

**OKLAHOMA ACCOUNTANCY BOARD (OAB)**

**INSTRUCTIONS FOR REINSTATEMENT APPLICANTS**

Please refer to this information when completing the materials included in the reinstatement application packet.

Application to Reinstatement

**Required of all applicants**

This form is to be completed with all information requested.

**NOTICE FOR CERTIFICATES/LICENSES EXPIRED FOR FIVE YEARS OR MORE**

Pursuant to 15.14.E.3. of the Oklahoma Accountancy Act, "an individual whose certificate or license has been expired under this section for five (5) years or more may not renew the certificate or license. The individual may obtain a new certificate or license by complying with the requirements and procedures, including the examination requirements, for obtaining an original certificate or license. This provision shall not apply to an individual who is licensed to practice in another jurisdiction five (5) years prior to reapplication."

Individual Registration Reporting Form

**Required of all applicants**

After approval of your reinstatement application this form will be processed to effect your current registration with the OAB. You will be required to file this form with the OAB as long as you wish to retain your Oklahoma CPA certificate or PA license.

AICPA Professional Ethics Examination

**Required of applicants applying for a permit to practice**

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.E of the Act].

Ethics Examination FAQs

*Am I required to complete an ethics examination?*

All applications for certificates and licenses and individuals applying for an interim permit must provide evidence of successful completion of the AICPA's comprehensive ethics examination self-study course or its equivalent as determined by the OAB.

*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, if you can provide evidence to the OAB that you successfully completed the examination with a score of 90% or greater.

*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](http://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.**

<b>Date</b>	<b>Course Code</b>	<b>Course Name</b>	<b>Score</b>
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?*

Yes, if the course was taken during an applicable CPE compliance period. Like any other CPE course, it 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. 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.**

Although registration of certificates and licenses is on a biennial basis, **all permits to practice 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. (Act Section 15.1A).**

Application for Permit to Practice Public Accounting/CPE Reporting Form

**To apply for an interim permit to practice, complete applicable section of the CPE Individual Registrant Reporting form in accordance with the enclosed Guidelines For Permits/Continuing Education.**

Forty (40) hours of CPE are required for a permit.

You must maintain CPE documentation that meets the standards in Code 10:15-32-6(a) 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 Barbara Walker, 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.

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**APPLICATION TO REINSTATE**

Certified Public Accountant Certificate No. \_\_\_\_\_ Issued \_\_\_\_\_.

Public Accountant License No. \_\_\_\_\_ Issued \_\_\_\_\_.

Section 15.24 of the Oklahoma Accountancy Act (Act) sets forth the conditions under which reinstatement may be granted.

**INSTRUCTIONS**

Submit all forms to the OAB together. Please refer to the schedule of fees on the last page of this application.

The applicant must be familiar with the Act and Title 10 of the Oklahoma Administrative Code. The application must be typewritten or written in ink.

Failure to furnish all information required by this application or to furnish any additional information which might have a bearing on this application will be cause for denial of the application. Additional information may be required from the applicant at the discretion of the OAB.

**PRINT OR TYPE ALL ANSWERS**

1. Name \_\_\_\_\_

2. Business Address \_\_\_\_\_, \_\_\_\_\_ ZIP \_\_\_\_\_  
(Number and Street) (City and State)

3. Residence Address \_\_\_\_\_, \_\_\_\_\_ ZIP \_\_\_\_\_  
(Number and Street) (City and State)

4. Mailing Address \_\_\_\_\_, \_\_\_\_\_ ZIP \_\_\_\_\_  
(Number and Street) (City and State)

5. Business Phone Number \_\_\_\_\_ Home Phone Number \_\_\_\_\_

6. Date of Birth \_\_\_\_\_

7. Are you a resident of the State of Oklahoma? \_\_\_\_\_  
(Yes or No)
8. If your certificate/license is reinstated, do you plan to practice public accounting in the State of Oklahoma? \_\_\_\_\_  
(Yes or No)
9. Are you affiliated with a public accounting firm engaging in the practice of public accounting in the State of Oklahoma? \_\_\_\_\_  
(Yes or No)
10. If not Oklahoma, in what state do you hold your original certificate/license or license to practice? \_\_\_\_\_.

CHRONOLOGICAL STATEMENT

11. Show below a complete statement of your time during the interim when your Oklahoma certificate or license was not valid:

Inclusive Dates From	To	Employed By	Job Title/ Position	City and State	Public Accounting?	
					Yes	No
<b>PRESENT</b>					[ ]	[ ]
_____					[ ]	[ ]
_____					[ ]	[ ]
_____					[ ]	[ ]
_____					[ ]	[ ]
_____					[ ]	[ ]

(Use continuing sheets, if required)

MORAL CHARACTER

12. You must submit with this application letters from three persons who are not related to you which attest to your character, ability and experience. These letters must be the originals and not be over 60 days old.
13. 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. (Yes or No)

