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 and click the Online Services link found on the center menu bar of the OAB homepage.
**B.** Next, click the link to the **Renewal Update**.

*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.*

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

*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.

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).
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.

1. **Do you practice public accounting?** Y/N – If you answer yes to this question and serve Oklahoma clients (while working for a public accounting firm or a sole-proprietor in public accounting), 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. You are not considered to be practicing public accounting if you are performing services for your employer in industry or government.

2. **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.

3. **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.

4. **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.

<table>
<thead>
<tr>
<th>Services Provided</th>
<th>Yes</th>
<th>No</th>
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<tbody>
<tr>
<td>Audits</td>
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<td>Reviews</td>
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<td>Agreed Upon Procedures</td>
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<td>Compilations</td>
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<td>Tax Return Preparation</td>
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<td>Tax Planning Services</td>
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<td>Investment Services</td>
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<td>Financial Planning Services</td>
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<td>Consulting Services</td>
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<td>Management Advisory Services</td>
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<td>Litigation Support Services</td>
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<tr>
<td>Bookkeeping Services</td>
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<tr>
<td>Other Accounting Services</td>
<td>Enter Text or Number</td>
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</tr>
</tbody>
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5. **Audit Services?** Y/N — See definition of audit 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

Type of CPE Exemption – Applicable ONLY to registrants who were initially certified in the current year or have filed a CPE exemption affidavit to the OAB verifying that 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.

18. 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 to public accounting.

19. 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.

20. 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.

21. Credits Related to professional ethics? - Enter the total number of CPE hours earned in ethics.

22. 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 indicated that you are practicing public accounting (the first question on this renewal) at least one of your employers must be classified as public accounting. 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.

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.

(If applicable)

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)?

Explanation

☐ Yes ☐ No

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

By Which Jurisdiction(s)?

Any credential cancelled, revoked or suspended by enforcement?

Explanation

☐ Yes ☐ No

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

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.

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