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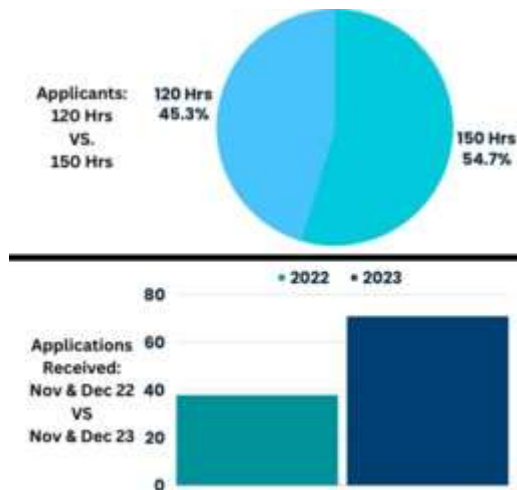
Fall 2023 CPA Ceremony Highlights



1. Honorees celebrating. 2. OAB board members John Curzon, CPA, Mark Whitman, CPA, and Bryan Storms, CPA, visiting before the ceremony. 3. OAB Vice Chair Bryan Storms, CPA, presenting a certificate to a CPA commemorating 50 years of service. 4. Group gathered in Civic Center Meinders Hall of Mirrors. 5. Randy Nail, CPA, speaking to the CPAs and their guests. 6. Vicky Petete, CPA, presenting the OSCPA awards to Colby Chrismon, CPA, (Silver) and Austin Ogden (Gold).

On December 2, 2023, family and friends gathered at the Civic Center Meinders Hall of Mirrors to honor those CPAs who became certified between May 2023 and November 2023 as well as those celebrating 50, 55, 60, 65, and 70 years of certification. It was a very festive occasion starting with a reception, and OAB Vice Chair Bryan Storms, CPA, welcoming the almost 400 in attendance. Vicky Petete, CPA and OSCPA Chair, was able to present the OSCPA awards to Colby Chrismon, CPA, (silver) and Austin Ogden (gold) for their outstanding performance on the exam. Randy Nail, CPA and Chief Executive Officer of HoganTaylor, gave the inaugural keynote speech, teaching the CPAs and their guests the difference between being a learner and a knower. Then came time for the presentation of certificates. This year, we added a section to honor those CPAs who have served Oklahomans for decades. Vice Chair Bryan Storms, CPA, presented a certificate and pin to commemorate these individuals and express the Board's appreciation for their service. After that, it was time for the new CPAs to shine. OAB Secretary Mark Whitman, CPA, led the new CPAs in the pledge while Vice Chair Bryan Storms, CPA, presented their certificates. It was a wonderful time for all.

120 to Sit: An Update



On November 1, 2023, SB171 went into effect. Up to this point, the response has been tremendous.

- 45% of the applications received to sit for the exam since November 1st qualify because of the new 120-hour requirements.
- 86% increase in the number of applications to take the exam has been noted when comparing November and December 2022 to November and December 2023.

As a reminder: this bill made the following changes to the requirements to sit for the exam:

- Lowered the number of hours to sit for the exam from 150 hours to 120 hours;
- Eliminated the 76-semester hour upper-division requirement;
- Lowered the number of accounting hours needed to sit for the exam from 30 hours to 24 hours above accounting principles including an external auditing course; but
- *Did not change:*
 - Must be a resident of Oklahoma; and
 - 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.

Please remember that to become certified, a candidate must still have 150 hours in total and 30 hours of accounting above principles as well as the required experience and ethics exam score.

Have a question about entering CPE?

Watch this video for a step-by-step guide.

[CPE How-To](#)

Potential Rule Changes

Several changes to OAB's administrative rules have been proposed. The comment period ended on December 7th with the Board voting to adopt the rules on December 15th. The rules now head to the Legislature and Governor for final review and approval. Below is a short overview of the proposed changes:

- Expands CPE reciprocity exemption to allow CPAs serving Oklahoma clients and living in another state to apply for the CPE exemption;
- Extends the time for candidates to pass the CPA exam from 18 months to 30 months with the clock starting the day the first passing score is released;

- Adds the option for candidates to request extensions based on extenuating circumstances on a limited basis;
- Permits up to 20 nano-learning courses per year;
- Ends CPE rounding, allowing CPAs to earn the total number of CPE credits listed on their CPE certificates; and
- Updates language to adjust for the passage of firm mobility and 120 To Sit as well as cleaning up old, outdated regulations.

If approved, these changes will go into effect on November 1, 2024, EXCEPT for the rules regarding nano-learning and CPE rounding which will become effective January 1, 2025. Click on the button below to learn more.

[See Appendix I](#)



Credit Relief Initiative

This October, the OAB approved submission of emergency rules to Governor Stitt to allow Oklahoma to implement the Credit Relief Initiative, or CRI. This provides relief to candidates who experienced

Credit Reinstatement Statistics:

Time Frame of Candidate Sit Dates: July 2018 through November 2021

Total No. of credits to be reinstated: **252**

Total No. of candidates who will have credits reinstated: **113**

No. of total candidates who will have more than one credit reinstated: **59**

Status of Candidate After Change	No.
Currently CPA Eligible Regardless of Credit Relief*	18
Would Become CPA Eligible because of Credit Relief	2
Would Become Exam Eligible because of Credit Relief**	88
Would Experience No Change in Status (Only Credits Reinstated)	57
Currently a Licensed CPA	7
Total	172

*The reinstated credit(s) would have no benefit

**Currently in Inactive status

disruption during the COVID emergency by extending any scores lost from January 30, 2020, through May 30, 2023, until June 30, 2025. On November 14th, the OAB was notified the emergency rules were approved and became effective immediately. As such, 113

candidates benefitted from extended scores and/or candidacy. A detailed breakdown is in the table above. Emails and letters were sent out notifying candidates; however, the Board has struggled to reach some of those affected. If you think you were impacted but did not receive a notice, please contact the OAB so we can check your records.

