

OKLAHOMA ACCOUNTANCY BOARD (“OAB”) QUALIFICATION INSTRUCTIONS AND APPLICATION

Prior to completing the qualification application and submitting the OAB, we suggest that you download the “Eligibility Checklist” located on our website and do a preliminary check to verify that you have the required education.

INFORMATION FOR ALL APPLICANTS

Citations refer to the Oklahoma Accountancy Act ("Act") and the Oklahoma Administrative Code ("Code"), which are available on the OAB's website.

Eligibility to Apply: All educational requirements to qualify must be met at the time the application is filed with the OAB. The OAB cannot waive any of the eligibility requirements.

Applicants may be asked to substantiate to the satisfaction of the OAB that they are residents of Oklahoma as required by Section 15.8.A of the Act. Former or future residence in the State of Oklahoma is not considered.

Citizenship is not required. However, State Law mandates that the OAB establish that you are legally in the United States. If you are not, we will be unable to process your application.

All applicants submitting a qualification application must also submit the notarized affidavit form showing proof of lawful residence inside the United States. This form is contained within the application.

Qualification Fees: A \$50 non-refundable application fee (Title 59, Section 15.8.A) is required with the qualification application. If your application is approved, you will be required to submit a “Candidate for Examination Application” and pay the appropriate fees for the candidate for examination application.

Criminal History Search: The Oklahoma Accountancy Board will perform a criminal history background search through the Oklahoma State Bureau of Investigation for all examination applicants. The applicant is responsible for the \$15 cost of the background check.

Total Cost Due: The total cost due when submitting the Qualification Application is \$65. This can be paid through cash, check or money order. Please make the check or money order payable to the OAB.

Notification of Eligibility: You will receive the approval or denial letter via email. This email will contain additional pertinent information regarding the examination process. Please read all of the information.

EDUCATION

eScrips: Must be sent directly from the University to the Examination Coordinator at the OAB office in order to be to be official.

Official Transcript(s): Transcript(s) must bear the official signature of the registrar and, if applicable, seal of the college. Do not have the university or college send transcripts directly to the OAB office. Official transcript(s) must be received with the application.

CPA QUALIFICATION APPLICANT: You must submit sufficient official transcripts to reflect:

- (1) a minimum of 150 semester hours of college education including a baccalaureate or higher degree.
- (2) a minimum of 76 semester hours of upper-division level course credit;
- (3) a minimum of 30 semester hours of accounting course credits above principles of accounting or introductory accounting, including at least one auditing or assurance course (not internal auditing); and

- (4) a minimum of 9 semester hours of upper division-level related course credit in any or all of the subjects of economics, statistics, finance, marketing, management, business law, business communication, financial information systems and computer science.

Graduate Level Accounting Courses: Graduate level Financial Accounting and Managerial Accounting do not count toward the required 30 semester hours of accounting.

Each Course Needed To Qualify Must Be Individually Listed On An Official Transcript. If you attended more than one college, you must furnish an official transcript from each college to establish your eligibility.

ATTENTION: Western Governor's University transcripts must be submitted with a detailed breakdown of competency units from the university.

Computer Science, Financial Information Systems and Business Law Courses: When you compute accounting course credits needed to qualify, the classification of the course on the official transcript will determine whether a course is an accounting course or a business related course. In instances where the college classifies all courses, including accounting courses, as "BUS," the decision of whether any course is accounting or business related will be made based on a detailed listing of the accounting curriculum. You may be asked to furnish such listing from that particular college for the period when the course was taken, a course syllabus and possibly class-related information.

Repeated Courses: If you repeated a course or took one that is equivalent to the same course at another college, the OAB will count the course the first time you earned credit.

Quarter-Hour Credits: When using a two-thirds conversion to convert quarter hours earned into semester hour credit the OAB does not round up course credit.

Credit for CPA Review Courses: A CPA review course may be counted for credit toward eligibility only if such a course is reflected on an official transcript as college credit from an accredited college or university.

Education Outside the United States: If all or part of your education toward your eligibility was from a college outside the United States, it will be necessary to have your education evaluated by an approved evaluation service. The service will charge you a fee for the evaluation, and it can take two to three months for some evaluation services to complete the procedure. Your application will be considered incomplete and cannot be processed if the evaluation is not included. You may visit our website at www.ok.gov/oab under Examination, Foreign Education Information, for details regarding NASBA International Evaluation Services.

CONTACT INFORMATION

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**QUALIFICATION APPLICATION FOR ELIGIBILITY
CERTIFIED PUBLIC ACCOUNTANT
AND PUBLIC ACCOUNTANT**

- eScrips sent by university
- Official transcripts enclosed
- Prior candidate approved after July 2003

Answers marked with an "*" require additional information.
PRINT IN INK OR TYPE ALL INFORMATION

The attached instructions are an important element to completing the application.

