



## Instructions for Completing the Public Accounting Licence (PAL) Renewal Process on My Portal

1. Log into [My Portal](#) with your CPA Ontario ID and password. **For optimal performance, please use the latest version of Microsoft Edge, Google Chrome or Mozilla Firefox. Pages may display incorrectly on mobile devices or in Internet Explorer.**

Log In >

Stewardship of the Profession +

Become a CPA +

Advanced Certificate in Accounting and Finance +

CPA Members +

Professional Development +

# CPA ONTARIO LOGIN

To improve your online experience, CPA Ontario has created one point of entry for access to many CPA Ontario online services available to members, students and other stakeholders. To log in, use your CPA Ontario ID and password. You may be prompted to reset your password to ensure it meets our security requirements.

If you are registering for a Professional Development course for the first time, and/or you do not have a CPA Ontario ID, please [create an account](#).

If you require assistance, please contact [Customer Service](#) or call 1 800 387.0735 (available Monday - Friday, 8 a.m. - 6 p.m.).

For optimal browser experience, please use Edge, Internet Explorer 11, Chrome or Firefox. Pages may display incorrectly on mobile devices or on Internet Explorer 7, 8, 9 or 10.

CPA Ontario ID

Password

LOGIN

[Forgot CPA Ontario ID](#)  
[Reset Password](#)

2. Select **Obligations and Requests** and click **View All** on the **Annual Obligations** tile.

CPA Ontario ID: [blurred]

Status: Active

PAL Licence: Active

OBLIGATIONS AND REQUESTS

## OBLIGATIONS AND REQUESTS

### ANNUAL OBLIGATIONS

Fulfill your member and firm annual obligations and view the status of your existing ones.

VIEW ALL

### APPLICATIONS

Start and view the status of applications relating to public accounting, firm registration, member reinstatement and readmission.

VIEW ALL



3. Click **Complete Now** on the Public Accounting Licence Renewal tile.

PUBLIC ACCOUNTING LICENCE  
RENEWAL  
NOT STARTED  
2023 - 2024

Renew your active Public Accounting Licence  
and remit the PAL Renewal Fee.

**COMPLETE NOW**

4. Review the **Instructions and Requirements** page and complete the attestation.

INSTRUCTIONS & REQUIREMENTS  
PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

To successfully renew your active public accounting licence (PAL), for the period of November 1, 2023 to October 31, 2024, please complete the PAL Renewal Declaration Form and remit the PAL Renewal Fee by the October 1, 2023 deadline. Members can review the requirements to maintain a public accounting licence in the [regulations](#).

Upon submission, your application will be reviewed by the Public Accounting Licensing Board (PALB) and you will be advised in writing of the decision. If you wish to view the current status of your public accounting licence, please review the [Directory of Public Accounting Licensees](#).

If you will not be renewing your PAL, please submit a member request to discontinue your PAL before October 1, 2023. To submit this request, log in to My Portal and select Member Requests. Click on Discontinue a Public Accounting Licence (PAL) and complete the form.

ATTESTATION

\* ☐ I declare that the information provided will be accurate, true, and complete. I confirm that I understand and agree that I am bound by the By-Laws and Regulations of CPA Ontario, and I will promptly provide any further information or documentation requested by CPA Ontario.

**SAVE AND COMPLETE LATER** **SAVE AND CONTINUE**



**Tip:** Use the navigation buttons at the bottom of each page to easily move through and save the application. Most pages include three navigation buttons: **Back**, **Save and Complete Later** and **Save and Continue**.

- **Back:** Navigate back to the previous page of the application. Note that this button is not available on the first page of your application and does not appear on the requirements page.
- **Save and Complete Later:** Select this button to exit your application and save the information entered up to and including that page. Note that information may be lost if you leave your application open without saving for an extended period of time.
- **Save and Continue:** Proceed to the next page of the application.