Enforcement Actions

A complete list of OAB Enforcement Actions finalized between October - December 2023 is published on the OAB's website. The document can be found by clicking here:

[See Appendix II](#)

Oklahoma <u>Overall Performance</u>	
Unique Candidates	275
New Candidates	78
Total Sections	405
Passing 4th Section	40
Sections / Candidates	1.47
Pass Rate	52.59%
Average Score	72.03

2023 Quarter 3 Exam Statistics

Interested in seeing how candidates from Oklahoma and across the country did on the CPA exam during the third quarter of 2023? Click on the button below to see a deep dive.

[See Appendix III](#)

New CPAs

Virginia Dawn Anderson, CPA
Alexandria Brook Andrews, CPA
Rachel Nicole Armbruster, CPA
Brianna Paige Beasley, CPA
Mason Thomas Belcher, CPA
Audrey Elyse Belding, CPA
Addison Betts, CPA
Brittany Latasha Bishop, CPA
Jaycee Brake, CPA
Sarah Louise Bratcher, CPA
Bethanie Ann Cannon, CPA
Nicolas Ryan Conetta, CPA
Sarah Kathryn Crumpley, CPA
Melinda Sue Davidson, CPA
Thomas Jefferson Davies IV, CPA
Reger Dale Dowell, CPA
Keara Downum, CPA

Jillian Michelle Lawson, CPA
Garrett Preston McGregor, CPA
Chandler Drew Miller, CPA
Jacob Andrew Miller, CPA
Cale Andrews Minx, CPA
Jessica Claire Mitchell, CPA
Peace Chiagoziem Mojekwu, CPA
Nichole Marie Mowry, CPA
Nellie Folsom Musser, CPA
Lauren Ashley Nehls, CPA
Josef Daniel Nelson, CPA
Jeana Dianne Ochsner, CPA
Andrew Jackson Parrish, CPA
Clarissa Noelle Pike, CPA
Will Patrick Reed, CPA
Cassandra Rigsby, CPA
Kasey Sanders, CPA

Caitlyn Driskill, CPA
Rebekah Esparza, CPA
Mary Alma Frances George, CPA
Anna Kay Gunter, CPA
Grant Edward Haggard, CPA
Nicholas George Hahn Jr., CPA
Rachelle Dawn Harp, CPA
Stephanie Marie Hill, CPA
Marcelle Johns, CPA
Kati Dohn Jones, CPA
Colleen Grace Kantowski, CPA
Mackenzie Koch, CPA

Otis Jackson Sanders, CPA
Miranda Sauer, CPA
Shayne Alexandria Scott, CPA
Klaytan Floyd Scott-Sanders, CPA
Courtney Renee Shera, CPA
Benjamin Sommer, CPA
Ryan Pierce Tomlinson, CPA
Colin Troy Tonelli, CPA
Rachel Christina Tvedt, CPA
Yiding Wang, CPA
Blake Edward Witten, CPA

50 Years of Certification

Janiece B. Sawyer, CPA
Floyd Wayne Atha, CPA
Michael Dorian Bagby, CPA
Steven D. Blackledge, CPA
Michael W. Canfield, CPA
John William Chain, CPA
Harry Eugene Chancellor, CPA
William Keith Crenshaw, CPA
L. Delbert Crocker, CPA
Ronald Anthony Dipietra, CPA
Kenneth Earlon Dorsey, CPA
Michael P. Evanson, CPA
Raymond Louis Ferguson, CPA
Deborah Logan Fisher, CPA
Aubrey L. Haws, CPA
Billy Richard Helm, CPA
Sharon Kay Hopkins, CPA
Gary Lewis Jackson, CPA
Robert Lee Kelley, CPA
Jim W. Lawson, CPA

Michael Clarke Mayhall, CPA
Randy Dean Mecklenburg, CPA
Monty Neal Moore, CPA
Henry R. Newmark, CPA
Dennis Alan Park, CPA
William D. Perryman, CPA
Larry W. Richardson, CPA
Jo Ellen Drisko, CPA
Ronald Joseph Saffa, CPA
Howard L. Sanders Jr, CPA
Dixie Jeanne Sturges, CPA
Stephen Ray Stalcup, CPA
Kenneth S. Stephens, CPA
Ronald Eugene Tate, CPA
Steven Lee Terry, CPA
William J. West Jr, CPA
Alan D. Behrens, CPA
Earl K. Cherry, CPA
Eldon W. Overstreet, CPA
Elmer Richard Shanahan, CPA

60 Years of Certification

Ronald B. Butler, CPA
Jimmie Lee Cole, CPA
Thomas Alfred Dearmon Jr, CPA
William R. Kinney Jr, CPA
Don R. Nicholson II, CPA
Paul Wayne Nicholson, CPA
Jackie Roy Skinner, CPA
Louis Bearl Strickland, CPA

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

Successful Candidates

QUARTER 3/2023 (07/01/2023 THROUGH 09/30/2023)

