

**OKLAHOMA ACCOUNTANCY BOARD (OAB)
INSTRUCTIONS FOR RENEWAL OF REGISTRATION
AND APPLICATION FOR FIRM OFFICE PERMIT**

General Information

**REGISTRATION FORM AND FEE ARE DUE IN THE OAB OFFICE ON OR BEFORE
MAY 31. TOTAL FEE FOR FIRM REGISTRATION AND PERMIT RENEWAL IS
\$150.00**

Firm Registration

Section 15.15 of the Oklahoma Accountancy Act specifies that the OAB shall register any firm seeking to provide professional services to the public. Effective November 1, 2004, all such registrations shall expire on the last day of May of each year and may be renewed annually for a period of one (1) year by registrants in good standing upon filing the registration and upon payment of the annual fee not later than May 31 of each year. [Section 15.15A. Firm Permits]

You may complete the registration and permit renewal 24 hours a day, 7 days a week during the renewal period (mid-April through May 31st) by using the website and logging into the firm's record. A PIN was mailed to active firms in July 2003, July 2004 and April 2005. However, if you do not have your PIN, you may obtain one by contacting the OAB. For security reasons, PIN information can not be given by telephone. The PIN will be sent to you by US mail.

Answer all questions or indicate "n/a"

Any answer marked with an "*" requires a written explanation.

1. Indicate if this is a CPA or PA firm.
2. Indicate which type of firm is being registered.

Firm Office(s)

Important Change: An amendment to the Oklahoma Accountancy Act effective November 1, 2004 provides that a permit for each firm office is no longer required; therefore, only one permit will be issued to the firm. The permit will be issued to the office listed in Item 3 under "a".

Section 15.15A of the Oklahoma Accountancy Act provides that the OAB shall issue a permit to practice public accounting to a firm seeking to provide professional services to the public in Oklahoma and Section 15.15B specifies that each office established or maintained in this state for the practice of public accounting shall be under the direct supervision of a designated manager.

3. List each office of the firm which serves Oklahoma clients. Line "a" should be for the office which is to receive the documents needed to renew the registration and permit to practice public accounting for the firm each year. If the office of the firm is located within the State of Oklahoma the person appointed by the partners/shareholders/members of the firm to be responsible for the administration of that office must be domiciled in Oklahoma. (Use continuing sheet to list additional offices if necessary.)
4. If "No", please attach an explanation.
5. Each staff CPA or PA, resident of Oklahoma, employed by the firm and serving Oklahoma clients must be registered and hold a permit to practice. This is in addition to the permits required for partners of the firm listed in Question 7. (Code: 10:15-25-4.c) If "No", please attach an explanation.
6. If "Yes" attach a detailed explanation.

FAILURE TO ANSWER ITEMS 7 AND 8 WILL RESULT IN THE FIRM RENEWAL NOT BEING PROCESSED

7. If a Partnership: List all partners residing in Oklahoma as well as all non-resident partners who come into Oklahoma to serve clients under reciprocity and/or substantial equivalency. The list needs to include the individuals' Oklahoma CPA certificate/PA license numbers, if applicable. (Use continuing sheets if necessary.)
- If a PC: List all officers, directors, shareholders residing in Oklahoma as well as all non-resident officers, directors, shareholders who come into Oklahoma to serve clients under reciprocity and/or substantial equivalency. If an officer, state beside each name the title of the specific office held; indicate directors by "D" and shareholders by "S". The list needs to include the individuals' Oklahoma CPA certificate/PA license numbers, if applicable. (Use continuing sheets if necessary.)
- If a PLLC: List all members and managers residing in Oklahoma as well as all non-resident members and managers who come into Oklahoma to serve clients under reciprocity and/or substantial equivalency. The list needs to include the individuals' Oklahoma CPA certificate/PA license numbers, if applicable. (Use continuing sheets if necessary.)
8. List any other accounting firms with which this firm or any of the listed partners, shareholders, or members have ownership or affiliation. (Use continuing sheets if necessary.)
9. Please indicate all types of work in which the firm is engaged in or intends to be engaged in. Please indicate "Yes" or "No" to each type of service. **DO NOT INDICATE BY CHECK MARK.**
10. Please answer "Yes" or "No".
11. Please answer "Yes" or "No." If yes, the firm is required to file with the OAB the "Registration Form for Independent Auditors Engaged in Audits of Governmental Entities".
12. Please answer "Yes" or "No".
13. If the firm performs audits and/or reviews and has not yet had a peer review, please provide the engagement date for the first audit or review performed after June 30, 2004.

