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Technical Assistant

CONTACT INFORMATION

Oklahoma Accountancy Board
201 N.W. 63rd Street, Suite 210
Oklahoma City, OK 73116
Local: (405) 521-2397
Fax: (405) 521-3118

Website: <https://oklahoma.gov/oab.html>

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

A MEMBER OF

NASBA

Warning: Statute and Rule Violation

The Oklahoma Accountancy Board is seeing an increase in CPAs who are recording and uploading CPE certificates into the wrong year to self-correct their CPE deficiency. This is usually done by going into the OAB portal and incorrectly putting the completion date as in the prior year versus the year in which it was completed. The system is set up to only accept CPE certificates from that calendar year intentionally to avoid this from occurring. **Doing this is considered false reporting to the Board and could lead to enforcement action.**

A CPA is not allowed to use current year CPE to cover a prior year deficiency outside of an agreement with the OAB. If a CPA discovers they are deficient, they should contact the OAB so that next steps can be discussed.



Government Auditor List: Individual or Firm

On occasion, we will receive questions regarding if an individual needs to register for the Government Auditor list in addition to their firm. The answer is no. If someone is doing governmental attest work solely out of their firm, their firm registration covers all CPAs working inside that firm. If a CPA is doing governmental attest work outside of their firm, they must also register as an individual for the Government Auditor list.

Even though it is not required unless in the situation outlined previously, there is no prohibition on registering oneself and the firm. As a reminder, there is no fee associated with registering for the Government Auditor list, but it must be done yearly. The Government Auditor list renewal period is November and December; however, a CPA may register at any time during the year.



Upcoming Board Meeting

The next Board meeting is April 18th 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.



For Our Candidates

Spring 2025 CPA Recognition Ceremony

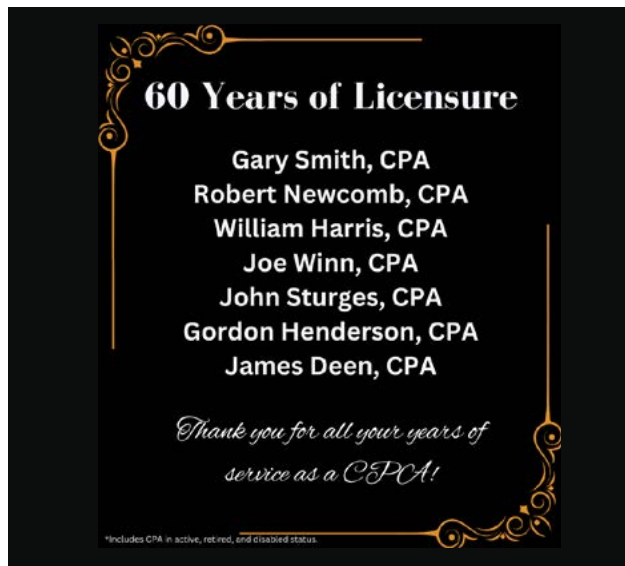
Are you a CPA candidate who is almost there? If so, below are a few important dates:

- **April 11, 2025** - Application for certification must be received by the Board for you to be included in the Spring 2025 Ceremony. **If you initially sat under the 120 requirements and must send in additional transcripts, these new transcripts must be received no later than this date.**
- **April 18, 2025** - The last board meeting before the Spring 2025 Recognition Ceremony in which your application may be approved.
- **May 3, 2025** - Spring 2025 CPA Recognition Ceremony at Will Rogers Theatre
- **May 12 - 16, 2025** - The week in which we will mail your certificate if you are unable to attend the recognition ceremony.

120 to Sit/150 for Certification: Navigating the Application for Certification

In November 2023, Oklahoma passed legislation allowing candidates to sit for the CPA exam with a bachelor's degree of at least 120 hours, 24 hours of accounting, and 9 hours of upper-level business courses. This has allowed hundreds of Oklahoma candidates to start the process earlier. As the initial cohort completes the exam and prepares for certification, there have been some learning curves.

If you did not meet all the initial requirements for certification, it is important that you send in additional transcripts when completing your application for certification. These must be originals and cannot be uploaded into the application. Your application cannot be processed without proof of completion of the full certification requirements. A comparison of the requirements to sit for the exam versus the requirements to be certified is found in the included chart.



OKLAHOMA Accountancy Board	
REQUIREMENTS	EXAM
	Minimum of 120 hours of college 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 application.
CERTIFICATION	
	Minimum of 150 hours of college including a bachelor's degree.
	Minimum of 30 hours of accounting above principles including one course of auditing or assurance.
	Passed all four parts of the CPA Exam
	Completed 1,800 hours of work experience in accounting as described in Section 15.9(E) of the Act within the last four years.
	Completed the AICPA Ethics Exam with a score of 90% or higher.



