

OKLAHOMA ACCOUNTANCY BOARD (OAB)  
201 Northwest 63<sup>rd</sup> Street, Suite 210  
Oklahoma City, OK 73116  
(405) 521-2397 [www.ok.gov/oab](http://www.ok.gov/oab)

## CPA & PA EXAMINATION INSTRUCTIONS AND INFORMATION FOR CANDIDATES

1. Indicate for which section(s) you are applying with this application.
2. A \$50.00 application fee is due with each application, regardless of the number of sections for which you have applied. For additional information regarding total cost and fees charged by the National Association of State Boards of Accountancy (NASBA), the American Institute of Certified Public Accountants (AICPA) and Prometric, please call NASBA at 866-696-2722.
3. Moral Character Question: Carefully read the section of these instructions entitled "DISCLOSURE". If "yes," attach a signed and dated detailed letter of explanation if the information has not been previously reported to the OAB.
4. If you have a disability according to the Americans with Disabilities Act, refer to the "Processing of Request for Reasonable Accommodations to Sit for the Uniform CPA Examination Information & Request Form," which is available from the OAB's website ([www.ok.gov/oab](http://www.ok.gov/oab)) or by contacting the OAB office.
5. Once you have been approved to sit for the requested section(s), the OAB will transmit an Authorization-To-Test (ATT) to NASBA will then send you a payment coupon for the fees required by NASBA, AICPA and Prometric all of which are paid directly to NASBA. The coupon is only valid for ninety (90) days following its date of issuance by NASBA. Once you have paid NASBA, a Notice-To-Schedule (NTS) will be sent to you authorizing you to schedule both the time and place of your examination. The NTS will expire six (6) months following the date it was issued. You must indicate your preference for receiving the coupon and NTS.
6. Check yes if the OAB has your permission to include your name, educational institution, and degree obtained to the college(s) or university(ies) you attended. Transcripts and grade information will **not** be released.
7. Read the attestation.
8. Sign your name and date where indicated.
9. Provide your e-mail address and fax number (if applicable).
10. Candidates are highly encouraged to read the CPA Candidate Bulletin (<http://www.cpa-exam.org/cpa/bulletin.html>) for information regarding scheduling, re-scheduling, cancellations, and no-show policies.

Please be aware that the OAB will be unable to submit an ATT on your behalf unless you have provided all additional information required by the national database. You may provide this information by going to the OAB's website, logging into your record and clicking on the Record Update link.

**SEE REVERSE SIDE**

# DISCLOSURE

## Information for Candidates CPA or PA Examination

A serious problem may arise from improper completion of the application. The specific questions asked are:

### MORAL CHARACTER QUESTION

- Have any of the following events **ever** occurred that have not been previously reported to the OAB: (1) have you been arrested; (2) have you been charged with a crime or are any charges against you pending at this time; (3) have you pled guilty or nolo contendere to any charge(s), (4) have you been convicted of a crime? If yes to any of these questions, attach a written explanation. See information sheet regarding “Disclosure”?

In answering the above question, the individual should consider all enforcement, arrests and/or charges (even if you have been advised that the charges have been expunged) such as but not limited to DUIs, false I.D., drug use, or any other acts classified under state law as criminal (minor traffic violations excluded). Remember, the question goes to “have you ever”, so you should include any arrests, charges or enforcement actions.

Before signing the application, the individual is required to make the following attestation:

### APPLICANT'S ATTESTATION

- I hereby certify to the best of my knowledge that the information given in this application is true and correct and that I have not willfully omitted or suppressed any information which might have a bearing on the application.

If the answer to the moral question is “yes” but is answered “no” and the individual signs the attestation, the individual has filed a fraudulent application.

The OAB obtains background checks. The first one is a part of the qualification application process. If there is an entry reported on your record and you have not provided the required explanation and documents, you are in violation of the Oklahoma Accountancy Act, which may result in the following:

- The OAB can place a candidate on probation for up to 5 years.
- The examination application can be denied.
- The CPA Certificate or PA License may not be granted.

### The Solution:

Tell the truth. If the answer is yes, answer yes and attach a detailed explanation and a copy of the court documents reflecting the disposition of the case or a letter from the county clerk stating NO RECORD found. You should also attach a letter to the application stating why the act should be disregarded now and why you should be permitted to take the CPA/PA examination. Show how you learned from your experience and what steps you have taken to keep from repeating the criminal act. A good letter of explanation will go a long way.





