

**OKLAHOMA ACCOUNTANCY BOARD (OAB)
INSTRUCTIONS FOR RECIPROCAL APPLICANTS**

Pursuant to Section 10:15-21-1(b) of the Oklahoma Administrative Code: “An applicant shall file for a reciprocal certificate or license within one hundred twenty (120) days of engaging in the practice of public accounting in Oklahoma.”

Please refer to this information when completing the forms included with the reciprocal application packet. All references to the “Act” refer to the Oklahoma Accountancy Act; the “Code” refers to the Oklahoma Administrative Code.

Application for Reciprocal CPA Certificate or PA License

OAB FORM R008 - Required of all applicants

This form is to be completed with all information requested. **Sections III and V require that you submit additional documents which are not furnished as a part of the application, so you may wish to review these sections of the application first.** The application must be submitted to the OAB within 60 days of the date of your signature. If the application is received after 60 days, the application will be returned unprocessed.

Authorization For Interstate Exchange of Examination and Licensure Information Form

OAB FORM E002 - Required of all applicants

This form must be completed by the original certifying state board and any state boards that have issued you a reciprocal certificate/license and submitted with the reciprocal application form. The Act and the Code base reciprocity on a valid certificate or license issued by examination from another jurisdiction.

Interim Permit Application/CPE Reporting Form

OAB FORM R002 - Required of all applicants

Currently, all registrations of certificates and licenses lapse on July 31 on a biennial basis.

Effective January 1, 2010, the Act was changed to provide for an annual filing deadline based on your birth month for registration, permit renewal, and CPE reporting. However, because the OAB will be converting its database and online licensing functions to the new State Enterprise Licensing System for state regulatory boards, the initial stage of the transition to birth month registration has been rescheduled to take place during the 2012 June/July registration and reporting period.

If you keep the OAB advised of your current mailing address you will be notified by the OAB before the registration of your professional credential expires. Address change notifications may be submitted by letter, fax, or e-mail.

AICPA Professional Ethics Examination

Required of all applicants

You must provide evidence of successful completion of "Professional Ethics: The AICPA's Comprehensive Course" or its equivalent as part of the requirement for certification [Section 15.9(F) of the Act].

Is there a specific ethics examination that must be taken?

The OAB will accept the AICPA's self-study course entitled "Professional Ethics: The AICPA's Comprehensive Course." A substitute course may be acceptable to the OAB as well. OAB policy requires that an equivalent ethics examination course be a minimum of 8 hours in length to be considered. Sufficient information would need to be submitted to the OAB for it to determine at its next regularly scheduled meeting whether the alternative course is equivalent in content to the AICPA course.

What determines "successful completion" of the ethics examination?

OAB policy establishes a minimum score of 90% for successful completion of the AICPA ethics examination or its equivalent.

What if I took the AICPA's Ethics Examination several years ago? Do I have to take it again?

No, not for certification. However, if the ethics examination course is to be counted toward the CPE required for the initial permit to practice public accounting, it must have been completed during the same period as the remaining CPE reported to obtain the permit.

What is the process for meeting the ethics examination requirement?

- Ordering "Professional Ethics: The AICPA's Comprehensive Course"

The course is available in either textbook or CD ROM format. Whichever format you choose, the course is exactly the same.

You may order the course from the AICPA either online through www.cpa2biz.com or by telephone (888/777-7077).

The course also may be available through your state's professional societies.

- Cost

The cost is subject to change.

- Grading

You must indicate when you submit your examination for grading that you are submitting it for certification purposes for Oklahoma. If you indicate you are taking the examination for CPE purposes, the course may not be accepted by the OAB.

- Process and Expected Time Frame for Grading

To expedite the process considerably, it is recommended that you use the AICPA's Online Grading System. If you pass the examination with a score of at least 90%, you will be sent by e-mail a PDF

file of your certificate of completion. The AICPA will also send you an electronic page that provides your name, the date you completed the course, the course code, the course name, and your score (see the sample below). It is important that you print this screen page and the certificate and attach them to your permit to practice application.