5. On the **Personal Information Update** page, ensure all information is correct and up to date.

## PERSONAL INFORMATION UPDATE

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

#### PERSONAL INFORMATION

\* Indicates required field(s)

Prefix <input type="text"/>	Legal First Name(s) <input type="text"/>
*Preferred First Name <input type="text"/>	Legal Last Name <input type="text"/>
Suffix <input type="text"/>	Date of Birth <input type="text"/>
Gender <input type="text"/>	

6. On the **Employment Information Update** page, you can change your employment status and add new employers.

## EMPLOYMENT INFORMATION UPDATE

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

  

#### EMPLOYMENT INFORMATION

\* Indicates required field(s)

\*Employment Status

Employed

  

Instructions:

- If your Employment has changed, click the **New Employer** button and add your new Employer. To remove your previous Employers click **Edit Role** and add an End date.
- If your Employer has multiple locations and you now work at a different location, click **New Employer** to search for or add the alternative location.
- If you want to change details of your current Employment, click **Edit Role**.

#### EMPLOYERS

NEW EMPLOYER

**!** **Note:** Upon clicking the **New Employer** button, a window to add a new employer will appear. You must indicate if this is your primary employer along with employment start and end dates.



7. Select the **Practicing Public Accounting Declaration** that applies to you.

## CONNECTING TO THE PRACTICE

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

#### PRACTISING PUBLIC ACCOUNTING DECLARATION

Please note that if you are providing accounting services to the public, or engaging in the practice of public accounting, you are required to register your firm with CPA Ontario or be listed on the roster of a firm registered with CPA Ontario. This declaration must be completed in order for you to renew and maintain your public accounting licence with CPA Ontario.

CPA Ontario's records indicate that you have demonstrated an intended connection to public accounting and that you are associated with a firm registered with CPA Ontario.

**\*I declare that I will be engaging in the practice of public accounting:**

- ☐ Yes
- ☐ No

**\*Are you an authorized signing individual (authorized to sign audit reports for reporting issuers) with the Canadian Public Accountability Board (CPAB)? For more information about CPAB visit [cpab-ccrc.ca](http://cpab-ccrc.ca).**

- ☐ Yes
- ☐ No
- ☐ Not Sure

**OR**



CPA Ontario's records indicate that you have not demonstrated an intended connection to public accounting and that you are not currently associated with a firm that is registered with CPA Ontario.

\*Please Outline Your Current Employment Circumstances Below

\*Are you an authorized signing individual (authorized to sign audit reports for reporting issuers) with the Canadian Public Accountability Board (CPAB)? For more information about CPAB visit [cpab-ccrc.ca](http://cpab-ccrc.ca).

- ☐ Yes
- ☐ No
- ☐ Not Sure



8. Select the **Continuing Professional Development (CPD)** requirement that applies to you.

## CONTINUING PROFESSIONAL DEVELOPMENT REQUIREMENTS

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

To proceed with your public accounting licence renewal application, please confirm that you have completed the following CPD requirements:

- Hours must be in activities directly related to the competencies needed to engage in the practice of public accounting. **Taxation hours (e.g. annual personal and corporate tax updates) do not count towards CPD for licensure**
- Minimum of 20 hours annually of which at least 50 percent are verifiable,
- 120 hours in each triennial period of which at least 50 percent are verifiable and shall include four verifiable hours of professional ethics
- Achieve the learning outcomes for that professional competence as set out in the [International Education Standard 8, Professional Competence For Engagement Partners Responsible For Audits Of Financial Statements \(Revised\)](#)

\*I declare that :

- ☐ I have completed the CPD requirements as outlined above.
- ☐ I have not completed the CPD requirements as outlined above.

OR

## CONTINUING PROFESSIONAL DEVELOPMENT HOURS

I have completed the following CPD (with Year 1 being the previous calendar year).

\*Year 1 Verifiable Hours (2022)

\*Year 1 Unverifiable Hours (2022)

\*Year 2 Verifiable Hours (2021)

\*Year 2 Unverifiable Hours (2021)

\*Year 3 Verifiable Hours (2020)

\*Year 3 Unverifiable Hours (2020)

\*Special Consideration: Applies only to members who have not completed the CPD Requirement as a result of parental leave, medical or compassionate circumstances, and are asking the PALB to find they otherwise have the required capabilities, competence and current skills to engage in the practice of public accounting. Please explain your specific circumstances.



9. Select the **Practice Inspection Requirement** that applies to you.

## PRACTICE INSPECTION REQUIREMENTS

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

CPA Ontario's records indicate that you have met the Practice Inspection requirement.

