

**OKLAHOMA ACCOUNTANCY BOARD (OAB)**  
**QUALIFYING CPE AND GENERAL CPE INFORMATION**

**PART I - QUALIFYING CPE**

**1. What kind of documentation do I need to support the CPE I report?** To be in compliance with the CPE standards, your proof of completion must contain the following information [See Code 10:15-32-6(a)]: (1) Your name as participant; (2) Sponsor's name and contact information; (3) Course title; (4) Course field of study; (5) Course date; (6) Type of instructional/delivery method used; (7) Amount of CPE credit recommended by the sponsor; and (8) Verification by the CPE program sponsor representative (the signature of an authorized agent of the sponsor)

Note: For college courses taken for credit, a transcript is required. With all CPE courses, course materials should be retained for a period of five years after the end of the year in which they are earned.

**2. What if I attend a learning activity that does not comply with all applicable CPE requirements, like a specialized program offered by an industry sponsor?** You should keep all relevant information regarding the program to provide documentation that the learning activity is equivalent to one that meets all of the standards. Even a non-standard CPE course must be sufficiently documented. There must be independent verification you have completed the CPE you claim for credit. (See question 3.)

**3. Does the OAB have a form I could download and take to a non-standard CPE program?** Yes. The Non Standard CPE Credit Form is available to download from the OAB website under "Individuals," "Print PDF Forms." You may complete the form at an industry conference, for example, and obtain the signature of the instructor **for each session** you attend. If the form is properly completed and signed, the OAB will consider the form as proof of your completion of the course.

**4. If I attend an industry conference, can I claim credit for the entire conference?** You may claim CPE credit only for those portions of the conference designed specifically as programs of learning and only portions related to your professional position which help to maintain or improve your professional competence.

**5. How is the number of CPE credits allowed for a program determined?** Sponsored learning activities are measured by program length, with one 50-minute

period equal to one CPE credit. One-half CPE credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity. Time spent on non-instructional lunches, breaks, and other non-educational matters should not be included in the total.

**6. How much of my CPE requirement may be met by self-study courses?** All of it may be met through self study as long as the self-study courses are in compliance with the CPE Standards. (See question 8.)

**7. Does the self-study provider have to be registered with the National Association of State Boards of Accountancy (NASBA) CPE sponsor registry program?** Sponsors are not required to be registered with NASBA. However, if the self-study sponsor is not registered with NASBA, it is very likely its courses do not meet the CPE Standards for self-study programs (see question 8) and therefore would not qualify for CPE credit.

**8. What criteria do self-study courses have to meet to be acceptable?**

1. They must guide the participant through the learning process by eliciting responses to test for understanding of the material (provide study questions throughout the material.)
2. They must then offer evaluative feedback to incorrect responses and provide reinforcement feedback to correct responses.
3. There must be a test at the end of the course with different questions from those found throughout the course.
4. They must have been pilot tested by a sample group of at least 3 professional participants to determine the number of CPE credits recommended, based on average completion time.
5. Finally, they must be based on materials specifically developed for instructional use.

**9. I don't want to waste the time and money taking a course or program that will not qualify. Will the OAB pre-qualify non-standard CPE courses or programs?**  
No.

**10. How can I tell whether a course or program I am interested in taking will be accepted by the OAB?** Professional competence is the key. Essentially, to be accepted, a course must help to maintain or improve your professional competence as a CPA or PA. It must meet the CPE standards and be appropriately documented. It would be helpful to become familiar with the CPE Standards found in Chapter 15, Subchapter 32 of the Oklahoma Administrative Code (Code).

**11. I do not hold a permit to practice. Am I required to take either the AICPA**

**Ethics examination or an equivalent examination?** Under current rules, the Ethics examination is not required of current registrants who do not intend to apply for permits. However, the OAB's rules are subject to change. Notice of proposed rule changes is mailed to all registrants and candidates and is posted on the OAB web site. It is your responsibility to stay apprised of any rule changes.

**12. Will the OAB accept ethics courses from states other than Oklahoma?** Yes. The ethics CPE requirement may be met by courses on ethical codes in jurisdictions other than Oklahoma.

**13. Will the ethics courses I am required to take for other professional licenses meet the ethics requirement for the OAB?** The OAB's ethics CPE requirement may be met by courses from other licensed professional disciplines that relate directly to the practice of public accounting, such as law and securities.

**14. I do not hold a permit to practice. Does my CPE have to relate to public accounting?** No. Other than their professional ethics hours, non-permit holders can earn all of their CPE in areas related to their professional industry, government, or academic positions, as long as the CPE enhances their professional competence and is appropriately documented.

**15. What are some examples of the type of CPE that would be acceptable to the OAB for non-permit holders?** In-house training programs, state or federal government training programs, and the portions of industry conferences designed specifically as programs of learning should qualify as long as they maintain or improve the registrant's professional competence and are properly documented.

**16. Does a course have to be accounting related, or will other courses such as those that help one to develop good leadership skills be accepted?** Personal development courses may qualify if they maintain or improve the registrant's professional competence. Registrants performing professional services need to have a broad range of knowledge, skills, and abilities. Therefore, the concept of professional competence can be interpreted broadly. Acceptable CPE encompasses programs that contribute to the development and maintenance of both technical and non-technical professional skills.