AICPA Continuing Professional Education (CPE) Self-Study Examinations

Below are the Exam Results Files For Account: *YOUR NAME*. Results are listed chronologically. Please download and print certificate by clicking on the Course Name.

| Date | Course Code | Course Name | Score |
|-----------|-------------|--|-------|
| 9/13/2004 | 732305 | PROFESSIONAL ETHICS: THE AICPA'S COMPREHENSIVE COURSE | 91 |

[Back To Login](#)

[Refresh](#)

What if I don't pass the ethics examination the first time I take it? Will I be allowed to re-take it?

Yes. You may take the examination using the online grading system up to three times. If you still have not passed, you may continue to re-take the examination as many times as necessary, but you would not be able to take it online.

Can I count the CPE credits for the Ethics Examination course toward the CPE requirements for my permit to practice?

In order for the Ethics Examination course to count toward the CPE credit required for the permit, Section 10:15-32-2 of the Code provides that it must have been completed during the same period as the remaining CPE reported to obtain the permit. All CPE reported for the initial permit must have been earned either in the preceding calendar year or within the 365-day period immediately preceding the date of the permit application. The CPE for the course cannot be split between two different compliance periods.

Permits To Practice Public Accounting

Required of Applicants Who Practice Public Accounting in Oklahoma or Come Into Oklahoma to Serve Clients from Out of State

If you are practicing public accounting in Oklahoma or come into Oklahoma to serve clients from out of state, you are required by law to hold a permit to practice public accounting, unless you are entering the state under the substantial equivalency provisions of Section 15.12A of the Act. This also includes certified staff accountants employed by public accounting firms.

If you are not practicing public accounting, you are not required to apply for a permit but you are required to report CPE pursuant to Section 10:15-30-5 of the Code.

Although registration of certificates and licenses is currently on a biennial basis, **all permits to practice currently expire on June 30 following the issue date of the permit and they must be renewed annually, prior to expiration, by registrants who are required by law to hold a valid permit. (See Section 15.1A of the Act).** As indicated above, registration and permit renewals and CPE reporting is scheduled to be transitioned to birth month during the 2012 June/July registration and reporting period. The initial stage of the transition will entail a proration of registration fees to allow for the implementation of birth month reporting one the new licensing system is in place.

Application for Permit to Practice Public Accounting/CPE Reporting Form

To apply for an interim permit to practice, complete applicable section of the Interim Permit Application/CPE Reporting form (OAB FORM R002) in accordance with the enclosed Guidelines For Permits/Continuing Education.

Forty (40) hours of CPE are required to obtain an initial permit.

You must maintain CPE documentation that meets the standard in Code 10:15-32-6 for a period of five (5) years to support the CPE you have earned in the event such documentation is requested by the Board. Please contact Dana Reyna, Assistant CPE Coordinator, for assistance on the CPE requirements.

Background Checks

The OAB may obtain a background check as one method to verify good moral character and adherence to the professional code of conduct.

General Information

You must complete and submit all applicable forms and fees to the OAB together. Fees may be paid with one check. Please feel free to contact Linda Ruckman, Licensing Coordinator, for assistance at (405) 521-3091.

OKLAHOMA ACCOUNTANCY BOARD (OAB)
201 NW 63rd Street, Ste. 210, Oklahoma City, OK 73116
Phone: 405- 521-2397 Fax: 405-521-3118
Email: okaccybd@oab.ok.gov
Web: www.ok.gov/oab

APPLICATION FOR RECIPROCAL CPA CERTIFICATE OR PA LICENSE

Section 15.13 of the Act sets forth the requirements which applicants for reciprocity must satisfy. Please refer to the schedule of fees on the last page of this application. The OAB prefers that the fee submitted in the form of a check or money order payable to the OAB.

