



2025-26 Licensing Data Trends Report

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Introduction

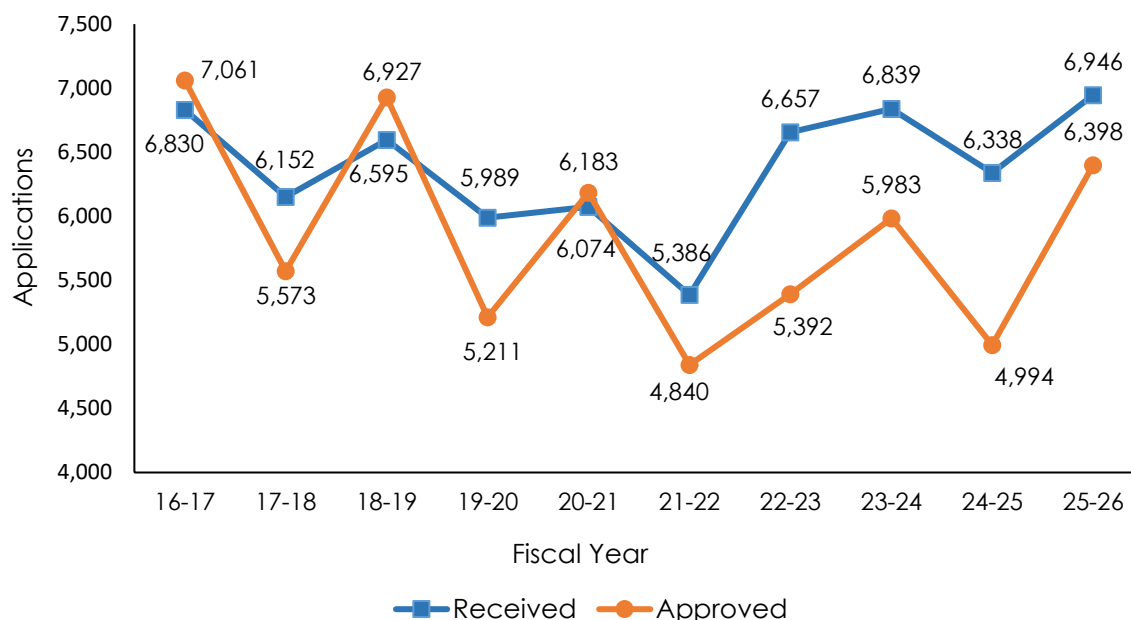
This is a comprehensive report on long-term licensing data trends for California certified public accountants (CPA) from fiscal years 2016 through 2026. The report will analyze Uniform Certified Public Accountant Examination (CPA Exam) application data, California and national examination statistics, licensure application data, CPA population data, and firm population data. The report also covers deficiencies in applications and provides insight into observed data patterns.

Examination

In 2024, the American Institute of Certified Public Accountants (AICPA) introduced a new CPA Exam¹ and a revised testing schedule that reduced both the number of testing windows and the frequency of score releases for all exam sections. Beginning in 2025 and continuing through 2026, the Core exam sections returned to continuous testing windows, while Discipline exam sections continue to follow quarterly testing windows.

Over the past ten fiscal years, the CBA has experienced fluctuations in the number of first-time CPA Exam applications and the number of repeat CPA Exam applications received and approved, as shown in **Graphs 1** and **2**.

¹ The new CPA Exam uses a Core + Discipline model whereby test takers must pass all three Core sections and one Discipline section of their choosing to pass the CPA Exam.

Graph 1: California First-Time CPA Exam Applications Received and Approved

Graph 1 illustrates large fluctuations in the number of first-time CPA Exam applications received and approved over the past ten fiscal years. The lowest volume was 5,386 (2021-22) and the highest volume of applicants received was 6,946 (2025-26). In terms of applications approved, the lowest volume was 4,840 (2021-22) and the highest was 7,061 (2016-17).

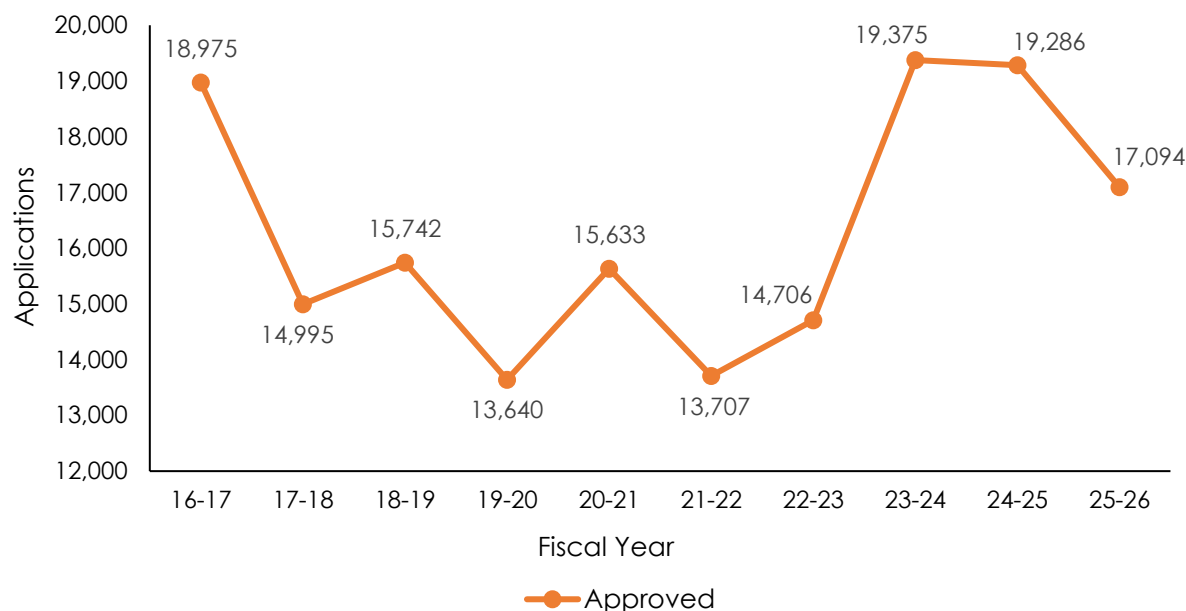
First-time CPA Exam applications received dipped in 2019-20 and 2021-22 due to the COVID-19 pandemic which affected education and testing availability. The trend for applications approved at that time mostly mirrors the trend seen in the applications received.