**17. Are technology courses such as Excel, Word, and computer software programs acceptable?** Computer literacy is important in any business environment. Such courses are acceptable as long as the registrant can demonstrate to the satisfaction of the OAB they enhance his/her ability to provide professional services. The registrant should always be cognizant that the purpose of CPE is to maintain or

improve his/her professional competence as a CPA or PA. It is important to develop a learning plan that addresses the broad range of knowledge, skills, and abilities needed to do so.

**16. *Would business meetings qualify?*** Only those portions of business meetings that are designed specifically as programs of learning will qualify.

**17. *I am an attorney. I have a permit and hold out on my letterhead and business cards as a CPA. Will my CLE courses qualify for CPE credit with the OAB?*** Some may qualify and some may not. You may claim credit only for those CLE courses that will maintain or improve your professional competence as a CPA or PA, so acceptable courses must be related to the accounting profession in order for you to have a permit and hold out as a CPA or PA.

**18. *I am a real estate agent, an insurance agent and a CPA. Will courses I am required to take for my other professional licenses qualify for CPE credit with the OAB?***

a. If you hold a permit, some of these courses may qualify and some may not. Such courses can be claimed only if they enhance your ability to provide professional services as a CPA or PA.

b. If you do not hold a permit and do not hold out in any manner as a CPA or PA, the courses will qualify as long as they help to maintain or improve your professional competence.

**19. *Will college courses qualify for CPE credit?*** College courses will qualify as long as they maintain or improve your professional competence as a CPA or PA. You may count 15 CPE credits per college semester hour. Keep a transcript showing successful completion of the course in your CPE file to document the hours claimed. As with all CPE courses, course materials should be retained for a period of five years after the end of the year in which they are earned.

**20. *Can I claim CPE credit as a course instructor?*** Yes, you can claim credit as follows:

a. Instructors, discussion leaders, or speakers who present a learning activity for the first time receive CPE credit for their presentation time. They also receive credit for their actual preparation time up to two times the number of credits as for their presentation time.

b. Instructors of college or university courses can claim a maximum of 15 CPE credits per college credit hour taught to the extent the activities maintain or improve their professional competence and meet the requirements of the CPE Standards. Repeat

presentations of the same course cannot be claimed unless it can be demonstrated that the learning activity content was substantially changed and that such change required significant additional study or research.

## **PART II - GENERAL CPE INFORMATION**

**21. Where can I find the CPE requirements?** The Act and the Code are both on the OAB website under "About the Board." Section 15.35 in the Act sets forth the CPE requirements. Please refer to Chapter 15, Subchapters 30 and 32 of the Code for details of the CPE requirement.

**22. Where can I find a definition of the practice of public accounting?** Section 15.1A.31 of the Act defines the practice of public accounting.

**23. Where can I find self-study courses?** The OAB does not maintain a sponsor registry program. Most CPE providers advertise in professional journals and have websites on the Internet. Also, the National Association of State Boards of Accountancy (NASBA), of which the OAB is a member board, does maintain a sponsor registry program. You can go to NASBA's website at [www.nasbatools.com](http://www.nasbatools.com), click on CPE Registry, and then click on CPE Sponsor Listing at the top of the page to see a list of sponsors. You can choose to view self-study delivery mode only, or you can select group-live, group internet based, or all organizations delivery modes.

**24. How do I apply for the military service waiver of fees and of CPE and filing requirements?** Provide the OAB a copy of the order to active military service. NOTE: Within 60 days after the discharge from active military service, the registrant must provide a copy of the discharge order to the OAB.

**25. Am I considered to be in the practice of public accounting if the only services I provide are for family members?** You are not considered to be in the practice of public accounting if you only provide an incidental amount of non-compensated services for immediate family members as defined in Code 10:15-1-2. [See Code 10:15-25-3(b).]

**26. I am a CPA in another jurisdiction but not in Oklahoma. I now work for a public accounting firm in Oklahoma, and my principal place of business is in Oklahoma. What are my requirements?** You must immediately begin the process of applying for reciprocity and a permit to practice in Oklahoma. The reciprocal application form is available on the OAB website.

**27. I work full time in industry (or government or education). Am I required to hold a permit?** You are required to hold a permit only if you also perform public

accounting services for anyone outside your immediate family members.

**28. What happens if I take a course and it is denied?** You will be notified and asked to substitute unclaimed CPE hours which do meet the requirements. If you have not yet completed any acceptable CPE, you may be granted additional time in which to complete any needed coursework. The substitution of credit could possibly result in a dated permit and could result in additional loss of credit if the credit is earned beyond the 365-day limit. If you are unclear as to how much credit you will need to report, call the CPE Coordinator at the OAB office.

**29. What are my options if I do not currently hold a permit to practice and have not earned any CPE but intend to begin public practice?** If possible, complete the 40 CPE hours required to obtain an initial permit or to renew a lapsed permit and apply for an interim permit to practice before you begin public practice. If you have not already provided evidence to the OAB of successful completion of the AICPA Comprehensive Ethics Examination or its equivalent, you must complete the ethics examination as part of your CPE requirement for obtaining the permit.

If you must begin practice before you can earn the hours of CPE requisite for obtaining a permit, you may apply for a 60-day transition period during which, if approved, you may practice while you are earning the CPE necessary for the permit. (Refer to Code 10:15-25-5 for the application procedure.)

**33. How long must I keep certificates of completion, course brochures, and other promotional materials that reflect course content?** 5 years from the end of the year in which the CPE was earned.