14. Since your previous application or registration filed with the OAB, have you ever been disciplined or had a CPA certificate or PA license of any jurisdiction (**other than Oklahoma**) or foreign country cancelled, revoked or suspended and/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 to any of these questions**, attach a written explanation. (Yes or No)
15. 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)
16. Other than Oklahoma, have you ever violated the laws or accountancy board rules in the state(s) in which you have held or now hold certificate(s)/license(s)? \_\_\_\_\_. **If YES**, submit a written explanation. (Yes or No)
17. Have you ever had any professional credential cancelled, revoked, or suspended by enforcement action that has not been previously reported to the OAB? \_\_\_\_\_. **If YES**, attach a written explanation. (Yes or No)

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 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 might have a bearing on this application. I further certify that I have read the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code, including Subchapter 39, the Rules of Professional Conduct, and I will comply with the provisions thereof.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Applicant

## REINSTATEMENT FEE SCHEDULE

The following fees are due with the application for reinstatement. **Note: The fee schedule below is applicable only if the application is received by the Board on or before \_\_\_\_\_.** *After this date the fees will increase.*

Application fee	\$100.00
Registration fee (biennial/annual)	\$
Late Fee Assessment	\$ _____
<b>Basic Fees Due</b>	<b>\$</b>

The following fees are optional: (Please mark if applicable)

<input type="checkbox"/> Permit - Annual (if applicable)	\$ 100.00
<input type="checkbox"/> *Duplicate Certificate/License	\$ 150.00
<b>Total Fees Enclosed</b>	<b>\$ _____</b>

**\*Note: A duplicate certificate/license will be issued only if the original document was previously surrendered to the Board.**

**THIS PAGE IS REQUIRED WITH THE APPLICATION**

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

**PHYSICAL DESCRIPTION:**

Height: \_\_\_\_\_ Feet \_\_\_\_\_ Inches      Weight: \_\_\_\_\_ lbs

Color of Eyes: \_\_\_\_\_      Color of Hair: \_\_\_\_\_

Social Security Number: \_\_\_\_\_

PLEASE FURNISH A RECENT, 2" X 2" PASSPORT PHOTOGRAPH <b>POLAROID &amp; SCANNED PHOTOS NOT ACCEPTED</b> (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.

\_\_\_\_\_

Note: In the case of an application for reinstatement, a duplicate certificate/license will be issued upon approval only if the certificate/license was previously surrendered to the OAB. See fee schedule.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date



Business Name or Employer \_\_\_\_\_

Business Address \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

(8)  Not presently employed       Retired and not employed       Disabled beyond all gainful employment

**PART II: ACCOUNTING SERVICES PERFORMED - REQUIRED**

(9) Indicate all services associated with accounting work performed in calendar year 2006, 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 EXEMPTION - REQUIRED**

**NOTE: If you checked yes to any question in Part II, you are not eligible for exemption unless you changed to a retired status in 2006.**

(10) a. \_\_\_\_\_ I am not claiming an exemption to the CPE requirement for calendar year 2006 (go to Part IV); **OR**

b. \_\_\_\_\_ I am claiming an exemption to the CPE requirement for calendar year 2006 and certify that I have not performed as of the beginning date of my exempt status any of the services listed in Part II for my employer, the public or anyone other than myself or non-compensated services for my immediate family members:

(11) I am claiming an exemption to the CPE requirement for calendar year 2006 on the following basis:

- a. \_\_\_\_\_ I am a retired certificate or license holder. I am not employed, nor do I practice public accounting.
- b. \_\_\_\_\_ I am a certificate or license holder on active military service.
- c. \_\_\_\_\_ I am a disabled certificate or license holder. Due to medical circumstances, I am not employed, nor do I practice public accounting.
- d. \_\_\_\_\_ I am a certificate or license holder who is not employed or who is employed but not performing any services associated with accounting work, such as but not limited to the

services listed in Part II above.

(12) \_\_\_\_\_ Beginning date of exempt status. (MM/YY)

(13) \_\_\_\_\_ By initialing this line I certify that I understand that I am required to notify the OAB within 30 days of any change in my employment status that would affect my CPE exemption.

**PART IV: CPE REPORTING INFORMATION – REQUIRED UNLESS CLAIMING AN EXEMPTION**

(14) I am reporting CPE for the period January 1 through December 31, 2006, during which I earned \_\_\_\_\_ total CPE credits, which includes \_\_\_\_\_ professional ethics (2 credits are required)

(15) Of the total credits reported in the preceding question,  
\_\_\_\_\_ credits relate to the practice of public accounting  
\_\_\_\_\_ credits are in the areas of taxation, accounting, or assurance  
\_\_\_\_\_ credits are related to my industry, governmental, or academic position

(16) Indicate appropriate compliance period:

- a. \_\_\_\_\_ All CPE credits were earned in calendar year 2006 **OR**
- b. \_\_\_\_\_ All CPE credits were earned in the 365-day period immediately preceding my official application date. This choice is available only if you are applying for an initial permit or to renew a lapsed permit.

**PART V: APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING**

(17) I am filing this Reporting Form in conjunction with an application for a permit to practice.

