

OKLAHOMA ACCOUNTANCY BOARD (OAB)
4545 North Lincoln, Suite 165, Oklahoma City, OK 73105
(405) 521-2397

PERMIT APPLICATION TO PRACTICE PUBLIC ACCOUNTING

SHOW CHANGE OF NAME OR MAILING ADDRESS IF DIFFERENT THAN AT LEFT. A CERTIFIED COPY OF APPROPRIATE LEGAL DOCUMENT MUST ACCOMPANY REQUEST FOR NAME CHANGE.

Three horizontal lines for name or mailing address change information.

Complete all information required by this form and submit along with the \$100 permit fee and the CPE Reporting Form to the OAB.

PART I: PERMIT INFORMATION: Place a checkmark in the appropriate blank.

- (1) (a) I am applying to renew my current permit. Check this blank only if you will be applying for permit renewal on or before June 30, 2006, extended by the Board until July 31, 2006.
OR
(b) I am applying for an initial permit or renewing a lapsed permit. I have completed with a score of 90% or above the AICPA Comprehensive Ethics Examination as part of my CPE requirement for the permit for which I am now applying. Attach a copy of the certificate of completion and the page from the AICPA showing your score.

PART II: MORAL CHARACTER INFORMATION

- (2) Have any of the following events ever occurred that have not been previously reported to the OAB: (a) have you been arrested; (b) have you been charged with a crime or are any charges against you pending at this time; (c) have you pled guilty or nolo contendere to any charge(s); (d) have you been convicted of a crime? If yes to any of these questions, attach an explanation.
(3) Since your previous application or registration filed with the OAB, have you been disciplined or had a CPA certificate, PA license or practice privilege of any other jurisdiction or foreign country cancelled, revoked, or suspended; have you 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 an explanation.
(4) Have you had any professional credential cancelled, revoked or suspended by enforcement action that has not been previously reported to the OAB? If yes, attach an explanation.

PART III: PUBLIC PRACTICE INFORMATION

- (5) Do you practice any public accounting? (See Oklahoma Accountancy Act 15.1A.31 for the definition of public accounting.)
(6) If you answered "Yes" to 5 above, is your accounting office located in Oklahoma?
(7) If you answered "Yes" to 5 above and "No" to 6, do you enter Oklahoma from another jurisdiction to serve clients in Oklahoma?

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

(8) Do you perform governmental audits for Oklahoma entities? _____ Yes* _____ No

* If yes, have you filed the Registration Form for Independent Auditors Engaged in Audits of Governmental Entities as required? _____ Yes _____ No

(9) Do you perform: **Audits?** _____ Yes _____ No **Reviews?** _____ Yes _____ No

(10) Did you cease performing audits and reviews prior to July 1, 2005? _____ N/A _____ Yes _____ No

(11) Have you had a peer review? _____ Yes* _____ No**

*If "Yes," provide the date of the peer review year end: _____

AND if not previously provided to the OAB, attach:

- if such report is **unmodified** with or without comments, a copy of your most recent peer review report and the final letter of acceptance from the sponsoring organization; or
- if the report is **modified** in any respect or **adverse**, a copy of the report, letter of comments, letter of response, the signed agreement of the conditional letter of acceptance, and final letter of acceptance.

** If "No" to 11, but the response to 8 or 9 is "Yes," provide the audit/review engagement date for the first engagement you performed after June 30, 2004. _____

(12) I certify that all the information provided on this permit application form is true and correct and that I have not omitted or suppressed any information that would have a bearing on my eligibility to hold a permit. I further attest that all certified or licensed persons employed by me who practice public accounting in Oklahoma (i.e. work on client records) or enter Oklahoma from another state to serve clients hold an Oklahoma CPA certificate or PA license and have a valid individual Permit to Practice Public Accounting issued by the Oklahoma Accountancy Board unless entering Oklahoma under the Substantial Equivalency provisions.

Signature _____ Date _____ () _____
Original Signature Required Daytime Telephone

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

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.).