Executive Director Letter

Since our last release in January 2023, so much has happened. There have been new recommendations from the National Association of State Boards of Accountancy (NASBA) regarding the testing window, continuing education standards, and achieving the 150 hours for certification. State legislation was passed, leading Oklahoma to adopt 120 college credit hours to sit for the exam, firm mobility, and an updated attest definition. More information about those legislative changes can be found in the pages to follow.

In this bulletin, you will also find an update on the changes to Board leadership and membership. It is always a sad time to see members leave, but we are excited for the ideas and energy that always comes when someone with great experience and expertise comes onto the Board. We have added a few new sections to our bulletin which we hope you will enjoy including celebrating those licensed for 50 years and notices about updates to our website and social media accounts. If there are any questions, reach out. We love to hear from you!

OAB Elects New Officers

During the June 2023 meeting, the Board voted unanimously to elect three members to officer positions. Sandy Siegfried, CPA, was elected as Chair. Bryan Storms, CPA, was elected as Vice-Chair, and Mark Whitman, CPA, was elected to the Board Secretary position. These members will serve in these positions from July 1, 2023, until June 30, 2024, when the Board will vote on officers again.

Board Thanks David Greenwell, CPA, for His Service

Former Board member David Greenwell, 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, 2013 through June 30, 2023. Mr. Greenwell served as Board Chair from July 1, 2017 through June 30, 2018 and also from July 1, 2022 through June 30, 2023. Oklahoma Accountancy Board members and staff wholeheartedly thank him for his service to the Board and the CPA profession.
OAB Welcomes New Board Member, John E. Curzon, CPA

The Board is pleased to announce that John E. Curzon, CPA, was appointed by Governor J. Kevin Stitt to serve as its newest Board member beginning July 1, 2023. Mr. Curzon replaced outgoing member David Greenwell, CPA who served on the Board for ten years.

John E. Curzon is a Founding Partner of CCK Strategies, PLLC. He is a Certified Public Accountant accredited in Business Valuation and is a Certified Merger & Acquisition Advisor. Curzon holds a Bachelor of Science degree in accounting and business administration from the University of Kansas and is a member of various professional organizations.

Primary practice areas have included merger and acquisition consulting; business valuation; buy-side and sell-side due diligence; business transition and succession planning; strategic business structure planning; international and domestic income tax consultation; and operational strategies for entrepreneurs.

He is a member and past Chair of the Oklahoma Governors’ International Team. Curzon is also a member of IR Global, an international network of professional service firms, and a past member of the Accountancy Committee. He is a member and past Chair of the Oklahoma Society of CPA’s Professional Ethics Committee. Curzon is past Chair of the OSCPA Editorial Board of CPA Focus Professional Magazine and is a contributing author. He is a member of the Board of Directors for Junior Achievement of Oklahoma and Past Chair and Founding Director of the Board of Sangha, an organization providing sober living housing to individuals in recovery. Curzon is a Founding Director of The Light to the Nations, Ltd., an organization providing humanitarian relief.

Legislative Update from the 2023 Session

This was an exciting year. The Oklahoma Accountancy Board supported several major pieces of legislation which will change how and when you interact with the OAB.

Sunset Legislation (SB173)
The Oklahoma Accountancy Board has safeguarded the public welfare through the examination and monitoring of certified public accountants and public accountants and firms for many decades. This legislation will allow the Board to continue that mission for another five years.

120 Hours to Sit (SB171)
In Oklahoma, candidates need 150 credit hours to sit for the CPA exam, something only a few states still require. Effective November 1, 2023, the requirement drops to 120 hours to sit for the exam and eliminates the 76-hour upper division level requirements while still requiring a bachelor’s degree and 24 hours of accounting above principles. To be fully licensed, individuals will continue to need to complete 150 hours of college credit and have 30 hours of accounting above principles. This legislation does not lower the requirements to become a CPA, but it does allow individuals to start the journey sooner. You can find further information in our Candidate’s Corner section of this bulletin.

Firm Mobility (SB172)
This creates firm mobility in Oklahoma which is currently in effect in over half of the US. Designed to lower barriers to working in Oklahoma, it allows firms to work here without registering with the OAB if certain conditions are met. These firms are still subject to OAB authority if complaints are received. The conditions firms must meet are as follows: good standing in home state; using CPAs recognized in Oklahoma as operating under individual mobility; maintaining peer review program enrollment (if required); and conforming with Oklahoma’s CPA ownership requirements.