New CPAs

Victoria Agee, CPA
Elizabeth Bates, CPA
Lily Chen, CPA
Tyler Cox, CPA
Elizabeth Davis, CPA
Freddy Dinang, CPA
Michael Fields, CPA
Vivian Guan, CPA
Lauryn Hawkins, CPA
Leah Hodges, CPA
Jessica Jenkins, CPA
Manny Lanzner, CPA
Taylor Lemke, CPA
Alex Mathieson, CPA

Carson McConville, CPA
Hattie McFerron, CPA
ShaLyn Melvin, CPA
Pedro M. Valdez, CPA
Lauren Phillips, CPA
Amy Saxon, CPA
Danielle Solberg, CPA
Nina St.George, CPA
Alexis Steeley, CPA
Matthew Veit, CPA
Long Vu, CPA
Brynn Walker, CPA
Stuart Wire, CPA

Successful Candidates

Elizabeth Bates
Brooklynn Buxton
Jennifer Clark
Devin Conner
Kyle Cunningham
Kylee Gish
Lauryn Hawkins
Cassidy Jones
Jakob Ketchum
Chad Kuwitzky
Shelby Lankford
Taylor Lemke
Karlianne Lovelace
Kaytlyn Mannering

Alex Mathieson
Jay Mauldin
Carson McConville
Austin McKay
Shalyn Melvin
Pedro Montoya Valdez
Noah Pevac
Lauren Phillips
Amy Saxon
Danielle Solberg
Nina St. George
Paris Stokes
Gabe Wilmot


2025 CORE SCORE RELEASE & TESTING DATES

IF YOU SIT BY:	YOUR SCORE RELEASE DATE IS:
January 23, 2025	February 7, 2025
February 14, 2025	February 25, 2025
March 9, 2025	March 18, 2025
March 31, 2025	April 9, 2025
April 23, 2025	May 8, 2025
May 16, 2025	May 28, 2025
June 8, 2025	June 17, 2025
June 30, 2025	July 10, 2025
July 23, 2025	August 7, 2025
August 15, 2025	August 26, 2025
September 7, 2025	September 16, 2025
September 30, 2025	October 9, 2025
October 23, 2025	November 7, 2025
November 15, 2025	November 25, 2025
December 8, 2025	December 16, 2025
December 31, 2025	January 13, 2026


2025 DISCIPLINE SCORE RELEASE & TESTING DATES

TESTING WINDOW	YOUR SCORE RELEASE DATE IS:
January 1 - 31, 2025	March 14, 2025
April 1 - 30, 2025	May 16, 2025
June 1 - 30, 2025	July 17, 2025
July 1 - 31, 2025	September 11, 2025
October 1 - 31, 2025	December 16, 2025





OKLAHOMA
Accountancy Board




OSCPA
Oklahoma Society of CPAs

Want to learn more about becoming a **CPA?**

Sign up for our webinar!
March 7th @ 11 AM

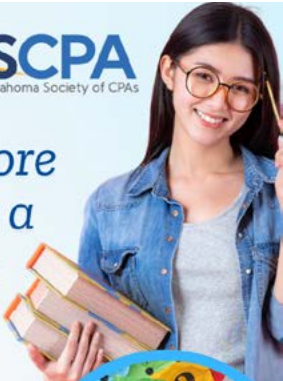
Scan to Register!



Topics Include:

- ✓ The Pathway to the CPA
- ✓ Experience Requirement
- ✓ Available Resources

Live Q&A!

