

### Before you begin:

- ✓ CPA Certificates, PA Licenses, and/or permits to practice public accounting **expire each year** on the last day of your birth month. The renewal process is open to you for three months; the month prior to your birth month, during your birth month, and the month following your birth month (during which late fees apply and if applicable, additional lapsed permit requirements). Your CPA Certificate or PA License will be revoked if you have not registered by midnight of the last day of the month immediately following your birth month.
- ✓ The information you are reporting is to renew your **individual** CPA Certificate, PA License, or permit to practice public accounting (if applicable).
- ✓ Neither your registration nor permit (if applicable) is complete and active until **all fees have been paid**.
- ✓ **Fees are only calculated after you complete and click UPDATE on the renewal questionnaire.**
- ✓ When completing the Employment Services section, indicate only those services you actually performed during the **previous calendar year**.
- ✓ When completing the **CPE Reporting** section, indicate only those hours earned during the **previous calendar year**. Report your CPE in the proper categories.
- ✓ The **Peer Review** section is **ONLY** to be completed by non-incorporated sole-proprietors.

### To get started:

- A. Go to [www.ok.gov/oab](http://www.ok.gov/oab) and click the **Online Services** link found on the center menu bar of the OAB homepage.

**Individual registration is open and available online** to individual registrants with a birth month of **October, November, or December**. Refer to the table below for important registration dates to remember.

Birth Month:	Registration Deadline:	Reporting CPE For Year:	Lapsed Period:	Automatic Revocation:
October	10/31/2016	2015	11/1/2016 - 11/31/2016	12/1/2016
November	11/30/2016	2015	12/1/2016 - 12/31/2016	1/1/2017
December	12/31/2016	2015	1/1/2016 - 1/31/2017	2/1/2017

B. Next, click the link to the **Renewal Update**.

**PUBLIC**

- Find a CPA/PA or FIRM
- File a Complaint
- University Report

**REGISTERED USER**

- My Services
- My Profile
- Login
- Individual Renewal Instructions
- Firm Renewal Instructions
- OAB Home Page

**Online Service**

The Oklahoma Accountancy Board Online Services allows users to access the following:

- **Renewal Update** - Used for annual registration of your CPA Certificate, PA License, applicable fees and report CPE or claim CPE Exemption.
- **My Profile** - Change your address, phone number, email and account password.
- **Qualification Application** - Apply for Eligibility to sit for the CPA examination.
- **Candidates Exam Scores** - View exam scores, payment history and current status.
- **Examination Application** - Apply to sit for a section(s) of the CPA examination.

Please go to 'Forms' on the [homepage](#) if you wish to submit a form or application to the Board.

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C. Finally, enter your username (this is the email address on file with OAB) and password under the **User Login** section.

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**User Login**

Username:

  
example: johnsmith@msn.com

Password:

  
[Forgot Password?](#)

Login

\*NOTE: The FORGOT PASSWORD function will only work if you have established your security questions under **My Profile**. If you need assistance, contact OAB staff at (405) 521-2397.

D. Once logged in, click your **Certificate number** under the **My Licenses** section.

**My Services**

**My Permits**

PERMIT #	TYPE	ADDRESS
2052	CPA	2115 Lincoln

**My Licenses - Fees are calculated when applications are completed.**

LICENSE #	TYPE	ADDRESS
<a href="#">898989</a>	CPA	2115 Lincoln

**My Complaints**

COMPLAINT NUMBER	TYPE
<a href="#">4343</a>	Other

E. Click **Renewal Update** under **Manage Applications** to access the renewal questionnaire to renew your CPA Certificate, apply to renew a permit (if applicable), report CPE, and report Peer Review (if applicable).

**Details**

**Registrant Details**

Desc	Name
Applicant	*TEST RECORD ONLY* (John Doe)

**License Details**

License #	Permit #	Type	Address
898989	2052	CPA	2115 Lincoln

**Manage Applications**

[Renewal Update](#)

**CPE Summary**

Year	Comp.
2010	0
2011	0
2012	0
2013	0

**License Fee**

Fee Desc.
Peer Review Fee
Qualification Application Fee
Portal Fee
<b>Total:</b>


**GENERAL APPLICATION INFORMATION** - Effective January 2017, the 'Renewal Update' process contains intuitive logic that will guide you through the questionnaire by disabling irrelevant questions based on the answers you provide. If you need assistance, contact the OAB at (405) 521-2397.

