

Oklahoma Accountancy Board

BULLETIN



Summer 2022

OTC Compliance

The Board is notified by the Oklahoma Tax Commission (OTC) when a registrant is not in compliance with Oklahoma income tax laws. Pursuant to 68 O.S. § 238.1, the OAB cannot allow any person who is non-compliant with the OTC to renew a registration or apply for a permit.

Unfortunately, the OAB staff cannot assist you in resolving these issues, though we do understand there may be extenuating circumstances involved. **To resolve these issues, you must contact the OTC.** The OTC's preferred contact number is (405) 522-6800.

Once the OAB has received notification from the OTC that you are in compliance with Oklahoma income tax laws, you may complete your registration. Failure to come into compliance with OTC within thirty (30) days of the last day of your birth month will result in the automatic revocation of your certificate or license. ★

Moving Forward, Post Pandemic

A new world, but in some ways the same old world. The pandemic has created a new breed of workers and forced many of us to learn technology. We put together a new system in the pandemic and are continuously tweaking it as we move forward. I hope that many of you are learning to work with it and putting some of its features to work for you.



With our new registration system, you now have the ability to change your own password to your online account; something that has been a blessing to the staff. We did away with our CPE tracker on our website since the new system allows you to go in and add your CPE as you earn it. By entering the CPE when you do it, you will not have to worry about what year you are reporting when you register. The prior year has it all!

As we enter this period of post pandemic, we welcome your input on how we can improve, whether it be with our ceremony that we provide for new CPAs, registrations, or anything else we do. I think most of you will agree that the Oklahoma Accountancy Board managed the pandemic well and I want to thank our staff for that.

Randall A. Ross, CPA
Executive Director

In This Issue

Moving Forward, Post Pandemic	1
OTC Compliance	1
Compilations: Are you taking the right course?	2
In Memoriam: Jim Williamson, CPA	2
Board Thanks Jim Taylor, CPA	2
OAB Welcomes New Board Member, Mark L. Whitman, CPA ...	3
Spring 2022 New CPA Recognition Ceremony	3
New CPAs: January - June 2022	4
Enforcement Actions	4
Candidate's Corner	6

MEMBERS OF THE BOARD

David Greenwell, CPA, Chair

Sandy Siegfried, CPA, Vice Chair

Bryan Storms, CPA, Secretary

Robin Byford, CPA

Mark Whitman, CPA

Taylor Green

Jody Manning



BOARD STAFF

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Lauren Norcom, Licensing Coordinator

LaLisa Semrad, Enforcement Coordinator

Matthew Sinclair, Administrative Programs Officer

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The *Oklahoma Accountancy Board Bulletin* is the official publication of the Oklahoma Accountancy Board.



Compilations: Are you taking the right course?

Certificate holders actively involved in the supervision or review of compilation engagements for third party reliance must complete a minimum of four (4) CPE hours in the subject of compilations each calendar year.

Subject matter must be compilation only. "Compilation and Review" courses do not meet this requirement unless CPE hours are awarded for each category separately on the certificate of completion.

This requirement is waived if the certificate or license holder works for a public accounting firm, or is a sole proprietor, currently enrolled in a peer review program with an approved sponsoring organization. ★

In Memoriam

The Oklahoma Accountancy Board is saddened to hear of the passing of former Peer Review Oversight Committee Member (PROC), Jim Williamson, CPA. Mr. Williamson served as a PROC member from March 2007 through November 2021. Board members and staff wish to extend our condolences to the family. His service to the Board and CPA profession will not be forgotten.

Board Thanks Jim Taylor, CPA, for His Service



Jim Taylor

Former Board member Jim Taylor, CPA, was recognized by the Oklahoma Accountancy Board, during the June Board meeting, for his dedicated service to the Board as a member from July 1, 2017 through June 30, 2022. Mr. Taylor served as Board Chair from July 1, 2020-June 30, 2021. Oklahoma Accountancy Board members and staff wholeheartedly thank you for your service to the Board and the CPA profession. ★

OAB Welcomes New Board Member, Mark L. Whitman, CPA

The Board is pleased to announce that Mark Whitman, CPA, was appointed by Governor J. Kevin Stitt to serve as its newest Board member beginning July 1, 2022. Mr. Whitman replaced outgoing member Jim Taylor, CPA, who served on the Board for five years.