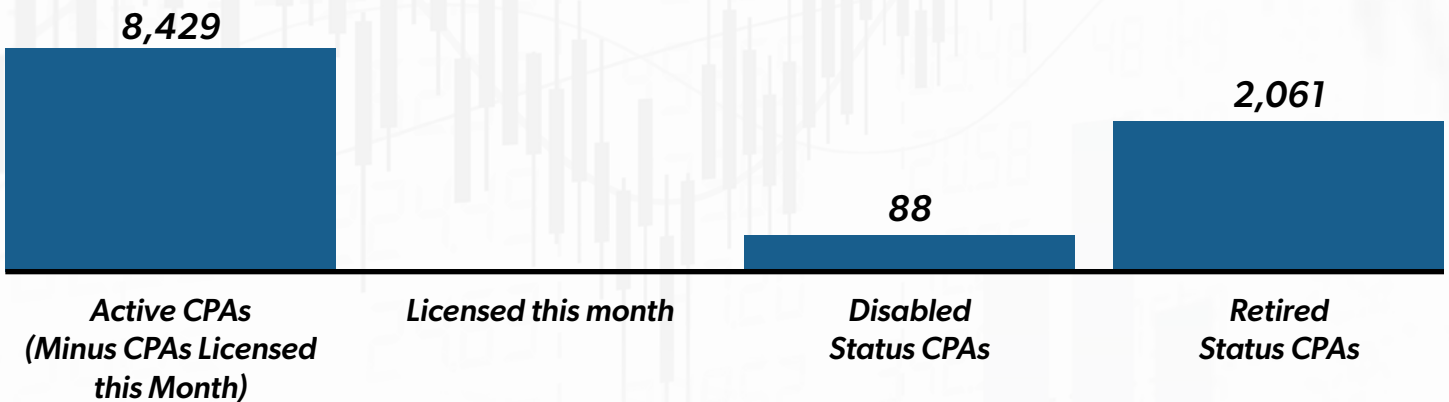


Oklahoma: By the Numbers

January 2025

CPAs

Total: 10,578

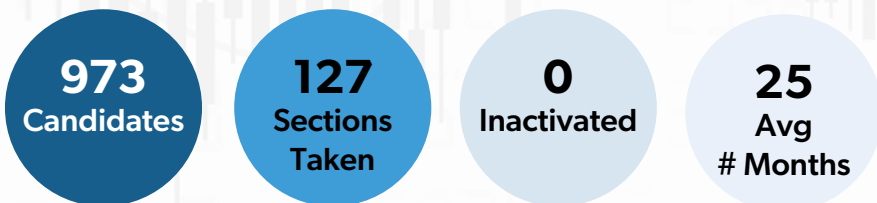


PAs

Total: 11



Candidates



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

Firms



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 January through February 2025.

RESPONDENT: Keller J. Wiedey, CPA #8710 – Perkins, OK
CASE # 2480 DATE OF BOARD ACTION: 2/21/2025

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: Debra Johnson, CPA #10022 – OKC, OK
CASE # 2481 DATE OF BOARD ACTION: 2/21/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2020-2022 and 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$105. In addition, Respondent must submit 123 CPE hours to apply to the shortage.

RESPONDENT: Maria Willsher-Urlaub, CPA #16555 – Ada, OK
CASE # 2482 DATE OF BOARD ACTION: 2/21/2025

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: Amanda K. Sanford, CPA #15887 – Bixby, OK
CASE # 2483 DATE OF BOARD ACTION: 2/21/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2020-2022 and 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$105. In addition, Respondent must submit 65.5 CPE hours to apply to the shortage.

RESPONDENT: Paul E. Hardy, CPA #6596 – Jenks, OK
CASE # 2484 DATE OF BOARD ACTION: 2/21/2025

Respondent violated the Act and Board's Rules by practicing public accounting under an unregistered firm for several years. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$3,000, plus costs of \$105. In addition, Respondent must register the firm within thirty days of the effective date of the order.

RESPONDENT: John S. Morrow, CPA #18338 – Warwick, Bermuda
CASE # 2486 DATE OF BOARD ACTION: 2/21/2025

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 20 CPE hours to apply to the shortage.

RESPONDENT: John P. Pickens, III, CPA #18440 – Edmond, OK
CASE # 2487 DATE OF BOARD ACTION: 2/21/2025

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: Jason R. Murray, CPA #18686 – OKC, OK
CASE # 2490 DATE OF BOARD ACTION: 2/21/2025

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 56 CPE hours to apply to the shortage.

RESPONDENT: Steven L. List, CPA #11352 – Ft. Worth, TX
CASE # 2491 DATE OF BOARD ACTION: 2/21/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2020-2022. Respondent stated for the record that the hours were completed timely, but that the CPE documentation was not retained. 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 5 CPE hours to apply to the shortage.

RESPONDENT: James R. Holland, II, CPA #17779 – Tulsa, OK
CASE # 2492 DATE OF BOARD ACTION: 2/21/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance period 2021-2023. Respondent self-reported said violation. 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 4 CPE hours to apply to the shortage.

RESPONDENT: Darla S. Williams, CPA #10318 – Norman, OK
CASE # 2493 DATE OF BOARD ACTION: 2/21/2025

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 2 ethics CPE hours to apply to the shortage.

RESPONDENT: Jenny Chen, CPA #14482 – OKC, OK
CASE # 2494 DATE OF BOARD ACTION: 2/21/2025

Respondent violated the Act and Board's Rules by failing to complete the minimum required CPE hours for compliance periods 2020-2022 and 2021-2023. Respondent agreed to an Administrative Consent Order which provides for the following: Respondent is assessed a fine of \$1,000, plus costs of \$105. In addition, Respondent must submit 39 CPE hours to apply to the shortage.