ALEXANDRIA BROOK ANDREWS

TYLOR ARNOLD

AUDREY ELYSE BELDING

BRITTANY LATASHA BISHOP

LORA BOGGS

ALEXANDER KEATS CALHOON

JOSEPH CARTER

MELINDA SUE DAVIDSON

GRANT EDGELLER

REBEKAH ESPARZA

GRANT YAHN EVANS

JOSHUA GARDNER

HALEY PROVIDENCE GERMAIN

DANIELLE GRIFFITH
GRANT EDWARD HAGGARD
DYLAN BROOKS HASSELMAN
COLTON HUMPHREY
NICHOL ISOBE
DAWSON MICHAEL DUANE JONES
KATIE DOHN JONES
MACKENZIE KOCH
BRIANNA LAKE
AUSTIN LIUDAHL
JACOB ANDREW MILLER
CHRISTA MOCZYGEMBA
GABRIELLE ANALISE MORRIS
REANNA MICHELE NICHOLS
AUSTIN OGDEN
JAMES OPLOTHNIK
ANDREW JACKSON PARRISH
TANNER PHILLIPS
BROOKS MICHAEL REYNOLDS
KASEY SANDERS
OTIS JACKSON SANDERS
SHAYNE ALEXANDRA SCOTT
MADELYN MICHELLE THEIS
BRYAN THOMAS
RYAN PIERCE TOMLINSON
COLIN TROY TONELLI

BOLD = EACH SECTION PASSED ON FIRST SITTING



GROW YOUR INFLUENCE.
BE A PEER REVIEWER

IT'S EASIER THAN YOU THINK!



Appendix I

RULE IMPACT STATEMENT

TITLE 10. OKLAHOMA ACCOUNTANCY BOARD

CHAPTER 15. LICENSURE AND REGULATION OF ACCOUNTANCY

Brief Description of the Purpose of the Proposed Rules:

These changes to the administrative rules will clean-up and modernize the Oklahoma Accountancy Board rules. First is CPE reciprocity affecting 10:15-30-8. The OAB has always had a continuing professional education (CPE) reciprocity CPE exemption for those that did not live in Oklahoma; however, it was only open to those who did not serve Oklahoma clients. After researching the issue, we found there was no significant difference between our CPE requirements and other states. As such, the rule has been changed to allow CPAs claiming this exemption to also serve Oklahoma clients.

Next, the OAB is looking to expand opportunities to CPA candidates. There has been a national initiative to extend the time given to candidates to pass all four parts of the CPA exam. Oklahoma is supportive of this idea and is looking to extend the time to sit for the exam from eighteen months to thirty. It will also change when the clock starts from when they sit for their first successful section to when they receive their first successful test score. It uses the date sat for the last successful section same as before. Furthermore, the ability to provide extensions to candidates for circumstances impacting their testing journey is limited to medical issues and active military. This expands it to include an extension option for circumstances beyond the candidate's control. The rules affected by these changes are as follows: 10:15-18-3, 10:15-18-11, and 10:15-18-14.

There were two legislative changes which necessitated corresponding rule changes: 120 to Sit and Firm Mobility. The changes mainly reflect the 120 to Sit and Firm Mobility legislation. The most significant change defines "equivalent" in regard to a bachelor's degree to include someone in a dual bachelor's/master's program or is waiting on their degree for some administrative reason. These rule changes can be found in 10:15-3-1, 10:15-23-2, 10:15-3-2, 10:15-18-1, and 10:15-18-4.

One goal of the OAB is to clean up old language and out-of-date regulation. Several changes were made to accomplish this. Updates include removing cites to long revoked administrative rules, references to the awarding of new public accountant licenses, redundant language regarding sole proprietors, and old language regarding college class restrictions which have been outdated. A few changes were included to adjust to new circumstances including the legislation ending the requirement that licenses be revoked for unpaid state taxes. This was extended to include non-CPA owners to ensure both CPA and non-CPA owners are treated identically. Furthermore, there were some changes to the statute governing the standards certain attestation engagements of municipal governments must follow which impacted the OAB's keeping of the Government Auditor list. This clarifies which standards those on the list must follow when completing attestation agreements for governmental entities. Clarification was given for what needs to be on a CPE certificate for an online class. Finally, the rules were brought in line with statute for the peer review fee. All of these changes can be found in the following sections of administrative rule: 10:15-3-1, 10:15-18-4, 10:15-18-13, 10:15-22-2, 10:15-23-2.1, 10:15-27-14, 10:15-30-5, 10:15-43-1, and 10:15-43-4.

The OAB is looking to modernize our CPE requirements including in regard to rounding and nano-learning. Nano-learning is a trend which allows CPAs to take CPE in 10 minute increments. It is helpful for busy professionals. At this time, OAB only allows CPE to be earned in .5 hours after the first hour is earned. Any additional time not on the half hour is rounded down to the closest half-hour. This ends the rounding system, allowing CPAs to keep all CPE earned regardless of the decimal point. It also allows up to 20 nano-learning courses per year. The sections of administrative rule impacted are: 10:15-1-2, 10:15-32-3, 10:15-32-5, and 10:15-32-6.

Peer Review is a very important part of the oversight process. As such, the OAB is working to make sure our rules are up to the most current standards. Currently our rules only specifically mention accelerated peer review after two failed or pass with deficiencies reports. This is no longer considered best practice so these rules simply allow for referral to enforcement. It also clarifies what information can be shared by the Peer Review Oversight

Committee with the Board to ensure proper confidentiality. These changes can be found in 10:15-33-5, 10:15-33-6, and 10:15-33-7.