An increasing trend is seen in first-time CPA Exam applications received and approved following the lows of 2021-22. First time applications received increased by 29% from 2021-22 to 2025-26. First-time applications approved increased by 32% from 2021-22 to 2025-26. These increases may be due to such factors as lessening of COVID-19 concerns, interest in testing prior to the implementation of the new CPA Exam format in 2024, and in anticipation of the new licensure requirements in effect on January 1, 2027.

The difference between the total number of applications received and approved is due to deficiencies identified during the application review process. Deficiencies include missing transcripts, not meeting educational requirements, or both. Applicants are notified of any deficiencies and are given one year to

resolve them before their application expires. If an application is deficient, it is counted as received but not as approved.

Graph 2: California Repeat Exam Applications Approved²



Graph 2 shows only approved repeat CPA Exam applications due to the number of received and approved repeat applications in fiscal years 2016-17 and 2017-18 being nearly identical and starting in 2018-19 repeat applications received were automatically approved. The graph illustrates fluctuations in the number of repeat CPA Exam applications approved in the past ten fiscal years. The lowest volume was 13,640 (2019-20) and the highest was 19,375 (2023-24).

Approved repeat applications declined by 21% from 2016-17 to 2017-18, coinciding with the launch of a new version of the CPA Exam in April 2017. From 2017-18 through 2022-23, the volume of approved repeat applications fluctuated year to year, showing no consistent upward or downward pattern. The lowest point during this period occurred in 2019-20, when approved repeat applications fell to 13,640 which coincided with the start of the COVID-19 pandemic.

Repeat approved applications then increased by 32% from 2022-23 to 2023-24, where the highest volume of 19,375 was observed. The volume remained consistent in 2024-25 and coincides with the timeframe of exam credits

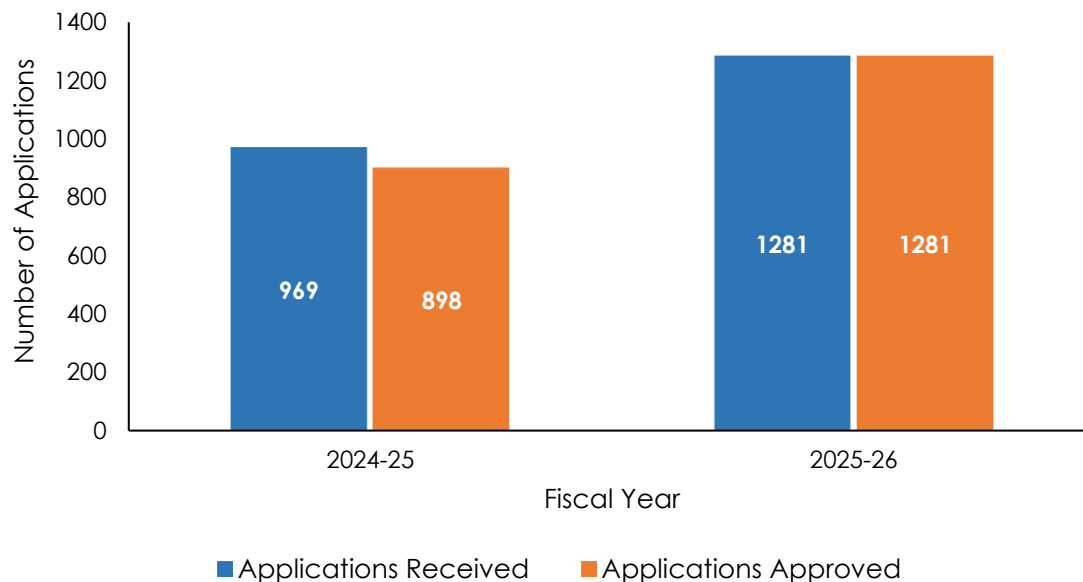
²The data for received and approved is identical beginning in 2018-19 due to a change in how repeat applications are processed.

extended under the Credit Relief Initiative (CRI) to June 30, 2025. When compared to prior years, the large number of CPA Exam repeat applications in 2023-24 and 2024-25 could be explained by an increase in applicants retaking exam sections to pass the CPA Exam before their extended credits expired on June 30, 2025.

CPA Exam applicants may apply under one of the following three education qualifications:

- Option A—Applicant with a bachelor's or master's degree conferral and has completed 24 semester units each in accounting units and business-related units.
- Option B—Applicant currently enrolled in dual degree program that results in the conferral of master's and bachelor's at the same time and has completed 24 semester units each in accounting and business-related subjects.
- Option C (Early Entry)—Applicant currently enrolled in college and within 180 days of completing all educational requirements with bachelor's degree and completion of 24 semester units each in accounting and business-related subjects.