Mark Whitman

Mark is a tax partner and currently serves as the Oklahoma City Office Managing Partner for Ernst & Young LLP (EY). Mark has more than 23 years of experience working with clients in Oklahoma City and throughout EY's US West Region. Mark's client work includes working with public and private commercial enterprises

in numerous industries, as well as coordinating services to government and public sector clients.

Mark graduated Summa Cum Laude from the University of Oklahoma with a bachelor's and a master's degree in accountancy. He is a member of the American Institute of CPAs and the Oklahoma Society of CPAs. Mark provides internal training sessions for Ernst & Young's Oil and Gas Taxation classes, as well as presentations to client personnel and multiple professional organizations. He is a Board member for the United Way of Central Oklahoma, member of the University of Oklahoma Steed School of Accounting Board of Advisors and the Greater Oklahoma City Chamber of Commerce Board of Advisors. ★



Robin Byford, CPA, presents CPA certificate to Kelli Day



Janese Shepard, CPA, with exam score winners Connor Hodde and David Reed

Spring 2022 New CPA Recognition Ceremony

On May 21, 2022, OAB staff and several Board members convened at the State Capitol to recognize Oklahoma's newest CPAs. Board Chair, Robin Byford, CPA, addressed attendees, emphasizing the important nature of the accounting profession. Board Vice Chair, David Greenwell, CPA, led the new CPAs in reciting the Oklahoma Accountants' Pledge. As family and friends looked on, 44 new CPAs were presented with their Oklahoma CPA certificates.

OSCPA Chair, Janese Shepard, CPA, recognized the following individuals for achieving the highest exam scores in their respective windows:

Silver Medal Award

- ✓ Bailey Phillip Gower
- ✓ Connor Hodde
- ✓ David Michael Reed

Congratulations to our newest CPAs and the OSCP award winners and thank you to the many friends and families who helped make the day memorable! ★

NEW CPAS: January – June 2022

Allyson Akers
Colin Arie
Nicole Baalman
Lindsay Barton
Tyler Berge
Brooke Boeckman
Lynne Bozeman
Marisa Burke
Rebecca Bush
Billy Bussell
Ryan Cale
Rodica Calin
Kendall Couch
Andrew Cox
Kira Cox
Cameron Cremin
Callye Crespo
Gilvon Darkis
Dalton Daugherty
Kelli Day
Mark Deveny
Phuong Do
Johnna Ellison
Joseph Farrant
Tyler Fletcher
Ashley Flick
Gillian Gauss
David Gough
Robby Grotts
Valerie Halverson
Forrest Harmon
Vennetta Hefner

Corey Hess
Rachel Hiles
Connor Hodde
Haley Hood
Ekaterina Horn
Chandler Houtman
Phillip Hrcncir
Colton Jackson
Seth Jackson
Brooke James
Jackson James
Barry Kelley
Sydney Kimble
Stephanie Knapp
William Kuykendall
Brittany Lee
Jiaqi Liu
YongPing Liu
Justin Love
Daniel Lovelace
Brett Lyons
Schuyler Moore
Daniel Murray
Jennifer Newman
Shelby O'Dell
Ian O'Guin
Sanya Parker
Cathryn Payne
Scott Perry
Tyler Pleus
Brooklin Prewett
Amberly Proctor