Description of the classes of persons who most likely will be affected by the proposed rules, including classes that will bear the costs of the proposed rules, and any information on cost impact received by the agency from any private or public entities:

This will affect CPA candidates, CPA firms, and CPAs both in-state and out-of-state. We expect the changes to overall be positive with the changes related to the exam and CPE having particular impact. The remaining changes should not grossly affect any specific population as it is clean-up language.

We have not received a cost impact from any public or private entity.

Description of the classes of persons who will benefit from the proposed rule:

This will benefit candidates and CPAs both in-state and out-of-state. Candidates will benefit from a longer time to pass the exam and the expanded extension options. This will likely reduce costs as they will have more time to study between sections. CPAs who live out-of-state but serve Oklahoma clients will now have the option to simply attest they comply with their home state's CPE requirements versus having to report CPE to their home state and to us. Every CPA who completes CPE will benefit from the changes in rounding and will now fully receive the benefit from every CPE course which is taken versus having part of the hours earned reduced because of rounding rules. Firms undergoing peer review will benefit from having clarification in rules regarding procedures and confidentiality.

Description of the probable economic impact of the proposed rule upon affected classes of persons or political subdivisions, including a listing for all fee changes and, whenever possible, separate justification for each fee change:

The OAB does not anticipate the proposed rule changes will have any significant negative impact upon classes of persons or political subdivisions. There is one fee which is being reduced which will positively affect CPA firms in peer review.

The probable costs and benefits to the agency and to any other agency of the implementation and enforcement of the proposed rule, the source of revenue to be used for implementation and enforcement of the proposed rule, and any anticipated effects on state revenues, including a projected net loss or gain in such revenues if it can be projected by the agency:

By cleaning up the language and allowing for more leniency in the exam process and in the CPE rules, we expect the administrative burden to decrease at the OAB. We do not anticipate significant costs in implementing any changes referenced above, and there should be no significant change in revenue to the state. The peer review fee brings in less than \$5,000 a year, and the reduction is only \$25.

A determination of whether implementation of the proposed rule will have an economic impact on any political subdivision or require their cooperation in implementing or enforcement the rule:

No economic impact on any political subdivision is anticipated at this time, nor will a political subdivision be required to cooperate in implementing or enforcing the proposed rules.

A determination of whether implementation of the proposed rule may have an adverse economic effect on small business as provided by the Oklahoma Small Business Regulatory Flexibility Act:

No adverse economic impact on small business is anticipated.

An explanation of the measures the agency has taken to minimize compliance costs and a determination of whether there are less costly or non-regulatory methods or less intrusive methods for achieving the purpose of the proposed rule:

Benefits of the proposed rule changes include removing barriers to becoming a CPA and maintaining the CPA certificate. The cost of these changes is negligible.

A determination of the effect of the proposed rule on the public health, safety and environment and, if the proposed rule is designed to reduce significant risks to the public health, safety and environment, an explanation of the nature of the risk and to what extent the proposed rule will reduce the risk.

The proposed rules should have no effect on the public health, safety and environment.

Date the rule impact statement was prepared and the date modified:

Prepared: November 15, 2023
Modified: N/A

Prepared by:

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Appendix II

ENFORCEMENT ACTIONS

Individual orders in these cases can be requested from the Enforcement Coordinator for the Board or viewed on the OAB website under the "Licensee Lookup" search. This list includes only those disciplinary orders approved from October through December, 2023.

**RESPONDENT: M & M Consulting Partners, PLLC, CPA Firm #13745 (Revoked)
- Tulsa, OK**

CASE # 2376 DATE OF BOARD ACTION: 10/2/2023

Respondent violated the Act and Board's Rules by failing to complete required peer review. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,500, plus costs of \$80.

RESPONDENT: Schmidt & Associates, PC, CPA Firm #12772 - OKC, OK

CASE # 2377 DATE OF BOARD ACTION: 10/2/2023

Respondent violated the Act and Board's Rules by failing to complete required peer review. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$2,500, plus costs of \$80. While Respondent reported it is no longer performing attestation work, it must notify the Board before entering into its first engagement if it intends to perform attestation work in the future.

RESPONDENT: Steven L. Chandler, CPA #5030 – OKC, OK

CASE # 2381 DATE OF BOARD ACTION: 10/2/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2019-2021 and calendar years 2019 and 2020. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$80. In addition, Respondent must submit 80 CPE hours to apply to the shortage.

RESPONDENT: Regier, Cox & Associates, PLLC, CPA Firm #14124 - OKC, OK

CASE # 2382 DATE OF BOARD ACTION: 10/2/2023

Respondent violated the Act and Board's Rules by failing to obtain and retain an e-file authorization to file a client's tax return. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$655.

**RESPONDENT: Walters Financial Services, Inc., CPA Firm #14208 – Sarasota,
FL**

CASE # 2384 DATE OF BOARD ACTION: 10/2/2023

Respondent violated the Act and Board's Rules by performing a 401k plan audit for an Oklahoma-based client before registering and obtaining a permit to practice with the Board. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80.

RESPONDENT: William D. Molini, CPA CPA #6970 – Lawson, MO
CASE # 2373 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 1 ethics CPE hour to apply to the shortage.

