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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



Answer our Survey: We want to hear your opinion!

Our registrants and candidates should have received an email from the OAB requesting your feedback. The OAB uses this to learn how to better serve our registrants and candidates. Please take a few minutes to share your thoughts!

Candidate Webinar Announcement

The OAB is partnering with the OSCPA to host a candidate webinar. It is free to attend. In this webinar, we will be discussing why to become a CPA, career opportunities, the requirements to sit for the exam and licensure, and more. Use the QR code below to sign up today!

OKLAHOMA Accountancy Board **OSCPA** Oklahoma Society of CPAs

WANT TO LEARN MORE ABOUT BECOMING A CPA?

Sign up for our webinar!
October 10th @ 11 AM

Scan to Register!

WEBINAR TOPICS:

- The Pathway to the CPA
- Experience Requirement
- Available Resources

Live Q&A!



CPE Audit Tip: Upload Your CPE Certificates

The OAB portal will allow a CPA to upload all of their CPE certificates when they report their CPE. This can be done by individual course or grouped by CPE category. This is helpful to both the Board and the CPA if the CPA is chosen for a CPE audit.

For the CPA, it can make the CPE audit process a touchless process. Assuming all certificates match the amounts and types as reported, a CPA will only be aware they are subject to a CPE audit once they have received a completion letter from the board. It can also speed up the process for the Board and the CPA, limiting the back and forth that must occur. If certificates are uploaded, the Board will only reach out if they have any questions.



James Michael Sanner, CPA: March 23, 1953 — September 8, 2025

James Michael Sanner served on the Oklahoma Accountancy Board from July 2010 until June 2020, acting as chair from July 2014 through June 2015. He diligently served on OAB committees including the CPE/Experience Verification, Peer Review Committee, Enforcement Committee, Personnel, and Executive Committee. The Board sends our thoughts and prayers to his family during this time.



IN MEMORIAM

Michael Wayne Baker, CPA
Wayne David Snodgrass, CPA
James Michael Sanner, CPA



50 Years of Licensure

Robert Soza, CPA

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

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

Enforcement Actions

A complete list of [OAB Enforcement Actions](#) finalized September 2025 is published on the [OAB's website](#). Collected disciplinary fines are remitted to the State General Fund for general state operations. They are not kept by the Board.

Upcoming Board Meeting

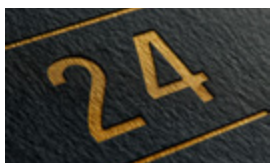
The next Board meeting is October 17th at 10:00 AM in the Oklahoma Accountancy Board boardroom at 201 NW 63rd, Ste 210, Oklahoma City, OK 73116.

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.

Need a Refresher on the Requirements to Sit for the Exam vs Certification?

Requirements to sit for the CPA Exam


Minimum of 120 hours of college credit including bachelor's degree or its equivalent.



Minimum of 24 hours of accounting above principles including one course of auditing or assurance.

At least nine hours of upper level classes in economics, statistics, finance, business management, marketing, business law, business communication, risk management, insurance, financial information systems, or computer science.



 A resident of Oklahoma prior to submitting your qualification application.*

**Will be repealed as of Nov. 1, 2025.*

Requirements for CPA Licensure

Minimum of 150 hours of college including a bachelor's degree or its equivalent.



30

Minimum of 30 hours of accounting above principles including one course of auditing or assurance.

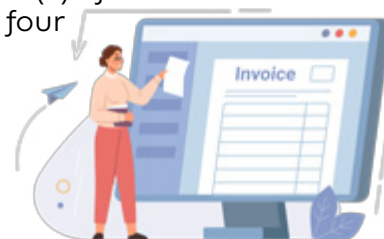
Passed all four parts of the CPA Exam.



90%

Completed the AICPA Ethics Exam with a score of 90% or higher.

Completed 1,800 hours of work experience in accounting as described in Section 15.9(E) of the Act within the last four years.





Experience, Learn, and Earn is Ending

The National Association of State Boards of Accountancy (NASBA) and the AICPA launched the ELE program in early 2024 to allow CPA candidates the opportunity to earn additional hours toward the hours needed for CPA certification. Candidates could earn up to 30 hours toward the 150 hours needed for certification. With the changes to earn additional hours needed for CPA certification requirements, the organizations have decided to wind down the program with the Fall 2025 semester being the last.



Retired Status vs Retired Exemption: What's the Difference

We often have registrants retire and wonder if they should go into retired status or keep an active certificate with a retired CPE exemption. While the Board is unable to provide a overall answer as it depends on the situation of each CPA, below is a brief explanation of each option.

	Retired Status	Active with a Retired CPE Exemption
Employment Status	Must be retired from all employment, accounting or non-accounting	Must be retired from all employment, accounting or non-accounting
Status on Public Database	Certificate will show as "Retired"	Certificate will show as "Active"
CPE Reporting Requirement	Waives the CPE Requirement	Waives the CPE requirement
Annual Renewal and Fee	Fee is waived, and there is no annual renewal.	Annual renewal is required, and fee must be paid.
Procedure If Returning to Work	File a regular renewal and notify the board of your intention to return to any sort of employment. You may qualify for an inactive CPE exemption depending on the work being performed.	Notify the board of your intention to return to employment. You may qualify for an inactive CPE exemption depending on the work being performed.
Return to Active Status Requirements	RTAS CPE catch-up is required unless you qualify for a different CPE exemption.	RTAS CPE catch-up is required unless you qualify for a different CPE exemption.
CPE Audit	No Audit Requirements	Subject to random CPE exemption audit



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



New CPAs

Erin Leigh Bonner, CPA

Hannah Brenning, CPA

Carrie C Doke, CPA

Amy Duke, CPA

Logan Kyle Grulkey, CPA

Jennifer D Hines, CPA

Kaytlyn R. Mannering, CPA

Matthew Scott McLain, CPA

Garrett Price, CPA

Jacob Cole Ramer, CPA