Haylie Puckett
Lauren Quill
Kayl Reiter
Cassandra Richards
Trevor Ridgway
Joseph Romano
Michael Ross
Robert Rupnik
Eric Russell
Meghan Sage
Aidee Salas-Montoya
Tyler Schlobohm
Paula Shoemaker
Marisa Smith
Lorelei Soddy
Braden Sweet
Morgan Thomas
James Thompson
Agnessa Timoshenko
Matthew Tisdale
Pau Tuang
Daniel Turner
Sasha Unkel
Angela Wallace
Travis Wallace
Jue Wang
Kerri Webb
Sean Webster
Katarina Webster
Leah Wietholter
Abbie Winchester
Ashley Youngwolfe

Enforcement Actions

A complete list of OAB Enforcement Actions finalized between January - June 2022 is published on the OAB's website. The document can be found by clicking here:

[January - June 2022 Enforcement Actions](#) ★

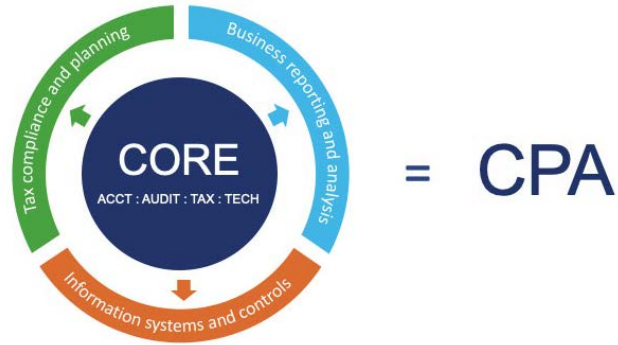
Candidate's Corner

Transition Policy Announced for the 2024 CPA Exam

Have you heard of the CPA Evolution initiative? Are you aware that the Uniform CPA Examination (CPA Exam) is changing significantly in January 2024? It is important that you learn about this initiative and the upcoming changes to the CPA Exam to fully understand how it might impact your journey to CPA licensure. If you pass and retain credit for all four CPA Exam sections by December 31, 2023, the changes to the CPA Exam will NOT impact your journey. If you will still be working your way through the CPA Exam in January 2024 and beyond, then the information about the CPA Evolution-aligned CPA Exam (the 2024 CPA Exam) and transition policy are most important to understand.

It's never been a more exciting time to pursue the CPA license. The role of today's CPA has evolved, and newly licensed CPAs are taking on increased responsibilities that were traditionally assigned to more experienced staff. Becoming a CPA means you'll need greater skill sets and competencies, and a greater knowledge of emerging technologies. That is why the CPA Evolution initiative is underway. It is a joint effort of the National Association of State Boards of Accountancy (NASBA) and the American Institute of Certified Public Accountants (AICPA).

The new CPA licensure and CPA Exam model is a Core + Discipline model. The model starts with a robust core in accounting, auditing, and tax that all candidates will have to complete. Then, each candidate must choose a Discipline section in which to demonstrate greater skills and knowledge. Technology knowledge and skills will be tested in all sections, as it pertains to each section. Regardless of a candidate's chosen discipline, this model leads to a full CPA license, with rights and privileges consistent with any other CPA. The Discipline section selected for testing does not mean the CPA is limited to that practice area.



The new Disciplines reflect three pillars of the CPA profession:

- Business analysis and reporting (BAR)
- Information systems and controls (ISC)
- Tax compliance and planning (TCP)

If you anticipate continuing your CPA Exam journey into 2024 and beyond, the much-anticipated transition policy is important news. This policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. Transition policies like this have been necessary at other times when significant changes were made to the CPA Exam, such as when it was computerized in April 2004.

The policy was recommended to the Boards of Accountancy by the NASBA CBT Administration Committee after development and much deliberation by a task force with state board representatives from the AICPA Board of Examiners, sitting state board members and executive directors from multiple states. Because of the significant differences in the current and 2024 CPA Exams and the overall CPA licensure model, a perfect transition is not possible. The Boards of Accountancy have agreed this transition policy best serves the candidates, the state boards and the public interest.

(Continued on page 6.)

