Bill Summary 1st Session of the 58th Legislature

Bill No.: SB 816
Version: INT
Request No.: 1099
Author: Sen. Dugger
Date: 01/26/2021

Bill Analysis

SB 816 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.

Prepared by: Kalen Taylor