OKLAHOMA ACCOUNTANCY BOARD (OAB)
INSTRUCTIONS FOR RECIPROCAL APPLICANTS

Pursuant to Section 10:15-21-1.6 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

Required of all applicants

This form is to be completed with all information requested. **Sections III and V as well as Page 5 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

Required of all applicants

This form must be completed by the original certifying state board 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.

Individual Registrant Reporting Form

Required of all applicants

All registrations of certificates and licenses lapse on July 31 on a biennial basis. The last digit of the Oklahoma reciprocal CPA certificate or PA license number that will be assigned to you will determine the registration fee amount you will owe to cycle you into the biennial registration system. 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?

Sections 10:15-30-2 and 10:15-30-3 of the Oklahoma Administrative Code require the ethics exam to have been completed either in the preceding calendar year or within the 365 days immediately preceding the date of the application.

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?

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 to obtain an initial permit.

You must maintain CPE documentation that meets the standard 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.

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 Donita Graves, Registration Coordinator, for assistance.

OKLAHOMA ACCOUNTANCY BOARD (OAB)
4545 N. Lincoln Blvd, Suite 165, Oklahoma City, OK 73105
405- 521-2397
e-mail: okaccybd@oab.ok.gov
website: 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 the fee to be 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_____

SECTION II - CERTIFICATE AND LICENSE INFORMATION

5. 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

   _____

6. What state issued your first CPA certificate or PA license by examination?

   _____In what year?_____

7. Have you ever been authorized to practice public accounting?_____
(Yes or No)

   If so, in what state(s)?_____

SECTION III - ELIGIBILITY

8. **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 the minimum 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

[ ] 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. <u>For persons who were certified PRIOR to July 1, 2003:</u>

[ ] **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. <u>For persons who were certified AFTER July 1, 2003 but before November 1, 2004:</u>

[ ] **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. <u>For persons who were certified AFTER November 1, 2004:</u>

[ ] **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

<u>For persons who were certified PRIOR to July 1, 1996:</u>

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.

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 or its equivalent must be furnished with the application.

[ ] OPTION 3 **(Effective November 1, 2004)**

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 (Effective April 14, 2009)**

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

9. Show below a complete statement of your time for the **<u>last ten years</u>**:

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

(Use continuing sheets, if required)

SECTION V - MORAL CHARACTER

10. **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.**

11. 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.

12. 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)

13. 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)

14. 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 for Reciprocal CPA Certificate - $120.00
Application for Reciprocal PA License - $120.00

Upon approval of your application by the OAB, you will be required to submit a registration fee of $50 or $100 to phase your registration into the biennial system depending upon the certificate or license number issued. If you applied for a permit to practice, you will also be notified to submit a $100 for the permit fee.

INSTRUCTIONS

Return the application form with the following:

Interstate Exchange of Information Form **(must be completed by the certifying state)**
Individual Registrant Reporting Form
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

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 **POLAROIDS & 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. There is a limit of three (3) names, excluding initials and/or lineal designations (e.g., Jr., Sr., III, etc.)

_____

_____
Signature

_____
Date

THIS FORM MUST BE SUBMITTED WITH THE APPLICATION

Rev: 4/07

OKLAHOMA ACCOUNTANCY BOARD
4545 N. Lincoln Boulevard, Suite 165, Oklahoma City, OK 73105-3413
Area Code 405, 521-2397

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 <u>return the form to you so you may file it as a part of your application.</u>** 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**

PAPER AND PENCIL EXAMINATION

Date of Examination	AICPA ID Number	Audit	LPR (Business Law)	FARE (Theory)	ARE (Practice)

Section	Section ID Number	Date CBT Exam was taken (mmddyy)	Grade	Is Credit Active or Expired?
AUD				
BEC				
FAR				
REG				

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/Agency

BOARD SEAL

_____
Signature of Authorized Person

_____
Title

_____
Date

THIS FORM MUST BE SUBMITTED WITH THE APPLICATION

OAB Form 3 Rev 06/09

OKLAHOMA ACCOUNTANCY BOARD (OAB)
4545 North Lincoln, Suite 165, Oklahoma City, OK 73105-3413
(405) 521-2397

INDIVIDUAL REGISTRANT REPORTING FORM

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.

_____
(Name) (Cert. /License Number, If Known)

_____
(Address)

_____
(City) (State) (Zip Code)

Instructions are available on the OAB website at www.ok.gov/oab under "Forms."

PART I: INFORMATION OF RECORD – REQUIRED

Changes of professional status or mailing address which occur subsequent to registration MUST be reported to the OAB within 30 days of the change.

