



## MEMBERS OF THE BOARD

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Mark Whitman, CPA, Vice-Chair  
John Curzon, CPA, Secretary  
Sandy Siegfried, CPA  
James "Rusty" Minnix, CPA  
Jody Manning  
Taylor Green

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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  
  
Mykal Kephart  
Technical Assistant



## Administrative Rules Update

The Board is looking to update our administrative rules in the upcoming year. This is separate from the changes that were previously approved and went into effect this year. These changes, if approved by the Legislature and Governor, will go into effect at the end of 2025 or early 2026. The following changes are being considered:

- Require at least 20 hours of CPE per year in technical subjects as defined in rule for those holding a permit to practice. This replaces the special CPE rules around holding a permit while in industry and treats all individuals holding a permit equally.
- Eliminates the notary requirement when filing for a CPE exemption.
- Clarifies that a CPE Reciprocity exemption may only be claimed if a CPA is completing CPE in their home state or is operating under a CPE exemption in their home state that is similar to an Oklahoma exemption.

The rules were published in the Oklahoma Register on November 1, 2024, and the comment period opened the same day. You may comment on the proposed rules by visiting the Oklahoma Rules Portal and clicking on Proposed Rules button in the middle of the page or by using this link: [Oklahoma Rules](#). Our rules are in Title 10. The written comment period will end on December 2, 2024.

We will also be having a public hearing on December 4, 2024, at 2PM in the Oklahoma Accountancy Board boardroom at 201 NW 63rd, Ste 210, Oklahoma City, OK 73116.

Furthermore, you may also call us with any comments at 405-521-2397.

[CLICK HERE TO REVIEW THE PROPOSED AMENDED RULES](#)

## 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



## Peer Review FAQ

### What is a Sponsoring Organization?

This is a Board-approved organization responsible for the facilitation and administration of peer reviews through use of its peer review program and peer review standards.

### Which organizations may I use?

A list of approved organizations is approved annually and can be found on our website on the Peer Review page or by clicking on this link: [Sponsoring Organizations](#).





## AICPA and NASBA Seek Input on Proposed Additional Pathway to CPA Licensure

In the spirit of informing our CPAs of national issues, the Board is sharing an exposure draft released by The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) which asks for feedback on a proposed policy change to initial licensure requirements. If implemented, the CPA Competency-Based Experience Pathway would allow candidates to demonstrate their professional and technical skills through an enhanced competency-based experience requirement in addition to the one-year of experience after earning a bachelor’s degree and meeting their jurisdiction’s accounting and business course requirements.

**Regardless of the adoption or rejection of the exposure draft by the AICPA and/or NASBA, Oklahoma’s licensing requirements are set in Oklahoma statute and will not be affected. Any**

**changes must happen through a statutory change passed by the Oklahoma Legislature and signed by the Governor.**

Input on the proposed model competency framework and other aspects of the potential additional pathway is due December 6, 2024. The exposure draft and the response form can be accessed through the links below.

Exposure Draft: <https://nasba.org/wp-content/uploads/2024/09/CPA-Experience-Pathway-Exposure-Draft.pdf>

Response Form: [https://aicpa.qualtrics.com/jfe/form/SV\\_4Ynv5w1UNi5VJlk?utm\\_medium=email&utm\\_source=govdelivery](https://aicpa.qualtrics.com/jfe/form/SV_4Ynv5w1UNi5VJlk?utm_medium=email&utm_source=govdelivery)

## 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 October through November 2024.

**RESPONDENT: Imtiaz Ahmed, CPA #18087 – OKC, OK**  
**CASE #2463 DATE OF BOARD ACTION: 11/15/2024**

Respondent violated the Act and Board’s Rules by forging a supervisor’s signature and failing to report relevant accounting-related employment duties on a CPE exemption affidavit submitted to the Board. 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 must complete 120 hours of CPE, which includes 12 hours of ethics.

**RESPONDENT: Rita Benson, CPA #13635 – Atoka, OK**  
**CASE #2464 DATE OF BOARD ACTION: 11/15/2024**

Respondent violated the Act and Board’s Rules by violating professional standards in failing to prepare tax returns for two clients in a timely manner. 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: James R. Cantrell, CPA #6237 – Broken Arrow, OK**  
**CASE #2465 DATE OF BOARD ACTION: 11/15/2024**

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 18 CPE hours to apply to the shortage.

**RESPONDENT: Judith Scott, CPA #5332 – OKC, OK**  
**CASE #2467 DATE OF BOARD ACTION: 11/15/2024**

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 8 CPE hours to apply to the shortage.

**RESPONDENT: Keith P. Clingman, CPA #4049 – Enid, OK**  
**CASE #2468 DATE OF BOARD ACTION: 11/15/2024**

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: Stanley E. Earnhardt, CPA #5930 – Bristow, OK**  
**CASE #2470 DATE OF BOARD ACTION: 11/15/2024**

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: Adrienne M. Burden, CPA #18838 – OKC, OK**  
**CASE #2471 DATE OF BOARD ACTION: 11/15/2024**

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.