I hereby make application for:

- A certificate as a Certified Public Accountant; **OR**
- A license as a Public Accountant

SECTION I - PERSONAL INFORMATION

1. Full Name _____
2. Residence Address _____
(Number and Street) (City, State and Zip Code)
3. Mailing Address _____
(City, State and Zip Code)
4. Date of Birth _____
5. Social Security Number _____

SECTION II - CERTIFICATE AND LICENSE INFORMATION

6. Have you ever held an Oklahoma CPA certificate or PA License? _____
(Yes or No)
If so, furnish number and inclusive dates when you were registered in Oklahoma

7. What state issued your first CPA certificate or PA license by examination?
_____ In what year? _____
8. Have you ever been authorized to practice public accounting? _____
(Yes or No)
If so, in what state(s)? _____

SECTION III - ELIGIBILITY

9. I am qualifying for an Oklahoma reciprocal certificate or license based on the following eligibility as specified in Section 15.13 of the Oklahoma Accountancy Act.

Check Applicable Boxes

I AM APPLYING FOR A PERMIT TO PRACTICE PUBLIC ACCOUNTING

I have completed at least forty (40) hours of qualifying continuing professional education required by Section 10:15-30 of the Oklahoma Administrative Code (including the AICPA Ethics examination) within the preceding calendar year or the 365-day period immediately preceding the filing of this application.

AND

**SELECT OPTION 1, OPTION 2, OPTION 3, OPTION 4 or OPTION 5 QUALIFICATION BELOW
DO NOT SELECT MORE THAN ONE OPTION**

OPTION 1

I presently hold a valid certificate or license based on examination; and I meet the educational requirements for issuance of a certificate or license on the date of making application.

A. For persons who were certified PRIOR to July 1, 2003:

I meet the **EDUCATIONAL REQUIREMENT:**

- Graduate of an accredited four-year college or university; **and**
- 30 semester* hours of accounting courses including at least one course in auditing; **and**
- 18 semester hours of business related courses in any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, financial information systems or computer science.

B1. For persons who were certified AFTER July 1, 2003 but before November 1, 2004:

I meet the **EDUCATIONAL REQUIREMENT:**

Graduate of an accredited four-year college or university; **and**

150 semester* hours, or the equivalent thereof, of college education with a minimum of 76 semester* hours earned at the upper-division level of college; **and**

36 semester* hours of accounting above principles of accounting or introductory accounting, or the equivalent thereof, at least one of which shall be in auditing; **and**

Documentation must be provided verifying a total of 1,800 hours of part time or full time work experience in accounting as defined in Title 59, Section 15.9.E. of the Act. Work experience must be obtained within the four years immediately prior to filing the application for certification. This requirement may be satisfied through work experience in government, industry, academia, or public practice. Acceptable work experience includes accounting, attest, tax, and related services.

Letters from your employer and former employers attesting to the nature and inclusive dates of the qualifying experience with that employer must be furnished with the application.

B2. For persons who were certified AFTER November 1, 2004:

I meet the **EDUCATIONAL REQUIREMENT:**

- Graduate of an accredited four-year college or university; **and**
- 150 semester* hours, or the equivalent thereof, of college education with a minimum of 76 semester* hours earned at the upper-division level of college; **and**
- 30 semester* hours of accounting above principles of accounting or introductory accounting, or the equivalent thereof, at least one of which shall be in auditing.

*As to applicants whose college credits are reflected in quarter hours, each quarter hour of credit is considered as two-thirds of one semester hour when determining semester hour credit needed to qualify.

This application must be accompanied by official transcript(s) bearing the seal and signature of the registrar.