Attest Definition Update (SB170)
The attest definition in the Oklahoma Accountancy Act needed to be updated to reflect changes in certain industries such as cyber-security. To avoid confusion with the public, this change clarifies only auditors are allowed to perform engagements under the Statements on Standards for Attestation and brings Oklahoma closer to the Uniform Accountancy Act.

If you have any questions regarding how this legislation will affect you, please feel free to reach out to our office! The OAB thanks Representative Gerrid Kendrix, CPA, and Senator Tom Dugger, CPA, for authoring these pieces of legislation in the House and Senate!
Spring 2023 New CPA Recognition Ceremony

On May 20, 2023, OAB staff and several Board members convened at Constitution Hall to recognize Oklahoma’s newest CPAs. Board Chair, David Greenwell, CPA, addressed attendees, emphasizing the important nature of the accounting profession. Board Member, Mark Whitman, CPA, led the new CPAs in reciting the Oklahoma Accountants’ Pledge. As family and friends looked on, 28 new CPAs were presented with their Oklahoma CPA certificates.

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

**Silver Medal Award:** Michael Allen Carson

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

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**ENFORCEMENT ACTIONS**

A complete list of OAB Enforcement Actions finalized between January - June 2023 is published on the OAB’s website. The document can be found by clicking here: [January - June 2023 Enforcement Actions](#).

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**GET THE LATEST UPDATES!**

Don’t forget to follow our social media accounts!
NEW CPAs

Dillon J Clements, CPA
Rachel Ann Cunningham, CPA
Kaytlin Taylor Garner, CPA
Ryan Alan Greer, CPA
Rebecca Johnson, CPA
Brooke Ashley Jordan, CPA
Jayden Layne Langley, CPA
Ryan Austin Marshall, CPA
Evon N Villalon, CPA
Miranda Hope Wallis, CPA
Meredith Kaye Wilson, CPA
Lynzi Marie Herbert-Blue, CPA
Tam Thi Thanh Dang, CPA
Peter John Darabaris II, CPA
Brock Jones, CPA
Tanner Joseph Kasterke, CPA
Seire Jo Steward, CPA
Christopher Clarke Turner, CPA
Cassie Marie Underwood, CPA
Stanlee T. Underwood, CPA
Jun Zhou, CPA

Austin Riley Fielder, CPA
Stephanie Kay Anderson, CPA
Andrew Magid Assaleh, CPA
Philip Wayne Bertrand, CPA
Jacob Coniglione, CPA
Michelle Marie Conway, CPA
McKay Lynn Dressler, CPA
Bryan Geurkink, CPA
Jason Ray Gillpatrick, CPA
Derek Troy Hall, CPA
Annabel Marie Hanson, CPA
Peter David Hardt, CPA
Kade Landon Hathaway, CPA
Kevin Munoz Hernandez, CPA
Elisabeth Hesser, CPA
Thea Rose Lonewolf, CPA
Daniel Martin Meek, CPA
Sarah Kaye Otto, CPA
Marie Geraldine F. Spillman, CPA
Heather Abigail Swan, CPA
Michael J Tawney, CPA
Seth Vaz, CPA

Yu Chien Wang, CPA
Savannah Rose Whitson, CPA
Matthew Colin Cumming, CPA
Yi Cao Mandeville Ott, CPA
Courtney Paige Olson, CPA
Kory Kinder Pearcy, CPA
Sophia Quinn Sharp, CPA
Valerie Ann Stephens, CPA
Garrett Wayne Stokes, CPA
Huazhen Yu Scallan, CPA
Joshua Q Anderson, CPA
Brody Chase Ballard, CPA
Tabitha L Boone, CPA
Luke Campbell, CPA
Colby Brandon Chrismon, CPA
Ashston Brooks Conner, CPA
Austin Lee Hatch, CPA
Lulu King, CPA
Casey Paul McCreery, CPA
Salina P Nguyen, CPA
Garrett Michael Rachal, CPA
Vanessa Marie Riley, CPA
Sehoon Yoon, CPA
Krista Marie Stevens, CPA
Drake Allen Wilson, CPA
Jeffrey Michael Adler, CPA
Thomas A. Gray III, CPA
Joseph Price Kirkpatrick, CPA
Joshua David Morris, CPA
Preethi Chandramouli, CPA
Jayme Lee Viz, CPA
Yousssi N Farag, CPA
Robert J. Hicks, CPA
Thomas James Hollars, CPA
Joseph C. Maginnis, CPA
Ashley Victoria Roos, CPA
Kerrie Elizabeth Roberson, CPA
Eric Lee Roseberry, CPA
Christina Sanders, CPA
Elizabeth Marie Stewart, CPA
Ayse Ece Otaran, CPA

