


OKLAHOMA ACCOUNTANCY BOARD (OAB)
201 Northwest 63rd Street Suite 210, Oklahoma City, OK 73116
Phone: 405- 521-2397 Fax: 405-521-3118
www.ok.gov/oab

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.

Exam Applicant: An individual who has submitted a "Qualification Application": but has not yet been approved to become a exam candidate.

Exam Candidate: An individual who's "Qualification Application" has been approved.

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.

Affidavit verifying lawful presence in the United States: All individual submitting a qualification application must also submit the notarized affidavit form showing proof of lawful residence inside the United States.

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 application and examination processes and services.

Notification of Eligibility: If you are found eligible to apply for the examination, you will receive an approval letter. If you are found ineligible to be a candidate, you will receive a letter explaining why you are not eligible.

GENERAL INFORMATION

Receipt:

For Paper Filed Applications: You will be sent a receipt for the application within seven days following the filing of the application. The receipt does not signify approval of your application; it is merely an acknowledgment that the application has been received by the OAB. If appropriate fee and/or all required items are not included with the application, the application will be returned unprocessed.

EDUCATION

Official Transcript(s). Transcript(s) must bear the official signature of the registrar and, if applicable, seal of the college. The OAB will not assume responsibility for transcripts that were sent by the colleges 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.

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

- (1) your degree from an accredited four-year college;
- (2) a minimum of 30 semester hours of accounting course credits, including at least one auditing course; and
- (3) a minimum of 18 semester hours of related subject 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.

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.

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 accredited college or university official transcript as college credit.

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 a list of evaluation services or contact the OAB staff for assistance. It is the applicant's responsibility to make sure that the evaluation service will issue a report containing a course by course assessment of how the applicant's education meets the requirements set forth in Section 15.8 of the Oklahoma Accountancy Act.

CONTACT INFORMATION

Examination Coordinator
Interim Executive Director

Swells@oab.ok.gov
Cautin@oab.ok.gov

SPECIFIC INSTRUCTIONS FOR COMPLETING THE APPLICATION

1. Enter your title and complete name with lineage, if applicable (Sr., Jr., II, or III).
2. Enter the address where you reside (street address only, no post office box numbers).
3. Enter the address where you receive mail if different from your residence.
4. Indicate whether you are applying for qualification as a CPA or PA applicant.
5. Enter your Social Security number (XXX-XX-XXX) and date of birth (MM/DD/YYYY).
6. Enter the daytime telephone number where you can be reached and your home telephone number, including area codes.
7. Answer "Yes" if you have ever applied and your candidate status has been inactivated, your application has been denied, or if you withdrew your application in any state or jurisdiction and indicate jurisdiction.
8. If "yes" and you hold valid granted credit on parts of the examination earned while sitting in another state and wish to transfer that credit to Oklahoma, you will need a special form entitled "Authorization For Interstate Exchange of Examination and Licensing Information" to apply to transfer partial credit. If you did not receive this special form with the application materials, you may download it from the OAB's website or contact the OAB office. NOTE: Certain restrictions may apply for the credit transfer option [Code: 10:15-18.13].
9. If "Yes" and you have a disability according to the Americans with Disabilities Act, refer to the "Processing of Request for Reasonable Accommodations to sit for the Uniform CPA Examination Information & Request Form". If you did not receive this special form with the application materials, you may download it from the OAB's website or contact the OAB office.
10. Check the appropriate box. Citizenship is not required. However, if "yes" evidence of Oklahoma residence must be established in questions 12-18 on the application before the OAB will consider you as having satisfied the residence requirement.
11. Check appropriate boxes. If "yes," attach a legible copy of both sides of the visa card. Expired or out-of-date information will not be accepted.
12. Check "yes" only if you currently reside in the State of Oklahoma.
13. Enter the appropriate month, day, and year. You must be a current resident of Oklahoma prior to submitting your application. (Exclude brief vacations or out-of-state business trips).
14. Check appropriate box and indicate your state of employment if it is not Oklahoma.
15. Identify which state(s) to which you will be paying income tax for the current year (i.e. year the application is signed and filed with the OAB.)
16. Check the appropriate box.
17. Check the appropriate boxes. If you are a student attending college in another state, indicate your tuition status.
18. Check the appropriate box. If you are in military service, you must furnish documentation from your military branch verifying that Oklahoma is your current home of record.
19. Carefully read the section of these instruction entitled "DISCLOSURE". If "yes," attach signed and dated, detailed letter of explanation.
20. Check the appropriate box. If "yes," attach a detailed explanation and indicate jurisdiction.