Maintaining Your Eligible Candidate Status

Candidates, remember the 18-month rule when scheduling your examinations. After initial eligibility approval you must sit for at least one exam every 18-months, or your candidacy will become inactive. The inactivation date is always the last day of the 18th month. For example, if you sat on April 3, 2022, you must sit again no later than October 31, 2023. You

can sit on that last day and maintain eligibility. Attendance at the scheduled examination is required. A "No Show" will not maintain your candidacy. If you are unsure when you last sat, you can view the date in the Examinations table within your OAB online account. As always, please do not hesitate to call the Board if you have any questions. We are here to help! ★

Candidate's Corner

Transition Policy Announced for the 2024 CPA Exam (continued)

The transition policy is quite simple. Candidates who have credit for AUD, FAR or REG on the current CPA Exam will not need to take the corresponding new core section of AUD, FAR or REG on the 2024 CPA Exam. Candidates who have credit for BEC on the current CPA Exam will not need to take any of the three discipline sections.

If, however, a candidate loses credit for AUD, FAR or REG after December 31, 2023, they then must take the corresponding new Core section of AUD, FAR or REG. A candidate who loses credit for BEC after December 31, 2023, must select one of the three Discipline sections to be tested. It is important to note that none of the sections of the current CPA Exam will be available for testing after December 31, 2023. There is a hard cutover from the current CPA Exam sections to the 2024 CPA Exam sections on the January 2024 launch.

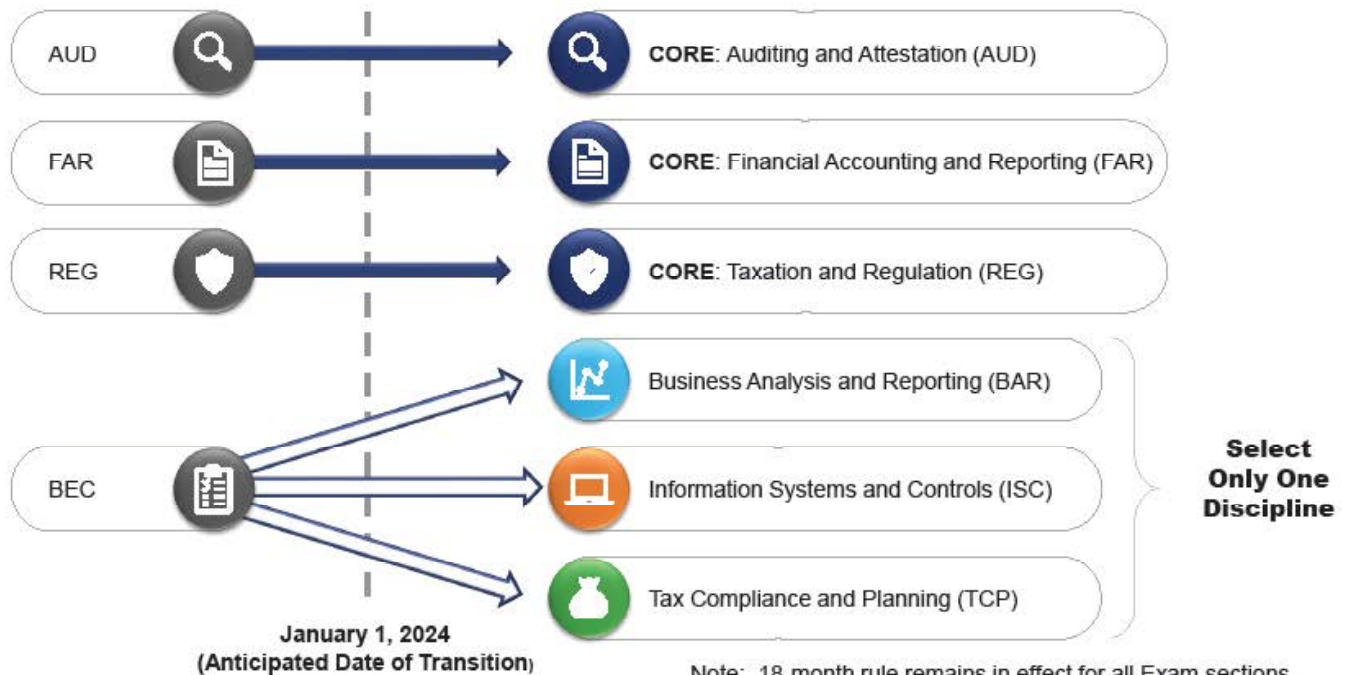
The CPA profession is at an exciting juncture as it moves to the CPA Evolution model. To prepare for the 2024 CPA Exam launch, the Exposure Draft of the 2024 CPA Exam, which includes the draft Blueprints, will be released by the AICPA on July 1, 2022, and will outline the content and skills proposed for each section of the 2024 CPA Exam. The 2024 CPA Exam Final Report, which will include the final Blueprints, is scheduled to be released in January 2023, a year before the 2024 CPA Exam launches.

