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The Oklahoma Accountancy Board
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Be Mindful of Your Designation: Do Not Let Someone Else Benefit and Put You at Risk



Recently, the Board has had issues with CPAs inadvertently lending their credential to boost the credibility of others. This can happen when a tax preparer says that their friend who is a CPA "helps" them, or when a CPA and a non-CPA share clients. Clients can become confused and assume that the CPA is somehow overseeing or ensuring the quality of the work performed. If the

work is unsatisfactory or the client is unhappy for some reason, the CPA is caught in the crossfire. The Board is left attempting to discern whether or not there was a viable reason for the client to believe the CPA was responsible for all work performed.

It is important to clearly state where your responsibility for another person's work begins and ends. Be aware if someone is informing clients that they can have extra assurance because of the non-CPA's relationship with you. Work with that individual to ensure proper communication with clients.



Who is your Firm's Designated Licensee?

Firm renewals are around the corner, and it always presents certain challenges to firms. One of the most common is the inability to access the appropriate account to renew the firm registration and permit.

Each firm is attached to a designated licensee. This designated licensee is the only one who can access the form to submit the firm's renewal information. This is done through the designated licensee's personal OAB account where they also complete their annual renewal and report CPE. If that individual has changed companies or the firm is unsure of the name on file, it can create confusion and frustration.

If you are uncertain who is on file as the designated licensee for your firm, please feel free to call or email the Board. We will be happy to update it if needed.





FIRM RENEWALS: Important Reminders



May 1st marks the beginning of firm renewal period. This will run from May 1st through June 30th. **If you do not renew your firm registration by June 30th, your firm registration will be revoked.** This is different than your individual certification where you renew in your birth month and go into lapsed status before official revocation.

We encourage our firms to renew online through the OAB portal; however, the link below will open up the firm renewal application if you do wish to apply by email or mail. The instructions to renew online are also linked below. **Please wait to return any paper applications to the OAB office until May 1st. We are unable to process firm renewals before such date.**

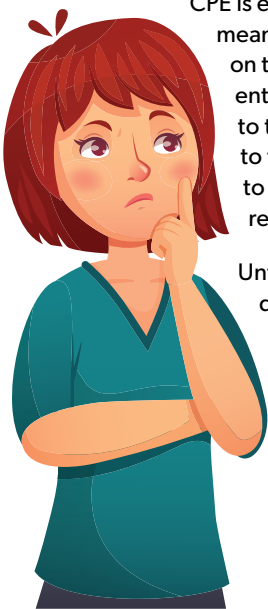
[CLICK HERE: FIRM RENEWAL APPLICATION](#)

[CLICK HERE: ONLINE RENEWAL INSTRUCTIONS](#)

Don't Forget: Entering CPE Does Not Complete Your Renewal

On occasion, CPAs will have their certificate lapse or revoke because of some confusion caused during the process of entering their CPE. This usually springs from the design of the system where CPE is entered outside of the renewal process. This means oftentimes a CPA will start their renewal, click on the *Continuing Professional Education* screen to enter their CPE, and not realize they must return to the *Registrant Renewal* screen. Returning to the *Registrant Renewal* screen is necessary to complete the remaining steps and pay the required fee for renewal.

Unfortunately, we are unable to change the portal design. As such, we suggest CPAs enter their CPE before starting their certificate renewal. We have instructional videos for entering your CPE and also for completing your renewal. You can access them on the *Helpful Guides* page of the OAB website



