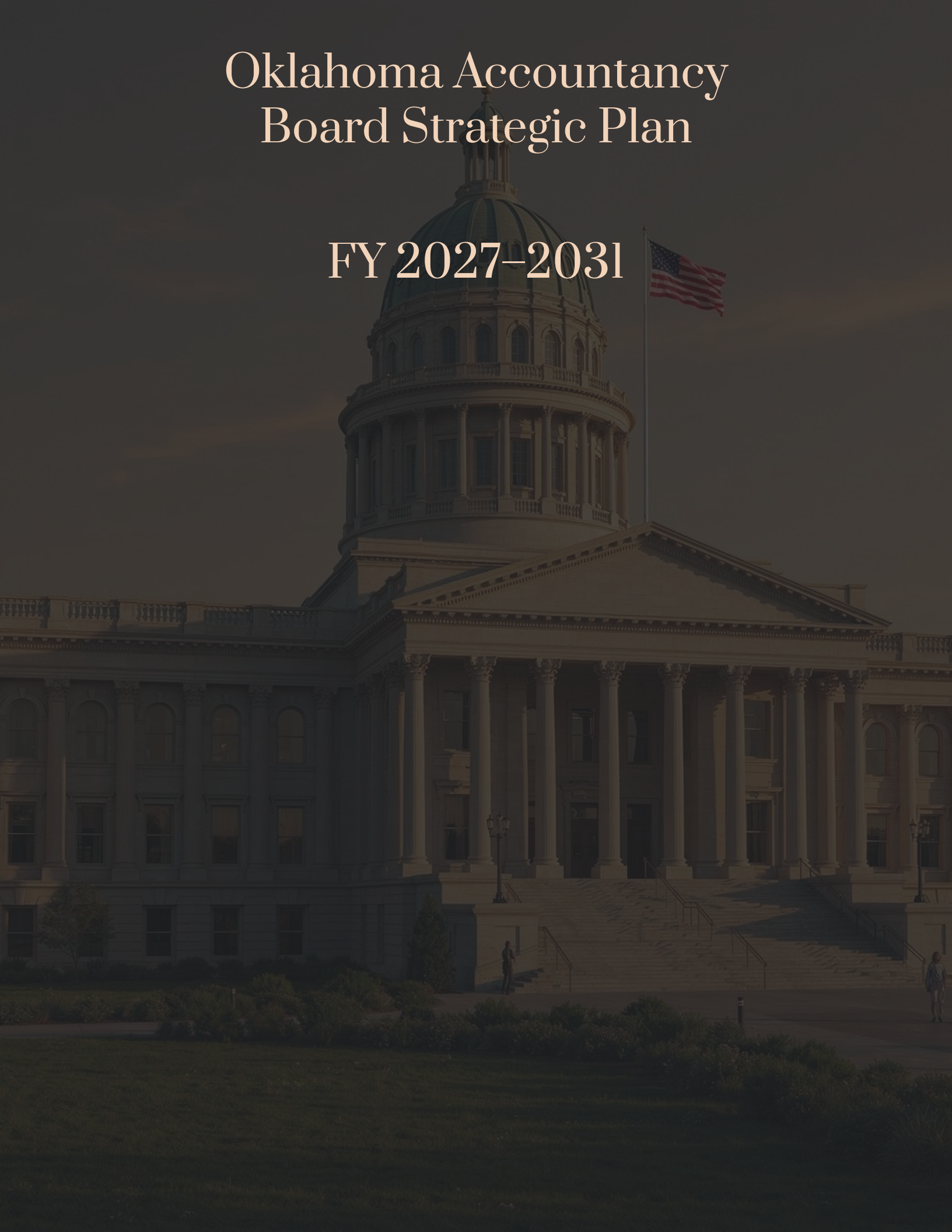
Oklahoma Accountancy Board Strategic Plan

FY 2027–2031



A message from the Chair

Over the next five years, the Oklahoma Accountancy Board will protect the public by improving operational efficiency, resolving cases more quickly, and explaining itself more clearly. This plan sets six goals for FY 2027–2031, and the measures we will report against each year.