**Process Info - Renewal Update**


Detail		
TYPE	NUMBER	ADDRESS
Accountancy (CPA/PA) (CPA)	13 - 100214 ACCT	2115 Lincoln

**Application Information**

[General](#)

Do you practice any Public Accounting?   Yes  No

Is your accounting office located in Oklahoma?  Yes  No


Do you enter Oklahoma from another jurisdiction to serve clients in Oklahoma?   Yes  No

Are you applying for or renewing a permit to practice?  Yes  No

- Do you practice public accounting?** Y/N – If you answer yes to this question and serve Oklahoma clients, you must hold a permit to practice public accounting issued by the OAB. Public Accounting includes bookkeeping, tax return preparation, management advisory services, auditing, and other accounting services as defined in the Oklahoma Accountancy Act.
- Is your accounting office located in Oklahoma?** Y/N – If you practice public accounting (yes to question one); answer yes to this question if your office is physically located within the state of Oklahoma.
- Do you enter Oklahoma from another jurisdiction to serve clients in Oklahoma?** Y/N – – If you practice public accounting (yes to question one); answer yes to this question. If yes, you must hold a permit to practice public accounting issued by the OAB.
- Are you applying for a permit to practice?** Y/N – If you practice public accounting or hold yourself out as a Certified Public Accountant and serve Oklahoma clients you must answer yes. (\$100 permit fee applies)

**EMPLOYMENT SERVICES** — You must answer Y or N to each service listed below. Check all services associated with accounting work performed last year whether for an employer, the public, anyone other than you, or non-compensated services for immediate family members. Do not check if you perform the service(s) only on a volunteer basis OR as an attorney and did not sign any documents related to such service as a CPA or PA.

 Services Provided

Audits 	<input type="radio"/> Yes	<input type="radio"/> No
Reviews	<input type="radio"/> Yes	<input type="radio"/> No
Agreed Upon Procedures	<input type="radio"/> Yes	<input type="radio"/> No
Compilations	<input type="radio"/> Yes	<input type="radio"/> No
Tax Return Preparation	<input type="radio"/> Yes	<input type="radio"/> No
Tax Planning Services	<input type="radio"/> Yes	<input type="radio"/> No
Investment Services	<input type="radio"/> Yes	<input type="radio"/> No
Financial Planning Services	<input type="radio"/> Yes	<input type="radio"/> No
Consulting Services	<input type="radio"/> Yes	<input type="radio"/> No
Management Advisory Services	<input type="radio"/> Yes	<input type="radio"/> No
Litigation Support Services	<input type="radio"/> Yes	<input type="radio"/> No
Bookkeeping Services	<input type="radio"/> Yes	<input type="radio"/> No
Other Accounting Services	<input type="text"/>	

5. **Audit Services?** Y/N – See definition of audit services in the Oklahoma Accountancy Act.
6. **Review Services?** Y/N – See definition of Review services in the Oklahoma Accountancy Act.
7. **Agreed Upon Procedures Service?** Y/N – Consult the AICPA for a definition of AUP services.
8. **Compilation Services?** Y/N – See definition of Compilation services in the Oklahoma Accountancy Act.
9. **Tax Return Preparation Services?** Y/N?
10. **Tax Planning Services?** Y/N
11. **Investment Services?** Y/N
12. **Financial Planning Services?** Y/N
13. **Consulting Services?** Y/N
14. **Management Advisory Services?** Y/N - See definition of attest services in the Oklahoma Accountancy Act.
15. **Litigation Services?** Y/N
16. **Bookkeeping Services?** Y/N
17. **Other Accounting Services?** List any accounting services you provided not specified above.

## CPE EXEMPTION

[CPE Exemption - If Applicable](#)

Type of CPE Exemption

18. **Type of CPE Exemption** – Applicable **ONLY** to registrants who were initially certified in the current year or have verified to the OAB they are disabled, inactive (non-accounting related work), on active duty military duty, or are retired from all forms of employment. Registrants holding out to the public or who work in industry performing accounting related functions are required to acquire CPE annually.

## CPE REPORTING – CPE must be earned between January 1 and December 31 of prior calendar year.


[CPE Reporting](#)

Credits related to the practice of Public Accounting in areas OTHER THAN taxation, accounting or assurance

Credits SPECIFICALLY RELATED to the areas of taxation, accounting or assurance

Credits related to my industry, government or academic position

Credits related to professional ethics

Credits related to the performance of Compilations 

19. **Credits related to the practice of Public Accounting in areas OTHER THAN taxation, accounting or assurance?** - Enter the number of CPE hours earned specifically related public accounting.
20. **Credits SPECIFICALLY RELATED to the areas of taxation, accounting or assurance?** - Enter the number of CPE hours earned specifically related to taxation, accounting, or assurance.
21. **Credits related to my industry, government or academic position?** - Enter the number of CPE hours earned specifically related to industry, government or an academic position.
22. **Credits Related to professional ethics?** - Enter the total number of CPE hours earned in ethics.
23. **Credits related to the performance of Compilations?** – Enter the number of CPE hours earned specifically related to Compilation **ONLY**.