OPTION 2

For persons who were certified PRIOR to July 1, 1996:

I presently hold a valid certificate or license based on examination; and on the date my original certificate or license was issued by the other state, District of Columbia or U.S. territory, I met either the educational or experience requirements in effect on that date for issuance of a certificate or license in Oklahoma. On the date my original certificate or license was issued by the other state, District of Columbia or U.S. territory, I met either the educational or experience requirements in effect on that date for issuance of a certificate or license in Oklahoma. **Please indicate below how you qualify:**

I meet the educational requirements as set forth in Option 1(A); or

I meet the **EXPERIENCE REQUIREMENT:**

- Completed three (3) years of public accounting experience or its equivalent and graduated from high school or its equivalent. (Equivalent accounting experience to consist of work of a responsible and non-routine accounting nature which requires independent judgment on accounting matters.)

Letters from your employer and former employers attesting to the nature and inclusive dates of the qualifying experience with that employer must be furnished with the application. Each letter must be signed by an equity owner of the firm and include the attester's position with the firm. Proof of high school graduation (an official high school transcript) or its equivalent must be furnished with the application.

OPTION 3 (For persons who became a candidate prior to July 1, 2003.)

I have met on the date of becoming a **candidate** in another jurisdiction, the requirements of becoming a candidate in the State of Oklahoma, except for residency.

- Graduate of an accredited four-year college or university; **and**
- 30 semester* hours of accounting courses including at least one course in auditing; **and**
- 18 semester hours of business related courses in any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, financial information systems or computer science.

*As to applicants whose college credits are reflected in quarter hours, each quarter hour of credit is considered as two-thirds of one semester hour when determining semester hour credit needed to qualify.

This application must be accompanied by official transcript(s) bearing the seal and signature of the registrar.

[] OPTION 4

I have completed four (4) years of experience **practicing as a certified public accountant or public accountant** pursuant to the laws of the District of Columbia or any state or territory of the United States. Such experience has occurred within the ten (10) years immediately preceding the application.

Letters from your employer and former employers attesting to the nature and inclusive dates of the qualifying public accounting experience with that employer must be furnished with the application. Each letter must be signed by an equity owner of the firm and include the attester’s position with the firm.

[] OPTION 5

My CPA qualifications have been reviewed by the NASBA National Qualification Appraisal Service and have been deemed substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act.

An original of the report from the NASBA National Qualification Appraisal Service must be furnished with the application.

SECTION IV - CHRONOLOGICAL STATEMENT

10. Show below a complete statement of your time for the **last ten years**:

| Inclusive Dates | | Employed By | Job Title/ Position | City and State | Public Accounting? | |
|-----------------|----|----------------|------------------------|-------------------|-----------------------|-----|
| From | To | | | | YES | NO |
| PRESENT | | | | | [] | [] |
| | | | | | [] | [] |
| | | | | | [] | [] |
| | | | | | [] | [] |
| | | | | | [] | [] |

(Use continuing sheets, if required)

SECTION V - MORAL CHARACTER

11. **You must submit with this application letters of reference with original signatures from three persons attesting to your good character. These letters should not be over 60 days old and cannot be from relatives.**

12. Have any of the following events **ever** occurred: (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.** (Yes or No)

IF YES, attach a detailed explanation of each charge, identify the jurisdiction in which it was filed and furnish with this application a copy of the court documents reflecting the final disposition of the charge.

13. Have you ever been disciplined or had a CPA certificate or PA license of any other state, territory or foreign country cancelled, revoked or suspended or have you ever been refused licensing or renewal of a license or permit by any regulatory agency; or are any disciplinary actions pending at this time? _____. **IF YES**, attach a written explanation. (Yes or No)

14. Have you ever voluntarily surrendered your right to practice or been barred or suspended from practice by any Federal or State regulatory authority? _____. **IF YES**, attach a written explanation. (Yes or No)

15. Have you ever had any professional credential cancelled, revoked or suspended by enforcement action? _____. **IF YES**, attach a written explanation. (Yes or No)

SECTION VI - APPLICANT'S ATTESTATION

Please be aware that most information provided to the OAB is considered an open record and may be released, except where such release is specifically prohibited by the Oklahoma Accountancy Act, the Oklahoma Open Records Act, or the Federal Privacy Act (i.e., social security numbers, transcripts, examination grades, etc.).