TEST RULES

WHAT WILL GET YOU TURNED AWAY AT THE TESTING CENTER



**Not bringing your NTS
to the testing center**

**Bringing the wrong NTS
to the testing center**



**Name on ID and NTS do
not match.**

**Arriving late for your
exam.**



Upcoming Board Meeting

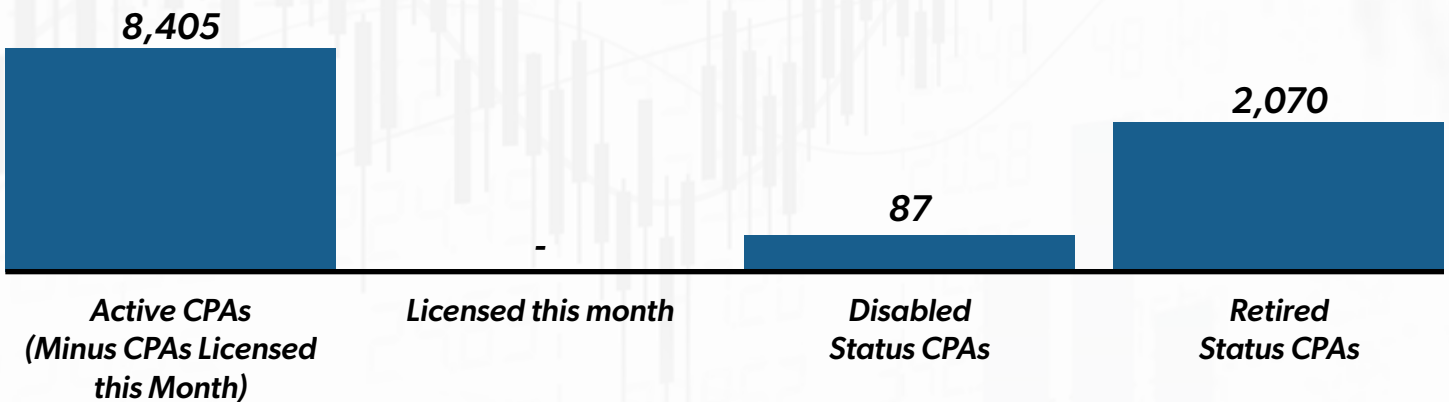
The next Board meeting is May 16th at 10:00 AM in the Oklahoma Accountancy Board boardroom at 201 NW 63rd, Ste 210, Oklahoma City, OK 73116. These meetings are open to the public. If you wish to speak, you must notify the Executive Director before the meeting of the desire to speak and the topic to be addressed.

Oklahoma: By the Numbers

March 2025

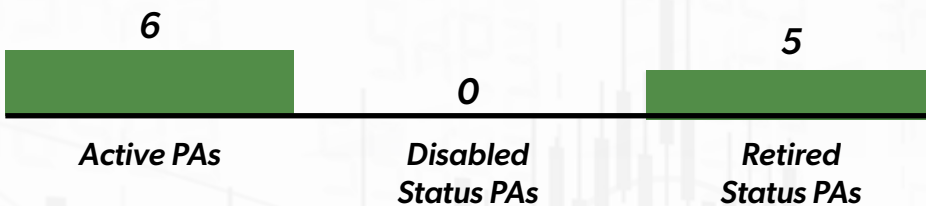
CPAs

Total: 10,562



PAs

Total: 11



Firms

1,012
CPA Firms

3
PA Firms

Candidates

995
Candidates

70
Sections
Taken

0
Inactivated

28.42
Avg
Months

7.75
Avg
Section
Attempts

from "App to Sit" to
"App for Cert"

to Complete
the Exam



The AICPA Ethics Exam: Some Quick Facts

The AICPA ethics exam is something that most CPAs will be required to take during their professional life. At this time, the following individuals are required to take the ethics exam to begin or continue their work as a CPA:

- Applicants for initial certification
- Applicants for an initial permit
- Applicants for the reinstatement of a lapsed permit
- Applicants for reinstatement
- Applicants for a reciprocal certificate

Because of this, we thought it would be helpful to provide a few quick facts.

- Recently, we have seen several names for the same ethics exam. The most common name is Professional Ethics:

The American Institute of Certified Public Accountants' Comprehensive Course (For Licensure), but we have also seen other versions. The most important part is to be able to prove that it is the comprehensive course, and you passed with a 90% or higher.

- It is an open book exam.
- There is **NO** limit to how many times you can take the exam. Prior to 2015, it was limited to 3 attempts before you had to contact the AICPA to request additional attempts. There is still some old information on the internet, but we have confirmed that there is now no limit.
- Once you take it, you never have to take it again as long as the Board has it on record.

Name Change: Make Sure and Notify Us!

If a CPA or candidate changes their name, it is important to notify the Board. This will reduce administrative hassles that our CPAs and candidates can face.

If you are a candidate, we must work to ensure that your name on your identification matches the name on your Notice to Schedule (NTS). You will be unable to sit for any scheduled sections if these two names do not match. There is no refund by Prometric or NASBA if you are turned away from the testing center because your ID does not match the name on your NTS. Also, if you change your name while you have an active Notice to Schedule (NTS), you must notify our Examination Coordinator to update your records prior to your test day so that an updated NTS can be downloaded.