**EMPLOYMENT –HIGHLIGHTED AREAS INDICATE REQUIRED FIELDS.** *If you are a non-incorporated sole proprietor practicing public accounting, indicate the name you are holding out to the public under in the **Primary Employer/Business Name** field. You are **NOT** considered a sole proprietor if you are a single member/owner of a professional corporation, LLC, LLP, etc. Use the drop down box under the **Primary Firm Employer Name** to locate public accounting firms registered in Oklahoma. If your employer is not listed in the drop down box, enter the name of your employer in the **Primary Employer/Business Name** field.*

☰ [Employment](#)

Primary Employment Status	<input type="text"/>
Primary Employment Classification	<input type="text"/>
Primary Firm Employer Name	<input type="text"/>
Primary Employer/Business Name	<input type="text"/>
Primary Employer/Business Address	<input type="text"/>
Primary Employer/Business City	<input type="text"/>
Primary Employer/Business State	<input type="text"/>
Primary Employer/Business Zip	<input type="text"/>
Primary Employer/Business Country	<input type="text"/>
Secondary Employment Status	<input type="text"/>
Secondary Employment Classification	<input type="text"/>
Secondary Firm Employer Name	<input type="text"/>
Secondary Employer/Business Name	<input type="text"/>
Secondary Employer/Business Address	<input type="text"/>
Secondary Employer/Business City	<input type="text"/>
Secondary Employer/Business State	<input type="text"/>
Secondary Employer/Business Zip	<input type="text"/>
Secondary Employer/Business Country	<input type="text"/>

24. **Primary Employment Status?** – *Indicate your primary employment role. This field is mandatory.*
25. **Primary Employment Classification?** – *Indicate your employment classification. (Applicable to all registrants currently employed)*
26. **Primary Firm Employer Name?** – *Indicate the name of your firm employer in the drop-down menu of Active/Registered firms. Note: If you cannot find your firm in this drop-down, type it in the text box titled Primary Employer/Business name.*
27. **Primary Employer/Business Name?** – *Indicate the name of your primary employer/business.*
28. **Primary Employer/Business Address?** – *Indicate the address of your primary employer/business.*
29. **Primary Employer/Business City?** – *Indicate the city in which your primary employer/business is located.*

30. **Primary Employer/Business Zip?** – Indicate the zip code in which your primary employer/business is located.
31. **Primary Employer/Business Country?** – Indicate the country in which your primary employer/business is located.
32. **Secondary Employment Status?** – Indicate your secondary employment role. (If applicable)
33. **Secondary Employment Classification?** – Indicate your employment classification for any secondary employment. (If applicable)
34. **Secondary Firm Employer Name?** – Indicate the name of your firm employer in the drop-down menu of Active/Registered firms. Note: If you cannot find your firm in this drop-down, type it in the text box titled Primary Employer/Business name. (If applicable)
35. **Secondary Employer/Business Name?** – Indicate the name of your secondary employer/business.
36. **Secondary Employer/Business Address?** – Indicate the address of your secondary employer/business.
37. **Secondary Employer/Business City?** – Indicate the city in which your secondary employer/business is located.
38. **Secondary Employer/Business Zip?** – Indicate the zip code in which your secondary employer/business is located.
39. **Secondary Employer/Business Country?** – Indicate the country in which your secondary employer/business is located.

**PEER REVIEW** – This section is **only** made available to **NON-INCORPORATED SOLE PROPRIETORS** providing attest services.

[Peer Review - Sole Proprietors](#)

(This section is only available for registrants who listed one or more employment roles as Non-Incorporated Sole Proprietors)

- Did you perform an audit last year?  Yes  No
- Did you perform a review last year?  Yes  No
- Did you perform a Compilation last year?  Yes  No
- Did you perform an Agreed Upon Procedure last year?  Yes  No
- Do you perform attestation engagements for OK governmental entities?  Yes  No
- Have you had peer review?  Yes  No

\* If no, Initial Engagement Date

- If 'YES' to any of the services listed in this section you are required to enroll in a Board approved administering entity's peer review program within one year of signing the initial engagement letter.
- Registrants are required to submit peer reviews by secure website; documentation must include:

40. **Did you perform an audit last year?** Y/N – Did you perform audit engagements last year?
41. **Did you perform a review last year?** Y/N – Did you perform review engagements last year?
42. **Did you perform a compilations las year?** Y/N – Did you perform compilation engagements last year? NOTE: if you perform compilation engagements you must earn four hours of compilation only CPE annually OR be enrolled in a Board-approved peer review program. Compilation CPE should be reported on question 23 under CPE Reporting.
43. **Did you perform an agreed upon procedure last year?** Y/N – Did you perform AUPs engagements last year?
44. **Do you perform Governmental Audits for Oklahoma Entities?** Y/N – Do you perform attest engagements for Oklahoma governmental entities using Government Auditing Standards (Yellow Book)?