I understand the OAB may obtain a background check as one method to verify good moral character and adherence to the professional code of conduct.

I hereby certify that the foregoing statements are true and correct and that I have not omitted or suppressed any information which would have a bearing on this Application. I further certify that I have read the Oklahoma Accountancy Act and Oklahoma Administrative Code, including Subchapter 39, the Rules of Professional Conduct, and I will comply with the provisions thereof.

Signature of Applicant

Date Signed

SCHEDULE OF FEES

| | |
|----------------------------|----------|
| Application Fee | \$120.00 |
| Registration Fee | \$ 50.00 |
| Permit Fee (if applicable) | \$100.00 |

INSTRUCTIONS

Return the application form with the following:

Interstate Exchange of Information Form – OAB FORM E002 **(must be completed by the certifying state)**

Interim Permit Application – OAB FORM R002

Copy of Certificate of Completion for AICPA Ethics Examination **with score**

Identification and Information for Certificate/License Issuance form (photo sheet)

Three letters of reference

Official transcripts (if applying on the basis of education)

Experience verification letters (if applying on the basis of experience)

An original of the report from the NASBA National Qualification Appraisal Service must be furnished with the application (if applying under Option 5).

Check or money order payable to the OAB for the application fee, registration fee, and, if applicable, the permit fee.

**IDENTIFICATION AND INFORMATION
FOR CERTIFICATE/ LICENSE ISSUANCE**

PHYSICAL DESCRIPTION:

Height: _____ Feet _____ Inches Weight: _____ lbs

Color of Eyes: _____ Color of Hair: _____

| |
|---|
| PLEASE FURNISH A RECENT, 2" X 2" PASSPORT PHOTOGRAPH POLAROID & SCANNED PHOTOS NOT ACCEPTED (HEAD AND SHOULDERS) AFFIX WITH GLUE OR STAPLE |
|---|

Please list below all names you have previously used (or show "n/a"):

Please **print** your name **precisely** as you wish to have it inscribed on your CPA certificate/PA license.

Signature

Date


OKLAHOMA ACCOUNTANCY BOARD
 201 N.W. 63rd St., Ste. 210, Oklahoma City, OK 73116
 Phone: 405-521-2397 Fax: 405-521-3118
 Web: www.ok.gov/oab

**AUTHORIZATION FOR INTERSTATE EXCHANGE OF EXAMINATION
AND LICENSURE INFORMATION**

This form is essential to your application. Before your application will be accepted for processing you must have certain information verified by the board of accountancy in the state where you took the Uniform CPA Examination. **Please complete the initial portion of this form and forward it to the board of accountancy where examination credits and/or status as a CPA were first established. That board will then complete the remainder of this form (Section A-C) and return the form to you so you may file it as a part of your application.** You may wish to check with the other board before forwarding this form to determine whether they have additional requirements or a fee for processing this request. Any fee must be paid by the applicant.

THIS SECTION TO BE COMPLETED BY THE APPLICANT (Please type or print legibly).

Mr.
Ms.
Mrs. _____

| | | | |
|-----------|------------|-------------|-------------|
| | | | |
| Last Name | First Name | Middle Name | Maiden Name |

| | |
|-------------------------|---|
| | |
| Current Mailing Address | CPA Certificate Number (If Applicable) |

| | | |
|------|-------|----------|
| | | |
| City | State | Zip Code |

| | | |
|--|---------------|------------------------|
| | | |
| Telephone (during normal business hours) | Date of Birth | Social Security Number |

I hereby request and authorize the _____ Board of Accountancy to provide all information requested by this form to the Oklahoma Accountancy Board to complete an application I will be filing with that agency.