Year-Quarter: 2024-Q4

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Oklahoma

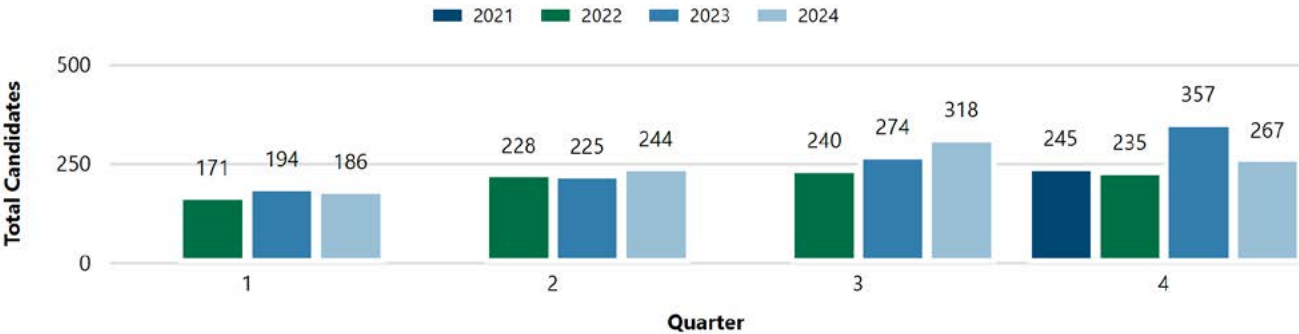
	Exam Type		Exam Section						
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	267	187	89	85	93	69	13	18	19
Sections	297	200	97	85	93	69	13	18	19
% Pass	43.4%	44.0%	42.3%	36.5%	36.6%	55.1%	38.5%	44.4%	68.4%
Average Score	68.2	67.6	69.5	66.9	63.3	72.7	64.8	72.1	80.3
Average Age	29.3	28.1	31.9	28.7	28.4	29.8	36.4	27.2	32.1

	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	147	114	6	218	49		54	26	4	4	75	50	32	23		90
Sections	164	126	7	244	53		60	29	5	8	80	54	37	23		103
% Pass	41.5%	43.7%	85.7%	43.4%	43.4%		28.3%	48.3%	60.0%	25.0%	43.8%	51.9%	24.3%	43.5%		45.6%
Average Score	68.0	67.4	85.9	68.4	67.1		60.6	70.6	71.4	67.1	68.3	71.8	61.6	65.0		69.3
Average Age	30.4	28.2	25.0	29.6	28.3		26.0	28.0	25.8	37.4	22.6	24.4	26.5	28.5		38.4

Jurisdiction Ranking	
40	40
Overall Pass Rate	Overall Avg. Score
40	39
Core Pass Rate	Discipline Pass Rate