RESPONDENT: Garry D. Smith, CPA #7400 – Saint Johns, FL
CASE # 2375 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 46 CPE hours to apply to the shortage.

RESPONDENT: Gordon Rodney Coulter, CPA #15841 – Harrah, OK
CASE # 2378 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to timely file a client's tax return. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80.

RESPONDENT: Larry J. Beck, CPA #10872 – Plano, TX
CASE # 2379 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 19.5 CPE hours to apply to the shortage.

RESPONDENT: Donald R. Cummings, CPA #11515 – Edmond, OK
CASE # 2380 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed

a fine of \$500, plus costs of \$80. In addition, Respondent must submit 22 CPE hours to apply to the shortage.

RESPONDENT: Kimberly Andrews, CPA #10782 – Kingston, OK
CASE # 2383 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$80. In addition, Respondent must submit 18 CPE hours to apply to the shortage.

RESPONDENT: Clay A. Risenhoover, CPA CPA #18175 – Durant, OK
CASE # 2386 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 4 ethics CPE hours to apply to the shortage.

RESPONDENT: Christopher G. Busby, CPA CPA #14021 – Jones, OK
CASE # 2387 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 2 ethics CPE hours to apply to the shortage.

RESPONDENT: Angela L. Elliott, CPA #17016 – Norman, OK
CASE # 2388 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 15 CPE hours to apply to the shortage.

RESPONDENT: Cynthia J. Dew, CPA #13478 – Tega Cay, SC
CASE # 2389 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed

a fine of \$500, plus costs of \$105. In addition, Respondent must submit 37 CPE hours to apply to the shortage.

RESPONDENT: Robert W. Deaton, CPA #17482 – Edmond, OK
CASE # 2390 DATE OF BOARD ACTION: 11/17/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 45.5 CPE hours to apply to the shortage.

RESPONDENT: Matthew Roberts, CPA #18115 – Collinsville, OK
CASE # 2391 DATE OF BOARD ACTION: 12/15/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent submitted 8 CPE hours to apply to the shortage.

RESPONDENT: Susan E. Nedrow, CPA #11640 – Meeker, OK
CASE # 2392 DATE OF BOARD ACTION: 12/15/2023

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2019-2021. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$500, plus costs of \$105. In addition, Respondent must submit 1 CPE hour to apply to the shortage.

Appendix III

CPA Exam Performance Summary: 2023 Q-3

Oklahoma

Overall Performance

Unique Candidates	275
New Candidates	78
Total Sections	405
Passing 4th Section	40
Sections / Candidates	1.47
Pass Rate	52.59%
Average Score	72.03

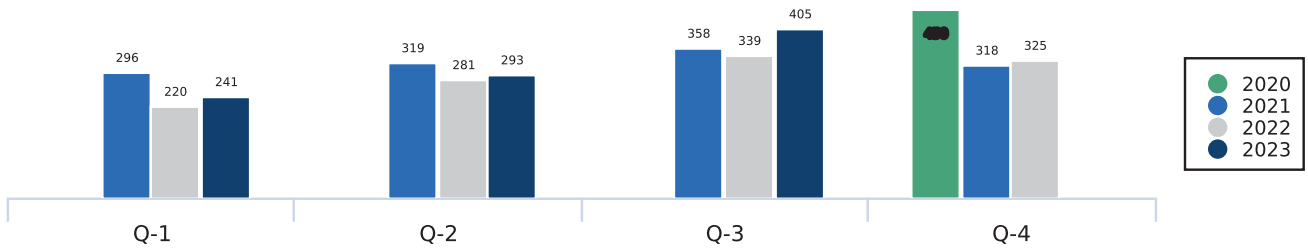
Section Performance

	Sections	Score	% Pass
First-Time	149	72.4	60.4%
Re-Exam	256	71.82	48.05%
AUD	95	70.22	43.16%
BEC	147	74.55	57.82%
FAR	90	67.33	41.11%
REG	73	75.11	68.49%

