

OKLAHOMA ACCOUNTANCY BOARD
4545 N. Lincoln Boulevard, Suite 165
Oklahoma City, OK 73105-3413
(405) 521-2397 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.
3. Moral Character Question: Carefully read the section of these instructions entitled "DISCLOSURE". If "yes," attach a detailed explanation if the information has not been previously reported to the Board.
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 Board's website (www.ok.gov/oab) or by contacting the Board office.
5. Once you have been approved to sit for the requested section(s), the Board will transmit an Authorization-To-Test (ATT) to the National Association of State Boards of Accountancy (NASBA). NASBA will then send you a payment coupon for the fees required by NASBA, the American Institute of Certified Public Accountants (AICPA) and Prometric, all of which are paid directly to NASBA. The coupon will only be valid for ninety (90) days following its issuance. 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. To remain an active candidate, you must sit at least once every 18 months. The payment coupon and/or NTS expiration dates do not override or extend the 18 month rule to remain an active candidate. Please inquire at Board office if you need further explanation. You must indicate your preference for receiving the coupon and NTS. If you choose to receive your payment coupon and NTS by email, you will want to be watchful of your spam and junk email settings. Some internet and email providers flag the payment coupon and NTS as junk email and place them in junk email box or delete them completely.
6. Check yes if the Board 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 Board 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 Board's website, logging into your record and clicking on the Record Update link. It is vital that the Board have the most up to date information regarding your file. If the Board has out of date information, then this could delay or cause a failure of notification(s) that could greatly affect your candidate status.

DISCLOSURE

Information for Candidates CPA or PA Examination

A serious problem may arise from improper completion of the application. There has been a recent increase in the number of individuals providing false information to a question asked on the application. The specific questions asked are:

MORAL CHARACTER QUESTION

- Have you ever: (1) been arrested; or (2) been charged with a crime; or (3) pled guilty or nolo contendere to charges; or (4) been convicted of a crime; or (5) do you have any charges pending at this time that has not been previously reported to the Board? (Minor traffic violations excluded) See information sheet regarding "Disclosure"

In answering the above question, the individual should consider all enforcement charges such as but not limited to DUIs, false I.D., drug use, or any other acts classified under state law as criminal. In addition, you should include any charges or enforcement action that has caused a professional credential or license to be cancelled, revoked or suspended.

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 Oklahoma Accountancy Board does two background checks. The first is when the qualification application is processed and the second before the CPA certificate or PA license is granted. 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 Board 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. 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.

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CANDIDATE FOR EXAMINATION APPLICATION

CERTIFIED PUBLIC ACCOUNTANT & PUBLIC ACCOUNTANT EXAMINATION

(Name) (Candidate File Number, If Known)

(Address)

(City) (State) (Zip Code)

[] CHECK HERE IF THIS IS A NAME CHANGE
(A COPY OF APPROPRIATE LEGAL DOCUMENT MUST ACCOMPANY REQUEST FOR NAME CHANGE)

[] CHECK HERE IF THIS IS AN ADDRESS CHANGE

Answers marked with an " * " require additional information. See enclosed instruction sheet.

- 1. I am applying for the following section(s): [] AUDIT [] BEC [] FARE [] REG
2. Fee due with this application: \$50.00
3. 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" [] *Yes [] No
4. Do you have a disability requiring accommodations to take the examination? [] *Yes [] No
5. Instruct NASBA to send the Payment Coupon and NTS by: [] US Mail [] E-Mail [] Fax
6. Upon my passing the CPA/PA examination, the Board may include my name, school, and degree in the list of successful candidates it sends to my college(s) or university(ies). [] Yes [] No
7. By signing below 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.
- I also certify that I have read the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code and will hereafter comply with the provisions thereof.
- I agree to comply with the uniform procedures governing the confidentiality of the nondisclosed examination.
- I understand that if I am a party to any breach of confidentiality or examination security I will be subject to action by the Board which may affect my status as an examination candidate.
- I authorize the Board to release to the National Association of State Boards of Accountancy (NASBA) such information as is necessary for my inclusion in the National Candidate Database, including but not limited to Social Security number and examination scores.
- I understand that the Board's liability for any loss or claim resulting from the administration of the examination is limited to the amount of the current application fee paid.

8. Signature

Date

9. E-mail Address

Fax

BETWEEN APPLICATION FILINGS YOU MUST NOTIFY THE BOARD OF ALL CHANGES AFFECTING THE BOARD'S RECORDS BY ON-LINE UPDATE, MAIL, FAX (405) 521-3118, OR E-MAIL (okaccybd@oab.state.ok.us).