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The Oklahoma Accountancy Board
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Oklahoma Accountancy Board.

A MEMBER OF

NASBA

Permit to Practice: A Quick FAQ

The Oklahoma Accountancy Board is seeing an increase in those falling out of compliance with permit requirements. As such, we thought it might be helpful to have a refresher on permits to practice.

What is a permit?

Permits are required under Section 15.14A of the Oklahoma Accountancy Act. This allows a CPA to hold out and offer accounting services to the public.

Who must hold a permit to practice?

If a CPA is performing public accounting and holding out as a CPA, they must have a permit. Public accounting includes audits, reviews, compilations, keeping books, preparing trial balances, taxes, financial or investment plans, or providing management advisory services. It is much broader than providing attest services.

Do you have to hold a permit to practice to use your designation and work in government, academia, or industry?

If you are not offering your services to the general public and are only using your designation in relation to work done for an employer which is not a public accounting firm, you do not need a permit.

I work for a public accounting firm. Do I need a permit as an individual CPA?

Yes, if you work for a public accounting firm, you must have a permit to practice as an individual CPA.

What are the requirements to obtain an initial permit to practice?

You must be able to show that you have completed at least 40 hours of CPE within the last calendar year or within the last 365 days. You must also have passed the AICPA Comprehensive Ethics Examination with a score of at least 90%.

I am a CPA that just moved into public practice, but I have not yet earned the 40 hours of CPE required to get a permit to practice. What should I do?

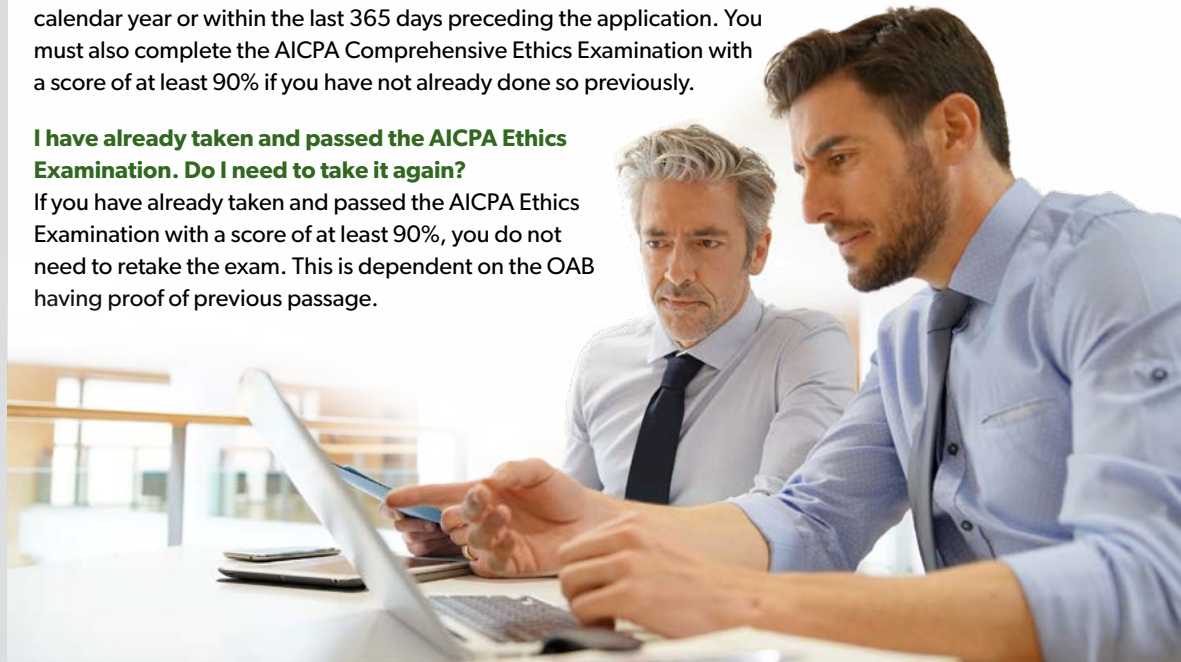
You may apply for a 60-day transition period which, if approved, would allow you to practice for 60 days while you earn the CPE required to obtain the permit.