45. **Has Your Firm Had a Peer Review?** Y/N – *Have you undergone peer review?*
46. **If no, initial Engagement Date?** – *If you are not performing attest engagements or are **currently enrolled in a Board-approved peer review program**, this field can be left blank. Registrants must report their first attest engagement date to the OAB within 30 days. If you have performed an attest engagement and have not yet enrolled in a Board-approved peer review program, indicate the initial attest engagement date in this field.*

## STATUS – MORAL CHARACTER

### Status - Moral Character

Have you been arrested, charged or convicted of a Crime (not yet reported)?

Yes  No

Explanation

Has license been cancelled, revoked, refused or suspended by enforcement?

Yes  No

By Which Jurisdiction(s)?

Any credential cancelled, revoked or suspended by enforcement?

Yes  No

Explanation

47. **Have You Been Arrested, Charged, or Convicted of a Crime?** Y\*/N – *If not previously reported to the OAB, indicate if you have been arrested, charged, or convicted of a crime.*

\*Explanation – If yes, provide a detailed explanation.

48. **Has License Been Cancelled, Revoked, Refused, or Suspended by Enforcement?** – Y\*/N – *If not previously reported, indicate if you have had your CPA Certificate or PA License cancelled, revoked, refused or suspended by any enforcement action.*

\*By Which Jurisdiction(s) – If yes, provide a detailed explanation.

49. **Any Credential Cancelled, Revoked, or Suspended by Enforcement?** Y\*/N – *If not previously reported, indicated if any other professional license has been cancelled, revoked, or suspended.*

\*Explanation – If yes, provide a detailed explanation.

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Attachment

\* - You may upload supporting documents here, i.e, a listing of firm owners, expanded explanations of disciplinary actions, peer review, etc.

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I attest that all of the information I have provided on this form is true and correct. I further understand that I am subject to and will abide by the Oklahoma Accountancy Act, the Board's rules, and the American Institute of Certified Public Accountants' Code of Professional Conduct.

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**NOTE:** By clicking **Upload Attachments** you can upload such documents as CPE Certificates, moral character supporting documents, peer review, etc.

# INDIVIDUAL CPA & PA ONLINE RENEWAL INSTRUCTIONS

Revised  
01/23/2017

Once you have completed every section and have **read and agreed** to the attestation statement, click **Update**. Applicable fees are calculated **after** you click **Update**.

At the License Fee screen, you can now click on **make payment** to proceed to checkout.


Manage Applications						
Process Desc						
<a href="#">Renewal Update</a>						

CPE Summary						
Year	Comp.	Ethics	IGA	PA	TAA	Total Hours
2010	0	2	0	0	8	10
2011	0	0	0	54	0	54
2012	0	4	20	0	20	44
2013	0	0	0	0	0	0

License Fee		
Fee Desc.	Fee Amount	Balance
Peer Review Fee	\$0.75	\$0.75
Qualification Application Fee	\$1.00	\$1.00
Portal Fee	\$1.00	\$1.00
<b>Total:</b>		<b>\$2.75</b>



Finally, you can print your receipts, permits and renewal answers under the My Permit and Receipts screen.

My Permit and Receipts
<a href="#">04-FEB-13 Permit</a> Feb 04, 2013 9:37:28
<a href="#">22-MAR-13 Renewal Results</a> Mar 22, 2013 10:57:20
<a href="#">25-APR-13 Receipt</a> Apr 25, 2013 13:03:41
<a href="#">25-APR-13 Receipt</a> Apr 25, 2013 13:05:41
<a href="#">25-APR-13 Receipt</a> Apr 25, 2013 13:06:41
<a href="#">05-SEP-13 Permit</a> Sep 05, 2013 11:38:20
<a href="#">05-SEP-13 Renewal Results</a> Sep 05, 2013 11:39:19
<a href="#">13-SEP-13 Permit</a> Sep 13, 2013 9:09:19
<a href="#">02-AUG-14 Receipt</a> Aug 02, 2014 20:21:41
<a href="#">07-FEB-15 Receipt</a> Feb 07, 2015 12:00:38
<a href="#">18-AUG-15 Receipt</a> Aug 18, 2015 10:53:43
<a href="#">28-MAR-16 Receipt</a> Mar 28, 2016 15:34:58