

**Georgia State Board of Accountancy**  
**2024-2026 Public Accounting Firm Registration**  
**RENEWAL APPLICATION**

**INSTRUCTIONS FOR RENEWING YOUR LICENSE BY MAIL**

**Public Accounting Firm Registration License Renewals**

**RENEWAL DEADLINE: By 6/30/2024**

**(NON-REFUNDABLE RENEWAL FEE: \$150.00)**

**LATE RENEWAL PERIOD: Postmarked 7/1/2024-9/30/2024**

**(NON-REFUNDABLE LATE RENEWAL FEE: \$400.00)**

A Public Accounting Firm which continues to practice with an expired license after June 30, 2024 may be subject to a fine and a public disciplinary action. After September 30, 2024, Public Accounting Firms must reinstate their licenses by completing the *Application for Reinstatement of Public Accountancy Firm License* form. *Please note that reinstatement is at the discretion of the Board.*

**Other Documentation**

The license renewal process requires that all licensees who are owners, partners, shareholders or directors of the firm provide the Board with information relevant to any arrests, convictions, pleas, substance abuse treatment or board actions taken in another jurisdiction which have occurred since initial licensure or the last renewal period. To satisfy this requirement, please submit a detailed letter of explanation, a certified copy of the final disposition of the case and/or a certified copy of the other board's action. If there is not yet a final disposition in the case, submit a letter of explanation and a certified copy of the arrest citation. Information may be submitted by email to [GSBA@sao.ga.gov](mailto:GSBA@sao.ga.gov) or mailed to *GSBA, 200 Piedmont Avenue, Suite 1604 West Tower, Atlanta, GA 30334*. Please be sure to include your Firm License number with all submissions.

The Board considers the renewal process as incomplete if the licensee fails to submit the required letter of explanation and certified copy of the arrest citation or final disposition by the license renewal deadline. The license **WILL NOT BE RENEWED**, the license status will be changed to **LAPSED**, and the licensee will not be able to practice. See O.C.G.A. § 43-26-9(b).

**Fee Payments**

- Submit the Firm Renewal Fee of **\$150.00** via check or money order (made payable to: Georgia State Board of Accountancy) to: ***Georgia State Board of Accountancy, 200 Piedmont Avenue SE, Suite 1604-West Tower, Atlanta, GA 30334***. This completed application and fee payment must be postmarked by June 30, 2024. Payments may be made via credit card *only* by using the online application process. Do NOT send cash.
- Late renewals postmarked between July 1 through September 30, 2024 must submit the Late Payment Renewal Fee of **\$400.00**.
- Write your Firm License Number on your check or money order.
- Checks returned for insufficient funds will be assessed a \$30.00 service charge pursuant to O.C.G.A. Sec. 16-9-20.

**Your Public Accounting Firm license renewal will not be finalized until you have completed and signed this Renewal Application in its entirety, submitted the renewal fee(s), and other documents required herein. Public Accounting Firms must complete the Peer Review Program Compliance requirements and submit a Peer Review Report and Acceptance Letter (if applicable).**

**Georgia State Board of Accountancy  
2024-2026 Public Accounting Firm Registration  
RENEWAL APPLICATION**

**PLEASE PRINT and ANSWER ALL Questions!!**

Firm License Number: **ACF** \_\_\_\_\_ FEI Number: \_\_\_\_\_

Firm Name: \_\_\_\_\_

Email Address: \_\_\_\_\_ Business Phone Number: (\_\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**Physical Address:** (P.O. Box is NOT acceptable.) \_\_\_\_\_ **Mailing Address:** (P.O. Box is acceptable.) \_\_\_\_\_

\_\_\_\_\_  
(Street Address) (Mailing Address or P.O. Box Number)

\_\_\_\_\_  
(City) (State) (ZIP) (City) (State) (ZIP)

1. List name(s) of all owners, partners, directors, and shareholders personally engaged in the practice of public accountancy. (They must hold an active license to practice in their home State.)