My permit lapsed. How do I renew it?

As with the initial permit, you must show you have completed at least 40 hours of CPE in the last calendar year or within the last 365 days preceding the application. You must also complete the AICPA Comprehensive Ethics Examination with a score of at least 90% if you have not already done so previously.

I have already taken and passed the AICPA Ethics Examination. Do I need to take it again?

If you have already taken and passed the AICPA Ethics Examination with a score of at least 90%, you do not need to retake the exam. This is dependent on the OAB having proof of previous passage.





AICPA Comprehensive Ethics Exam: Don't Accidentally Send the Wrong Document

Recently, the AICPA updated their website and the AICPA Comprehensive Ethics Examination. This has caused confusion among some CPAs and candidates who need to take the AICPA Comprehensive Ethics Examination. To send the OAB proof of successful completion with a grade of 90% or above, we must receive the certificate versus the exam results page. The exam results page does not show the score received. It only shows that the exam was passed. As there is one version of the exam which allows for passage at 70% versus 90%, it is important that we are able to verify your score. Below is a comparison of what NOT to send versus what needs to be sent to the OAB to verify completion.

DO NOT SEND THIS

Exam Results

Results

Good job! You have passed with a score of 95%. Your course certificate is now available in your transcript.

You may now click the Exit button at the top to close this course.

Survey

Before you go, please take a few minutes to provide feedback on your experience with this course. Your satisfaction is very important to us. The Association of International Certified Professional Accountants would like to hear your thoughts and opinions.

The survey form should take approximately 5-8 minutes to complete. Your answers are anonymous and have no effect on your score.

Please copy this code and paste it into the first question in the survey:
PECOMP2_24A_1

Click the Survey button now to enter your feedback.

Survey

Please enter your name in the field below, then click or tap "Confirm".

Confirm

Please enter your email in the field below, then click or tap "Confirm."

Confirm


Print page

Click or tap the button to print a copy of your score as a PDF.

It is highly recommended that you keep a record of your score.

SEND THIS



220 Leigh Farm Road
Durham, NC 27707
888-777-7077

CERTIFICATE OF COMPLETION

This certifies that **John Doe** has successfully completed the course
Professional Ethics for Licensure 2024
and is awarded this certificate on **12/02/2024**

Regulatory Ethics: 9

Score: 95

In accordance with the standards of the National Registry of CPE Sponsors, CPE credits have been granted based on a 50-minute hour. Participating state boards of accounting have final authority on the acceptance of individual courses for CPE credit.

Type of Instructional Delivery Method: QAS Self-Study


Jeannette B. Koger
Vice President - Experience

CPE SPONSOR REGISTRATION NUMBERS

Illinois: 155-000580 National Registry: 141642
 New Jersey: 20CED0029900 Texas: 000215
 Pennsylvania: 0X-177106 All Others: A-0001

50 Years of Licensure

Dennis Hansen, CPA James Prince, CPA Archer Honea, CPA Charles Prater, CPA James Chambers, CPA Wendell Graham, CPA Loy Gooszen, CPA Joseph Norman, CPA Teresa Hendricks, CPA Stephen Ives, CPA Paul Kallenberger, CPA Barry West, CPA Jill Kelly, CPA Lindell Meyer, CPA Wylie Neal, CPA Willard Shuman, CPA David Anderson, CPA James McCrary, CPA Donald Orr, CPA Jim Rager, CPA Joe McCoy, CPA Michael Johnson, CPA	Danny Webb, CPA Randall Dillingham, CPA James Bohanon, CPA Larry Stockton, CPA Melvin Williams, CPA Richard Womack, CPA Gerald Carlson, CPA Lawrence Dwight, CPA Kevan Lacroix, CPA Gary Mathews, CPA Joe Clay, CPA Thomas Persing, CPA Richard Peterson, CPA Richard Finley, CPA Stanley Moore, CPA Jeff Stallsmith, CPA Steven Thomas, CPA Alice Richardson, CPA Charles Curtis, CPA James Chapman, CPA Gary Parker, CPA
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*Includes CPA in active, retired, and disabled status.