IN MEMORIAM

Stephen Covert, CPA
Mark Burget, CPA
Gary Pugh, CPA
Lisa Dey, CPA
Rebecca Brown, CPA
L. Scott Christner, CPA
Jerry Putnam, CPA
William Osborn, CPA
Glenn Grizzle, CPA
James Hoffmeister, CPA
Kimberly Smolik-Prescott, CPA
Kenneth Carney, CPA
Gary Pettus, CPA
Ralph Zeller, CPA
Dale Jackson, CPA
Tessa Martin, CPA
Jerry Prock, CPA
Thomas Daxon, CPA
James Bostwick, CPA
Barbara Covalt, CPA
Evan Cherry, CPA
Sarah Marshall, CPA
As many of you know, Senate Bill 171 passed the Oklahoma Legislature and was signed into law by the Governor this past legislative session. It has created a lot of excitement among those wishing to become CPAs as it allows candidates to sit for the exam with 120 hours among other changes. It is important to understand that the 150 hours to sit remains in effect until November 1, 2023. Furthermore, candidates still need 150 hours to gain certification even after November 1, 2023.

Please find a guide on the following page which outlines the changes and clarifies that the standards for certification remain the same even after November 1st. If you have any questions, always feel free to reach out.
### Requirements to Sit for the CPA Exam Before and After November 1, 2023.

#### BEFORE

- Minimum of 150 hours of college credit including a bachelor's degree.
- Minimum of 76 hours of upper-division level courses.
- Minimum of 30 hours of accounting above principles including one course of auditing or assurance.
- At least 9 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.

#### AFTER

- Minimum of 120 hours of college credit including a bachelor's degree or its equivalent.
- Minimum of 24 hours of accounting above principles including one course of auditing or assurance.
- At least 9 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.

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### Requirements for CPA Licensure Before and After November 1, 2023.

#### BEFORE

- Minimum of 150 hours of college including a bachelor's degree or its equivalent.
- Minimum of 30 hours of accounting above principles including one course of auditing or assurance.
- Passed all four parts of the CPA Exam.

#### AFTER

- Minimum of 150 hours of college including a bachelor's degree or its equivalent.
- Minimum of 30 hours of accounting above principles including one course of auditing or assurance.
- Passed all four parts of the CPA Exam.
- 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.

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For future updates, please check out the Oklahoma Accountancy Board website or social media pages!
As you know, the CPA Exam is changing significantly in January 2024. With the roll out of CPA Evolution, the Oklahoma Accountancy Board wants to make sure you are aware of the Uniform CPA Examination changes as well as important upcoming dates and additional details. The following information will detail the specific examination changes, current valid score extensions and tentative score release dates for 2024.

**Important Upcoming Oklahoma Accountancy Board Dates**

- **November 1, 2023** – The Board will begin accepting examination applications for the new disciplines (BAR, ISC & TCP).
- **November 12, 2023** – Last day the Board will process Examination applications for BEC.

*Above dates are subject to change*

The CPA Exam Transition Policy lays out how CPA Exam sections passed under the current CPA Exam map to credit under the 2024 CPA Exam. The chart below outlines the policy.

**CPA EXAM TRANSITION POLICY**

<table>
<thead>
<tr>
<th>Current Exam Section Not Yet Passed or Where Credit has Expired</th>
<th>Section to Take on 2024 CPA Exam</th>
</tr>
</thead>
<tbody>
<tr>
<td>AUD</td>
<td>CORE: Auditing and Attestation (AUD)</td>
</tr>
<tr>
<td>FAR</td>
<td>CORE: Financial Accounting and Reporting (FAR)</td>
</tr>
<tr>
<td>REG</td>
<td>CORE: Taxation and Regulation (REG)</td>
</tr>
<tr>
<td>BEC</td>
<td>Business Analysis and Reporting (BAR)</td>
</tr>
<tr>
<td></td>
<td>Information Systems and Controls (ISC)</td>
</tr>
<tr>
<td></td>
<td>Tax Compliance and Planning (TCP)</td>
</tr>
</tbody>
</table>

**January 1, 2024** (Anticipated Date of Transition)

*Select Only One Discipline*

Note: 18-month rule remains in effect for all Exam sections.
Candidate’s Corner

CPA Evolution: Important Dates and Context (Continued)

Below is the 2024 Test Administration Schedule and Score Release Timeline.

Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.

