



## Palau Board of Accountancy

P. O. Box 850, Koror, Republic of Palau 96940  
Tel #: (680) 488-2889 Fax #: (680) 488-2194 E-mail: [boa@palauopa.org](mailto:boa@palauopa.org)

### SCHEDULE OF FEES:

1. Application for AICPA Uniform Exam:  
CPA Examination (All Parts) \$100.00  
(See ROPBOA Form 003 for Breakdown)  
*Examination is currently not administered by the BOA*
2. Initial Certification 100.00  
Reciprocal Certification 100.00
3. Permits to Practice:
  - a. Initial Permit - Individual 50.00
  - b. Initial Permit - Firm 100.00
  - c. Renewal of Permit - Individual 50.00
  - d. Renewal of Permit - Firm 100.00
4. Delinquency fee for Permit Renewal  
(Application Received after December 31) 5.00 per day
5. Other Items Provided on a Costs Basis

---

---

### IMPORTANT INFORMATION

The fee must accompany the application and shall not be refunded. Please issue preprinted personalized check, money order or cashier's check payable to **"ROP National Treasury"**. Please attach payment to application and mail to:

**OFFICE OF THE PUBLIC AUDITOR  
P. O. BOX 850  
KOROR, REPUBLIC OF PALAU 96940**

---

---