| | |
|-----------------------|-------------|
| | |
| Applicant's Signature | Date Signed |

SECTIONS A THRU C ARE TO BE COMPLETED BY THE BOARD OF ACCOUNTANCY

Section A: VERIFICATION OF EXAMINATION CREDITS

The following are grades earned on the Uniform CPA Examination by the applicant named above, as reported by the AICPA Advisory Grading Service and approved unchanged by this Board. (Please use Section C of this form to explain if any of the grades were changed; if an exam other than the Uniform CPA Examination was used; or if there is any reason why the grades should not be accepted). If continuation sheets are used, please sign and seal each sheet. **Please list all grades including failing grades on all sittings recorded for applicant**

Please list all grades including failing grades on all sittings recorded for applicant

| Date of Examination | AICPA ID Number | AUDIT AUD Audit | BEC LPR (Business Law) | FARE (Theory) | REG ARE (Practice) |
|---------------------|-----------------|-----------------|------------------------|---------------|--------------------|
| | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

1. Was the applicant ever denied admission to the examination? ____ Yes ____ No
(If yes, please explain in Section C)
2. If the applicant has not completed the CPA Examination, are there any restrictions preventing him/her from sitting in your state? ____ Yes ____ No (If yes, please explain in Section C)
3. Number of subjects in which candidate presently holds conditional credit, if any _____

4. Date credits/grades expire, if any _____

5. Does applicant hold a CPA certificate in your state? ____ Yes ____ No **If so, complete Section B.**

SECTION B: CERTIFICATE AND LICENSE/PERMIT STATUS

Part I: Certificate as a Certified Public Accountant

1. The applicant holds an original CPA Certificate as indicated which is in good standing unless otherwise noted in Section C of this form

_____ CPA Certificate Number _____ Date of Issue

2. Has there ever been any disciplinary action taken against the applicant? ____ Yes ____ No
(If yes, please explain in Section C)

Part II: License/Permit to Practice Public Accounting

(If licensing is the responsibility of another agency, please forward this form and request completion of the applicable section)

1. Has this applicant ever been authorized to practice public accounting in your state? ____ Yes ____ No

2. Expiration Date of Current License/Permit: _____

3. If the applicant does not hold a license by your Board, please indicate the requirement(s) to be met for issuance or reinstatement of the permit:

_____ License/permit not required for this applicant

_____ Pay appropriate fee and/or post bond

_____ Complete acceptable accounting/auditing experience

_____ Satisfy continuing professional education requirements

Other (please specify): _____

SECTION C: EXCEPTIONS NOTED OR EXPLANATIONS OF INFORMATION PROVIDED

(Board seal and official signature must be affixed to any continuation sheets used)

The information provided herein is correct to the best of our knowledge

BOARD SEAL

Board/Agency

Signature of Authorized Person

Title

Date

PART II: ACCOUNTING SERVICES PERFORMED - REQUIRED

(9) Indicate all services associated with accounting work performed, whether for an employer, the public, or anyone other than yourself or non-compensated services for immediate family members. Do you...

- a. perform audits? Yes No
- b. perform reviews? Yes No
- c. perform compilations? Yes No
- d. provide attest services? Yes No
- e. provide investment counseling? Yes No
- f. provide tax planning services (consult on tax matters, conduct studies on tax matters, or prepare reports on tax matters)? Yes No
- g. prepare tax returns? Yes No
- h. perform financial planning services? Yes No
- i. keep books, prepare trial balances, prepare financial statements, or prepare financial reports? Yes No
- j. perform any management advisory services, which include:
 - counseling management in analysis, planning, organizing, operating, risk management and controlling functions,
 - conducting special studies, preparing recommendations, proposing plans and programs, and providing advice and technical assistance in their implementation,
 - reviewing and suggesting improvement of policies, procedures, systems, methods, and organization relationships,
 - introducing new ideas, concepts, and methods to management?