If you are a CPA, this allows the Board to appropriately match all of your records including finding you in the national CPAverify database. One potential use is when reviewing for possible CPE exemption applicability.

It is free to submit a name change. You may do this online or through the form on the following page.





Ashley Plyushko, CPA
Executive Director

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www.ok.gov/oab

NAME CHANGE REPORTING FORM

To change your name on record with the OAB, a copy of your marriage license, divorce decree or court order must accompany this form.

Pursuant to Section 15.14.H of the Oklahoma Accountancy Act, all changes of employment or mailing address shall be reported to the Board within thirty (30) calendar days of such changes becoming effective. **Please complete an Address Change Reporting Form in conjunction with Name Change Form, if any of this information has changed, including email address.**

☐ CPA Certificate ☐ PA License ☐ Exam Candidate

Name currently on record with the OAB: _____
First Middle Last Lineage (Sr., Jr. II, III)

New Name: _____
First Middle Last Lineage (Sr., Jr. II, III)

I am a CPA/PA who would like a duplicate Certificate printed to reflect the new name: YES ☐ NO ☐

If yes, please include the following:

- ✓ return the original certificate/license with this form;
- ✓ submit a fee of \$10.00 to cover the cost of reissuing the certificate/license;
- ✓ print your name exactly how you like for it to read on the new certificate:

(Name on Certificate)

PLEASE NOTE: The certificates issued by the Board are computer generated and may be smaller than your original certificate. The duplicate certificate will show the date that the written request and the fee for the duplicate certificate were received by the Oklahoma Accountancy Board as the date that the certificate was "Given at the State Capital of Oklahoma" The duplicate certificate will bear a notation at the bottom, "Duplicate of Certificate No. _____ dated _____" and will bear the signatures of the current members of the Board.

I understand that I must properly complete and submit this form before any changes to my record can be made.

SIGNATURE: _____ DATE: _____

– FOR OAB USE ONLY –

VERIFIED BY: _____ DATA ENTRY BY: _____ DATE ENTERED: _____

SPECIAL REMARKS: _____

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 March through April 2025.

RESPONDENT: Melissa Mainord, CPA #13337 – Fairview, OK
CASE # 2495 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. 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 8 CPE hours to apply to the shortage.

RESPONDENT: Jeremy G. Sudik, CPA #16659 – Choctaw, OK
CASE # 2497 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. 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 sufficient CPE to apply to the shortage.

RESPONDENT: Dwight E. Bomer, CPA #16088 – McAlester, OK
CASE # 2498 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Board's Rules by performing an audit for a governmental entity prior to renewing his 2024 registration on the Board's Government Auditor List. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$105.

RESPONDENT: Terry J. Weinacht, CPA #16851 – Broken Arrow, OK
CASE # 2499 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. 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.

RESPONDENT: Thomas C. McGuire, CPA #4039 – Ardmore, OK
CASE # 2500 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for calendar year 2023. 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 sufficient CPE to apply to the shortage.

RESPONDENT: Heather D. Selby, CPA #18300 – Edmond, OK
CASE # 2501 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. 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: Patrick D. Linehan, CPA #12049 – Nichols Hills, OK
CASE # 2503 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. 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 sufficient CPE to apply to the shortage.

RESPONDENT: Jamie D. Pilkington, CPA #18037 – Edmond, OK
CASE # 2504 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. 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 ethics CPE hour to apply to the shortage.

RESPONDENT: Jennifer K. Young, CPA #18064 – OKC, OK
CASE # 2506 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. 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 16 CPE hours to apply to the shortage.

RESPONDENT: Charles T. Wright, CPA #9590 – Edmond, OK
CASE # 2507 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for calendar year 2023. 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 3 CPE hours to apply to the shortage.

RESPONDENT: Kyle W. Gilmore, CPA #19192 – Twin Falls, ID
CASE # 2508 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required ethics CPE hours for compliance period 2021-2023. 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 sufficient CPE to apply to the shortage.

RESPONDENT: V. Elaine Childs, CPA #14175 – Edmond, OK
CASE # 2509 DATE OF BOARD ACTION: 4/18/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023 and calendar year 2023. 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 24.5 CPE hours to apply to the shortage.