NAME	CPA CERTIFICATE NUMBER	EXP DATE (Must be 12/31/2025 for GA)

2. In addition to the owner/partners, does this firm have one or more employees who hold active licenses to practice in Georgia?  Yes  No

3. REGISTRATION OF OFFICE(S): Complete the following for every office which performs public accounting services in Georgia or for Georgia clients. (Please see Board Rules 20-9-.01(2) and 20-9-.02.)

OFFICE	RESIDENT MANAGER'S NAME	CPA CERTIF NO	OFFICE ADDRESS (Physical Location)
#1			
#2			
#3			

4. If main office is located outside of Georgia, indicate which state office is located: \_\_\_\_\_

5. Since June 30, 2022, have any of the owners, partners, directors or shareholders of the firm been arrested, convicted, or entered a plea of guilty, nolo contendere, or been sentenced under the "First Offender Act" for any felony, misdemeanor or any offense other than a minor traffic violation? (DWI and DUI are not minor traffic violations.)  
 Yes  No

6. Since June 30, 2022, has any disciplinary action been taken against the firm or any of its owners, partners, directors or shareholders by any state board or other regulatory board?  Yes  No

**IF "YES" IS ANSWERED TO EITHER Q.5 OR Q.6, SUBMIT CERTIFIED COPIES OF COURT RECORDS, COURT DISPOSITIONS OR BOARD DISCIPLINARY ACTIONS TO THE BOARD WITH THIS APPLICATION.**

7. **PEER REVIEW PROGRAM COMPLIANCE** - Answer the following questions for the firm.

A) Has this firm issued any of the following Attest reports during the period of July 1, 2022 to June 30, 2024?  
(Please check "Yes" or "No" for each report)

- Audit                    \_\_\_\_\_ Yes    \_\_\_\_\_ No
- Review                 \_\_\_\_\_ Yes \_\_\_\_\_ No
- Compilation           \_\_\_\_\_ Yes \_\_\_\_\_ No

If the firm answered "NO" to all the above, the firm is exempt from the peer review program requirements. **Skip to Signature and finalize this Application.**

If the firm answered "YES" to any of the above, the firm is required to report having complied with the peer review requirements described in Chapter 20-13 of the Rules of the Georgia State Board of Accountancy. **Proceed to Q.7B, below.**

B) Was the Initial Firm license issued July 1, 2022 or after? \_\_\_\_\_ Yes \_\_\_\_\_ No

If "YES", the firm is exempt from the peer review requirements. **Skip to Signature and finalize this Application.**

If "NO", the firm must report having complied with the peer review requirements described in Chapter 20-13 of the Rules of the Georgia State Board of Accountancy. **Proceed to Q.7C.**

C) Has this firm met the peer review requirements described in Chapter 20-13 of the Rules of the Georgia State Board of Accountancy? \_\_\_\_\_ Yes \_\_\_\_\_ No

Has this firm enclosed evidence (including the peer reviewer's report and the letter of acceptance issued by the Board Approved Peer Review Program) that this firm has satisfactorily completed a Board Approved Peer Review Program during the preceding three-year period of July 1, 2021 – June 30, 2024? \_\_\_\_\_ Yes \_\_\_\_\_ No

If the firm answered "YES" to BOTH questions in Q.7C, **skip to Signature and finalize this application.**

If the firm answered "NO" to EITHER question in Q.7C, and the firm has issued an audit, review, or compilation report during the period of July 1, 2022 to June 30, 2024, the following information MUST be submitted with this Application for firm renewal:

- Any documents related to a peer review of the firm conducted within the 36 months preceding June 30, 2024.
- A letter explaining the failure to comply with the Peer Review Program Requirements.

Upon receipt of the above referenced materials, the Board may deny renewal, waive the peer review requirements, renew with a limited registration, or renew with conditions. Once the materials are attached, **proceed to Signature and finalize this application.**

I am applying for renewal of my Public Accounting Firm registration, and I authorize the Board to receive from any federal, state, or local criminal justice agency any criminal history regarding me. Under penalty of perjury, I swear or affirm that the information I have provided in this application is correct to the best of my knowledge. I further state that I have read and understand the current rules and regulations of the Georgia State Board of Accountancy, and that I will advise the Board office of any changes in this registration within 30 days of such change.

Signature of Owner/Partner: \_\_\_\_\_ Date: \_\_\_\_\_