21. Check the appropriate box. If "yes," attach a detailed explanation.
22. Check the appropriate box. If "yes," attach a detailed explanation.
23.
 - a. Check only one box. Primary employment status is either student, employed/self employed, unemployed, or military.
 - b. List the beginning date (by month, day and year) to the PRESENT (date of signing the application) for which your employment status applies. If unemployed, show the beginning date that you became unemployed until the present.
 - c. If employed or self employed, show the business name and address.
24. List the college(s) or universities (a maximum of two) attended that are directly related to qualification.
 - 1) College or university at which degree was earned and used for qualification.
 - 2) College or university at which the majority of accounting hours were earned, if different than above.
25. Applicants for qualification must submit one (1) photograph. Affix photograph in the box indicated.

The photograph must be a recent 2" X 2," passport type photograph. Polaroid, scanned or cut-outs will not be accepted.

NOTE: If you answered "Yes" to question number 7, questions 26, 27 and 28 are required.

26. Enter only if you have previously applied for the examination and your name has since changed.
27. Enter only if you have previously applied for the examination and your address has since changed.
28. Enter only if you have previously applied for the examination and your phone number has changed.
29. (If applicable) List your current e-mail address and fax number where you may be reached.
30. Provide contact information for two (2) individuals who are not your employer where the OAB may attempt to contact you if necessary.
31. Enter your mother's maiden name. Remember the name you entered because this information will be used for security verification purposes with the national database.
32. Read the "APPLICANT'S ATTESTATION", print your name, sign your name and date where indicated.
33. On the "*Affidavit Verifying Lawful Presence in the United States*" form, complete the affidavit option that correlates with your current status. Sign before a notary public or other office authorized to notarize affidavits under State law.

DISCLOSURE

Information for Applicants CPA or PA Examination

Applicants who do not give a full and forthright answer to the moral question may be subject to delays in processing, penalties and denial of the application. Full disclosure is required-

MORAL CHARACTER QUESTIONS

- 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? If yes to any of these questions, attach a written explanation (See enclosed information sheet regarding disclosure)
- Have you ever been denied the right to sit for the CPA or PA Examination?
- Have you ever had any professional credential cancelled, revoked or suspended by enforcement?

In answering the above questions, the individual should consider all enforcement actions, arrests and/or charges (even if you have been advised that the charges have been expunged) such as but not limited to DUIs, false I.D., drug use, or any other acts classified under state law as criminal (minor traffic violations excluded). Remember, the questions is "have you ever", so you should include any arrests, charges or enforcement actions.

Tell the truth. If the answer is yes, answer yes and attach a detailed explanation and court documents. You should also attach a letter to the application stating why the act should be disregarded now and why you should be permitted to take the CPA/PA examination. Show how you learned from your experience and what steps you have taken to keep from repeating the criminal act

When signing the application, the individual is required to make the following attestation:

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.

If the answer to any question under the moral question section is "yes" but is answered "no" and the individual signs the attestation, the individual has filed a fraudulent application.

A part of the qualification application process is that the OAB obtains a criminal background check. The OAB obtains a criminal background check. 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, which may result in the following:

- The OAB can place a candidate on probation for up to 5 years.
- The examination application can be denied.
- The CPA Certificate or PA License may not be granted.