Signature: After reading the acknowledgement statement that precedes the signature line, sign the form on the blank provided. An original signature is required; a copy will not be accepted.

Date: Enter the date you signed the form.

Optional Information: You may furnish an e-mail address as an optional contact source.

Section 15.15A.C. of the Oklahoma Accountancy Act requires the following to be reported by letter to the Board within 30 calendar days of the date of occurrence:

1. Changes in the partners, shareholders, or members of the firm;
2. Changes in the structure of the firm;
3. Changes in the designated manager of the firm;
4. Changes in the number or location of offices of the firm;
5. Denial, revocation, or suspension of certificates, licenses, permits, or their equivalent to the firm or its partners, shareholders, officers, directors, members or managers or employees other than in this state.

CONTACT INFORMATION

Registration Coordinator
IT Director
Executive Director

Donita.Graves@oab.ok.gov
Jim.Shepherd@oab.ok.gov
Edith.Steele@oab.ok.gov

**OKLAHOMA ACCOUNTANCY BOARD (OAB)
4545 North Lincoln Boulevard, Suite 165
Oklahoma City, OK 73105-3413
(405) 521-2397**

DUE DATE: MAY 31, 2006

TOTAL FEE FOR FIRM REGISTRATION AND PERMIT RENEWAL IS \$150.00

Firm Registration

1. Type of Entity:

CPA PA

2. Type of Firm:

- General Partnership
- Professional Limited Partnership/Professional Limited Liability Partnership
- Professional Corporation
- Professional Limited Liability Company

Firm Office(s)

3. List separately each office of the firm that serves Oklahoma clients. Line "a" should be for the office which is to receive the documents needed to renew the registration and the permit to practice public accounting for the firm each year.

Street Address City, State and Zip	Mailing Address (if different from street address)	Telephone Number	Name of Designated Manager
a _____			
b _____			
c _____			

4. Do all partners/shareholders/members engaged in the practice of public accounting in the United States hold a certificate as a certified public accountant in one or more states or territories of the United States or the District of Columbia? Yes No*

5. Does every CPA and PA on your staff, who practices in Oklahoma, and who serves Oklahoma clients hold a valid Oklahoma permit to practice or practice through substantial equivalency? Yes No*

6. Since the firm's previous registration has any partner/shareholder/member of the firm or the firm had a permit or its equivalent denied, revoked or suspended from practice by any Federal or State regulatory authority or foreign country or are any charges or investigations pending at this time? Yes* No

7. List all partners, shareholders, or members that reside in Oklahoma as well as all non-resident partners, shareholders, or members who come into Oklahoma to serve clients. The list needs to include the individuals' Oklahoma CPA certificate/PA license numbers, or designate that the individual(s) are serving Oklahoma clients through SE notification.

8. List other public accounting firm(s) with which this firm or any of the listed partners, shareholders, or members have ownership or affiliation.

9. Please indicate all types of work which the firm is engaged in or intends to be engaged in **by answering "yes" or "no"** to each. **DO NOT INDICATE BY CHECK MARK.**

Attest Services _____ Compilations _____ Management Advisory Services _____ Investment Counseling _____

Tax Return Preparation _____ Financial Planning _____ Tax Planning _____ Other: _____

10. Does the firm perform: Audits? Yes No Reviews? Yes No

11. Does the firm perform governmental audits for Oklahoma entities? Yes* No
*If yes, has the firm filed the Registration Form for Independent Auditors Engaged in Audits of Governmental Entities as required? Yes No

12. Did your firm cease performing audits and reviews prior to July 1, 2005? Yes No N/A

13. Has your firm had a peer review? Yes No N/A

If "Yes", please provide the date of the peer review year end: _____

AND if not previously provided to the OAB, please provide the following:

- a copy of your most recent peer review report and the final letter of acceptance from the sponsoring organization, if such report is unmodified with or without comments; or
- a copy of the report, letter of comments, letter of response, the signed agreement of the conditional letter of acceptance, and final letter of acceptance if the report is modified in any respect or adverse.

If "No", please provide the audit/review engagement date for the first engagement your firm performed after June 30, 2004 _____.

Please be aware that most information provided to the OAB is considered an open record and may be released, except where such release is specifically prohibited by the Oklahoma Accountancy Act, the Oklahoma Open Records Act, or the Federal Privacy Act (i.e., social security numbers, transcripts, examination grades, etc.).

I certify that all the information provided on this registration and application for permit is true and correct and I have not omitted or suppressed any information which would have any bearing on the registration.

Signature _____
Partner/Shareholder/Member

_____ Date

E-mail Address (Optional) _____