OR

## PRACTICE INSPECTION REQUIREMENTS

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

CPA Ontario's records indicate that you have not met the Practice Inspection requirement.

\*Please select one of the following options:

- ☐ I have not met the PI Requirement. This noted deficiency will be reviewed by CPA Ontario's Public Accounting Licensing Board (PALB).
- ☐ I am a Practice Inspector appointed by CPA Ontario or by the Canadian Public Accountability Board (CPAB) to conduct practice inspections of licensees, firms and practising offices.
- ☐ I will be participating in a recognized capacity in public accounting engagements at a newly established or soon-to-be established practising office that has not been the subject of a practice inspection.
- ☐ Within the immediate past five years, I participated in a recognized capacity in the practice of public accounting in a practising office that has been the subject of a practice inspection satisfactory to CPA Ontario.





10. Select the **Professional Experience requirement** that applies to you.

- If you have completed the Professional Experience Requirement, please select the first option.

## PROFESSIONAL EXPERIENCE REQUIREMENTS

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

To renew your public accounting licence, you must have participated in a recognized capacity in the practice of public accounting and obtained a minimum of 2,500 hours within the immediate past five years consisting of both:

- At least 1,250 eligible hours in the practice of public accounting (excluding any hours for which a public accounting licence was required but not held).
- Up to 1,250 eligible hours in designated services.

\*Please select one of the following:

- ☒ I have completed the Professional Experience Requirement.
- ☐ I have not completed the Professional Experience Requirement.

If you have **not** completed the Professional Experience Requirement, you have two options to select from:

\*Please select one of the following:

- ☐ I have completed the Professional Experience Requirement.
- ☒ I have not completed the Professional Experience Requirement.

\*Please select one of the following:

- ☐ I would like to be considered by the Public Accounting Licensing Board (PALB) under discretion because I have exceptional circumstances.
- ☐ I would like to be considered by the PALB under discretion due to the nature of my work.



If you select the **first option**:

### Exceptional Circumstance Details

#### EXCEPTIONAL CIRCUMSTANCE DETAILS

\*Describe the nature of your exceptional circumstances

\*Exceptional Circumstances Start Date

\*Exceptional Circumstances End Date

\*

☐ My exceptional circumstances will not continue beyond a period of two years from the date of this application. I confirm that I have the required capabilities, competence and current skills to engage in the Practice of Public Accounting.

Please complete and upload the [experience certification report](#) and any additional information in support of your circumstances.

Please upload your files

A button with an upward arrow icon and the text "Upload Files".



If you select the **second option**:

### **Discretion Due to the Nature of My Work**

#### PRACTICE DETAILS

\*Describe the nature of your work

\*My practice is comprised substantially of one or more of the following:

- ☐ Responsibility for the entire public accounting engagement of a firm or practising office
- ☐ Completion of second partner reviews.
- ☐ Responsible for the direct supervision, management or oversight of the leadership of the engagement team(s), excluding supervisory functions that are primarily administrative in nature.

\*

☐ I confirm that I have the required capabilities, competencies and current skills to engage in the Practice of Public Accounting.

Please complete and upload the [experience certification report](#) and any additional information in support of your circumstances.

Please upload your files

A button with an upward arrow icon and the text "Upload Files".



11. On the **Application Review** page, review and confirm the information you have provided. If you need to amend your declarations, please select the **Back** button.

## APPLICATION REVIEW

### PUBLIC ACCOUNTING LICENCE RENEWAL APPLICATION

  

#### ATTESTATION

☒ I declare that the information provided will be accurate, true, and complete. I confirm that I understand and agree that I am bound by the By-Laws and Regulations of CPA Ontario, and I will promptly provide any further information or documentation requested by CPA Ontario.

12. Please review the **Submission Summary** page before you submit. You will be given the option to remit the payment once you click **Submit Application**. A copy of your submission will be available to you once you make the payment.
13. The **Payment Information** page is where you will select the desired payment option. Please review all the different payment options such as credit card and Interac.
14. You will receive a payment receipt following the successful completion of payment. Receipts can also be viewed in [My Portal](#).