Graph 3: Option C (Early Entry) Applications Received and Approved



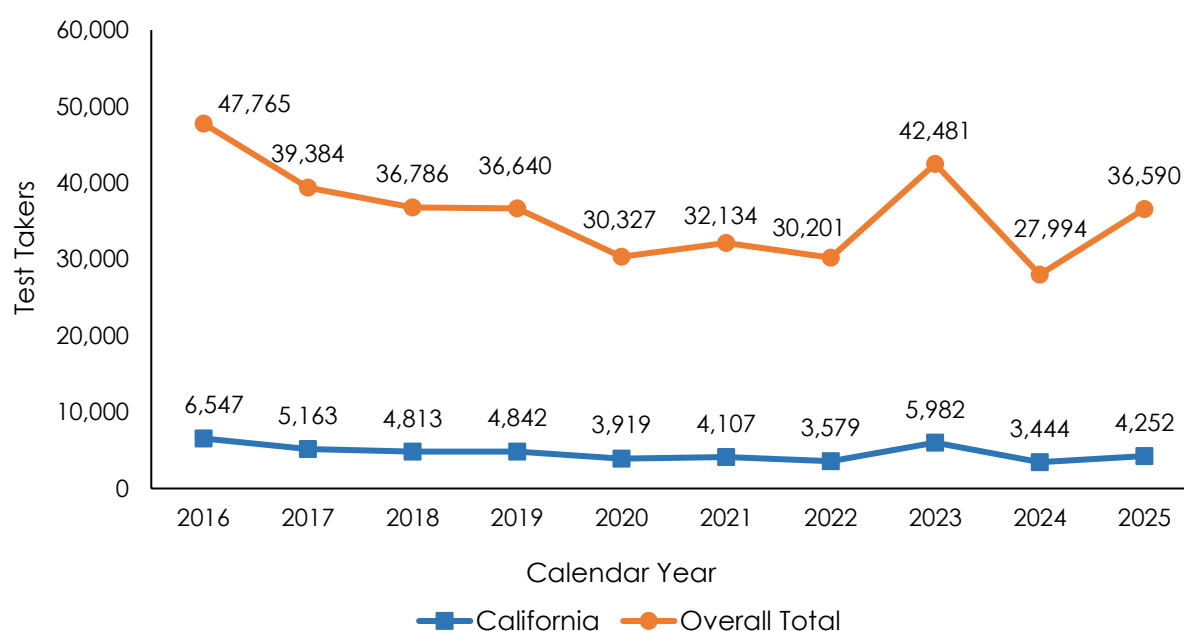
Graph 3 shows a 43% growth in first-time Option C applications approved from fiscal years 2024-25 to 2025-26. Additionally, 20% of approved CPA Exam applications in 2025-26 used Option C, compared to 18% in 2024-25. Due to the

recent establishment of Option C, only two full fiscal years are presented in the graph.

The number of Early Entry applications indicate it is a desirable path into the licensure process, and the year-over-year growth may be attributed to a greater awareness of the Early Entry option.

Graphs 4 and **5** display data for California applicants who have sat for the CPA Exam compared to the overall total³ of test takers. The overall totals are inclusive of California test takers. The first time an applicant sits for a specific test section they are considered a “first-time” test taker. An applicant is considered a “repeat” test taker if they are taking a specific section for a second or higher attempt.

Graph 4: First-Time CPA Exam Test Takers—California vs. Overall Total



Graph 4 shows that the number of first-time CPA Exam test takers in both California and overall declined steadily from 2016 through 2022, followed by year-to-year fluctuation from 2023 through 2025. California experienced a 45% decrease from 2016 to 2022, while the overall total experienced a 37% decrease during the same period. In 2023, first-time test takers rose to their highest number since 2016, reaching 5,982 in California and 42,481 overall. This sharp rise was

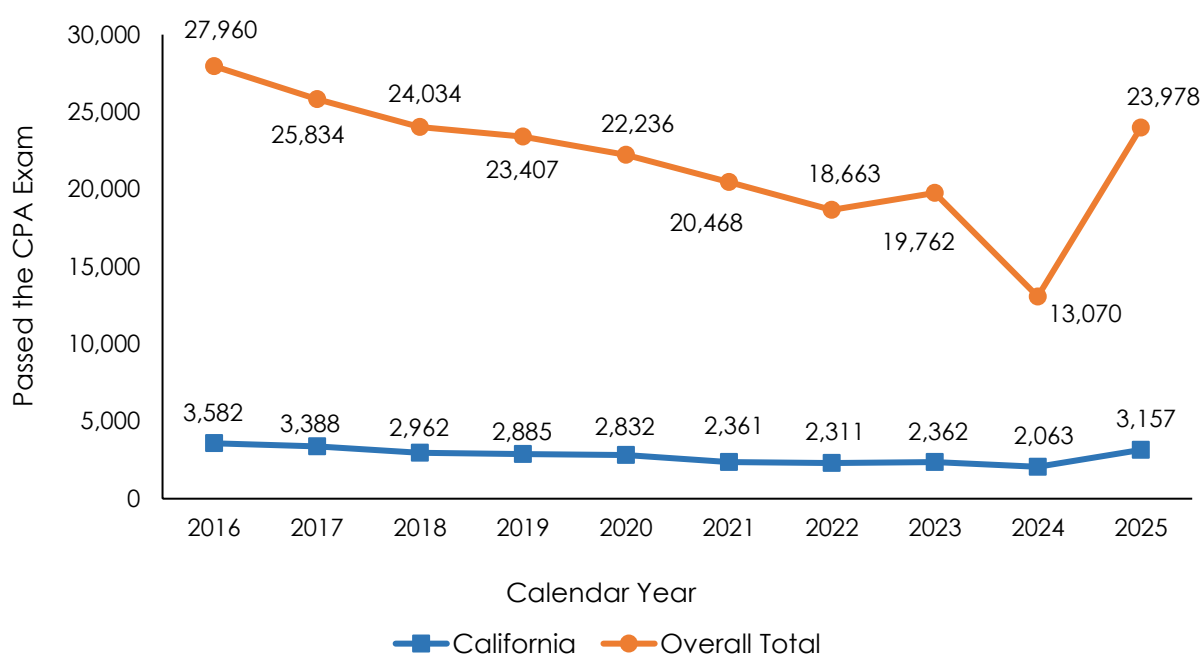
³ This report uses “overall total” to represent the National State Boards of Accountancy jurisdictions including all 50 U.S. states, the District of Columbia, and U.S. territories that have individual boards of accountancy.

