CHAPTER 15. LICENSURE AND REGULATION OF ACCOUNTANCY

SUBCHAPTER 3. REQUIREMENTS TO PRACTICE PUBLIC ACCOUNTANCY

10:15-3-2. Certificate as a certified public accountant

A certificate may be issued to a qualified applicant only after:

(1) The examination has been satisfactorily completed;

(2) Transcripts have been submitted verifying the educational requirements as set out in Title 59, Section 15.9~~(D)~~(E) and Section 15.9(F) have been met;

(3) Evidence, by means established in Title 59, Section 15.9 of the Act, is obtained to substantiate that the applicant is of good moral character;

(4) Documentation has been provided that the certification applicant has the required work experience as outlined in Title 59, Section 15.9(G). One year of work experience is defined as a total of Eighteen hundred (1,800) hours of part time or full time work experience in accounting as described in Title 59, Section 15.9.~~E~~(D) of the Act. Work experience must have been obtained within the four (4) years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services. Approved documentation of experience must be provided in a format prescribed by the Board. If the work experience is denied, the applicant may file a written request with the Board for a review of the denial. The applicant shall have the burden of demonstrating to the Board that the requirements under this section have been met. Any evidence submitted by the applicant shall be in documentary form, and

(5) Evidence of successful completion of the AICPA ethics examination or its equivalent as determined by the Board has been provided.

SUBCHAPTER 18. COMPUTER-BASED EXAMINATION

10:15-18-4. Educational requirements

(a) A qualification applicant shall show, to the satisfaction of the Board, that the applicant has graduated from an accredited ~~four-year~~ college or university with at least a bachelor's degree or its equivalent.

(1) As to an applicant whose college credits are reflected in quarter hours, each quarter hour of credit shall be considered as two-thirds (2/3) of one (1) semester hour when determining semester hour credits necessary to qualify for examination or transfer of credits.

(2) When determining eligibility based on educational qualifications, the Board shall consider only educational credit reflected on official transcripts, from an accredited ~~two-year or four-year~~ college or university.

(3) The Board may accept as temporary consideration, an official letter signed and sealed by the registrar's office of any ~~two-year or four-year~~ accredited college or university attesting to the completion of educational qualifications of any qualification applicant~~, provided that official transcripts are submitted to the Board prior to any score release~~.

(4) The specific requirement that each applicant shall have completed at least one (1) course in auditing may only be satisfied with an auditing or assurance course taken for credit from an accredited ~~two-year or four-year~~ college or university. Such ~~coursemust~~course must have a concentration on external auditing standards including but not limited to Statements on Auditing Standards (SAS).

~~(b) When determining eligibility of a qualification applicant, the Board shall not consider any combination of education and experience.~~

~~(c)~~(b) The Board will also consider a qualification applicant who has graduated from a college or university located outside the United States if an educational evaluation performed by a national credential evaluation service, as approved by the Board, certifies in writing that the applicant's course of study and degree are equivalent to the requirements set forth in Section 15.8 of the Act.

~~(d)~~(c) ~~One hundred twenty (120) semester hours~~A bachelor's degree or its equivalent of collegiate education is required to qualify for any examination as set forth in Section 15.8(B) of the Oklahoma Accountancy Act. Any MIS or AIS course, or derivative thereof, as defined in 10:15-1-2, used by the applicant to qualify must have a substantial relationship, either direct or indirect, to the accounting profession.

~~(e)~~(d) Any candidate who has qualified to take the examination on the basis of education prior to July 1, 2003, is not subject to subparagraph ~~(d)~~(c) of this subsection.

SUBCHAPTER 21. RECIPROCITY

10:15-21-1. Application for certificate

(a) An applicant seeking to obtain an Oklahoma reciprocal certificate, who holds a valid ~~certificatepursuant~~certificate pursuant to the laws of another jurisdiction deemed substantially equivalent to the laws of Oklahoma by the Board shall provide the Board with:

(1) ~~written proof of test scores received on all examinations from the examining jurisdiction~~Authorization for Interstate Exchange of Examination and Licensure Information form or its equivalent from the examining jurisdiction; or a current certificate of good standing from the jurisdiction that issued the certificate upon which the reciprocal certificate is based;
(2) ~~written information that the applicant met or currently meets all Oklahoma requirements for eligibility as provided by statute, §15.13, Title 59, Oklahoma Statutes and these rules~~evidence of successful completion of the AICPA ethics examination or its equivalent as determined by the Board; and~~;~~
(3) ~~a current certificate of good standing from the jurisdiction who issued the certificate upon which the reciprocal certificate is based;~~evidence, by means established in Section 15.9 of the Act, to substantiate that the applicant is of good character.
~~(4) written proof of having met all Oklahoma continuing professional educational requirements for those applicants seeking a permit to practice public accounting;~~
~~(5) evidence of successful completion of the AICPA ethics examination or its equivalent as determined by the Board; and~~
~~(6) evidence, by means established in Section 15.9 of the Act, is obtained to substantiate that the applicant is of good character.~~

(b) If after November 1, 2026, a jurisdication is deemed unsubstantially equivalent by the Board, an applicant seeking to obtain an Oklahoma reciprocal certificate, who holds a valid certificate pursuant to the laws of another jurisdiction which was deemed substantially equivalent to the laws of Oklahoma at the time of initial certification in the originating jurisdiction, will be considered to be holding a certificate from a substantially equivalent jurisdiction and may be licensed under such requirements.
(c) An applicant seeking to obtain an Oklahoma reciprocal certificate, who holds a valid certificate pursuant to the laws of another jurisdiction not deemed substantially equivalent by the Board and not meeting the qualifications as outlined in subsection (b) shall provide the Board with:

(1) written proof of test scores received on all examinations from the examining jurisdiction;
(2) written information that the applicant met or currently meets all Oklahoma requirements for eligibility as provided by statute, §15.13, Title 59, Oklahoma Statutes, and these rules;
(3) a current certificate of good standing from the jurisdiction who issued the certificate upon which the reciprocal certificate is based;
(4) written proof of having met all Oklahoma continuing education reuirements for those applicants seeking a permit to practice public accounting;
(5) evidence of successful completion of the AICPA ethics examination or its equivalent as determined by the Board; and
(6) evidence by means established in Section 15.9 of the Act, to substantiate that the applicant is of good character.

~~(b)~~(d) The application for a reciprocal certificate shall be filed within one hundred twenty (120) days of employment with a public accounting firm located in this state or engaging in the practice of public accounting in Oklahoma.
~~(c)~~(e) An application for a reciprocal certificate, in a format prescribed by the Board, will not be considered filed until the application, all required documents as proof that the applicant has satisfied the eligibility requirements, and fees are received by the Board.
~~(d)~~(f) The filed application of an active duty military personnel or their spouse shall be processed expeditiously and the requested certificate shall be issued within thirty (30) days, assuming the eligibility requirements are met. In addition, pursuant to the Military Service Occupation, Education, and Credentialing Act, the reciprocal application fee shall be waived for an active duty military personnel or their spouse.