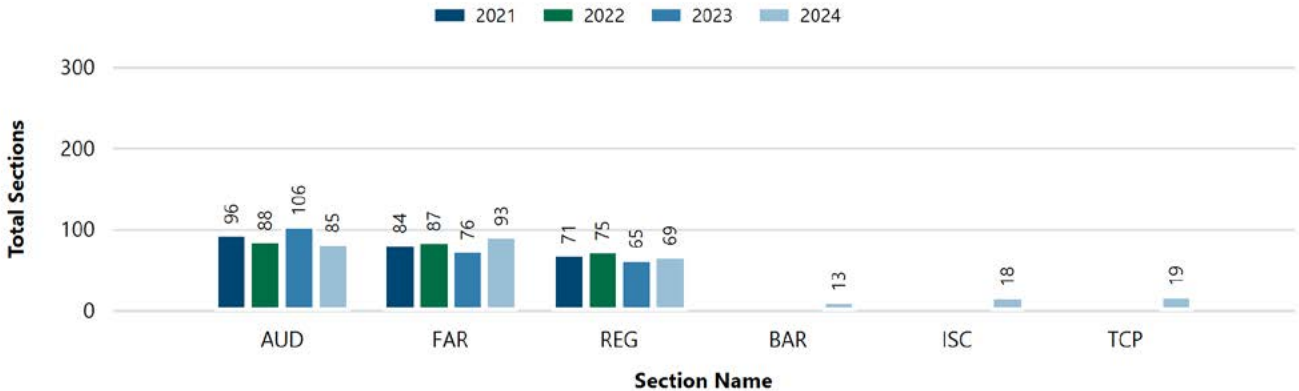
Total Candidates by Quarter

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



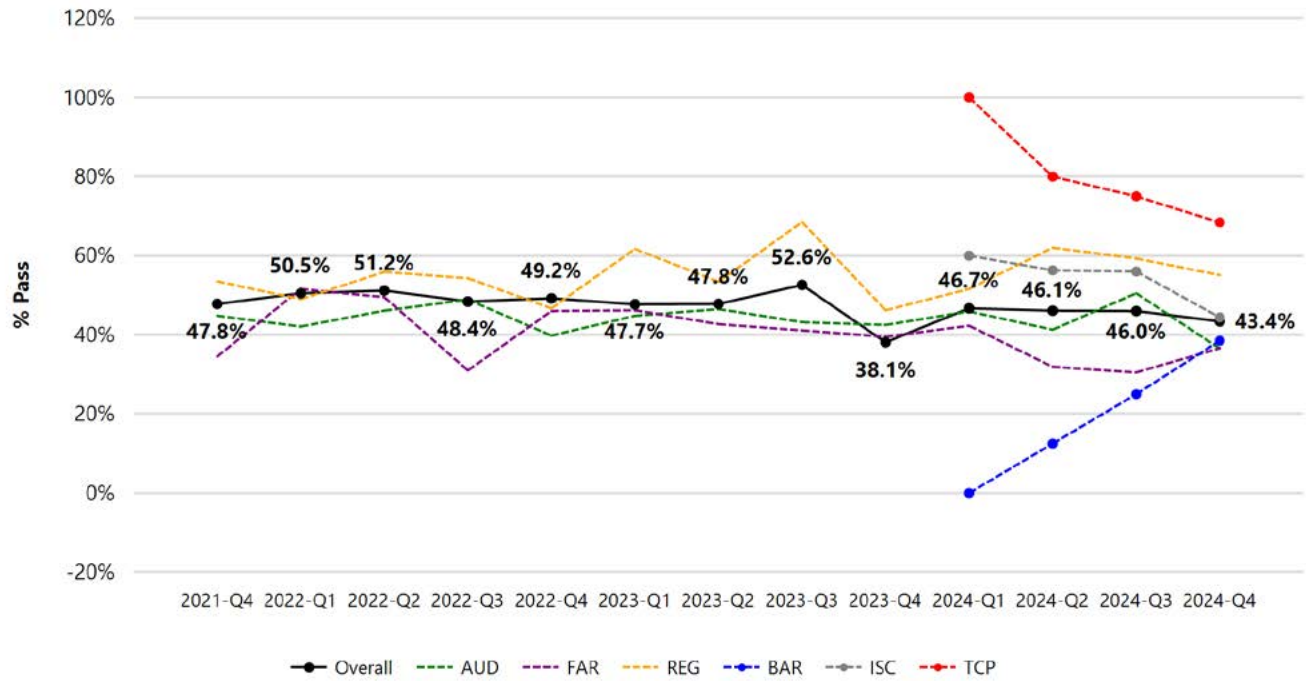
Total Sections by Section Type*

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



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q4	43.4%	36.5%	36.6%	55.1%	38.5%	44.4%	68.4%
2024-Q3	46.0%	50.5%	30.5%	59.3%	25.0%	56.0%	75.0%
2024-Q2	46.1%	41.3%	31.9%	62.0%	12.5%	56.3%	80.0%
2024-Q1	46.7%	45.9%	42.3%	51.6%	0.0%	60.0%	100.0%
2023-Q4	38.1%	42.5%	39.5%	46.2%	-	-	-
2023-Q3	52.6%	43.2%	41.1%	68.5%	-	-	-
2023-Q2	47.8%	46.5%	42.7%	53.4%	-	-	-
2023-Q1	47.7%	44.8%	46.2%	61.7%	-	-	-
2022-Q4	49.2%	39.8%	46.0%	46.7%	-	-	-
2022-Q3	48.4%	48.9%	31.0%	54.3%	-	-	-
2022-Q2	51.2%	46.1%	49.5%	55.9%	-	-	-
2022-Q1	50.5%	42.1%	51.6%	49.0%	-	-	-
2021-Q4	47.8%	44.8%	34.5%	53.5%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Oklahoma

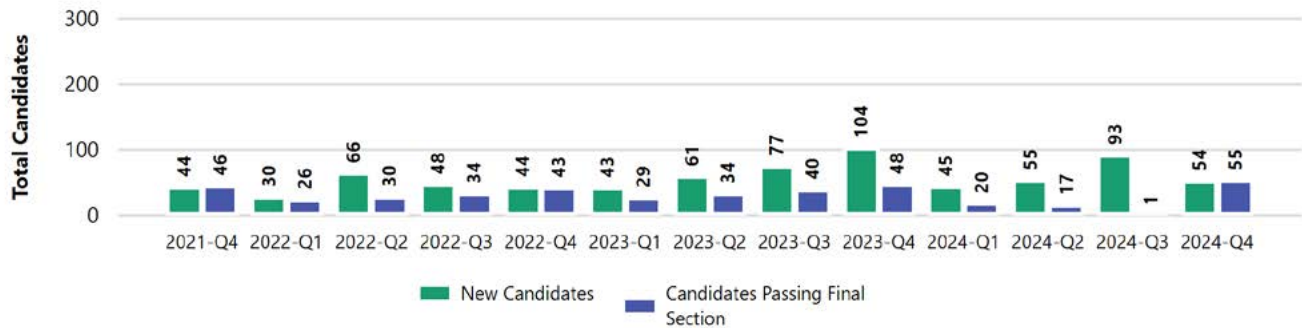
	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	187	-	56	55	49	10	12	18
Sections	-	200	-	56	55	49	10	12	18
% Pass	-	44.0%	-	41.1%	30.9%	53.1%	40.0%	50.0%	66.7%
Average Score	-	67.6	-	66.7	60.3	71.6	65.2	71.3	80.0
Average Age	-	28.1	-	27.7	27.3	26.7	34.9	27.3	32.7



	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	101	82	4	149	38		54	26	4	4	62	34	21	17	55	
Sections	107	88	5	162	38		60	29	5	8	65	37	21	17	60	
% Pass	40.2%	45.5%	100.0%	44.4%	42.1%		28.3%	48.3%	60.0%	25.0%	41.5%	51.4%	28.6%	35.3%	50.0%	
Average Score	66.8	67.2	89.6	67.9	66.1		60.6	70.6	71.4	67.1	67.1	71.9	61.1	60.4	69.7	
Average Age	28.5	27.8	25.8	28.1	28.3		26.0	28.0	25.8	37.4	22.6	24.4	26.6	28.5	36.8	

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.



