



MEMBERS OF THE BOARD

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

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Ashley Plyushko, CPA
Executive Director

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

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The Oklahoma Accountancy Board
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Oklahoma Accountancy Board.

A MEMBER OF

NASBA



Bryan Storms



Mark Whitman



John Curzon

Oklahoma Accountancy Board Elects New Officers for 2024-2025 Year

During the June 2024 meeting, the Board voted unanimously to elect three members to officer positions. Bryan Storms, CPA, was elected as Chair. Mark Whitman, CPA, was elected as Vice-Chair, and John Curzon, CPA, was elected to the Board Secretary position. These members will serve as officers from July 1, 2024, until June 30, 2025, when the Board will elect officers for the next year. We congratulate them on this achievement and thank them for their service!

Board Thanks Robin Byford, CPA for Her Service

Robin Byford, CPA, was recognized by the OAB, during the June Board meeting, for her dedicated service to the Board as a member from July 1, 2019, through June 30, 2024.

Ms. Byrd served as Board Chair from July 1, 2021, through June 30, 2022. She also served as a valuable member of several committees including the Executive Committee, Enforcement Committee, and the CPE/Experience

Verification Committee. OAB members and staff

wholeheartedly thank her for her service to the Board and the CPA profession.



Robin Byford (left) with Sandy Siegfried

Upcoming Board Meeting

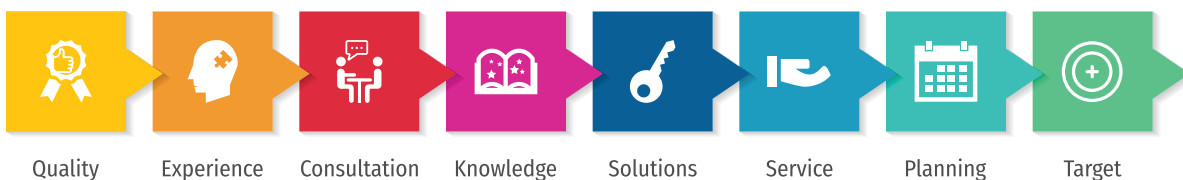
The next board meeting is August 16th at 10:00 AM in the Oklahoma Accountancy Board Boardroom at 201 NW 63rd, Ste 210, Oklahoma City, OK 73116.

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.



COMPETENCE

More Than Just a Buzzword



Certified Public Accountants are held to a high standard. Many professions call for a well-educated competent workforce, but few have this call as part of their ethical code. Those holding the designation of CPA are one of the few. Under the AICPA Code of Professional Conduct, the requirement to complete one's work competently and continually maintain said competency is laid out in the Principles of the Code under Due Care. Due Care defines competency as a combination of education and experience only starting with initial licensure. The requirement of continuous learning and improvement is life-long. The Code calls upon CPAs to maintain their competency in a way that will allow them to uphold the principles outlined.

The General Standards of the Code bring the concept of competency into tighter focus. Competency is that the member or their staff have the knowledge to perform the services or supervise those performing the services. This knowledge includes the professional standards, the technical subject involved, and the ability to apply sound judgement. If a CPA accepts an engagement, they are communicating to the client that it will be done competently. It is important to note that it

is not expected that a CPA will not need to perform research during the engagement; however, it is expected that, with such activity, they will reach the point of competence as defined above. If a CPA is unable to do so, it may be time to refer the client elsewhere as outlined in the Due Care principle. It is up to the individual CPA to recognize where their competency ends and a referral is needed. The Scope and Nature of Services principle echoes this limitation.

The competency requirement applies to all CPAs both in public and private practice and regardless of whether the work being performed is paid or unpaid. Furthermore, it applies to all CPAs even those who are not holding out to the public.

How does the Board fit into this? Under Oklahoma Administrative Code 10:15-39-1, all Oklahoma registrants must conform in fact and appearance with the AICPA Code of Professional Conduct. This includes the requirements outlined in the Due Care, Nature and Scope of Services, and General Standard sections of the Code. As such, it is more than an ethical code for the profession. It is also required by the state of Oklahoma.

