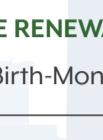




Oklahoma Accountancy Board

MAINTAINING YOUR CPE: OKLAHOMA



CERTIFICATE RENEWAL PERIOD

Birth-Month

Annually



CPE REPORTING

Online CPE Dashboard



Remember to report the prior year's CPE before completing your current year renewal.

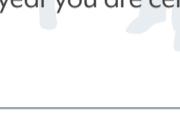


CPE EARNING PERIOD

Calendar Year

January 1 - December 31

20



3

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

NEWLY CERTIFIED CPAS

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).

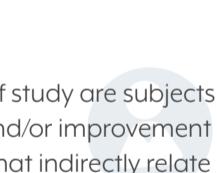
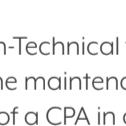
Retain CPE documentation for a minimum of five years from the end of the year in which the activity was completed.



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.



If the course covers more than compilations, only partial credit will be given.

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

PERMIT HOLDERS

Certificate or license holders holding a permit to practice public accounting shall complete a minimum of twenty (20) hours of CPE in a technical field of study each calendar year. This requirement shall not apply to the calendar year in which a permit is initially issued, to the calendar year in which a lapsed permit is renewed, or to the calendar year in which a certificate or license holder does not hold a permit to practice public accounting.

Technical: Technical fields of study are technical subjects that contribute to the maintenance and/or improvement of the competence of a CPA in the profession of accountancy and that directly relate to the CPA's field of business.

- Accounting
- Accounting (government)
- Auditing
- Auditing (government)
- Business law
- Economics
- Finance

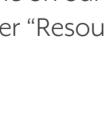
Non-Technical: Non-Technical fields of study are subjects that contribute to the maintenance and/or improvement of the competence of a CPA in areas that indirectly relate to the CPA's field of business.

- Information technology
- Management services
- Ethics
- Specialized knowledge
- Statistics
- Taxes
- Business management and organization
- Communications and marketing
- Computer software and applications
- Personal development
- Personnel/human resources
- Production

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 "Our Website".

OTHER STATE POLICIES



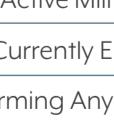
ADMINISTRATIVE CODE



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 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

CPE Reciprocity

Residing, licensed and CPE compliant in another jurisdiction