

# OKLAHOMA ACCOUNTANCY BOARD ("OAB") QUALIFICATION INSTRUCTIONS AND APPLICATION

## INFORMATION FOR ALL APPLICANTS

Citations refer to the Oklahoma Accountancy Act ("Act") and the Oklahoma Administrative Code ("Code"), which are available on the OAB's website.

**Eligibility to Apply:** All educational requirements to qualify must be met at the time the application is filed with the OAB. The OAB cannot waive any of the eligibility requirements.

Applicants may be asked to substantiate to the satisfaction of the OAB that they are residents of Oklahoma as required by Section 15.8.A of the Act. Former or future residence in the State of Oklahoma is not considered.

Citizenship is not required. However, state law mandates that the OAB establish that you are legally in the United States. If you are not, we will be unable to process your application.

All applicants submitting a qualification application must also submit the notarized affidavit form showing proof of lawful residence inside the United States. This form is contained within the application.

**Qualification Fees:** A \$75 non-refundable application fee (Title 59, Section 15.8.A) is required with the qualification application. Do not submit the examination application at the same time as the qualification application. It will be sent back if included with this application.

**Criminal History Search:** The Oklahoma Accountancy Board will perform a criminal history background search through the Oklahoma State Bureau of Investigation for all qualification applicants. The applicant is responsible for the \$15 cost of the background check.

**Total Cost Due:** The total cost due when submitting the Qualification Application is \$90. This can be paid through cash, check or money order. Please make the check or money order payable to the OAB.

**Notification of Eligibility:** You will receive the approval or denial letter via email. This email will contain additional pertinent information regarding the examination process. Please read all of the information.

## EDUCATION

**eScrips:** Must be sent directly from the University to the Examination Coordinator at the OAB office in order to be to be official.

**To Qualify to Sit for Exam:** You must submit sufficient official transcripts to reflect:

- (1) a minimum of 120 semester hours of college education including a baccalaureate or higher degree.
- (2) a minimum of 24 semester hours of accounting course credits above principles of accounting or introductory accounting, including at least one auditing or assurance course (not internal auditing); and
- (3) a minimum of 9 semester hours of upper division-level related course credit in any or all the subjects of economics, statistics, finance, marketing, management, business law, business communication, financial information systems and computer science.

**To Qualify for a CPA Certificate:** After you pass the exam, you must complete the following before you can apply for certification:

- (1) an additional 30 semester hours for a total of 150 semester hours of college education.
- (2) an additional six (6) hours of accounting course credits for a total of 30 hours of accounting above principles of accounting or introductory accounting.

If you apply for eligibility to sit for the exam with 120 semester hours, you will be required to submit your additional transcripts to prove all semester hours have been earned when you apply for certification after passing the exam.

**Graduate Level Accounting Courses:** Graduate level Financial and Managerial Accounting only, do not count toward the required 30 semester hours of accounting if they are equivalent to undergraduate principles.

**Quarter-Hour Credits:** When using a two-thirds conversion to convert quarter hours earned into semester hour credit the OAB does not round up course credit.

**Credit for CPA Review Courses:** A CPA review course may be counted for credit toward eligibility only if such a course is reflected on an official transcript as college credit from an accredited college or university.

**Education Outside the United States:** If all or part of your education toward your eligibility was from a college outside the United States, it will be necessary to have your education evaluated by NASBA International Evaluation Services (NIES). NIES will charge you a fee for the evaluation, and it can take two to three months for some evaluations to be complete. Your application will be considered incomplete and cannot be processed if the evaluation is not included. You may visit our website at [www.ok.gov/oab](http://www.ok.gov/oab) under Examination, Foreign Education Information, for details regarding NIES.

### **CONTACT INFORMATION**

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### **MAILING ADDRESS**

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## CERTIFIED PUBLIC ACCOUNTANT QUALIFICATION APPLICATION FOR ELIGIBILITY

Answers marked with an "\*" require additional information.  
PRINT IN INK OR TYPE ALL INFORMATION

The attached instructions are an important element to completing the application.

I hereby make the following declarations in connection with this application:

1. Full Name: \_\_\_\_\_  
(First) (Middle Name) (Last) (Lineage i.e. Sr. Jr.)
2. Mailing Address: \_\_\_\_\_  
(Number and Street or PO Box) (City and State) (Zip Code)
3. Daytime Telephone: ( ) \_\_\_\_\_ Home Telephone: ( ) \_\_\_\_\_
4. Date of Birth: \_\_\_\_\_ Email address: \_\_\_\_\_
5. Social Security Number: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_ Gender:  Male  Female
6. Mother's Maiden Name: \_\_\_\_\_
7. Have you ever applied for the CPA or PA examination before?  Yes  No Where: \_\_\_\_\_

### RESIDENCE

8. Are you a United States Citizen?  Yes  No
9. a.) Are you in the United States on a Visa status?  Yes (**SUBMIT COPY**)  No  
 b.) If "yes" indicate type of visa (**SUBMIT COPY**):  Permanent Resident  Student  
 Non Immigrant/Temporary  
 Other type of visa  
 c.) Visa Status expires: \_\_\_\_\_ (**SUBMIT COPY**)
10. Do you reside in the state of Oklahoma?  Yes  No
11. Beginning date of uninterrupted Oklahoma residence: Month \_\_\_\_\_ Day \_\_\_\_\_ Year \_\_\_\_\_