For Our Candidates

The What, When, and Where of the Jurisdiction ID

The Jurisdiction ID is used to assist NASBA in verifying that you are an approved Oklahoma candidate. A candidate will use this number one time when you set up your NASBA CPA Candidate account after the OAB has approved your first exam app and sent it to NASBA. It can be found in the approval email sent by the OAB once your Qualification Application is approved.



APPLYING TO SIT FOR THE CPA EXAM?

*Make sure and send in your
picture in the proper format.*

**WE accept the formats of .jpg,
.jpeg, .png, and .pdf. We DO
NOT accept photos in the
.heic format.**

IN MEMORIAM

Holly L. Parks, CPA
Thomas Philip Kierl, Jr., CPA
T. Laure Pierce, CPA
Richard A. Jones, CPA
Tracy L. Morgan, CPA
James Frank Schallner, Jr, CPA
Barbara A. Spess, CPA



TALKING WITH CPAS AROUND THE STATE

Josh Benefield, CPA (#18668)

Did you take the test on paper or on a computer? What is one of your best testing stories?

I was fortunate to get to take it on the computer. My test taking story was not the 'best', but it was memorable. I took one test in the first window of the year to get an experience of what the real test entailed. I had used a study program, and I am thankful I did, but there is nothing like taking the real thing. When the second window opened, I scheduled to take the other portions a month apart. I had planned to take the last test I needed at the end of the testing window. Nine days before my test, I was notified that the OKC testing center was going to shut down that day. The only other available appointment before the end of the window was going to be in Tulsa, 2 days after I found out that my first appointment was cancelled. Needless to say, I took that appointment, and my planned study schedule was destroyed.

Did you earn your experience while testing or after passing all the parts?

I earned my experience while testing. I tell people that studying for the CPA exam was a second job. After working all day, I would get back in front of the computer and study the rest of the evening, even on work trips. I'd like to think working and studying in tandem is what helped me pass the exams.

Do you work in public, government, industry, or academia? Why did you choose that area?

My primary work is currently in government. I am the Deputy Chief Financial Officer for the National Indian Gaming Commission. I

would say that my career chose me. I took the non-traditional route to becoming a CPA. After a few years teaching, I found my way into Tribal Gaming working for a CPA firm. After a couple of years doing that, I was able to get on with the NIGC as an auditor, finished the CPA, and rose through the ranks to my current position. I think it is easy to say that I would not be where I am if I hadn't become a CPA.

What are your top tips for making sure a CPA's renewal is completed on time?

My big tip to renew your certificate on time is when you get the reminder, that same week, prepare the renewal, and upload the CPE information required. Do not put it off and certainly do not delegate it to a clerical staff person.

How do you keep track of your CPE? Excel spreadsheet, OAB Portal, or something else?

Before the portal, I was using the Excel spreadsheet, but the Portal has made it even easier to track. I save my CPE transcripts to a folder and at least once a quarter I go to the portal to report and upload my credits. When the end of the year comes around, I don't have very much to log and know that I have met the requirements.

What is your preferred method of contact? Do you still prefer phone calls over email?

My preferred method of contact depends on the topic of discussion and how much it is going to take to communicate the information. If it is a little, email is perfect. If it is a lot, then I find it easiest to pick up the phone and get it taken care of. Too much back and forth on emails gets annoying.

50 Years of Licensure

Jerome W. Weikel, CPA	Charles C. Buxton, CPA
James Ray Breashears, CPA	Howard R. Hamilton, CPA
Tom Robert Gray III, CPA	Eddie Ray Humphrey, CPA
Rodney Gray, CPA	Bruce Allen Bengé, CPA
John Michael Duck, CPA	George L. Best, CPA
James William Farris, CPA	David Stuart Hall, CPA
Sidney L. Anderson, CPA	David E. Isley, CPA
Arthur William Mires Jr, CPA	David William Nightingale, CPA
William M. Wiles, CPA	William Douglas Frans, CPA
Mark W. Archambo, CPA	George A. Schulz, CPA
Michael James Kelley, CPA	Clyde M. Chrisman, CPA
Clarence C. Buxton III, CPA	Wava Ann Devin, CPA
Bill J. Day, CPA	James Patrick Mulcahy, CPA
Sandra Mae Crenshaw, CPA	Gregory E. Machtofff, CPA
Henry Louis Davis, CPA	Terry Edward London, CPA
Claude L. Keister Jr, CPA	Clifford G. Thompson, CPA