I hereby make the following declarations in connection with this application:

1. Full Name: _____
(First) (Middle Name) (Last) (Lineage i.e. Sr. Jr.)
2. Mailing Address: _____
(Number and Street or PO Box) (City and State) (Zip Code)
3. Daytime Telephone: () _____ Home Telephone: () _____
4. Date of Birth: _____ Email address: _____
5. Social Security Number: _____ - _____ - _____ Gender: Male Female
6. Mother's Maiden Name: _____
7. List two individuals (not employer) where the Board may leave messages for you:
Name: _____ Phone No. _____
Name: _____ Phone No. _____
8. I am making application to determine eligibility for the following examination: PA CPA
9. Have you ever applied for the CPA or PA examination before? Yes No Where: _____

RESIDENCE

10. Are you a United States Citizen? Yes No
11. a.) Are you in the United States on a Visa status? Yes No
b.) If "yes" indicate type of visa (please submit a copy): Permanent Resident Student
 Non Immigrant/Temporary
 Other type of visa
c.) Visa Status expires: _____

12. Do you reside in the state of Oklahoma? Yes No
13. Beginning date of uninterrupted Oklahoma residence: Month _____ Day ____ Year _____
14. Are you currently employed in the state of Oklahoma? Yes No
- If no, in what state are you employed? _____
15. To what state do you pay state income tax? _____
16. Are you in military service? *Yes No

STATUS - EDUCATION

17. Are you currently a student attending college in Oklahoma? Yes No
18. Are you currently a student attending college in a state other than Oklahoma? Yes No
19. What is your current tuition status if applicable? Resident Non-Resident N/A

STATUS – EMPLOYMENT

(Future information is not needed, state status as of the date signing the application)

20. a.) Check only one: Student Unemployed Employed/self employed
- b.) Status start date: ____MO ____DAY ____ YR **PRESENT** *(date of signing the application)*
- c.) If employed or self-employed:

Business name: _____

Business address: _____

PHOTOGRAPH

21. One 2 X 2 passport photograph.

<p style="text-align: center;">TAPE HERE</p> <p style="text-align: center;">ONE RECENT 2 X 2 PASSPORT PHOTOGRAPH</p> <p style="text-align: center;">POLARIDS, SCANNED OR CUT OUT PHOTOS NOT ACCEPTED</p>
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DISCLOSURE

In answering the questions below, 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 (minor traffic violation excluded). In addition, you should include any charges or enforcement action that has caused a professional credential or license to be cancelled, revoked or suspended.

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 OAB obtains background checks. The first one is a part of the qualification application process. 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.

MORAL

If yes to any of these questions, attach a signed letter of explanation of the event(s) that occurred, why the Board should allow you to sit for the examination and any court documentation

22. 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? *Yes No Previously reported
23. Have you ever been denied the right to sit for the CPA/PA Examination? *Yes No
(The does not include being denied due to a shortage of the education requirements)
By which jurisdiction(s): _____
24. Have you ever had a CPA certificate or a PA license of any jurisdiction or foreign country cancelled, revoked or suspended or have you ever had an annual permit/license refused for renewal? *Yes No
By which jurisdiction(s): _____
25. Have you **ever** had any professional credential cancelled, revoked or suspended by enforcement action? If yes, attach a written explanation. * Yes No

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.
- 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 examination fee paid.
- I understand that OAB may obtain a background check as one method to verify good moral character and adherence to the Professional Code of Conduct.

ALL APPLICANTS MUST SIGN AND DATE

26. _____
Print your name **Sign your name** **Date**

OKLAHOMA ACCOUNTANCY BOARD

AFFIDAVIT VERIFYING LAWFUL PRESENCE IN THE UNITED STATES

Affidavit of: _____

(Print or type Applicant's Full Name)

STATE OF _____)

COUNTY OF _____)

I, _____, of lawful age, being first duly sworn upon his or her oath,
(Applicant's Name) states under penalty of perjury, as follows:

Initial one Option below:

_____ Option 1 – Verification of U.S. Citizenship: I am a United States Citizen.

_____ Option 2 – Verification of Qualified Alien Status: I am a qualified alien under the federal Immigration and Naturalization Act, and am lawfully present in the United States. My Qualified Alien Status expires on: _____.

(Signature of Applicant)

To Be Completed By Notary:

Subscribed and sworn to or affirmed before me this ____ day of _____, 20____, by
_____.

(Applicant)

NOTARY

(Seal)

My Commission Expires: _____

My Commission Number: _____