We begin from solid footing. The percentage of administrative referrals completed in six months rose from 3% at the beginning of FY25 to 45% by the end of FY26, and more than 50% of all critical tasks are documented. Several processes were improved to allow faster processing times including CPE compliance and administrative referral incident review. Spending held near $1.4 million a year from FY 2022 through FY 2026.

The profession around us is changing. Oklahoma has 8,093 active registrants, a number that has been drifting down, while the candidate pool of roughly 1,069 is growing. This plan looks to widen and smooth the path into the profession, communicate with candidates and CPAs, and keep regulation fair, fast, and current as the profession evolves.

Each goal that follows explains why it matters, what we will do, and how we will know it is working.

John Curzon, CPA

Who we are

The Oklahoma Accountancy Board exists to protect Oklahomans who rely on the work of certified public accountants. Founded in 1917 and recreated by the Legislature in 1992 under the Oklahoma Sunset Law, the Board administers the Oklahoma Accountancy Act (59 O.S. §§ 15.1–15.38).

Our work follows a professional's whole career. We confirm that candidates meet the statutory requirements to sit for the CPA exam. Upon passage, we review and confirm completion of the four "E" - Education, Exam, Experience, and Ethics - before licensure as a CPA. Throughout their careers, we monitor continuing professional education, including ethics, and follow them through their peer review cycles as needed. Our Outreach Program brings that work to the public, accounting students, exam candidates, and registrants.

The Board has seven members, all appointed by the Governor and confirmed by the Senate. Five are CPAs and one is an accountant, each serving five-year terms. One public member serves coterminous with the Governor. The Board makes rules, sets guidelines for agency operations, and governs candidate conduct and registrants' professional practice. Committees of two to three Board members, sometimes joined by outside experts, study issues and recommend action to the full Board.

Vision

To be a premier regulatory agency that provides exemplary consumer protection and customer service, fosters high ethical standards, promotes continuous quality in the practice of public accountancy, operating with maximum efficiency through the effective use of technology and the implementation of best business practices.

Mission

To safeguard the public welfare by prescribing the qualifications, monitoring the annual reporting requirements and regulating the professional conduct of individual registrants in public practice and firms authorized to engage in the practice of public accounting in the state of Oklahoma.

Core values

1. Integrity

It is the personal responsibility of the OAB and staff to maintain the highest possible ethical standards.

2. Quality

The OAB is committed to improving the delivery of services to the public and to practitioners, maintaining accuracy and thoroughness while consistently applying appropriate rules and laws.

3. Accountability

The OAB and staff accept responsibility for their actions and decisions and are committed to providing accurate, clear, timely and consistent information to the public and to practitioners.

4. Flexibility and innovation

The OAB will be forward-thinking, anticipate risks, and respond to rapidly emerging issues with its flexible and innovative programs and operations.

5. Effectiveness and efficiency

The OAB recognizes it is primarily supported by fees from registrants and understands its responsibility to manage resources effectively and efficiently.

6. Teamwork

The OAB will maintain a team of outstanding, highly qualified, experienced professionals, who are expected to collaborate in a work environment based upon cooperation and trust.

Where we stand

The Board enters FY 2027 financially self-sufficient, leaner than five years ago, and facing two clear challenges: a thin CPA pipeline and fast-changing firm structures.

The people we serve

We serve four groups. No changes to our services for these groups are expected during the plan period.

