

OKLAHOMA ACCOUNTANCY BOARD (OAB)
INSTRUCTIONS FOR REGISTRATION RENEWAL AND APPLICATION FOR FIRM PERMIT
(405) 521-2397 Fax (405) 521-3118 www.ok.gov/oab

FIRM REGISTRATION AND FEE MUST BE RECEIVED BY JUNE 30, 2010

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. All such registrations shall expire on the last day of June 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 June 30 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 (May 1 through June 30) by using the website and logging into the firm's record.

Firm Permit

A permit for each firm office is no longer required; therefore, only one permit will be issued to the firm. The permit will be sent to the firm as listed in Item "3a."

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.

PLEASE ANSWER ALL QUESTIONS OR INDICATE "N/A" AS FAILURE TO ANSWER ANY ITEMS WILL RESULT IN THE FIRM RENEWAL NOT BEING PROCESSED

Instructions for answering Nos. 1-13:

1. Indicate if this is a CPA or PA firm.
2. Indicate which type of firm is being registered.
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/owners 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. Each staff CPA or PA employed by the firm, who is serving Oklahoma clients, must be registered and hold a permit to practice or practice through mobility. (Section 15.12A of the Oklahoma Accountancy Act) This is in addition to the permits required for partners of the firm listed in Question 7. (Section 10:15-25-4[c] of the Oklahoma Administrative Code) If "No," please attach a written explanation signed by the designated manager or partner.
5. If "Yes" attach a detailed explanation signed by the designated manager or partner.
6. 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 mobility. 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 mobility. 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 mobility. The list needs to include the individuals' Oklahoma CPA certificate/PA license numbers, if applicable. (Use continuing sheets if necessary.)

7. List any other accounting firms with which this firm or any of the listed partners, shareholders, members or owners have ownership or affiliation. (Use continuing sheets if necessary.)
8. Please indicate “**Yes**” or “**No**” to **each** type of service. DO NOT INDICATE BY CHECK MARKS.
9. Please answer “**Yes**” or “**No**” to **both** questions
10. 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.”
11. Please answer “**Yes**” or “**No**.”
12. If you answered "Yes" to No. 11, provide the date of the peer review year end of the most recent peer review submitted to the OAB. Attach applicable peer review documents as required, if not previously provided to the OAB.
13. If you answered "Yes" to either question in No. 9 and "No" to No. 11, provide the engagement date of the first audit or review engagement performed after June 30, 2004. If applicable, attach the peer review enrollment confirmation form indicating proof of enrollment in a Board approved Sponsoring Organization's peer review program.

SIGNATURE:

- Acknowledgement Statement - 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.

PAYMENT:

- You must submit your renewal online at **www.ok.gov/oab** on or before June 30, 2010 or a paper form must be received by the OAB and be postmarked on or before June 30, 2010.
- **Total fee for firm registration and permit renewal is \$150.00.**
- If you wish to pay by credit card or electronic funds transfer, you must renew online.
- Make check or money order payable to OAB. **Please send one check for all fees.**

YOU MUST REPORT THESE CHANGES:

The following must be reported in writing to the Board within 30 calendar days of the date of occurrence (Section 15.15A[C] of the Oklahoma Accountancy Act):

- Changes in the partners or shareholders of the firm
- Changes in the structure of the firm
- Change of the designated manager of the firm
- Changes in the number or location of offices of the firm
- Denial, revocation, or suspension of certificates, licenses, permits, or their equivalent to the firm or its partners, shareholders or employees other than in this state

OAB FIRM REGISTRATION CONTACT INFORMATION

www.ok.gov/oab 405.521.2397

Licensing Coordinator	Linda Ruckman	lruckman@oab.ok.gov
Peer Review Coordinator	Colin Autin	cautin@oab.ok.gov
Records Coordinator	Matthew Sinclair	msinclair@oab.ok.gov
Interim Executive Director	Nicole Prieto Johns	nprietojohns@oab.ok.gov