

OKLAHOMA ACCOUNTANCY BOARD (OAB)

INFORMATION FOR AUDITORS SEEKING TO REGISTER TO PERFORM AUDITS OF GOVERNMENT ENTITIES

Auditor registration is required by Title 74 Oklahoma Statutes, Section 212A.

Copies of Government Auditing Standards: 2007 Revision (*Yellow Book*) may be obtained from: Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20401. The stock number is 020-000-00284-1. Contact the Superintendent of Documents for the current price of the publication or visit www.gao.gov.

You should consider whether the firm has policies and procedures to:

- Monitor the fulfillment of the CPE requirements set forth in the *Yellow Book* for all personnel who work on audits conducted according to GAGAS;
- Monitor the composition of engagement teams performing audits according to GAGAS to ensure the staff member qualifications of the *Yellow Book* are met; and
- Ensure that there are no impairments of independence by personnel and the firm with respect to audits conducted according to GAGAS

And if the firm has an appropriate system of quality control to provide assurance that it has:

- Established, and is following, adequate audit policies and procedures; and
- Adopted, and is following, applicable auditing standards.

Before entering into audit contracts, firms must complete the Registration Form and file it with the OAB and provide a copy of the firm's most recent peer review report or date of the firm's initial peer review period.

1. Follow up to ensure that you have received written confirmation that the firm has been approved by the OAB **before entering into audit contracts.**
2. The application must be renewed on an annual basis before December 31st of each year.
3. Questions about the registration process may be directed to the OAB (405-521-2397). Questions about the *Yellow Book* requirements should be directed to Don Powers with the Office of the State Auditor and Inspector (405-522-6400).

OKLAHOMA ACCOUNTANCY BOARD (OAB)

(405) 521-2397

**REGISTRATION FORM FOR FIRMS WHO PERFORM
AUDITS FOR GOVERNMENTAL ENTITIES**

There is **no fee** for this registration

[] Initial [] Renewal (**Renewals are due annually on or before December 31st**)

Mail Completed Form To: Oklahoma Accountancy Board, 4545 N. Lincoln Boulevard,
Suite 165, Oklahoma City, OK 73105-3413

Firm Name _____

"Firm" means a sole proprietorship, d/b/a, professional corporation, limited liability company
or partnership engaged in public accountancy.

Contact Person _____

Office Mailing Address _____

Telephone Number, Including Area Code: () _____

Fax Number, Including Area Code: () _____

Firm Permit No.* _____ Issue Date Of Permit _____

*Individual permit number if a sole proprietor or d/b/a.

DATE OF LATEST PEER REVIEW COMPLETED* OR NEXT-SCHEDULED _____

***If not previously furnished, please attach a copy of your most recent peer review
report.**

Is this a firm approved by the Sponsoring Organization as a successor firm? Y ___ N ___

**If "Yes," please attach copy of documentation from Sponsoring Organization
acknowledging the successor firm and peer review due date.** Please list name(s) of
former firm(s) to be removed from the list:

I certify that I have read the requirements for quality review and continuing professional
education established by Government Auditing Standards (the *Yellow Book*, www.gao.gov
paragraph 3.46). Y ___ N ___

I certify that this firm has met all of the requirements for quality review and continuing
professional education established by Government Auditing Standards (the *Yellow Book*). I
understand that the firm may be selected by the Oklahoma Accountancy Board to verify
compliance with the standards.

Signature

Date of Attestation

BOARD USE ONLY:

Current Peer Review On File: _____ Currently Enrolled In Peer Review Program: _____

Sponsoring Organization: _____ Next Peer Review Due: _____