PART III: CPE REPORTING INFORMATION – REQUIRED

- (10) I am reporting _____ total CPE credits, which includes _____ professional ethics (2 credits are required)
- (11) Of the total credits reported in the preceding question, (please include the credits for ethics in the appropriate field)
_____ credits are related to the practice of public accounting in areas **OTHER THAN** taxation, accounting or assurance
_____ credits are public accounting hours **SPECIFICALLY RELATED** to the areas of taxation, accounting, or assurance
_____ credits are related to my industry, governmental, or academic position
- (12) Indicate appropriate compliance period:
- a. _____ All CPE credits were earned in the preceding calendar year **OR**
 - b. _____ All CPE credits were earned in the 365-day period immediately preceding my official application date.

PART IV: APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING

- (13) I am filing this Reporting Form in conjunction with an application for a permit to practice.
- _____ I am renewing a lapsed permit or applying for an initial permit. I have completed with a score of 90% or above the AICPA's Ethics Examination course entitled "**Professional Ethics: The AICPA's Comprehensive Course**" as part of my CPE requirement for the permit for which I am now applying. Attach a copy of the certificate of completion and/or the electronic page from the AICPA showing your score.

PART V: PEER REVIEW INFORMATION – COMPLETE ONLY IF YOU ARE A SOLE PROPRIETOR WHO IS NOT INCORPORATED

- (14) Do you perform: **Audits?** Yes No **Reviews?** Yes No
- (15) Do you perform audits for Oklahoma governmental entities? Yes No
- If yes, have you filed the Registration Form for Independent Auditors Engaged in Audits of Governmental Entities as required? Yes No
- (16) Have you had a system or engagement peer review? Yes No
- (17) If **“Yes”** to Question 16, provide the date of the peer review year end of the most recent peer review submitted to the

OAB: _____ Attach the applicable peer review documents as required if not previously provided to the OAB.

(18) If “No” to Question 16, provide the 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.

| Pass Reports | Pass with Deficiencies or Fail Reports |
|---|---|
| <input type="checkbox"/> Peer Review Report <input type="checkbox"/> Final Letter of Acceptance from the Sponsoring Organization | <input type="checkbox"/> Peer Review Report <input type="checkbox"/> Letter of Comments <input type="checkbox"/> Letter of Response <input type="checkbox"/> Signed Agreement to the Conditional Letter of Acceptance <input type="checkbox"/> Final Letter of Acceptance from the Sponsoring Organization <input type="checkbox"/> \$100 Peer Review Report Fee |
| Peer Review Enrollment Confirmation | |
| <input type="checkbox"/> Confirmation from approved Sponsoring Organization showing proof of enrollment in a peer review program (Enrollment is required within one year of the first audit or review engagement performed after June 30, 2004) | |

PART VI: ATTESTATION - REQUIRED

(18) I attest that all of the information I have provided on this form is true and correct. I further certify that I have not omitted or suppressed any information that would have a bearing on my eligibility to hold a permit. I certify that the burden of proof is on me as the registrant to document that all CPE courses reported meet all of the OAB's requirements of content and subject matter. I can supply documents to prove completion of all credits claimed. I have not reported any credits previously claimed unless allowed by OAB rule to do so. I understand the OAB may obtain a background check as one method to verify good moral character and adherence to the professional code of conduct.

_____ () _____
 Form filed with the OAB must bear an original signature Daytime Telephone Date

_____ () _____
 E-mail Address (Optional) Additional Telephone Number (Optional)

PART VII: FEE SCHEDULE

(19) Permit Fee

_____ I am submitting a total fee of \$100. Make check or money order payable to OAB.

Please be aware that most information provided to the OAB is considered an open record and may be released, except where such release is specifically prohibited by the Oklahoma Accountancy Act, the Oklahoma Open Records Act, or the Federal Privacy Act (i.e., social security numbers, transcripts, examination grades, peer review reports).