likely influenced by test taker motivation to test before exam content changed with the 2024 version of the CPA Exam.

A 42% decrease is then observed for California first-time test takers from 2023 to 2024. During the same period, overall jurisdiction test takers also decreased by 34%. This decrease coincides with the implementation of the new CPA Exam and mirrors the decreasing trend from 2016 to 2018 when previous changes to the CPA Exam were implemented.

Between 2024 and 2025, first-time test takers increased by 23% in California and by 31% overall. These notable increases may be attributed to applicant anticipation of the new licensure requirements in effect on January 1, 2027, as well as expanded testing opportunities under the updated testing windows.

Graph 5: CPA Exam Test Passers—California vs. Overall Total



Graph 5 shows that test passers in both California and overall declined over the past ten years, with the trend reversing in 2025. From 2016 to 2022, the overall total number of applicants passing the CPA Exam steadily declined; however, due to anticipation for the new CPA Exam, the overall total saw an increase in test passers in 2023, with California experiencing a slightly similar trend.

In 2024, overall CPA Exam test passers decreased by 34% along with a 13% decrease among California CPA Exam test passers. This decrease might be explained by applicant hesitancy to sit for the new CPA Exam and the change

to the testing window schedule that resulted in a reduced number of score release dates in 2024 which lowered applicants' opportunities to retake exam sections.

In 2025, overall CPA Exam test passers increased by 83% and increased in California by 53%. The notable increase of overall test passers can be partially explained by the reinstatement of continuous testing windows for Core exam sections beginning in 2025 which increased testing opportunities. In addition, the influx of first-time test takers in 2023 may be contributing to the increase of test passers in 2025 since applicants who passed their first exam section in 2023 were granted a CRI extension that expired on June 30, 2025. Overall, test takers in California consistently account for about 13% of overall test takers who passed all four sections of the CPA Exam.

Table 1 records the average pass rates for each exam section administered to California and overall test takers. Pass rates increased overall from 2024 to 2025 which could explain the increase of test passers in 2025. The CPA Exam includes the Core sections: Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), Taxation and Regulation (REG), and the Discipline sections: Business Analysis and Reporting (BAR), Information Systems and Controls (ISC), and Tax Compliance and Planning (TCP).

Table 1: Section Pass Rates—California vs. Overall

Section	California		Overall	
	2024	2025	2024	2025
AUD (Core)	44.05%	44.63%	45.63%	48.05%
FAR (Core)	38.60%	40.60%	39.78%	42.13%
REG (Core)	60.63%	61.75%	62.53%	63.10%
BAR (Discipline)	32.33%	37.05%	39.25%	41.03%
ISC (Discipline)	56.08%	63.80%	56.78%	66.68%
TCP (Discipline)	77.43%	74.90%	75.80%	77.23%

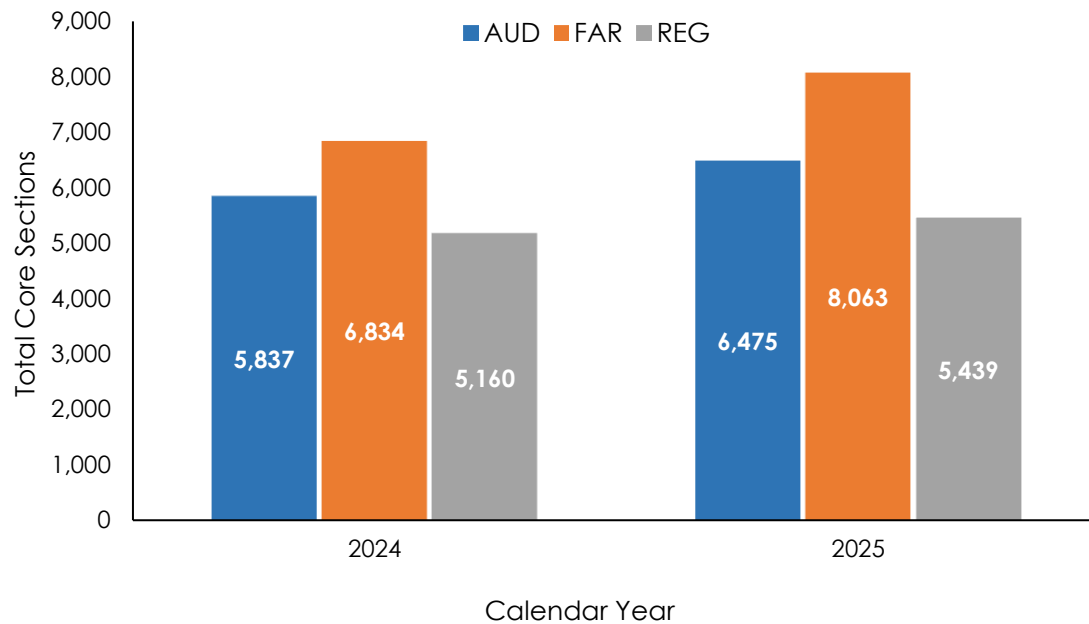
Table 1 reflects the average pass rate by section for a given calendar year increased overall from 2024 to 2025. Of the Core sections administered in 2024, REG had the highest pass rate in California at 60.63%. This was consistent with the overall pass rates where REG also had the highest Core section pass rate of 62.53%. Of the Discipline sections, TCP had the highest pass rate for both California and overall jurisdictions at 77.43% and 75.80%, respectively.

