need to update their firm registration with the Board. This is done by filing an initial firm registration application.



Successful Candidate List 2025 Quarter 4 (October – December)

KAYLEN ANDERSON
ALEXANDRA ABLAH
ANDREA BENTLEY
SUMMER BRAGG
JULIE BRYDON
MICHAEL BUSSOW
CATHERINE CONLEY
KIRSTEN CROUCH
EMILY DAVIS
PAUL GAMBARDELLA
BENJAMIN GARNER

ELIZABETH GIGER
OLIVIA HAMPTON
JAMES HENRY
ROADY HOLLINGSWORTH
DANIEL HOWARD
AN LE
AUTUMN LEWIS
JALEN MACK
RONIT MAHARJAN
DAVIS MARTIN
ADDISON MCKINNIS

GREGORY NEWMAN
GIAO NGUYEN
GARRETT NORMAN
MARK OMOKARO
MELANIE PAGE
KEVIN PAQUETTE
JUSTIN PRICE
PATRICK ROBERTS
KYLIE RODGERS
SHELBY RUBINO
KYLE SCOTT

KATE STONE
RYLEY TURNER
SAMUEL USIADE
JAMES WATKINS
PHUONG WEAVER
RYLEE WEBSTER
MASON WELTON
JACOBY WOODEN

New CPAs

Parker Balan
Danielle Nicole Bettis
Julie Brydon
Michael Carl Bussow
Ye Hoon Cho
Kirsten Crouch
Paul A. Gambardella II
Benjamin Garner
Olivia Hampton
Roady M. Hollingsworth
Brooks Rachel Inbody
Ronit Maharjan
Davis Martin
Jay Mauldin

Addison McKinnis
Gregory C. Newman
Giao N. Quynh Nguyen
Kevin Paquette
Camron Rehling
Jackson S. Reynolds
Patrick Roberts
Kylie Elissa Rodgers
Jaden Victoria Stone
Kate Linn Stone
Bryan Thomas
James Hunter Watkins
Connor Wilson

HAPPY
(WORK) ANNIVERSARY

15 Years

Heather Grable
Rebekah Flanagan

THANK YOU FOR YOUR
DEDICATION AND SERVICE!

IN MEMORIAM

Ryan Goga, CPA
David Bayles, CPA
Lyle Watrous, CPA
James Hardy, CPA
Kathryn Anderson, CPA
Livinus Onwuchuruba, CPA

50 Years of Licensure

Paul Emmons, CPA
Terrance Teel, CPA

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

55 Years of Licensure

Stephen Anderson, CPA
Eneth Banks, CPA
Robert Best, CPA
Archer Brock, CPA
Robert Carter, CPA
Jerry Castleman, CPA
Duane Cutter, CPA
Maurice Emmer, CPA
George Hall, CPA
William Holder, CPA
John Linehan, CPA
Edward Matthews, CPA
Joe Miller, CPA
Kendall Pewthers, CPA

55 Years of Licensure Cont.

Robert Provine, CPA
Don Sessions, CPA
Frank Stephens, CPA
Gary Taliaferro, CPA
Charles Talley, CPA
James Taylor, CPA
Ronald Waul, CPA
Marion Williams, CPA

60 Years of Licensure

David Hogan, CPA
James Lyon, CPA
Jerry Shore, CPA
Henry Sowders, CPA



Permit to Practice Public Accounting and CPE Requirement

Rule Change – Effective 01/01/2026

10:15-30-5 Reporting and documentation by certificate and license holders

New Rule: Applies to ALL permit holders

Certificate or license holders holding a permit to practice public accounting shall complete a minimum of twenty (20) hours of CPE in a technical field of study each calendar year. This requirement shall not apply to the calendar year in which a permit is initially issued, to the calendar year in which a lapsed permit is renewed, or to the calendar year in which a certificate or license holder does not hold a permit to practice public accounting.

Technical Versus Non-Technical

Technical

Technical fields of study are technical subjects that contribute to the maintenance and/or improvement of the competence of a CPA in the profession of accountancy and that directly relate to the CPA's field of business.



- Accounting
- Accounting (government)
- Auditing
- Auditing (government)
- Business law
- Economics

Examples

- Finance
- Information technology
- Management services
- Ethics
- Specialized knowledge
- Statistics
- Taxes

Non-Technical

Non-Technical fields of study are subjects that contribute to the maintenance and/or improvement of the competence of a CPA in areas that indirectly relate to the CPA's field of business.



- Business management and organization
- Communications and marketing
- Computer software and applications
- Personal development
- Personnel/human resources
- Production

Examples

Note: This requirement is not in addition to the overall CPE requirements. Rather, at least 20 of the total CPE hours one would normally complete each year must be classified as "technical", if holding a permit to practice.

PORTAL SYSTEM CHANGES: Registrants will enter their CPE under four categories: Technical, Non-Technical, Ethics, and Compilation. Registrants will still be able to view CPE entered under the categories of IGA, PA, and TAA for prior years, but the system will not allow any more CPE to be entered under these categories. Ethics and Compilation will remain as separate categories but will be considered technical subject matter.



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 January through February 2026.

**RESPONDENT: Christopher J. Kopecky, CPA #13331-Atlanta, GA
CASE # 2558 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for 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 20 CPE hours to apply to the shortage.

**RESPONDENT: Angela M. Floyd, CPA #11298-Coppell, TX
CASE # 2561 DATE OF BOARD ACTION: 2/20/26**

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 1 CPE hour to apply to the shortage.

**RESPONDENT: Maina Karanja, CPA #18239-Cypress, TX
CASE # 2563 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023 and the minimum required ethics hours for that same period. 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 6 CPE hours, including 1 ethics hour, to apply to the shortage.

**RESPONDENT: Caitlin N. Esparza, CPA #17427-Edmond, OK
CASE # 2564 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by engaging in misconduct by deleting certain company computer files after her employment was terminated. 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 shall remain on probation for one year from the effective date of the Order.

**RESPONDENT: Jean E. Hale, CPA #12248 - Choctaw, OK
CASE # 2565 DATE OF BOARD ACTION: 2/20/26**

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 15.5 CPE hours to apply to the shortage.

**RESPONDENT: Hyuk Chan, CPA #16650 - Edmond, OK
CASE # 2566 DATE OF BOARD ACTION: 2/20/26**

Respondent violated the Act and Board's Rules by practicing public accounting under an unregistered firm for several years before registering the entity with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$3,000, plus costs of \$105.