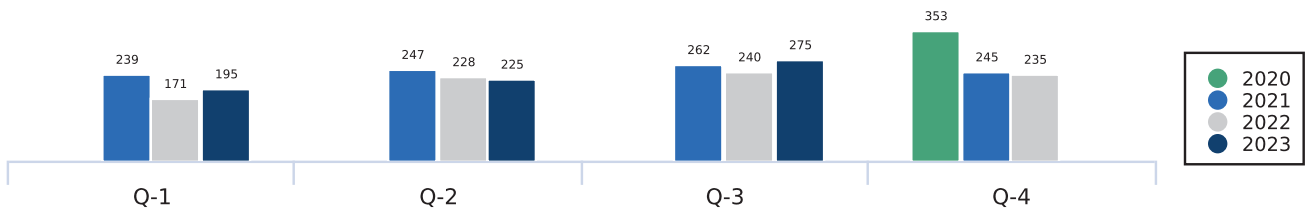
Jurisdiction Ranking

Candidates	Sections
34	31
22	30
Pass Rate	Avg Score

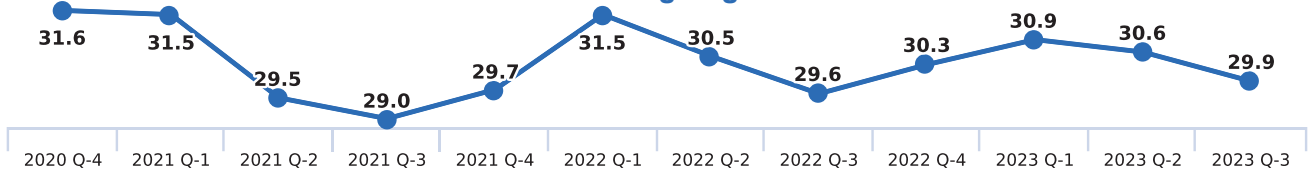
Sections



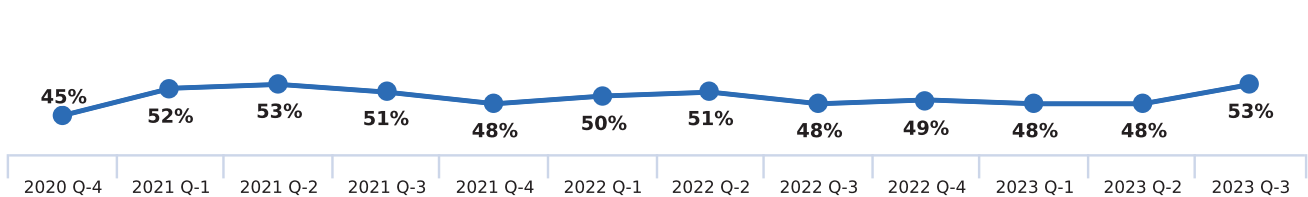
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-3

Oklahoma

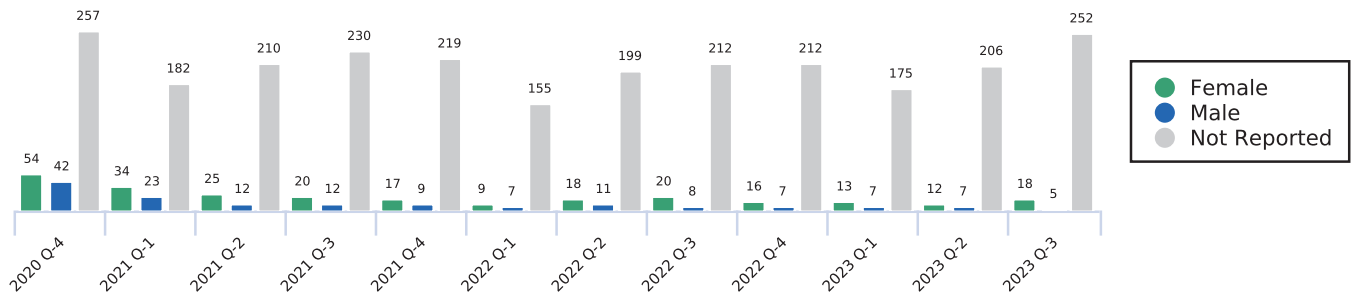
Degree Type

	Candidates	% Total
Bachelor's Degree	239	86.9%
Advanced Degree	36	13.1%
Enrolled / Other	0	0.0%

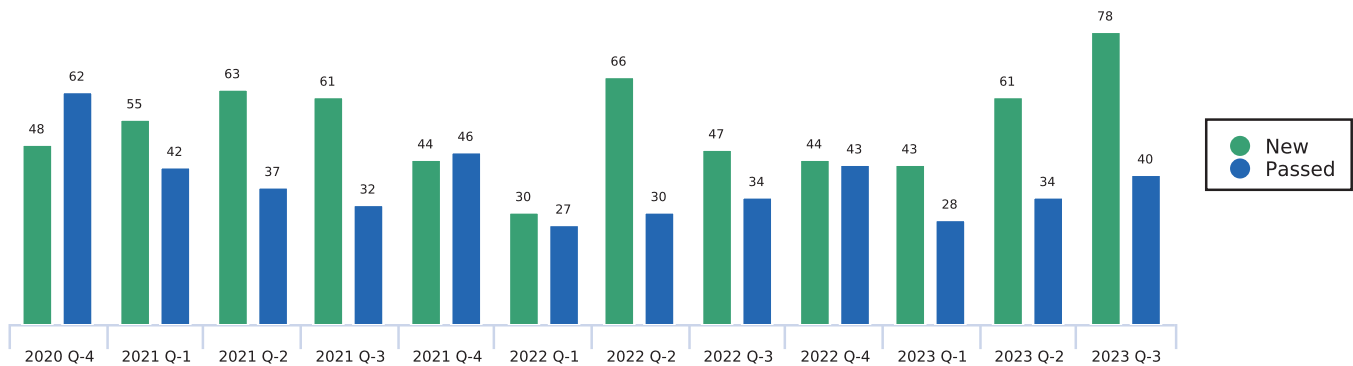
Residency

	Candidates	% Total
In-State Address	261	94.91%
Out-of-State Address	10	3.64%
Foreign Address	4	1.45%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
 2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
 3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
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CPA Exam Performance Summary: 2023 Q-3

Overall

Overall Performance

Unique Candidates	40,044
New Candidates	11,349
Total Sections	53,459
Passing 4th Section	5,244
Sections / Candidates	1.34
Pass Rate	50.96%
Average Score	71.91

Section Performance

	Sections	Score	% Pass
First-Time	14,278	71.36	53.49%
Re-Exam	39,035	72.12	50.06%
AUD	12,188	70.71	45.64%
BEC	19,948	74.27	54.90%
FAR	12,391	68.11	44.08%
REG	8,932	73.53	58.99%