IN MEMORIAM

Gregory Scott Shepherd, CPA
 Tina Melton, CPA
 Colleen Courtney, CPA
 Ricardo Blanchard, CPA
 Vincent J. Siren, CPA
 John Amos Alexander, CPA

Upcoming Board Meeting

The next Board meeting is February 21st at 10:00 AM in the Oklahoma Accountancy Board boardroom at 201 NW 63rd, Ste 210, Oklahoma City, OK 73116.

These meetings are open to the public. If you wish to speak, you must notify the Executive Director before the meeting of the desire to speak and the topic to be addressed.



For Our Candidates

Update: Changes to Prometric Rescheduling/Cancellation Fees

Effective January 1, 2025, Prometric updated their rescheduling and cancellation fees. The table below shows the fees which must be paid to Prometric if you cancel or reschedule your appointment during that time frame.

Number of Days Before Appointment	Fee To Be Paid
More than 60 Days	\$0.00
Between 31 Days and 60 Days	\$30.00
Between 5 Days and 30 Days	\$60.00
24 hours to 5 Days	\$90.88
Less than 24 Hours	Unable to Reschedule or Cancel.

Question Corner:

Common Questions We Receive from Applicants and Candidates

Is there a list of all qualified courses by name/code to ensure correct courses are being taken to qualify to sit for the CPA Exam?

We do not keep a list of approved courses. If there is particular course which you would like us to review, you are welcome to contact us.

What colleges and universities will the Oklahoma Accountancy Board accept?

According to the Oklahoma Accountancy Act and OAB rules, the Board will accept courses from any accredited college or university. If you are concerned about your university of choice, please feel free to give us a call.

I am a candidate. Do I need to notify the OAB of changes in employment?

No, the requirement to notify the OAB of changes in employment only applies after licensure.

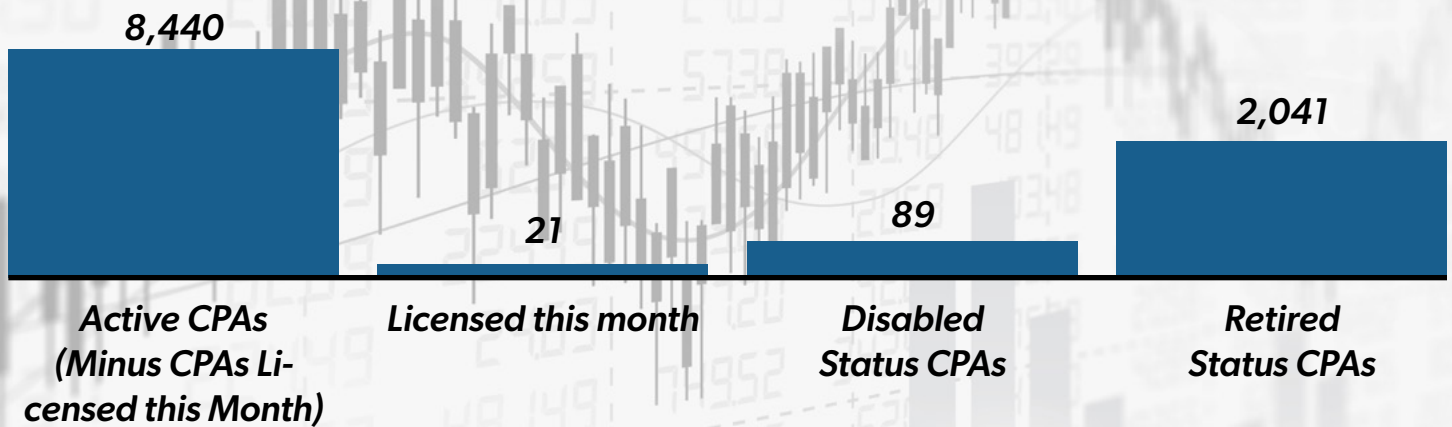


Oklahoma: By the Numbers

December 2024

CPAs

Total: 10,591



PAs

Total: 11



Candidates



Firms