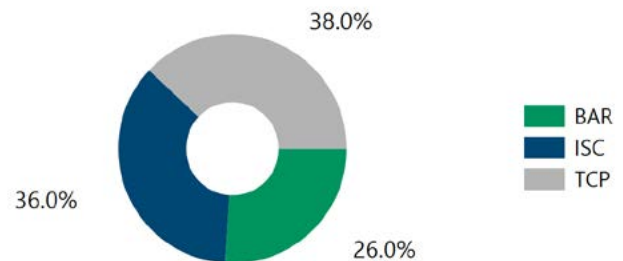
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	209	78.3%
Advanced Degree	56	21.0%
Enrolled / Other	2	0.7%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Overall

		Exam Type		Exam Section												
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP							
Candidates	35,309	25,295	11,627	10,055	13,498	8,758	2,663	2,235	3,330							
Sections	40,540	27,968	12,572	10,055	13,499	8,758	2,663	2,235	3,330							
% Pass	47.3%	51.0%	39.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%							
Average Score	69.6	70.1	68.5	69.9	63.8	73.8	66.9	75.4	78.8							
Average Age	29.0	28.2	30.7	28.7	28.8	28.9	30.5	28.2	29.9							
	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	16,101	17,001	2,207	25,050	4,655	5,607	8,618	4,001	1,031	522	554	8,295	6,827	4,456	3,302	12,048
Sections	18,345	19,567	2,628	28,739	5,359	6,442	9,625	4,515	1,145	606	657	9,767	7,636	5,024	3,732	13,691
% Pass	43.7%	50.4%	49.9%	46.5%	51.0%	48.2%	39.1%	52.1%	42.2%	38.8%	64.1%	53.7%	45.7%	46.1%	46.9%	43.5%
Average Score	68.2	70.7	70.3	69.1	71.1	70.1	64.3	71.4	68.9	67.8	74.2	71.3	68.8	69.4	69.3	68.7
Average Age	29.4	28.7	28.2	28.6	28.9	30.7	27.5	28.6	29.2	30.1	20.9	22.6	24.4	26.5	28.5	37.6