Most Candidates

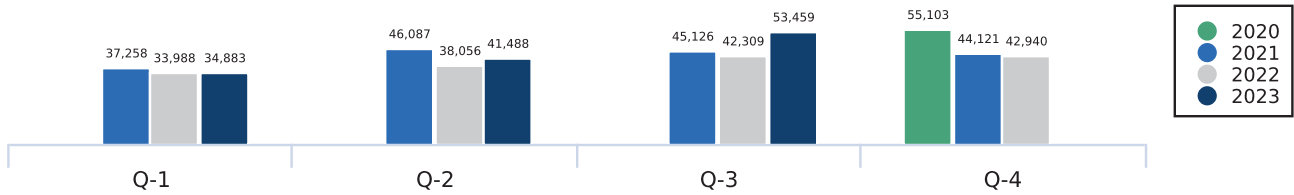
1. California	5,267
2. New York	4,319
3. Texas	2,849

Top 3 Jurisdictions

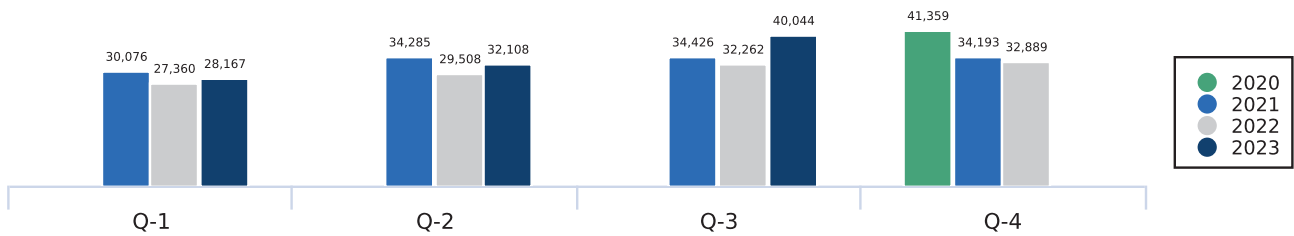
1. South Dakota	65.85%
2. Nebraska	64.81%
3. Iowa	62.38%

Highest Pass Rate

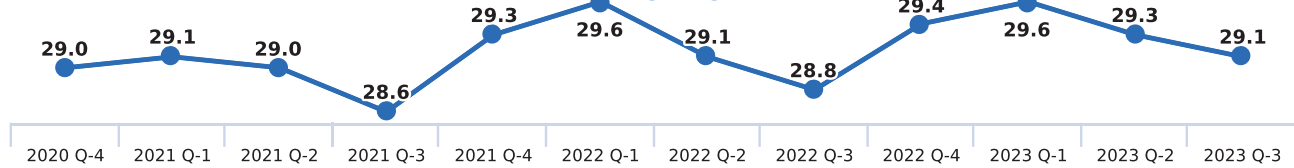
Sections



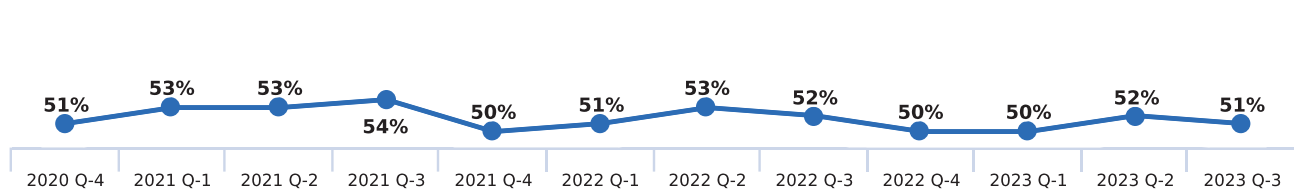
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2023 Q-3

Overall

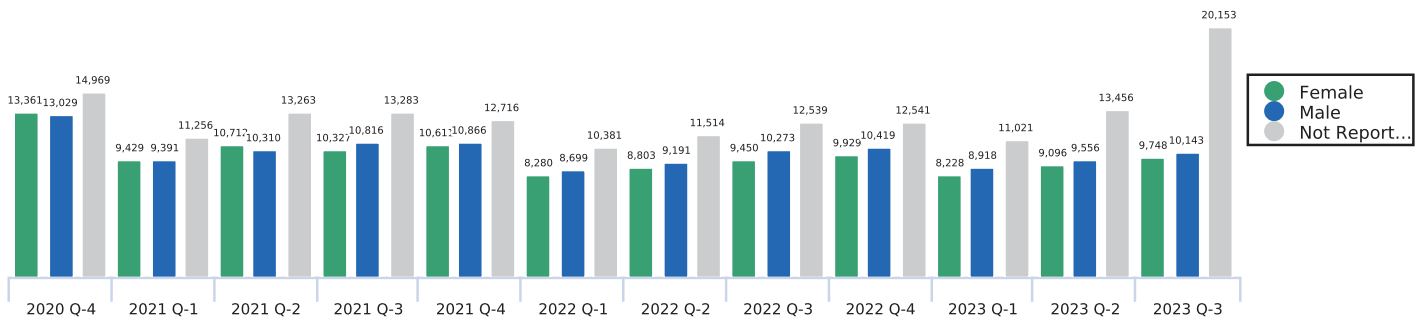
Degree Type

	Candidates	% Total
Bachelor's Degree	26,339	65.8%
Advanced Degree	9,432	23.6%
Enrolled / Other	4,273	10.7%

