Oklahoma Accountancy Board

MAINTAINING YOUR CPE: OKLAHOMA

CERTIFICATE RENEWAL PERIOD

Birth-Month

Annually

CPE EARNING PERIOD

Calendar Year

January 1 - December 31

CPE REPORTING PERIOD

On Renewal

Report prior calendar year hours

NEWLY CERTIFIED CPAS

20

You must earn a minimum of 20 CPE hours by December 31st in the year you are initially certified.

Your rolling period begins the year you are certified.

3

Three-year rolling periods are continuous; meaning any three consecutive years.

GENERAL CPE REQUIREMENTS

120 HOURS

- Including 4 ethics hours
- In a three-year rolling period
- Minimum of 20 hours in any calendar year

Registrants are responsible for choosing learning activities that maintain or improve their professional competence.

Self-study courses must be taken through a NASBA registered sponsor, or directly through the AICPA or other such organizations as determined by the Board.

Registrants are responsible for maintaining appropriate CPE documentation (i.e. Certificates of Completion).

Retain CPE documentation for a minimum of five years from the end of the year in which the activity was completed.

ADDITIONAL CPE REQUIREMENTS

COMPILATIONS

4 HOURS

Registrants involved in the supervision or review of compilation engagements for third party reliance must earn at least 4 hours of Compilation CPE yearly.

To satisfy the requirement, the coursework must cover compilation material only.

This requirement is waived if the certificate holder or employee's firm is currently enrolled in an approved peer review program.

PERMIT HOLDERS WORKING IN INDUSTRY

72

Registrants working in industry and holding a permit to practice must complete at least 72 hours of the 120 hours for each rolling 3-year reporting period in subjects related to the practice of public accounting.

8 HOURS

At least 8 hours per calendar year must be in the following areas.

TAXATION
ASSURANCE
ACCOUNTING

OTHER STATE POLICIES

ADMINISTRATIVE CODE

SECTION 10:15-30 & 10:15-32

Oklahoma CPE requirements can be found in Section 10:15-30 and 10:15-32 of the Oklahoma Administrative Code which is available on our website under "About the Board."

ELIGIBLE ACTIVITIES

Activities That May Be Eligible for CPE Credit

- Presentation of Learning Activities
- College Coursework
- Instruction of College Courses
- Publications
- Industry Specific Learning Activities

EXEMPTION

Registrants may apply for a CPE exemption if applicable.

- Retired From All Forms of Employment
- Disabled
- Active Military
- Not Currently Employed
- Not Performing Any Type of Work Associated With Accounting