Among California test takers in 2025, pass rates increased across all CPA Exam sections except TCP which decreased slightly. Exclusive of the TCP decrease, a similar pattern was observed overall. The improvement in pass rates may reflect test takers growing familiarity with the new CPA Exam format in its second year of implementation, updating of educational curriculum, or test preparation materials.

Of the Core sections administered in 2025, REG continued to have the highest pass rate in both California and overall, at 61.75% and 63.1%, respectively. Among the Discipline sections, TCP maintained the highest pass rate, reaching 74.9% in California and 77.23% overall.

Graphs 6 and **7** show the total number of Core and Discipline sections taken by California test takers in 2024 and 2025. Core sections were taken more than Discipline sections and total exam sections taken increased from 2024 to 2025.

Graph 6: Total Core Sections Taken—California

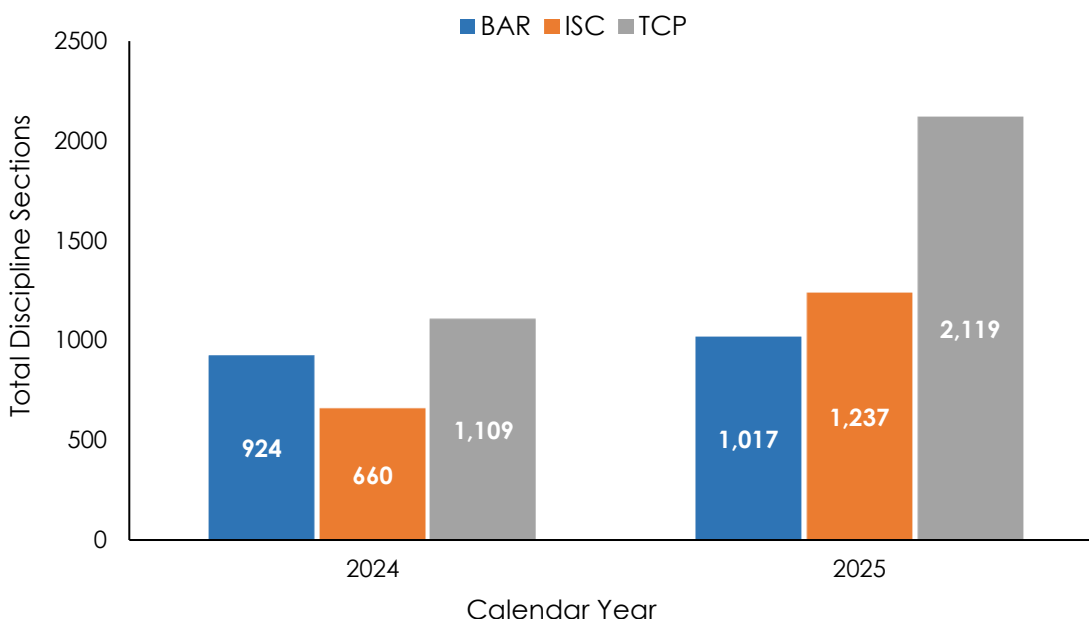


As shown in **Graph 6**, testing for the Core sections: AUD, FAR, and REG increased from 2024 to 2025 among California test takers. AUD increased by 11%, FAR had the highest increase of 18%, and REG had the lowest increase of 5%.

The increase in testing for each Core section can be partially explained by applicant motivation to complete the CPA Exam prior to the expiration of

extended credits under CRI. Additionally, the increase for each Core section is associated with their corresponding section pass rates from **Table 1**. FAR had the lowest pass rate of 38.6% in 2024 and 40.6% in 2025 which may have caused test takers to retake the exam section the most. The same relationship is seen in AUD and REG, which increased relative to their section pass rates.

Graph 7: Total Discipline Sections Taken—California



Graph 7 displays the total number of Discipline sections taken by California test takers increased from 2024 to 2025. In 2024, BAR was administered 924 times, ISC was administered 660 times, and TCP was administered 1,109 times. Although all Discipline sections saw increases in 2025, ISC and TCP increased substantially by 87% and 91% respectively.