60 Years of Licensure

James H. Engelbach, CPA
Ronald Reece Emmons, CPA
Losson M. Winkler, CPA
James Dan Pollard, CPA
Walter R. Olson, CPA
Jerry Milton Bork, CPA
Alan Ray Tye, CPA
Bruce Arnold Torbett, CPA
Leon E. Teske, CPA

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

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

CPA EXAM CANDIDATE PERFORMANCE

2024Q1 - Oklahoma

Jurisdiction Ranking

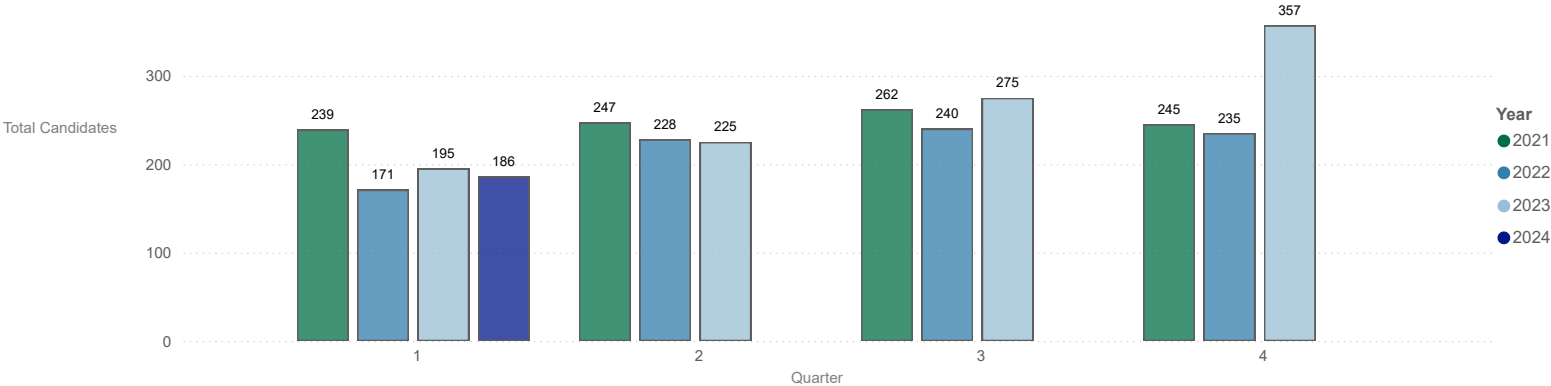
	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	186	122	71	61	78	64	2	5	2
Sections	212	136	76	61	78	64	2	5	2
% Pass	46.7%	55.1%	31.6%	45.9%	42.3%	51.6%	0.0%	60.0%	100.0%
Average Score	69.8	71.7	66.4	70.2	65.6	73.9	-	76.2	-
Average Age	30.8	30.3	31.8	30.6	31.3	30.1	-	33.4	-

40	40
Overall Pass Rate	Overall Avg. Score
36	27
Core Pass Rate	Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	93	84	9	160	26	-	45	10	2	2	1	32	35	19	23	77
Sections	103	96	13	182	30	-	51	12	2	2	1	39	38	20	23	91
% Pass	46.6%	45.8%	53.8%	45.6%	53.3%	-	47.1%	41.7%	0.0%	50.0%	100.0%	53.8%	47.4%	50.0%	34.8%	45.1%
Average Score	69.4	69.8	72.5	69.3	72.5	-	69.0	69.3	-	-	-	72.3	71.6	72.1	65.7	68.4
Average Age	31.7	30.0	30.2	30.9	30.3	-	28.9	27.3	-	-	-	22.7	24.5	26.5	28.3	38.7