[FAQs](#) are available that might answer some of your more detailed questions regarding the newly released transition policy.

Additional information and FAQs regarding the CPA Evolution initiative are available at [EvolutionofCPA.org](https://www.evolutionofcpa.org). If your questions on the new CPA licensure model, examination and transition policy are still not answered, please reach out to us at Feedback@EvolutionofCPA.org. ★

Current Exam Section Not Yet Passed or Where Credit has Expired

Section to Take on 2024 CPA Exam



Candidate's Corner

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 1/2022 (01/01/2022 THROUGH 03/31/2022)

COLIN MICHAEL ARIE
TYLER ROSE BERGE
DALTON WAYNE DAUGHERTY
JOHNNA LEIGH ELLISON
JOSEPH CHRISTOPHER FARRANT
GILLIAN ELIZABETH GAUSS
VENNETTA ROSHELLE HEFNER
COREY JAMES HESS
CONNOR HODDE
CHANDLER PAUL HOUTMAN
SETH EVAN JACKSON
CAROLYN TYREE LINSOTT
BRETT CHRISTIAN LYONS

SCHUYLER DAVID MOORE
ALEXANDER WILLIAM NEWMAN
VICTORY EBUNOLUWA OGUNBANWO
BROOKLIN ALISE PREWETT
TYLER PLEUS
JACKSON MATTHEW SMEJKAL
MISTY LYNN SMITH
BRADEN DONALD SPRATT
BRADEN MATTHEW SWEET
MATTHEW TISDALE
DANIEL LEE TURNER
TATUM VANN
TRAVIS LAWRENCE WALLACE

Total Successful Candidates = 26

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

OKLAHOMA ACCOUNTANCY BOARD

SUCCESSFUL CANDIDATES QUARTER 2/2022 (04/01/2022 THROUGH 06/30/2022)

KYLE ANDREW BACON
NATHAN PATRICK BLAKLEY
NATHAN MARK BRANDT
JIN BUNTYN
TAMARA MICHELLE BURTON
REBEL CALLIE COLVIN
NICOLAS RYAN CONETTA
ASHTON BROOKS CONNER
RYANN PUCKETT COX
KAYCEE NICOLE DAVIDSON
MARK JOSEPH DEVENY
JORGE LUIS DOMINGUEZ MANJARREZ
CAITLYN DRISKILL
DEXTER FLICK
JORDAN PAIGE FRANCIS

ANNABEL MARIE HANSON
NATALIE HEILIGER
EMILY KAMPHUIS
TYLER MATTHEW KOONCE
TYLER ANTHONY LESTER
RYAN AUSTIN MARSHALL
CARLTON MHANGAMI
CALE ANDREWS MINX
ROBYN ANNETTE MOSE
MAREN INGA SCHULTZ
ROBERT MICHAEL SHOUP
HARLEY ELIZABETH VAN WINKLE
EMMA ELIZABETH VERPLANK
JENNIFER R WOLF
SPENCER PEYTON WOOD

Total Successful Candidates = 30

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