\_\_\_\_\_ Yes (Continue to next question)      \_\_\_\_\_ No (Skip to Part VI)

(18) a. \_\_\_\_\_ I am applying to renew a permit currently in effect. This choice is available only if you will be applying for permit renewal on or before July 31, 2007.

**OR**

b. \_\_\_\_\_ 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 VI: PEER REVIEW INFORMATION – COMPLETE ONLY IF YOU ARE A SOLE PROPRIETOR WHO IS NOT INCORPORATED**

(19) Do you perform:    **Audits?**    \_\_\_\_\_ Yes    \_\_\_\_\_ No    **Reviews?**    \_\_\_\_\_ Yes    \_\_\_\_\_ No

(20) 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

(21) Have you had a system or engagement peer review?    \_\_\_\_\_ Yes\*    \_\_\_\_\_ No\*\*

**(22)** \*\* If “No,” 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.

\* If “Yes,” attach the applicable peer review documents as required if not previously provided to the OAB:

Unmodified Reports (with or without comments)	Adverse or Modified 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 VII: ATTESTATION - REQUIRED**

**(23)** I attest that all of the information I have provided on this form is true and correct. If I am a sole proprietor engaged in the practice of public accounting, 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 a valid individual Permit to Practice Public Accounting issued by the OAB unless entering Oklahoma under Substantial Equivalency. If I am applying for a permit, 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)

*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*

**OKLAHOMA ACCOUNTANCY BOARD  
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**NOTIFICATION OF CHANGE OF STATUS**

Cert/LicNo. \_\_\_\_\_ Name: \_\_\_\_\_

**NOTICE OF RETURN TO ACTIVE STATUS:**

The effective date of my inactive or retired status was: \_\_\_\_\_ (Use 1/1/06 if effective date occurred prior to 1/1/06.)

The effective date of my return to active status is: \_\_\_\_\_

Employer: \_\_\_\_\_

EmployerAddress: \_\_\_\_\_  
\_\_\_\_\_

Daytime Phone No.: \_\_\_\_\_ Alternate Phone No. \_\_\_\_\_

Section 10:15-30-9 of the Oklahoma Administrative Code (see page 2) provides that within 60 days of my return to active status I must complete \_\_\_\_\_ hours of CPE credit and within 180 days of my return to active status I must complete an additional \_\_\_\_\_ hours of CPE.

Choose one of the responses below:

\_\_\_\_\_ I have completed all of my required CPE for returning to active status. My certificates of completion for the entire requirement are attached.

\_\_\_\_\_ I will complete my requirement within 60 days of my return to active status. I will forward my certificates of completion to the OAB at that time.

\_\_\_\_\_ I will complete my requirement within 180 days of my return to active status. I will forward my certificates of completion to the OAB at that time.

**NOTICE OF CHANGE TO INACTIVE OR RETIRED STATUS:**

Effective date of change to inactive or retired status: \_\_\_\_\_

Basis for change of status:

- \_\_\_\_\_ Retired
- \_\_\_\_\_ Active Military Service
- \_\_\_\_\_ Disabled and not working due to medical circumstances
- \_\_\_\_\_ Not employed
- \_\_\_\_\_ Employed but not performing any services associated with accounting work.  
(Attach the affidavit(s) described on page 2.)

***I certify that the information provided above is true and correct.***

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone #: \_\_\_\_\_

**Section 10:15-30-9 of the Oklahoma Administrative Code:**

An inactive status registrant upon return to active status must comply with CPE requirements as follows:

- (1) For each month the registrant was on inactive status, three and one-third (3 1/3) hours of qualified CPE, rounded up to the nearest half credit.
- (2) The maximum number of qualified CPE hours required by this rule shall be one hundred twenty (120) hours.
- (3) The registrant can claim any CPE hours earned while on inactive status during the preceding three (3) year period.
- (4) A registrant who immediately gives written notice to the Board upon changing to active status may be granted the following time periods from the date of the change of status in which to complete the CPE required by this section.
  - (A) From the date of the change of status, for registrants needing forty (40) hours or less to comply with (1) or (2) above, sixty (60) days; and
  - (B) From the date of the change of status, a registrant shall complete additional CPE over the forty (40) hours described in (a) above within one hundred eighty (180) days.
- (5) A registrant must document, on a form prescribed by the Board, all qualified CPE required by this rule.
- (6) At its discretion, the Board may modify the requirements of this rule for good cause on a case by case basis.

**Affidavit Requirement:**

The Board will consider granting an exemption from the CPE requirement on a case-by-case basis if:

- (1) a registrant completes and forwards to the Board a sworn affidavit indicating that the

registrant will not be associated with accounting work during the period for which the exemption is requested. A registrant who has been granted this exemption and who re-enters the work force shall be required to comply with 10:15-30-9.

(2) a registrant forwards to the Board a sworn affidavit from the employer or organization indicating no association with accounting work. The affidavit shall include, as a minimum, a brief description of the duties performed, job title, and verification by the registrant's immediate supervisor that there is no reliance on the registrant's expertise as a CPA or PA.