Group	What we do for them	Size	Five-year outlook
Exam candidates	Qualify candidates and facilitate CPA exam testing	About 1,069	Trending up
CPAs and PAs	License, monitor, and regulate practitioners	About 8,092 active	Trending down; however, we expect stabilization due to candidate growth
Public accounting firms	Register and regulate CPA firms	About 995	Largely stable
Citizens and the public	Public protection	All Oklahomans	Changes only with state population

The challenges ahead

Growing the CPA pipeline

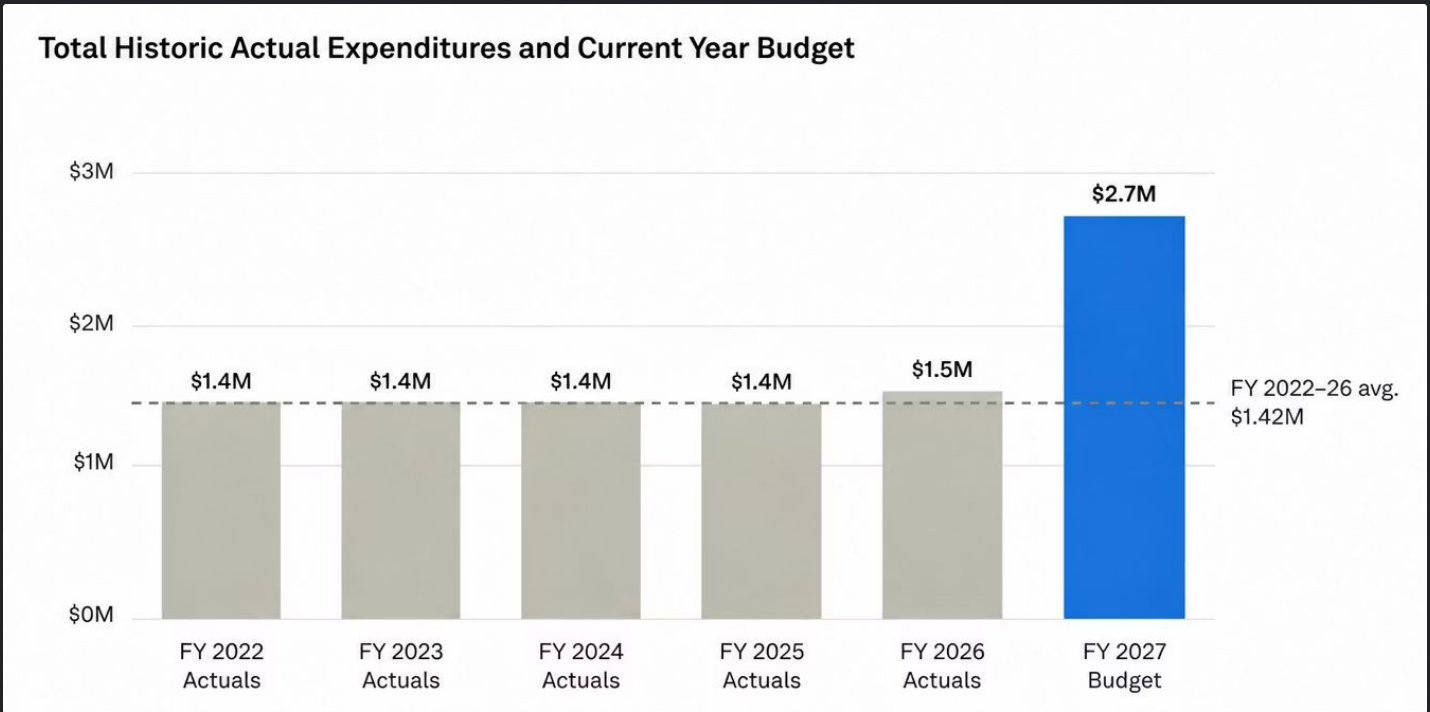
Oklahoma needs more CPAs, and the state has already acted. A new pathway lets candidates license with a bachelor's degree rather than a master's. Two credit extensions helped keep candidates in the pipeline, and the window to pass the exam increased from 18 to 30 months. Next, we are working directly with colleges and universities and reaching out to unlicensed accountants who could become CPAs.

Serving our Candidates and CPAs during a Time of Change

The CPA profession is constantly evolving. This inevitably leads to changes in statutes, rules, and procedures. Ensuring our candidates, CPAs, and the public are informed is of paramount importance. It also presents one of the agency's greatest challenges: capturing attention in an environment of information overload.

