

# BULLETIN

March 2025

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#### **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

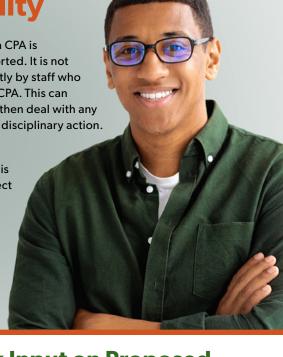


## **A CPA's Responsibility**

Regardless of who actually completes the renewal, a CPA is responsible for the accuracy of the information reported. It is not uncommon for us to see renewals filled out incorrectly by staff who are unfamiliar with the terms and requirements of a CPA. This can lead to confusion and trouble for the CPA who must then deal with any Board questions. On rare occasions, this can lead to disciplinary action. At each renewal, a CPA is attesting to the following:

"I attest that all the information that I have provided is true and correct. I further understand that I am subject to and will abide by the Oklahoma Accountancy Act, the Board's rules, and the American Institute of Certified Public Accountants' Code of Professional Conduct."

This holds regardless of who is completing the renewal. If you have any questions regarding your renewal, always feel free to call or email the Board.



### **AICPA and NASBA Seek Input on Proposed Additional Pathway (Again)**

In the spirit of informing our CPAs of national issues, the Board is sharing an exposure draft released by The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) which asks for feedback on the creation of an additional pathway to CPA certification. This is the second exposure draft on this subject, taking into consideration the feedback received after the first exposure. If implemented, the pathway would allow candidates to qualify for certification upon completion of a baccalaureate degree with a concentration in accounting and two years of experience. This is in addition to slight modifications to the current 150-hour model. The model pathways being proposed are outlined below:

- A post baccalaureate degree with an accounting concentration and one year of experience.
- A baccalaureate degree plus an additional 30 college semester hours plus one year of experience.
- A baccalaureate degree with an accounting concentration plus two years of experience.

It will also introduce individual-based mobility versus the current state-based model. It does include safe harbor language so any current CPA with mobility privileges at time of adoption will continue to enjoy mobility regardless of their path to certification.

The adoption or rejection of the exposure draft by the AICPA and/or NASBA will not impact the certification requirements or mobility provisions in Oklahoma.

The exposure draft and the response form can be accessed through the links below.

Exposure Draft: <a href="https://nasba.org/wp-content/">https://nasba.org/wp-content/</a> uploads/2025/02/2025-UAA-Exposure-Draft-Proposed-Changes.pdf?utm\_ medium=email&utm\_source=govdelivery

Response Form: <a href="https://forms.monday.com/">https://forms.monday.com/</a> forms/0291b12a3d4404e81bd9941f7defad 60?r=use1&utm\_medium=email&utm\_ source=govdelivery

Oklahoma's requirements are set in Oklahoma statute and will not be affected. Any changes must happen through a statutory change passed by the Oklahoma Legislature and signed by the Governor. Input on the proposed additional pathway is due by May 3, 2025.



# BULLETIN

### **For Our Candidates**

## **Becoming a Candidate in Oklahoma:** Make Sure and Use the Right Portal!

If you are looking to become an Oklahoma CPA candidate, you must apply through the Oklahoma Accountancy Board portal. We have seen increased confusion among potential candidates on whether they should apply through the NASBA CPA portal or the OAB portal. Some states use NASBA to qualify applicants for CPA candidacy. Oklahoma performs this function in-house. You can complete the following functions in the OAB portal:

#### OAB Applicant Portal:

- Complete your Application for Qualification
- Pay your qualification application, background check, and exam application fees
- Complete your Examination applications
- Request a Name Change

After you have been approved by the OAB, you will receive an email from NASBA to set up your NASBA CPA portal. Below are the items you will complete through the NASBA CPA Portal:

#### NASBA CPA Portal:

- Pay your test section fees
- Download and Print your Notice to Schedule
- View your test scores

As always, please feel free to give us a call with any questions.



#### **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.

## Hitting the Test Score Release Date: A Soft Target

The score release dates for the testing windows are best estimates by the AICPA. On occasion, there will be a delay in the score release if a candidate sits on the last day of a window. For the best results, you should aim to sit at least two days before the end of the testing window. As a reminder, for the best chance of getting your desired testing date, you should schedule as early as possible. Spots can fill up quickly!



## 2025 CORE SCORE RELEASE & TESTING DATES

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YOUR SCORE RELEASE DATE IS:	
February 7, 2025	
February 25, 2025	
March 18, 2025	
April 9, 2025	
May 8, 2025	
May 28, 2025	
June 17, 2025	
July 10, 2025	
August 7, 2025	
August 26, 2025	
September 16, 2025	
October 9, 2025	
November 7, 2025	
November 25, 2025	
December 16, 2025	
January 13, 2026	

#### 2025 DISCIPLINE SCORE RELEASE

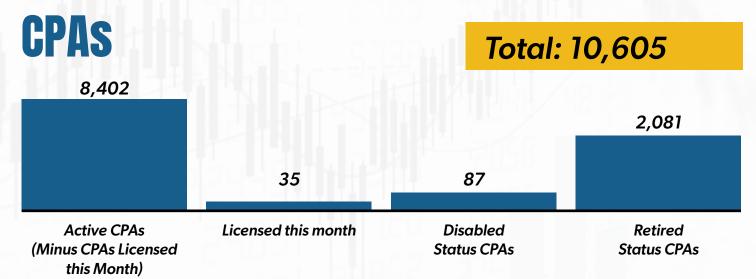
& TESTING DATES

- 10011110 011100	
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: By the Numbers

**February 2025** 







989 Candidates

**50** Sections Taken

**O** Inactivated

23 Avg # Months

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

# **Firms**



**3** PA Firms