

**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 JUNE 2.
TOTAL FEE FOR FIRM REGISTRATION AND PERMIT RENEWAL IS \$150.00**

Make check or money order payable to OAB. **You are strongly encouraged to send one check for all fees.** If you wish to pay by credit card or electronic funds transfer, you must renew online. **If this renewal form is not postmarked on or before June 2, 2008 or you have not submitted an electronic filing on or before that date, it will be considered late.**

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 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 June 2nd) by using the website and logging into the firm's record.

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

Any answer marked with an "*" requires a written explanation signed by the designated manager or partner.

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

Firm Office(s)

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/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, resident of Oklahoma, employed by the firm or 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 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 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.)
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.
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 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. In addition, if the firm has not yet had a peer review but is enrolled in a Board approved Sponsoring Organization's peer review program, please submit the confirmation letter from that Sponsoring Organization showing proof of enrollment. If the firm has had a peer review, please submit the appropriate peer review documents.
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. In addition, if the firm has not yet had a peer review but is enrolled in a Board approved Sponsoring Organization's peer review program, please submit the confirmation letter from that Sponsoring Organization showing proof of enrollment. If the firm has had a peer review, please submit the appropriate peer review documents.

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 or shareholders of the firm;
2. Changes in the structure of the firm;
3. Change of 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

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partners, shareholders or employees other than in this state.

CONTACT INFORMATION

Registration Coordinator

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Peer Review Coordinator

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Executive Director

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