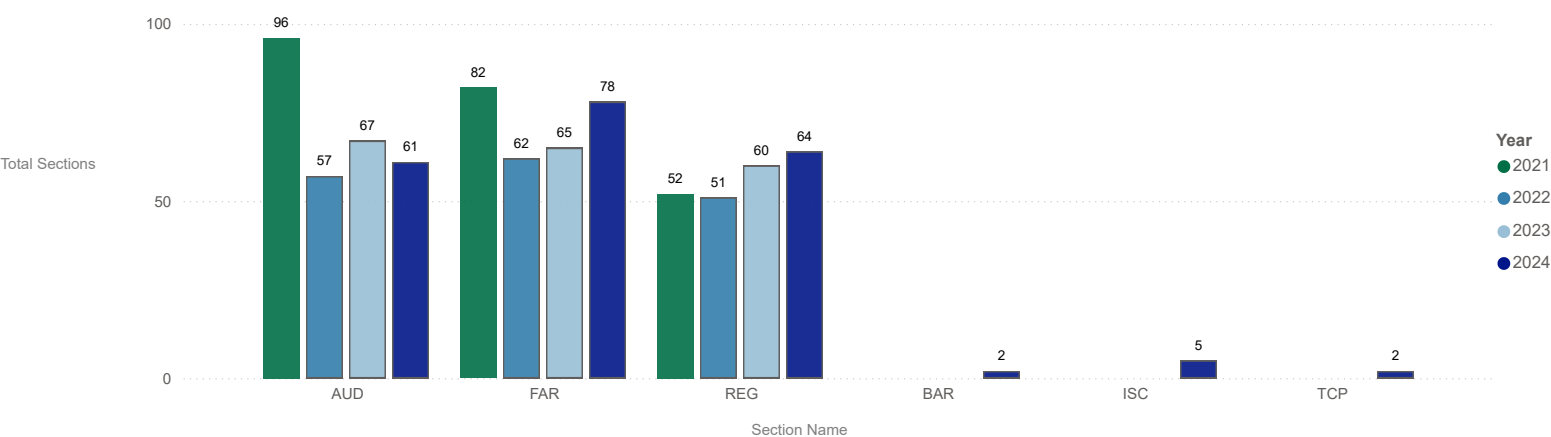
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



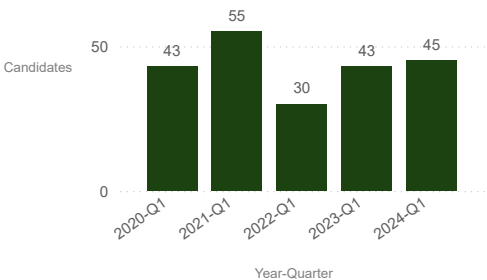
*AUD, FAR and REG after 2023 represent the new core sections.

CPA EXAM CANDIDATE PERFORMANCE - FIRST TIME (FT)

2024Q1 - Oklahoma

Cohort Size Trend

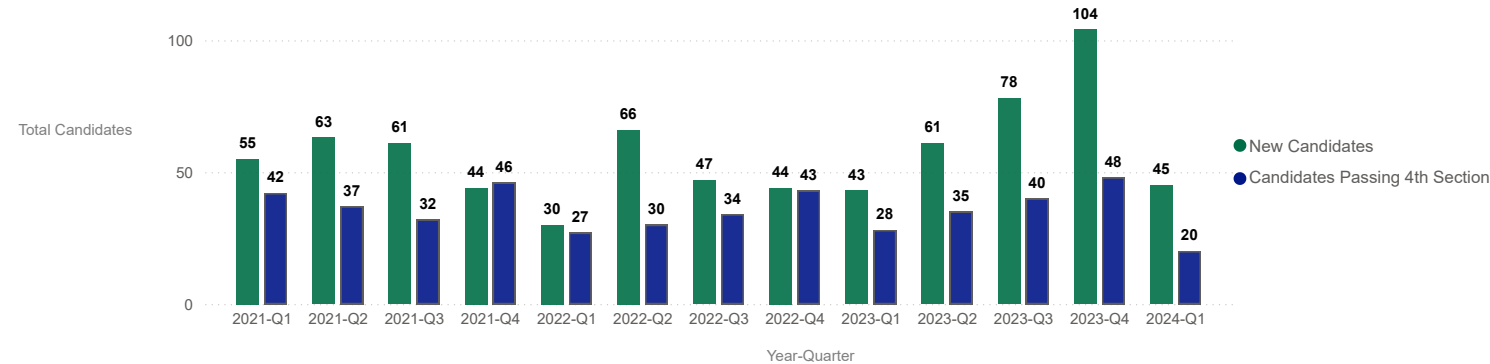
	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	122	122	-	32	49	46	2	5	2
Sections	136	136	-	32	49	46	2	5	2
% Pass	55.1%	55.1%	-	59.4%	55.1%	52.2%	0.0%	60.0%	100.0%
Average Score	71.7	71.7	-	72.4	68.6	74.0	-	76.2	-
Average Age	30.3	30.3	-	29.4	31.0	29.6	-	33.4	-