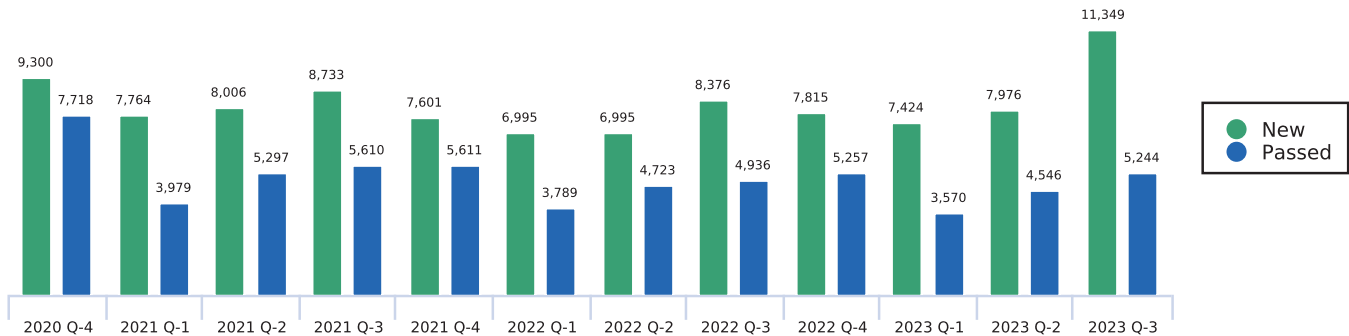
Residency

	Candidates	% Total
In-State Address	27,787	69.39%
Out-of-State Address	5,635	14.07%
Foreign Address	6,622	16.54%

Gender



New Candidates vs Candidates Passing 4th Section



Notes:

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Overall Statistics for Testing Window 2023 Q-3

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	394	529	146	382	46.69%	71.41	27.82
Alaska	1,348	1,759	433	1,324	46.62%	70.74	31.61
Arizona	534	717	149	567	52.02%	72.05	30.10
Arkansas	260	341	94	246	52.49%	72.79	27.80
California	5,267	6,870	2,101	4,754	50.10%	71.27	30.04
Colorado	608	823	198	619	56.50%	73.47	29.39
Connecticut	425	579	119	456	45.77%	70.44	27.95
Delaware	87	106	15	91	44.34%	68.59	33.03
District of Columbia	104	127	34	92	58.27%	74.48	28.20
Florida	1,504	1,972	428	1,536	50.66%	72.01	29.88
Georgia	1,041	1,373	271	1,094	49.38%	71.14	29.52
Guam	1,722	2,270	778	1,489	46.70%	70.04	29.57
Hawaii	117	158	29	128	44.30%	70.47	29.52
Idaho	151	192	59	133	50.00%	72.81	30.43
Illinois	1,856	2,622	845	1,770	54.65%	73.25	27.05
Indiana	598	897	345	551	52.73%	73.51	26.99
Iowa	294	404	101	303	62.38%	74.93	26.48
Kansas	99	124	43	81	60.48%	74.92	29.14
Kentucky	297	376	105	270	51.06%	72.59	29.68

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Louisiana	354	444	106	337	47.07%	70.34	29.28
Maine	437	617	191	424	48.62%	69.53	33.25
Maryland	462	597	102	495	45.73%	70.17	31.43
Massachusetts	934	1,222	322	896	55.65%	73.76	26.63
Michigan	843	1,151	295	856	52.82%	72.76	27.69
Minnesota	546	746	235	511	54.42%	73.41	26.83
Mississippi	189	247	66	181	47.77%	69.75	28.01
Missouri	757	1,039	312	725	56.30%	73.82	26.16
Montana	786	1,060	400	658	54.53%	72.81	29.88
Nebraska	117	162	46	116	64.81%	77.96	26.40
Nevada	216	278	77	201	52.88%	72.43	28.57
New Hampshire	301	391	44	347	39.13%	68.39	33.13
New Jersey	957	1,236	275	957	41.10%	68.54	28.73
New Mexico	105	136	26	108	39.71%	69.57	34.12
New York	4,319	5,796	1,264	4,516	49.52%	71.46	28.28
North Carolina	873	1,136	346	783	57.31%	73.60	27.30
North Dakota	260	303	102	200	42.24%	68.66	30.69
Ohio	1,110	1,482	470	1,009	54.59%	73.07	27.00
Oklahoma	275	405	149	256	52.59%	72.03	29.88
Oregon	255	344	89	254	52.91%	72.46	30.40

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Pennsylvania	1,405	1,867	470	1,392	49.01%	71.50	28.08
Puerto Rico	237	281	59	220	24.20%	62.42	29.17
Rhode Island	60	74	15	57	50.00%	70.23	29.35
South Carolina	225	267	64	198	45.69%	68.82	30.50
South Dakota	59	82	24	57	65.85%	77.50	26.49
Tennessee	722	978	227	748	51.84%	72.22	28.78
Texas	2,849	3,912	575	3,333	50.41%	72.18	29.78
Utah	411	573	177	394	58.81%	74.64	29.33
Vermont	88	137	51	85	45.99%	72.61	28.74
Virginia	1,111	1,553	520	1,028	54.54%	73.22	29.34
Washington	1,525	1,963	628	1,328	54.56%	72.67	31.98
West Virginia	69	84	24	60	47.62%	71.63	27.95
Wisconsin	450	618	222	392	60.68%	75.72	25.85
Wyoming	31	39	12	27	51.28%	72.08	31.94