Our finances

The Board is fully funded by fees deposited in the Board's revolving fund and has received $0 in appropriations from FY 2023 through FY 2027. It expects no federal funding through FY 2031. Spending has been steady with the FY 2027 increase reflecting a one-time investment in a new licensing system. Costs should return to historic levels in FY 2028.



Cash reserves fund that investment. The Accountancy Fund held $3,537,470 at the time of this plan, after year-end balances between $3.47 million and $3.62 million from FY 2023 through FY 2026. We project a FY 2027 year-end balance of $2,181,388 once the licensing system is paid for.

Our people

We are doing more with fewer positions, through efficiencies found through the past two years.

Fiscal year	Budgeted positions	Budgeted vacant positions	FTE at June 30th	Turnover
FY 2023	11	0	11	18%
FY 2024	11	0	10	9%
FY 2025	11	0	11	18%
FY 2026	10	0	10	10%
FY 2027	10	1	Not Known	10% (YTD)

Savings and efficiencies

Those efficiencies are measurable. Each one below either saves money or shortens the time a registrant or complainant waits on us.

Initiative	What we did	Measure	FY 2026 actual	FY 2027 projected	FY 2028 projected
OMES Agency Business Services	Contracted with ABS for AR, AP, purchasing, and budgeting after Chief Accountant resigned	Dollars saved	$0	$41,000	$62,765
Rent negotiation	Negotiated a lease on better terms than the landlord first proposed	Dollars saved	$9,800	$10,111	$10,072
Incident review	Added a Compliance Investigator to speed referral review	Average days to resolve a referral	62 Days	< 62 Days	< 62 Days
Reciprocal licensing	Supported 2026 legislation simplifying one of our most complex licensing processes	Average days to receive all materials	N/A	About 14 Days (est.)	About 14 Days (est.)
CPE compliance review	Built faster methods to check compliance after renewal	Days after CPA's renewal month until CPE compliance review starts	About 42 Days	About 42 Days	About 42 Days

Our goals for FY 2027–2031

Six goals guide the Board's work through FY 2031: enforcement, customer service, stakeholder outreach, organizational strength, the candidate pipeline, and lean operations. Each has a lead measure carried over from prior planning and new measures that give a fuller picture of progress. Measures marked "To be set" are new this cycle. FY 2027 results will establish their baselines.

Goal 1

Customer service

Goal 2

Enforcement

Goal 3

Organizational structure

Goal 4

Lean operations

Goal 5

Stakeholder outreach

Goal 6

Candidate pipeline

Goal 1: Customer service

Focus resources to deliver the highest standards of public protection and customer service.

Why it matters

Registrants and candidates fund this agency, and their experience with us shapes whether they trust it. Satisfaction held at 86% in FY 2026, meeting the interim target, and coming close to our overall goal of 90%.

How we'll get there

We will use the next annual survey to find the pain points registrants and candidates feel most, then work to relieve them. Each following year's results, along with feedback we hear between surveys, will tell us where to adjust. We will also review our application forms each year so they stay clear, simple, and useful.

How we'll measure it

Measure	FY 2026 target	FY 2026 actual	FY 2027 target	FY 2031 target
Overall satisfaction on annual registrant and candidate surveys	86%	86%	87%	90%
Share of application forms reviewed each year for understandability, simplicity, and usefulness	New	New	100%	100%

Resources

$0. This may change depending on registrant and candidate needs.

Goal 2: Enforcement

Pursue an active, fair, timely, effective, and efficient Enforcement Program.

Why it matters

Public protection depends on prompt, fair action when a candidate or registrant violates the Act or Rules. Every month a case stays open is a month of uncertainty for the public and for the registrant involved.

How we'll get there

We are strengthening how we track and process complaints and referrals, with better record-keeping and a regular statistical report to the Board. We repurposed an existing position to hire a Compliance Investigator, which has already brought average referral resolution down to 62 days. The Executive Director and the Enforcement Coordinator are discussing the status of referrals on a regular basis to ensure a full picture of where cases stand.