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	60	56	6	103	19	-	45	6	1	-	1	27	24	12	11	47
Sections	66	62	8	115	21	-	51	6	1	-	1	32	25	12	11	55
% Pass	59.1%	51.6%	50.0%	54.8%	57.1%	-	47.1%	33.3%	0.0%	-	100.0%	56.3%	52.0%	58.3%	36.4%	58.2%
Average Score	71.4	72.0	71.3	71.0	75.1	-	69.0	68.5	-	-	-	72.9	73.4	74.1	66.6	70.6
Average Age	30.9	29.5	31.4	30.3	29.9	-	28.9	28.2	-	-	-	22.7	24.4	26.3	28.4	38.8

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



Degree Type

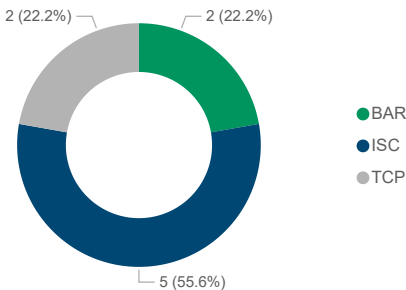
Highest degree listed for a candidate.

Candidates	% Total
Bachelor's Degree	143 76.9%
Advanced Degree	30 16.1%
Enrolled / Other	13 7.0%

NOTE: Degree Type and Disciplines data includes both FT and RE candidates.

Disciplines

Breakdown of what percentage of candidates are taking which discipline.