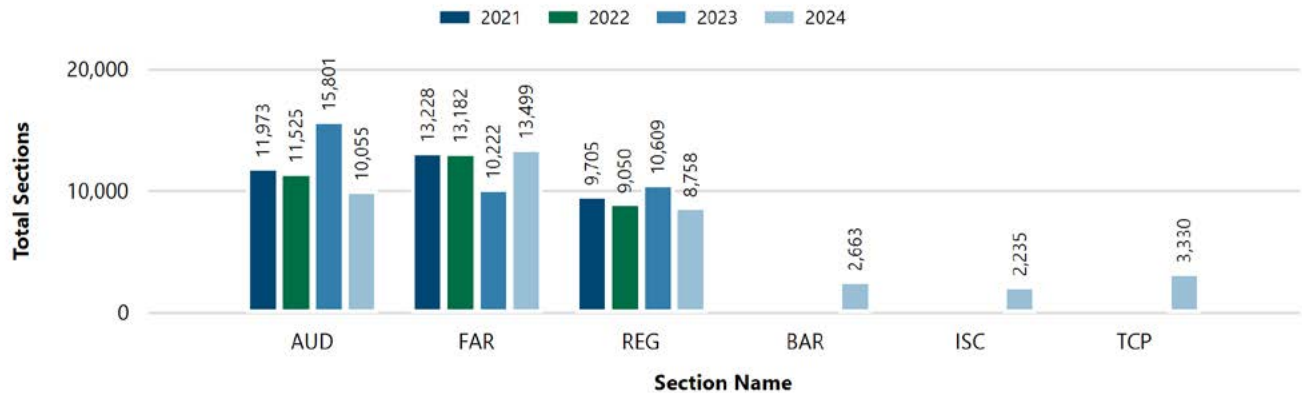
Total Candidates by Quarter

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



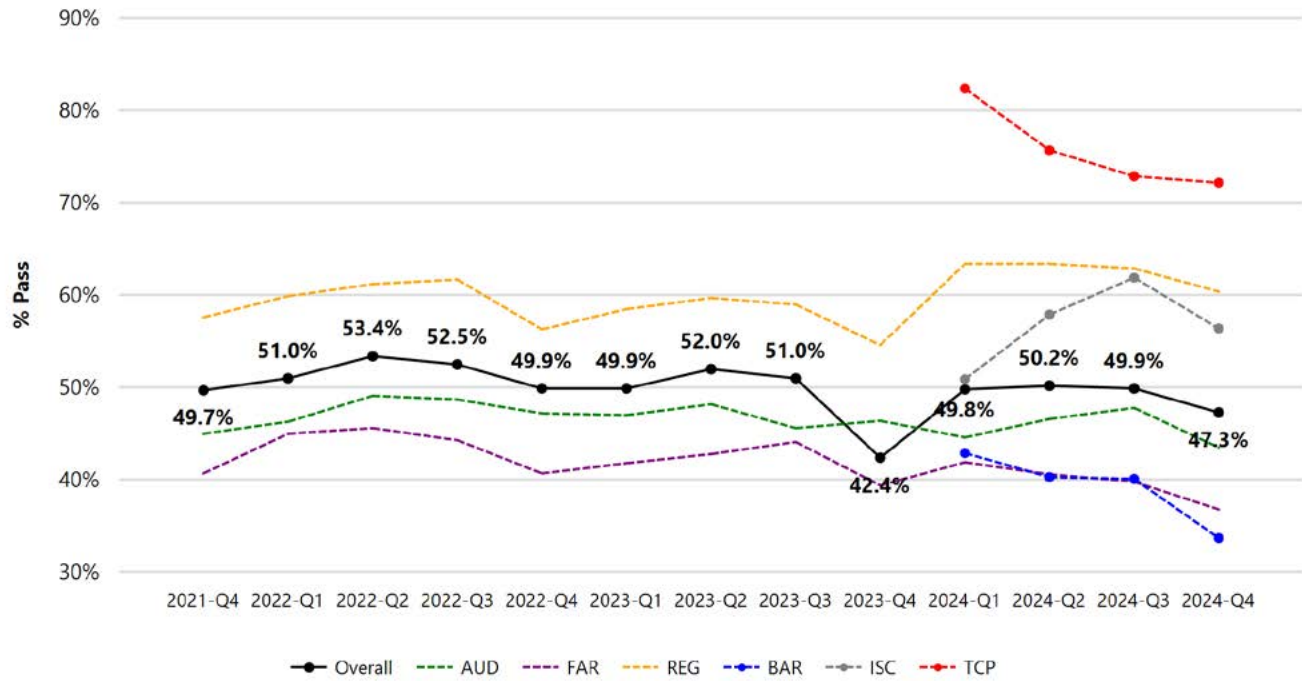
Total Sections by Section Type*

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



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
2022-Q4	49.9%	47.2%	40.7%	56.3%	-	-	-
2022-Q3	52.5%	48.7%	44.3%	61.7%	-	-	-
2022-Q2	53.4%	49.1%	45.6%	61.2%	-	-	-
2022-Q1	51.0%	46.3%	45.0%	59.9%	-	-	-
2021-Q4	49.7%	45.0%	40.7%	57.6%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: Overall

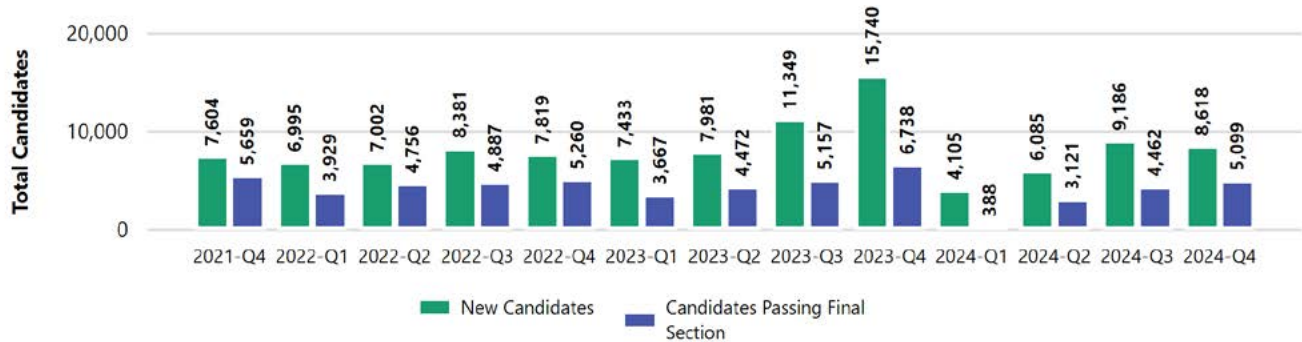
	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	25,295	-	6,203	8,760	6,089	1,946	1,901	3,069
Sections	-	27,968	-	6,203	8,760	6,089	1,946	1,901	3,069
% Pass	-	51.0%	-	47.6%	37.5%	64.0%	36.1%	60.2%	73.9%
Average Score	-	70.1	-	70.1	62.9	74.8	66.6	76.2	79.3
Average Age	-	28.2	-	27.6	27.8	28.2	30.0	27.8	29.6



	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	11,330	12,325	1,640	17,792	3,261	4,243	8,618	4,001	1,031	522	530	7,164	4,713	3,025	2,205	7,745
Sections	12,362	13,722	1,884	19,695	3,600	4,673	9,625	4,515	1,145	606	618	8,171	5,105	3,274	2,387	8,386
% Pass	46.7%	54.5%	52.6%	49.8%	56.0%	52.0%	39.1%	52.1%	42.2%	38.8%	64.6%	54.7%	48.0%	49.1%	50.4%	49.0%
Average Score	68.4	71.5	70.7	69.5	72.2	70.6	64.3	71.4	68.9	67.8	74.3	71.3	68.8	69.6	69.7	69.5
Average Age	28.6	27.9	27.6	27.8	27.8	30.0	27.5	28.6	29.2	30.1	20.9	22.5	24.4	26.5	28.4	37.2

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.



