MAINTAINING YOUR CPE: OKLAHOMA

CALCULATORS

Certificate Renewal Period

CPE Reporting Period

CALCULATORS

CPE Earning Period

Certified Public Accountants must comply with Oklahoma’s Continuing Professional Education (CPE) requirements. The Oklahoma Accountancy Board mandates that Certified Public Accountants (CPAs) must earn a minimum of 20 CPE hours by December 31st in the year they are initially certified. Your rolling period begins the year you are certified. Three-year rolling periods are continuous, meaning any three consecutive years.

Generally, CPAs must earn a minimum of 120 hours in a three-year rolling period, including 4 ethics hours. 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 Permit Holders Working in Industry

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

Registrants working in industry and holding a permit to practice must complete at least 72 hours of the 120 hours for each rolling three-year reporting period in subjects related to the practice of public accounting. At least 8 hours per calendar year must be in the following areas:

- Taxation
- Assurance
- Accounting

Eligible Activities

Activities that may be eligible for CPE Credit:

- College Courses
- Instruction of College Courses
- Publications
- Industry Specific Learning Activities
- Other State Policies

Administrative Code

Section 10:15-50 & 10:15-32

Oklahoma CPE requirements can be found in Section 10:15-50 and 10:15-32 of the Oklahoma Administrative Code which is available on our website under “About the Board.”

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