CPA EXAM CANDIDATE PERFORMANCE

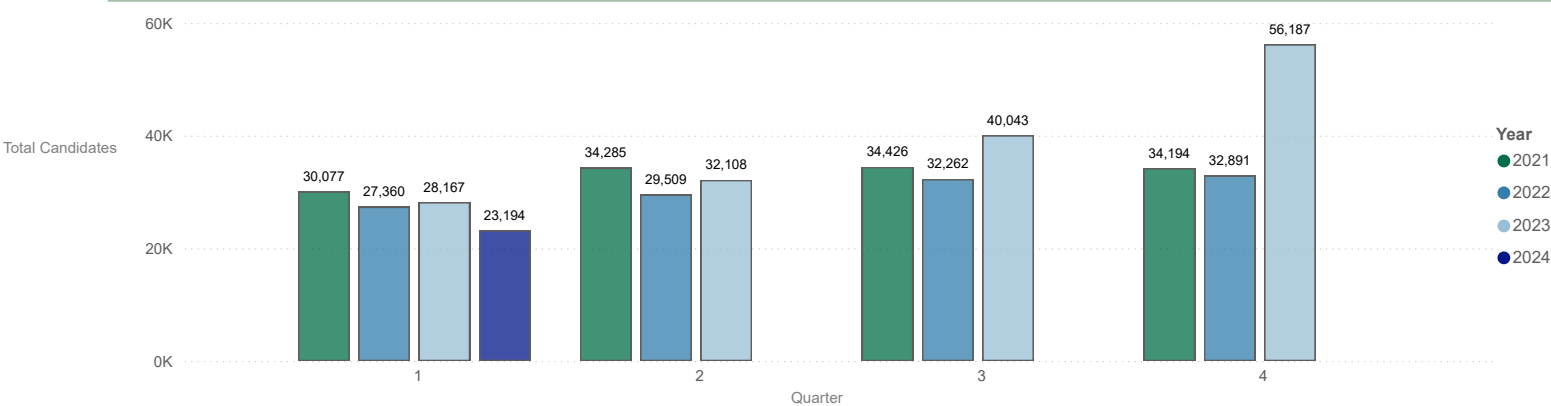
2024Q1 - All Jurisdictions

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	23,194	15,567	8,435	8,184	9,294	7,124	702	379	687
Sections	26,370	17,432	8,938	8,184	9,294	7,124	702	379	687
% Pass	49.7%	56.0%	37.5%	44.6%	41.9%	63.3%	42.9%	50.7%	82.2%
Average Score	70.7	72.2	67.8	70.7	66.5	75.0	70.8	73.9	81.8
Average Age	29.0	27.9	31.1	28.8	28.7	28.9	31.8	30.2	32.2

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	10,492	11,097	1,605	16,222	3,258	3,714	4,108	1,285	448	256	523	5,812	3,874	2,760	2,133	8,187
Sections	11,815	12,695	1,860	18,448	3,690	4,232	4,730	1,409	499	284	624	6,795	4,220	3,094	2,406	9,220
% Pass	46.4%	52.7%	50.6%	48.8%	53.1%	50.8%	50.4%	52.8%	34.9%	36.6%	67.5%	56.6%	44.9%	47.6%	49.2%	46.6%
Average Score	69.6	71.8	70.6	70.4	72.1	70.9	69.0	72.0	67.3	66.7	75.9	72.8	69.4	70.0	70.7	69.7
Average Age	29.4	28.7	28.1	28.6	29.0	30.8	26.9	28.7	30.6	30.3	20.6	22.6	24.4	26.5	28.5	37.4

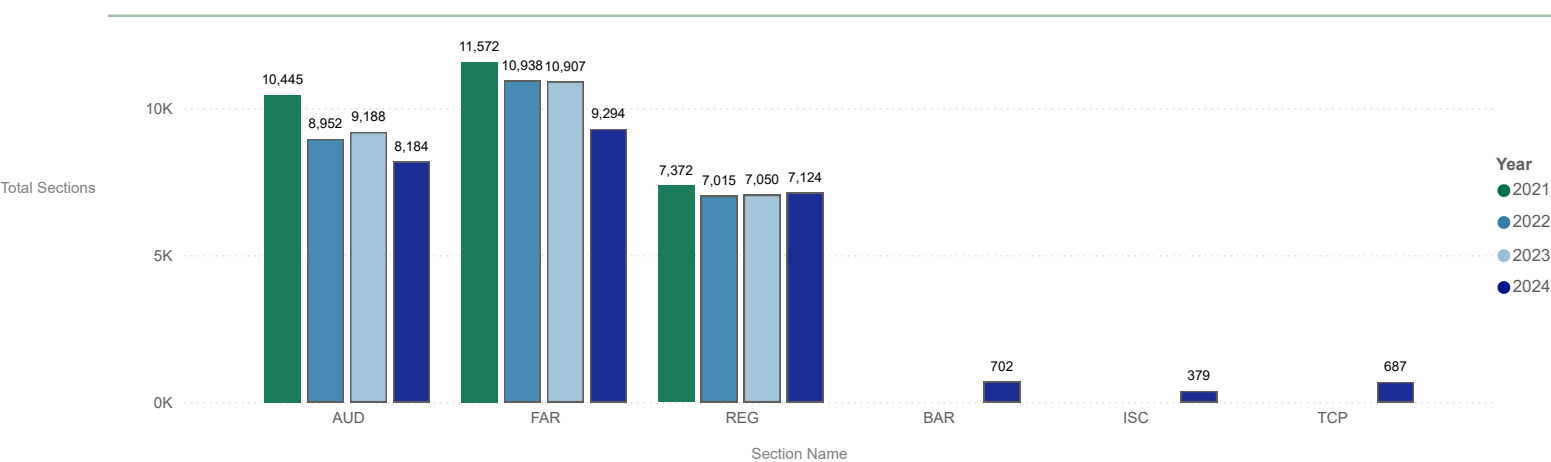
Total Candidates by Quarter

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Total Sections by Section Type*

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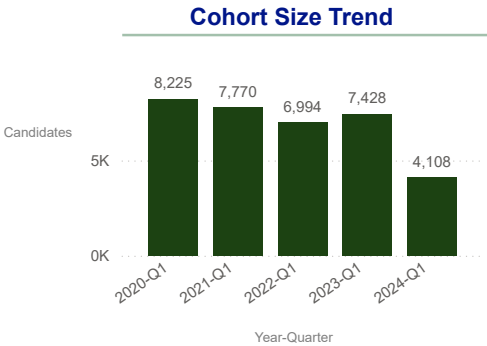


*AUD, FAR and REG after 2023 represent the new core sections.