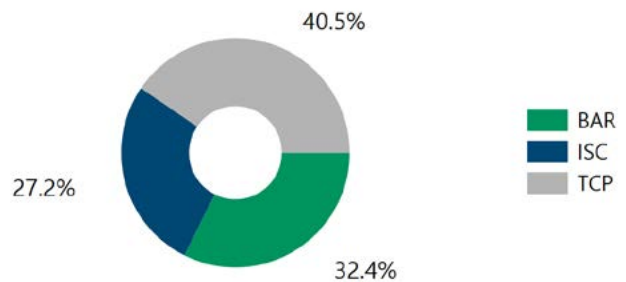
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	21,917	62.1%
Advanced Degree	6,641	18.8%
Enrolled / Other	6,751	19.1%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	342	398	293	105	48.5%	69.2	27.1
Alaska	1,125	1,265	872	393	49.2%	70.8	31.4
Arizona	459	546	362	184	46.0%	69.4	29.4
Arkansas	228	269	191	78	44.6%	68.7	27.8
California	4,737	5,506	3,780	1,726	47.9%	69.5	29.9
Colorado	512	603	411	192	50.1%	70.5	29.7
Connecticut	422	474	308	166	43.0%	67.9	28.1
Delaware	90	111	72	39	40.5%	66.7	32.7
DC	96	110	79	31	50.9%	70.5	28.4
Florida	1,306	1,480	1,040	440	50.6%	70.8	29.3
Georgia	885	992	661	331	45.2%	68.6	29.5
Guam	1,647	1,868	1,363	505	46.5%	69.0	29.1
Hawaii	100	106	63	43	48.1%	70.5	29.3
Idaho	175	218	164	54	49.5%	70.7	29.3
Illinois	1,633	1,930	1,346	584	50.0%	70.5	27.2
Indiana	513	588	393	195	45.6%	68.8	28.3
Iowa	270	330	235	95	54.5%	71.8	25.7
Kansas	86	95	67	28	51.6%	71.4	28.0
Kentucky	246	274	200	74	42.0%	67.6	27.8
Louisiana	296	337	238	99	43.0%	68.2	28.6
Maine	372	442	308	134	48.4%	69.2	33.1
Maryland	410	465	297	168	38.9%	67.5	30.0
Massachusetts	905	1,034	727	307	50.1%	70.5	26.9
Michigan	727	837	559	278	45.6%	68.3	28.3
Minnesota	508	597	436	161	49.1%	70.2	26.0
Mississippi	189	213	130	83	40.8%	67.1	27.1
Missouri	572	672	465	207	46.3%	69.8	26.8
Montana	665	800	594	206	56.1%	73.1	29.3
Nebraska	136	160	126	34	62.5%	74.9	26.3
Nevada	207	241	161	80	44.4%	69.2	29.3
New Hampshire	215	244	134	110	45.1%	70.1	33.1
New Jersey	898	1,013	705	308	40.2%	66.6	28.6
New Mexico	87	96	71	25	37.5%	66.6	33.8
New York	3,584	4,064	2,602	1,462	45.6%	69.0	28.4
North Carolina	777	931	666	265	46.2%	69.1	28.1
North Dakota	240	249	199	50	36.1%	65.4	30.1
Ohio	951	1,064	763	301	46.6%	69.5	27.0
Oklahoma	267	297	200	97	43.4%	68.2	29.3
Oregon	282	332	237	95	49.7%	70.6	31.0
Pennsylvania	1,218	1,369	953	416	43.2%	68.0	27.3
Puerto Rico	219	240	148	92	35.0%	63.6	29.1
Rhode Island	64	72	50	22	38.9%	65.6	28.7
South Carolina	240	269	182	87	52.8%	71.8	28.8
South Dakota	54	69	50	19	52.2%	70.0	27.0
Tennessee	591	660	455	205	46.8%	69.6	28.0
Texas	2,453	2,836	1,889	947	45.8%	69.2	29.6
Utah	365	419	319	100	57.8%	74.2	29.0
Vermont	94	128	81	47	54.7%	72.3	28.9
Virginia	787	888	579	309	47.7%	69.8	30.7
Washington	1,572	1,786	1,358	428	54.1%	71.8	31.3
West Virginia	72	79	57	22	35.4%	66.0	27.1
Wisconsin	397	446	313	133	52.2%	71.2	26.1
Wyoming	24	25	17	8	44.0%	71.2	30.2