## Board Secretary John Curzon, CPA and Board Member Rusty Minnix, CPA Chosen to Serve on National Committees

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**

Rusty Minnix, CPA has been selected for the NASBA Legislative Support committee. This committee supports boards through the development of legislative support strategies and tactics to assist the NASBA Director of Legislative and Governmental Affairs in supporting boards of accountancy on legislative matters.



**Rusty Minnix**

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

## For Our Candidates Seeing Results: The Impact of 120 to Sit and the Credit Relief Initiative



Two significant events have happened in the last 12 months which greatly impacted our candidates.

- Implementation of 120 to Sit for the CPA exam, effective November 1, 2023.
- Implementation of the Credit Relief Initiative (CRI), effective November 14, 2023

We have seen great results from both initiatives.

- Of the 421 candidates who applied to sit for the exam between November 1, 2023, and November 1, 2024, 204 candidates have applied under the 120 to Sit changes. This allows these candidates to start (and hopefully finish) their CPA journey earlier.
- As a result of the CRI program, 13 individuals have already completed their CPA journey and become licensed. This is measured as an individual who became licensed with at least one passing score that was extended under the CRI program.

**204**

**13**

- Of those still on their journey, 24 individuals have restarted testing due to CRI. This was measured by reviewing those affected who began testing again after the CRI implementation date and it had been at least six months since their last exam.
- As a result of both of these programs and the implementation of the CPA Evolution extension, the number of active candidates in Oklahoma has risen from 686 in October 2023 to 931 in October 2024. We are still analyzing the change in number of sections sat per month as this was greatly affected by CPA Evolution and the implementation of 30 months to sit for the exam.

**24**

**931**

We are excited for the opportunities these changes have brought to our candidates and hope to see many more successful on their journey!





## New CPAs

### Quarter 3 (07/01/2024 Through 10/31/2024)



Bryan Alston, CPA  
Becky Carlile, CPA  
Drew Chancey, CPA  
Jonathan Gelnar, CPA  
Tyler Hickman, CPA  
Marit Johnson, CPA  
Austin Liudahl, CPA  
Aldo Carlos Luna, CPA  
Samantha Manzanaras, CPA  
Bianca Pogue, CPA

Nathan Schmidt, CPA  
Marines Shields, CPA  
Dustin Smith, CPA  
Michael Swab, CPA  
Edward Watson, CPA  
Andrew Wyper, CPA  
Alejandro Yanez, CPA  
Edward Watson, CPA  
Alejandro Yanez, CPA



## Successful Candidates

### Quarter 3 (07/01/2024 Through 10/31/2024)

**Victoria Agee**  
Bryan Alston  
**Sydney Beadles**  
Dillan Browne  
Becky Carlile  
Drew Chancey  
**Lily Chen**  
**Lucas Collier**  
**Paige Condren**  
Blake Cope  
**Jamie Dewbre**  
Sara Eason  
**Braden Evans**  
**Michael Fields**  
**Jonathan Gelnar**  
**Vivian Guan**

**Tyler Hickman**  
Marit Johnson  
**Jaxon Jordan**  
Megan Kessler  
**Kailey King**  
Kolby Laborn  
Tyler Lacourse  
**Manny Lanzer**  
**Benjamin Letourneau**  
Cing Lopez  
Samantha Mazanaras  
**Lauren Minnix**  
**Alexander Moyer**  
Joselyn Pando  
**Bianca Pogue**  
Christine Reynolds

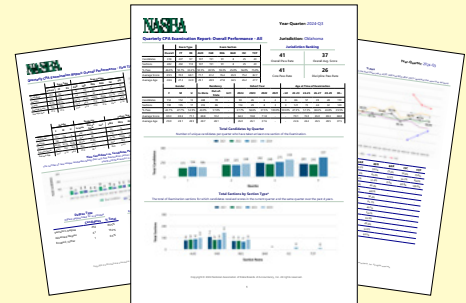
Alec Rothbauer  
Nathan Schmidt  
**Charity Smith**  
**Meagan Stevens**  
Michael Swab  
**Eli Thomas**  
**William Tucker**  
**Matthew Veit**  
Long Vu  
**Brynn Walker**  
Jaden Weller  
**Janessa Wilbur**  
**Connor Wilson**  
Stuart Wire

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

## 2024 Quarter 3 Exam Statistics

Interested in seeing how candidates from Oklahoma and across the country did on the CPA exam during the third quarter of 2024? Click on the link below to see a deep dive.

[REVIEW NOW](#)



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

**2 Years**

Symone Chambers  
Ashley Plyushko, CPA

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

**IN MEMORIAM**

William Albaugh, CPA  
Travis Sullivan, CPA  
Jerry Dickinson, CPA  
James Laborde, CPA  
Donald Collins, CPA  
Sylvia Duncan, CPA  
Maurice Duncan, CPA  
Welema Greer, CPA  
Ralph Rouse, CPA  
Losson Winkler, CPA  
Jesse Vanhooser, CPA  
Debra Cook, CPA

## Upcoming Board Meeting

The next Board meeting is December 20th 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.

# 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:
<b>Exam Core Sections</b>			
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
<b>Exam Discipline Sections</b>			
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



\*Subject to change.