

Bill Summary
1st Session of the 58th Legislature

Bill No.:	SB 817
Version:	INT
Request No.:	1183
Author:	Sen. Dugger
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Bill Analysis

SB 817 eliminates the CPA appointment to the Oklahoma Accountancy Board and replaces the member with another member of the public and modifies “attest” as it relates to the Oklahoma Accountancy Act to include any examination, review or agreed upon procedures engagement to be performed in accordance with Statements on Standards for Attestation Engagements (SSAE). The measure also modifies “examination” to mean all or any part of the Uniform Certified Public Accountant's Examination or tests for competency in auditing, attestation, business environment and concepts, financial accounting, and reporting and accounting regulations as approved or designated by the Board. Additionally, the measure provides for firms located out-of-state to provide attestation services provided they meet certain requirements outlined in the measure.

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