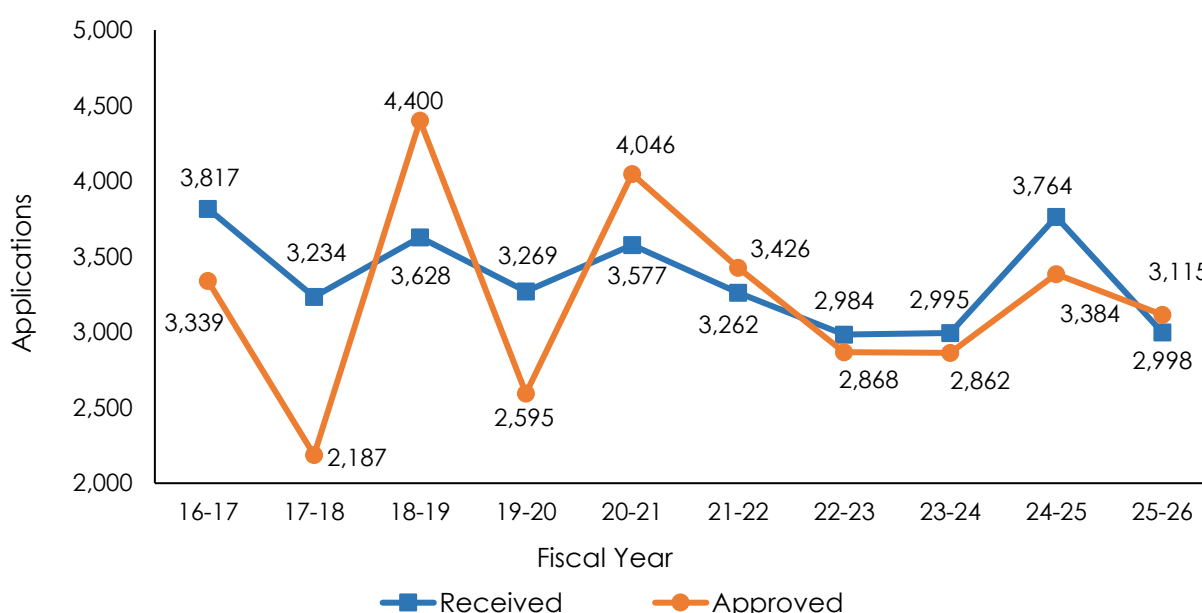
Much like the Core sections, the increase in testing can be partially explained by applicant motivation to complete the CPA Exam prior to the expiration of exam credits extended under CRI. However, the increase can also be attributed to test taker confidence with the release of more information, study materials, and other resources for Discipline sections throughout 2024. For example, test takers were likely influenced by the 2024 Discipline section pass rates, which highlighted more favorable outcomes for ISC and TCP. As documented in **Table 1**, ISC had a 56.08% pass rate and TCP had a 77.43% pass rate, compared with BAR's 32.33%. With ISC and TCP showing stronger performance, test takers may have been more inclined to select these sections in 2025.

Initial Licensing

To qualify for a CPA license, an applicant must pass the CPA Exam, meet educational and accounting experience requirements, and obtain state and federal fingerprint clearance.⁴ The Initial Licensing section will examine initial applications received from CPA applicants and accountancy firms (corporations and partnerships) and examine estimates of new CPA licensees.

Over the past ten fiscal years, the CBA has experienced fluctuations in the number of initial CPA and firm applications as shown in **Graphs 8, 9, and 10**.

Graph 8: Initial CPA Applications Received vs. Approved⁵



Graph 8 illustrates a fluctuating pattern of several increases and decreases of received and approved applications. Both received and approved applications declined steadily since 2020-21, reaching a seven-year low of applications received in 2022-23 with 2,984 and a six-year low of applications approved in 2023-24 with 2,862.

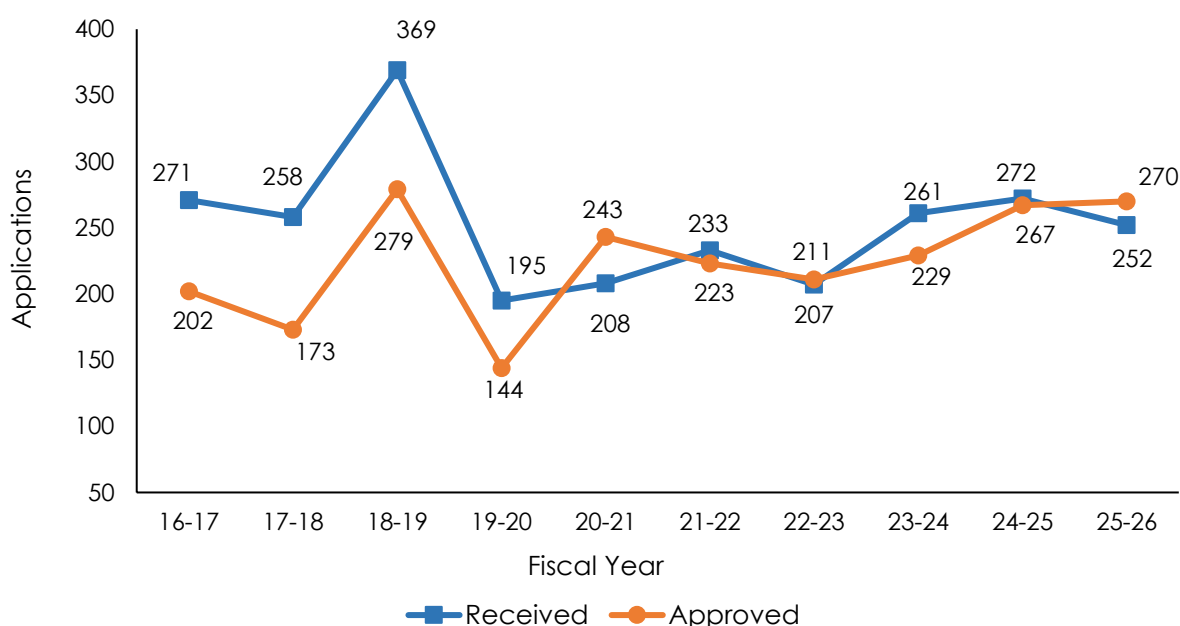
⁴ The requirement to take and pass the Professional Ethics examination (PETH Exam) was removed July 1, 2024.