CPA EXAM CANDIDATE PERFORMANCE - FIRST TIME (FT)

2024Q1 - All Jurisdictions

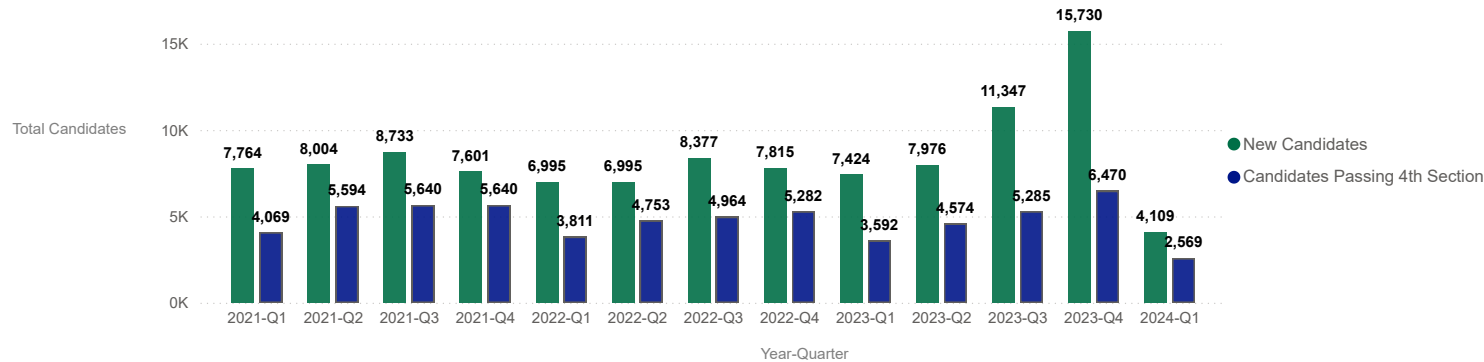
	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	15,567	15,567	-	4,792	5,938	4,934	702	379	687
Sections	17,432	17,432	-	4,792	5,938	4,934	702	379	687
% Pass	56.0%	56.0%	-	49.5%	50.1%	68.0%	42.9%	50.7%	82.2%
Average Score	72.2	72.2	-	71.3	68.6	76.3	70.8	73.9	81.8
Average Age	27.9	27.9	-	27.2	27.2	28.0	31.8	30.2	32.2



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	6,883	7,515	1,169	10,848	2,194	2,525	4,108	725	173	87	491	4,969	2,499	1,712	1,290	4,655
Sections	7,647	8,467	1,318	12,186	2,456	2,790	4,730	759	183	92	581	5,773	2,686	1,870	1,410	5,104
% Pass	52.4%	59.3%	55.8%	54.8%	61.2%	56.7%	50.4%	60.3%	33.9%	47.8%	69.6%	59.7%	50.1%	53.7%	55.2%	54.4%
Average Score	70.9	73.5	71.8	71.9	74.1	72.3	69.0	74.6	67.5	70.0	76.3	73.5	70.4	71.4	72.4	71.6
Average Age	28.3	27.7	27.4	27.5	27.5	29.8	26.9	28.8	31.5	30.4	20.7	22.5	24.4	26.5	28.5	37.0

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



Degree Type

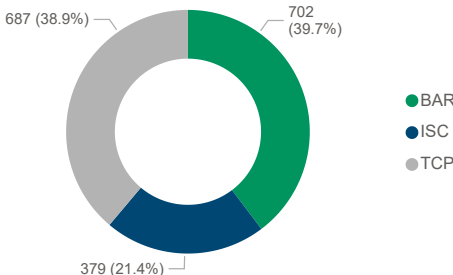
Highest degree listed for a candidate.