We hope the information outlined helps make your test planning smooth and stress free. The Board will continue to release new information throughout the remainder of this year. Please do not hesitate to contact us with any questions.
Candidate’s Corner

OKLAHOMA ACCOUNTANCY BOARD
SUCCESSFUL CANDIDATES QUARTER 1/2023 (01/01/2023 THROUGH 03/31/2023)

ANDREW MAGID ASSALEH
PHILIP WAYNE BERTRAND
JACOB CONIGLIONE
KEARA DOWNUM
AUSTIN RILEY FIELDER
BRYAN GEURKINK
DEREK TROY HALL
PETER DAVID HARDT
KADE LONDON HATHAWAY
KEVIN MUNOZ HERNANDEZ
BRYCEN CURTIS JUSTUS
KHOL DANIEL KITRELL
YI CAO MANDEVILLE OTT
AERY ANNE NIKKEL
KORY KINDER PEARCY
CLAYTON LANGDON PUCKETT
GARRETT MICHAEL RACHAL
LANDON TREAT ROGERS
ERIC LEE ROSEBERRY
CHRISTINA SANDERS
MIRANDA SAUER
KRISTA MARIE STEVENS
GARRETT WAYNE STOKES
HEATHER ABIGAIL SWAN
STEPHEN CHASE TUCKER
HUAZHEN YU SCALLAN
SETH VAZ
COURTNEY LAYNE MACKENZIE WINKLER

TOTAL SUCCESSFUL CANDIDATES: 28
BOLD = EACH SECTION PASSED ON FIRST SITTING
# Oklahoma

## 2021 CPA Examination: All Test Results

### Jurisdiction Ranking

<table>
<thead>
<tr>
<th>Candidates</th>
<th>Sections</th>
</tr>
</thead>
<tbody>
<tr>
<td>36</td>
<td>34</td>
</tr>
</tbody>
</table>

### Pass Rate

- 35
- 26

### Avg Score

- 72.6
- 72.6

## Exam Results by Type

<table>
<thead>
<tr>
<th>Exam Type</th>
<th>AUD</th>
<th>BEC</th>
<th>FAR</th>
<th>REG</th>
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<tbody>
<tr>
<td>Overall</td>
<td>289</td>
<td>236</td>
<td>280</td>
<td>220</td>
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<tr>
<td>Candidates</td>
<td>526</td>
<td>368</td>
<td>289</td>
<td></td>
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<tr>
<td>Sections</td>
<td>1,291</td>
<td>730</td>
<td>561</td>
<td></td>
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### Gender, Residence, Cohort Year, and Age at Time of Examination

<table>
<thead>
<tr>
<th>Gender</th>
<th>Residence</th>
<th>Cohort Year</th>
<th>Age at Time of Examination</th>
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<tbody>
<tr>
<td>F</td>
<td>M</td>
<td>U</td>
<td>2021</td>
</tr>
<tr>
<td>Candidates</td>
<td>60</td>
<td>33</td>
<td>433</td>
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<tr>
<td>Sections</td>
<td>126</td>
<td>73</td>
<td>1,092</td>
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<tr>
<td>% Pass</td>
<td>32.5%</td>
<td>34.2%</td>
<td>54.1%</td>
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<tr>
<td>Avg Score</td>
<td>65.8</td>
<td>66.9</td>
<td>72.9</td>
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<tr>
<td>Avg Age</td>
<td>36.8</td>
<td>36.4</td>
<td>28.1</td>
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## Exam Results by Quarter

### Candidates

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<th>Q-1</th>
<th>Q-2</th>
<th>Q-3</th>
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<th>Q-1</th>
<th>Q-2</th>
<th>Q-3</th>
<th>Q-4</th>
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<tbody>
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### Sections

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<tr>
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<th>AUD</th>
<th>BEC</th>
<th>FAR</th>
<th>REG</th>
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<tbody>
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### Average Age

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<tbody>
<tr>
<td>Average Age</td>
<td>31.9</td>
<td>32.0</td>
<td>31.4</td>
<td>31.5</td>
<td>32.3</td>
<td>28.7</td>
<td>29.6</td>
<td>31.6</td>
<td>31.6</td>
<td>29.5</td>
<td>29.0</td>
<td>29.7</td>
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### % Pass

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</tr>
</thead>
<tbody>
<tr>
<td>% Pass</td>
<td>44.8%</td>
<td>52.2%</td>
<td>54.6%</td>
<td>46.7%</td>
<td>47.4%</td>
<td>71.2%</td>
<td>56.9%</td>
<td>44.7%</td>
<td>52.4%</td>
<td>52.7%</td>
<td>50.8%</td>
<td>47.8%</td>
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