⁵ Statistics for FY 2023-24 have been revised to reflect changes in the Department of Consumer Affairs (DCA) calculation methodology. As a result, this data may differ from that previously reported. These changes will align the data in this report with that reflected in DCA's and CBA's Annual Reports.

The number of applications received during 2024-25 was at an eight-year high and applications approved were steadily increasing from the prior year. The pattern received and approved CPA license applications is consistent with the trends observed in **Graph 5** showing California test passers reaching an eight-year high in 2025.

The applications received and approved in 2025-26 saw a decrease due to the possibility of applicants waiting for the new licensing regulations to take effect in January 2027. The applications approved are slightly more variable than received; however, applications received may not be approved in the same fiscal year and application approvals are dependent on when the initial license fee is received.

Graph 9: Initial Accountancy Firm—Corporation Applications Received vs. Approved⁶



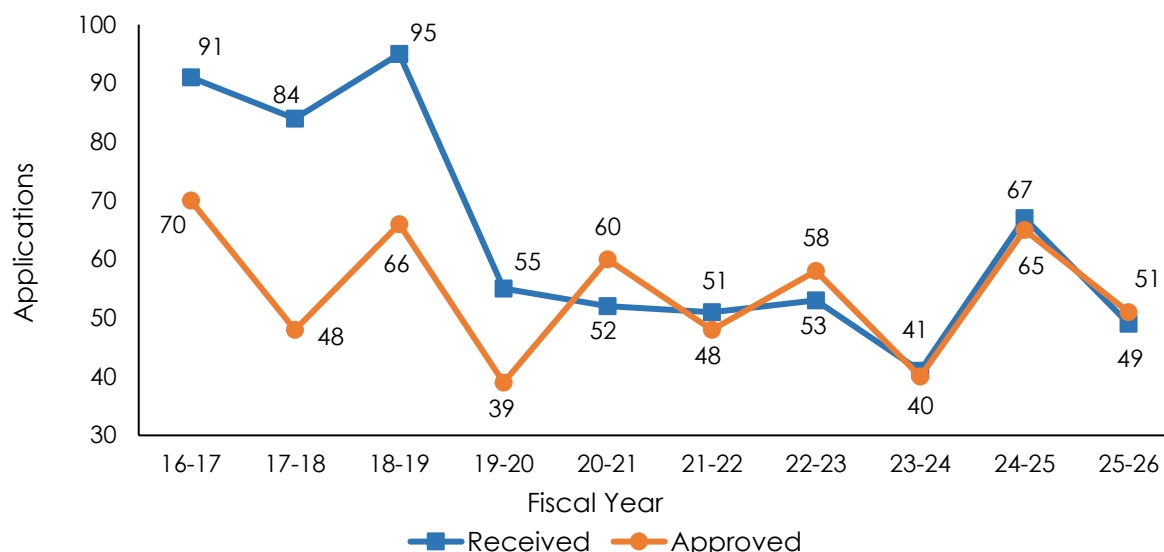
Graph 9 shows the number of received and approved accountancy corporation applications is relatively steady overall, except for a peak in 2018-19 where 369 applications were received and 279 were approved.

The relatively low number of applications received and approved in 2019-20 is likely due to the COVID-19 pandemic. Received and approved accountancy

⁶ Statistics for FY 2023-24 have been revised to reflect changes in DCA's calculation methodology. As a result, this data may differ from that previously reported. These changes will align the data in this report with that reflected in DCA's and CBA's Annual Reports.

corporation applications increased by 31% and 10%, respectively from 2020-21 to 2024-25 but have not reached their 2018-19 peak.

Graph 10: Initial Accountancy Firm—Partnership Applications Received vs. Approved⁷



Graph 10 represents the number of accountancy partnership applications received and approved and illustrates a similar pattern as accountancy corporation applications. Both received and approved applications were steady overall with an average of 52 applications received and 54 applications approved for the past six fiscal years since 2020-21.

The first considerable decline in applications received and approved was observed in 2019-20 with a 42% and 41% decrease, respectively. The decline coincides with the start of the COVID-19 pandemic. A decline in applications received and approved in 2025-26 may be partially attributed to the decrease of CPA licenses being issued during this period.

⁷ Statistics for FY 2023-24 have been revised to reflect changes in DCA's calculation methodology. As a result, this data may differ from that previously reported. These changes will align the data in this report with that reflected in DCA's and CBA's Annual Reports.