	Candidates	% Total
Bachelor's Degree	13,857	59.7%
Advanced Degree	4,731	20.4%
Enrolled / Other	4,606	19.9%

NOTE: Degree Type and Disciplines data includes both FT and RE candidates.

Disciplines

Breakdown of what percentage of candidates are taking which discipline.



CPA EXAM CANDIDATE PERFORMANCE

2024Q1 - All Jurisdictions

Overall Statistics by Jurisdiction

This table is a summary of examination data for each Jurisdiction with fifteen* or more candidates.

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	278	375	294	81	54.4%	72.1	25.9
Alaska	768	864	551	313	53.1%	71.9	31.1
Arizona	326	354	236	118	47.5%	69.5	29.3
Arkansas	164	180	114	66	42.2%	69.2	28.2
California	3,291	3,743	2,448	1,295	47.0%	69.5	29.9
Colorado	322	370	233	137	55.7%	73.0	30.1
Connecticut	224	248	150	98	43.1%	69.9	28.7
Delaware	43	50	26	24	42.0%	69.6	34.2
District of Columbia	58	68	38	30	48.5%	71.0	28.4
Florida	949	1,055	722	333	51.3%	72.3	29.2
Georgia	593	678	425	253	48.2%	70.2	29.7
Guam	1,017	1,145	795	350	51.1%	71.2	29.6
Hawaii	71	86	45	41	47.7%	69.9	29.2
Idaho	90	95	68	27	47.4%	70.7	29.7
Illinois	1,108	1,272	874	398	51.7%	71.0	27.5
Indiana	248	269	172	97	52.0%	70.7	28.7
Iowa	183	252	207	45	56.7%	73.1	24.9
Kansas	45	50	29	21	32.0%	69.6	29.7
Kentucky	164	178	120	58	51.7%	71.1	28.4
Louisiana	185	207	136	71	43.0%	68.0	29.0
Maine	274	331	198	133	52.0%	70.4	33.2
Maryland	259	289	162	127	41.5%	67.2	30.7
Massachusetts	498	561	370	191	46.3%	70.4	26.6
Michigan	417	463	300	163	49.2%	70.1	28.0
Minnesota	215	228	150	78	51.3%	71.1	27.4
Mississippi	163	178	133	45	37.6%	67.3	26.0
Missouri	360	421	316	105	50.1%	71.1	26.1
Montana	466	565	404	161	54.0%	72.0	29.3
Nebraska	58	62	47	15	61.3%	73.8	26.4
Nevada	131	147	100	47	47.6%	70.1	29.6
New Hampshire	130	143	72	71	42.7%	68.3	33.2
New Jersey	539	595	347	248	43.2%	68.3	28.6
New Mexico	59	63	42	21	55.6%	71.6	34.1
New York	2,505	2,789	1,716	1,073	48.8%	70.3	28.4
North Carolina	559	639	449	190	49.6%	70.3	27.2
North Dakota	131	145	92	53	51.0%	69.9	29.7
Ohio	531	587	362	225	47.2%	70.5	27.4
Oklahoma	186	212	136	76	46.7%	69.8	30.8
Oregon	135	148	99	49	50.0%	70.2	32.8
Pennsylvania	760	834	535	299	47.6%	70.2	28.3
Puerto Rico	135	141	64	77	35.5%	67.5	29.3
Rhode Island	28	35	22	13	45.7%	67.0	29.7
South Carolina	181	200	141	59	48.0%	70.4	28.0
South Dakota	32	33	20	13	57.6%	72.2	30.3
Tennessee	391	433	282	151	46.9%	70.2	29.1
Texas	1,850	2,243	1,622	621	55.3%	72.6	28.1
Utah	219	247	169	78	54.7%	72.2	30.0
Vermont	61	85	57	28	60.0%	73.5	28.4
Virginia	649	728	475	253	46.8%	70.4	30.0
Washington	881	994	673	321	54.8%	72.3	32.1
West Virginia	44	49	29	20	51.0%	70.5	28.8
Wisconsin	199	220	143	77	59.5%	75.0	26.4
Wyoming	21	23	22	1	60.9%	73.0	29.6

* 30 or more candidates is the cutoff for the annual performance report.