	Yes	No
(1) 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 a signed explanation**.	_____	_____
(2) 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 a signed explanation.**	_____	_____
(3) 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 a signed explanation.**	_____	_____
(4) Do you practice any public accounting? (See Oklahoma Accountancy Act 15.1A.34 for the definition of public accounting.)	_____	_____
(5) a. If you answered "Yes" to 4 above, is your accounting office located in Oklahoma?	_____	_____
b. Do you enter Oklahoma from another jurisdiction to serve clients in Oklahoma?	_____	_____

(6) Employment 1: [ ] Full Time [ ] Part Time [ ] None

(Check all that apply to Employment 1 in each group below)

(Group A) Practice of Public Accounting: [ ] Yes [ ] No [ ] Industry [ ] Government/Educator

(Group B) [ ]Sole Proprietor [ ]Partner [ ]Shareholder [ ]Member (LLC or PLLC) [ ]Owner [ ]Staff/Employee

Business Name or Employer_____[ ] DBA__

Business Address

_____
Address City State Zip Code

(7) Employment 2: [ ] Full Time [ ] Part Time [ ] None

(Check all that apply to Employment 2 in each group below)

(Group A) Practice of Public Accounting: [ ] Yes [ ] No [ ] Industry [ ] Government/Educator

(Group B) [ ]Sole Proprietor [ ]Partner [ ]Shareholder [ ]Member (LLC or PLLC) [ ]Owner [ ]Staff/Employee

Business Name or Employer_____[___] DBA__

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 last year whether for an employer, the public, or anyone other than yourself or non-compensated services for immediate family members.

Mark "No" if you are retired or inactive, or perform the service only on a volunteer basis or as an attorney and did not sign any documents related to such service as a CPA or PA.

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: _____ Yes _____ No

- 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 2008.

(10) I am claiming an exemption to the CPE requirement for calendar year 2008 and certify that as of the beginning date of my exempt status I have not performed 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: _____ Yes _____ No

(11) I am claiming an exemption to the CPE requirement for calendar year 2008 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: APPLICATION FOR PERMIT TO PRACTICE PUBLIC ACCOUNTING

(14) 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 V)

(15) _____ I am applying for an initial permit. I have completed the AICPA's Ethics Examination course entitled **"Professional Ethics: The AICPA's Comprehensive Course" (**with a score of 90% or above) 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: CPE REPORTING INFORMATION – REQUIRED UNLESS CLAIMING AN EXEMPTION

(16) I am reporting CPE for the period January 1 through December 31, 2008, during which I earned

_____ total CPE credits, which includes _____ credits in professional ethics

(17) Of the total credits reported in the preceding question, (include the credits for ethics in the appropriate field) I earned:
_____ credits related to the practice of public accounting in areas **OTHER THAN** taxation, accounting or assurance
_____ credits are **SPECIFICALLY RELATED** to the areas of taxation, accounting, or assurance
_____ credits are related to my industry, governmental, or academic position

(18) Indicate appropriate compliance period:

a. _____ All CPE credits were earned in calendar year 2008 **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 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 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

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

(22) If **"Yes"** to Question 21, provide the date of the peer review year end of the most recent peer review submitted to the OAB:_____

(23) If **"No"** to Question 21, provide the engagement date of the first audit or review engagement performed after June 30, 2004:_____

If applicable and/or if not previously provided to the OAB, attach the appropriate peer review documents as provided below.

Unmodified (with or without comments) or Pass Reports	**Adverse, Modified , Pass with Deficiencies or Fail Reports**
□ Peer Review Report □ Final Letter of Acceptance from the Sponsoring Organization	□ Peer Review Report □ Letter of Comments □ Letter of Response □ Signed Agreement to the Conditional Letter of Acceptance □ Final Letter of Acceptance from the Sponsoring Organization □ $100 Peer Review Report Fee
Peer Review Enrollment Confirmation**	
□ 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

(24) 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 DaytimeTelephone 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 reports).

OKLAHOMA ACCOUNTANCY BOARD (OAB)
4545 N Lincoln Boulevard Suite 165
Oklahoma City, OK 73105

EXPERIENCE DECLARATION FORM

(THIS FORM MAY BE REPRODUCED)

Applicant must complete a form for each separate period of employment or self employment to establish one year experience (1800 hours). Section 15.9E of the Oklahoma Accountancy Act states "An applicant for initial issuance of a certificate or license under this section shall show that the applicant has had one (1) year of experience. Experience shall be defined by the Board by rule and shall include providing a type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which shall be verified by a certificate or license holder or an individual approved by the Board. Upon completion of the requirements of Section 15.8 of this title, the qualifying applicant may take the certified public accountant or public accountant examination prior to earning the experience required in this subsection, but shall not be issued a certificate until the experience requirement has been met."

Applicant's full name:_____Date:_____

Applicant must complete a declaration form for each separate employment or self employment to establish one year of verifiable work experience (1800 hours). <u>Please print legibly to avoid processing delay</u>.

1. Mark appropriate option (choose one): [ ]Full-time employment [ ]Part-time employment [ ]Self-employment
2. List start date, end date using mm/dd/yy format and the total number of hours for which your experience applies:

   Start Date: _____ End Date: _____Total hours:_____
3. CPA Certificate or PA License number of the verifier, if applicable, and state of licensure:

   Certificate/License #: _____ State of Licensure: _____
6. Verifier's relationship to applicant: _____
7. Verifier's name and title : _____
8. Verifier's business name: _____
9. Verifier's business address: _____
10. Verifier's daytime phone number, including area code: (_____) _____
11. I hereby certify that during the period of time shown above I was engaged in employment which required me to perform the following type of accounting activity (chose one):

    [ ] Public [ ] Government [ ] Industry [ ] Academia
12. Summarize your accounting related work experience during this time period:

    _____

    _____

    _____

    _____

<u>PLEASE READ, SIGN & DATE</u>

I understand that the Board will verify this information to the extent it deems necessary to establish that I have satisfied the eligibility requirements set forth in Section 15.9E of the Oklahoma Accountancy Act.

Signature of applicant: _____ Date: _____