How we'll measure it

Measure	FY 2026 target	FY 2026 actual	FY 2027 target	FY 2031 target
Percentage of administrative internal referrals resolved within six months of notice	45%	44%	50%	70%
Percentage of registrants who receive Initial ACO offer letter within 2 months of administrative referral	New	New	100%	100%

Resources

Net $0. A repurposed position funds the Compliance Investigator.

Goal 3: Organizational structure

Develop an organizational structure that delivers responsive, effective, and innovative services.

Why it matters

With nine budgeted positions, losing one person's knowledge can stall an entire function. Documented procedures and trained backups keep service steady through turnover.

How we'll get there

We document each procedure as we improve or change it. The licensing system upgrade gives us a natural moment to document every remaining procedure. We will designate a backup for each task and keep everyone trained and ready.

How we'll measure it

Measure	FY 2026 target	FY 2026 actual	FY 2027 target	FY 2031 target
Percentage of critical office tasks documented	40%	52%	60%	100%
Percentage of critical tasks with a designated and trained backup	New	New	65%	100%

Resources

None beyond existing resources.

Goal 4: Lean operations

Operate as a lean, efficient, self-funded regulatory model that minimizes administrative burden on registrants and candidates while maximizing public protection outcomes.

Why it matters

Every dollar we spend comes from registrant and candidate fees. Keeping costs and paperwork low respects the people who fund us and makes Oklahoma an attractive place to practice. Our recent savings, from the OMES Agency Business Services contract to a renegotiated lease, show that there are always efficiencies to be gained.

How we'll get there

We will track the cost of operations per regulated individual/entity over time so trends surface early. To counteract inflationary pressures, we will work to streamline our processes to bring down costs and keep our cost per regulated individual/entity flat.

How we'll measure it

Measure	FY 2026 target	FY 2026 actual	FY 2027 target	FY 2031 target
Cost per regulated individual/entity	New	$145	$145	$145
Number of office processes made more efficient through regulatory updates, technology, or other means	New	New	4 processes	4 processes

Resources

Based on the process changes, there may be one-time costs.

Goal 5: Stakeholder outreach

Provide effective and timely outreach to all OAB stakeholders to achieve enhanced understanding between the OAB, the regulated community, and the public through effective communications, interactions, and service.

Why it matters

A rule only protects the public if the people it governs know about it and understand it. Major changes ahead, from new licensure pathways to new firm structures, make clear communication essential.

How we'll get there

We will reach candidates and registrants through GovDelivery, social media, text messages, and paper mail, so no one depends on a single channel. We will partner with other interested organizations to add touchpoints. After major rule or requirement changes, we will survey stakeholders to confirm the message landed.

How we'll measure it

Measure	FY 2026 target	FY 2026 actual	FY 2027 target	FY 2031 target
Major regulatory changes communicated through at least three channels	Not measured	Not measured	100%	100%
Awareness and understanding on post-implementation surveys after major changes	New	New	70% or higher	90% or higher
New communication channels or touchpoints added in the fiscal year	New	New	1 per year	1 per year

Resources

Net $0. We will redirect staff time and positions toward communication.

Goal 6: Candidate pipeline

Increase and improve communication with candidates and ease their journey through the licensure pipeline.

Why it matters

Oklahoma's future supply of CPAs depends on candidates who can see a clear path to licensure. This is where the Board needs to focus. Only 59% of candidates said licensure information was easy to find in FY 2026, short of our 66% target. Candidates rate information access lower than their overall experience with us.

How we'll get there

We will go to candidates where they are, visiting every Oklahoma college or university with an accounting program at least once every other year. Those visits, together with clearer online information, are meant to close the gap between how candidates rate information access and how they rate us overall. The annual candidate survey will track whether it is working.

How we'll measure it

Measure	FY 2026 target	FY 2026 actual	FY 2027 target	FY 2031 target
Candidates reporting licensure information was easy or somewhat easy to find	66%	59%	69%	81%
Percentage of colleges and universities with accounting programs visited at least once the past two years. *The percentage reflects visits in that fiscal year and the year prior.	New	24%	50%	100%

Resources

Net $0. All work is done in-house.