12. Are you currently employed in the state of Oklahoma?  Yes  No

If no, in what state are you employed? \_\_\_\_\_

13. To what state do you pay state income tax? \_\_\_\_\_

14. Are you in military service?  Yes  No

### STATUS - EDUCATION

15. How many semester hours have you completed as of this application:  120  150

The education requirements to sit for the exam are:

- Bachelor's degree from a four-year college or university accepted by the Board
- 120 semester hours
- 24 semester hours in accounting above the principles including an external auditing course
- Nine (9) semester hours in upper-division (3000 level or above) business related courses

The education requirements for CPA licensure are:

- 30 additional semester hours for a total of 150 semester hours
- Six (6) additional accounting hours for a total of 30 semester hours in accounting above the principles including an external auditing course

You will be required to have the education requirements for licensure met before you can apply for licensure after you pass the exam. Once you pass the exam your credits will not expire. They are locked in.

### STATUS – EMPLOYMENT

*(Future information is not needed, state status as of the date signing the application)*

16. a.) Check only one:  Student  Unemployed  Employed/self employed

b.) Status start date: \_\_\_\_MO\_\_\_\_DAY\_\_\_\_ YR **PRESENT** *(date of signing the application)*

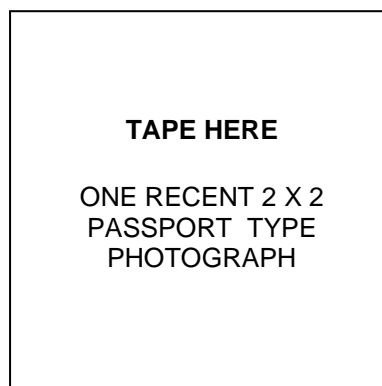
c.) If employed or self-employed:

Business name: \_\_\_\_\_

Business address: \_\_\_\_\_

### PHOTOGRAPH

17. One 2 X 2 passport type photograph.



## **DISCLOSURE**

In answering the questions below, the individual should consider all enforcement charges such as but not limited to DUIs, false I.D., drug use, or any other acts classified under state law as criminal (minor traffic violation excluded). In addition, you should include any charges or enforcement action that has caused a professional credential or license to be cancelled, revoked or suspended.

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

The OAB obtains background checks. The first one is a part of the qualification application process. If there is an entry reported on your record and you have not provided the required explanation and documents, you are in violation of the Oklahoma Accountancy Act.

## **CRIMINAL**

If yes to any of these questions, attach a signed letter of explanation of the event(s) that occurred, why the Board should allow you to sit for the examination and any court documentation

18. 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?  \*Yes  No  Previously reported
19. Have you ever been denied the right to sit for the CPA/PA Examination?  \*Yes  No  
(The does not include being denied due to a shortage of the education requirements)  
By which jurisdiction(s): \_\_\_\_\_
20. Have you ever had a CPA certificate or a PA license of any jurisdiction or foreign country cancelled, revoked or suspended or have you ever had an annual permit/license refused for renewal?  \*Yes  No  
By which jurisdiction(s): \_\_\_\_\_
21. Have you **ever** had any professional credential cancelled, revoked or suspended by enforcement action? If yes, attach a written explanation.  \* Yes  No

## **APPLICANT'S ATTESTATION**

- I hereby certify to the best of my knowledge that the information given in this application is true and correct and that I have not willfully omitted or suppressed any information which might have a bearing on the application.
- I also certify that I have read the Oklahoma Accountancy Act and Title 10 of the Oklahoma Administrative Code and will hereafter comply with the provisions thereof.
- I agree to comply with the uniform procedures governing the confidentiality of the nondisclosed examination.
- I understand that if I am a party to any breach of confidentiality or examination security I will be subject to action by the Board which may affect my status as an examination candidate.
- I authorize the Board to release to the National Association of State Boards of Accountancy (NASBA) such information as is necessary for my inclusion in the National Candidate Database, including but not limited to Social Security number and examination scores.
- I understand that the Board's liability for any loss or claim resulting from the administration of the examination is limited to the amount of the current examination fee paid.
- I understand that OAB may obtain a background check as one method to ascertain criminal history and adherence to the Professional Code of Conduct.

## **ALL APPLICANTS MUST SIGN AND DATE**

22. \_\_\_\_\_  
**Print your name** **Sign your name** **Date**

OKLAHOMA ACCOUNTANCY BOARD

AFFIDAVIT VERIFYING LAWFUL PRESENCE IN THE UNITED STATES

Affidavit of: \_\_\_\_\_  
(Print or type Applicant's Full Name)

STATE OF \_\_\_\_\_ )

COUNTY OF \_\_\_\_\_ )

I, \_\_\_\_\_, of lawful age, being first duly sworn upon his or her oath,  
(Applicant's Name) states under penalty of perjury, as follows:

Initial one Option below:

\_\_\_\_\_ Option 1 – Verification of U.S. Citizenship: I am a United States Citizen.

\_\_\_\_\_ Option 2 – Verification of Qualified Alien Status: I am a qualified alien under the federal Immigration and Naturalization Act, and am lawfully present in the United States. My Qualified Alien Status expires on: \_\_\_\_\_.

\_\_\_\_\_  
(Signature of Applicant)

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**To Be Completed By Notary:**

Subscribed and sworn to or affirmed before me this \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_, by

\_\_\_\_\_  
(Applicant's Name)

\_\_\_\_\_  
NOTARY

(Seal)

My Commission Expires: \_\_\_\_\_

My Commission Number: \_\_\_\_\_