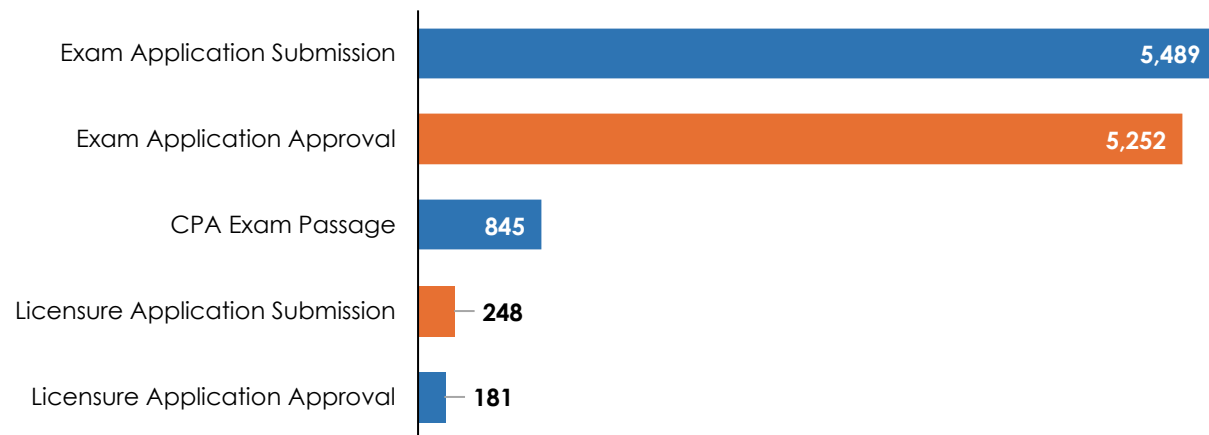
CPA Pipeline

An analysis of CPA Exam applicants who applied in fiscal year 2024-25 (2024-25 cohort) and their progress to gain licensure was completed to provide the CBA with insights into the CPA pipeline. This report will examine applicant volume data, applicant age trends, and milestone-to-milestone progression for the 2024-25 cohort through the end of the 2025-26 fiscal year. This cohort approach may be useful for future comparisons following the enhanced licensure requirements outlined in Assembly Bill 1175 and the elimination of the legacy licensure requirements.

A specific 2024-25 cohort dataset was used to generate the analysis in this section and as such, resulting totals may not match Licensing Activity Report (LAR) counts or other sections in this report. The data was compiled from various CBA databases matching name, unique identifier, and date of birth fields to create a matched dataset. To be included in the dataset, the applicant's payment must have been processed for their first-time exam application in fiscal year 2024-25.

Graphs 11-13 examine the CBA's CPA Pipeline trends by tracking applicants' progress from taking the CPA Exam through advancing to full CPA licensure.

Graph 11: Application Volume at Each CPA Milestone⁸

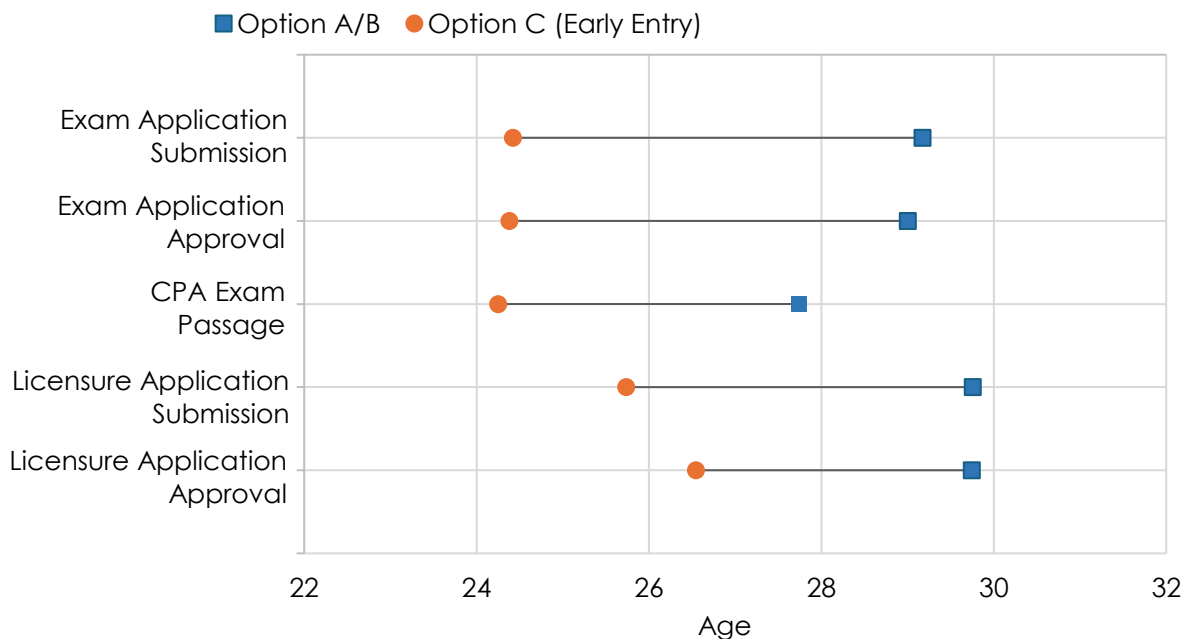


⁸Discrepancies between the 2024-25 cohort dataset, the 2024-25 LAR, and other sections in this report exist due to differences in how exam application receipt dates and processed payment dates are captured. The LAR records exam applications received based on the received date in the CBA mailroom, whereas the cohort dataset determines an application's fiscal year based on the processed payment date. Additionally, the LAR reports all received and approved applications (including multiple first-time submissions from the same applicant) whereas the cohort dataset counts each applicant only once per milestone.

Graph 11 presents application volume across key CPA milestones within the 2024-25 cohort: Examination Application Submission, Examination Application Approval, CPA Exam Passage, Licensure Application Submission, and Licensure Application Approval. The graph shows that of the 5,489 exam applications submitted in 2024-25, approximately 96% were approved. It is important to note that approval to sit for the CPA Exam does not indicate that an approved applicant has taken any exam sections as some may choose to delay sitting for the exam.

The graph shows approximately 15% of the cohort passed the CPA Exam and 3% earned their CPA license. Overall, the low volume of applicants in the CPA Exam Passage through Licensure Application Approval milestones are expected given the short timeframe examined in the dataset (2024–25 to 2025–26). As more time passes, additional milestones will be added to the 2024-25 cohort for reporting in future trend reports. The CBA may also want to create additional cohorts in the future (e.g., 2026-27, 2028-29) so they may be compared to the 2024-25 cohort.

Graph 12: Average Applicant Age at Each CPA Milestone

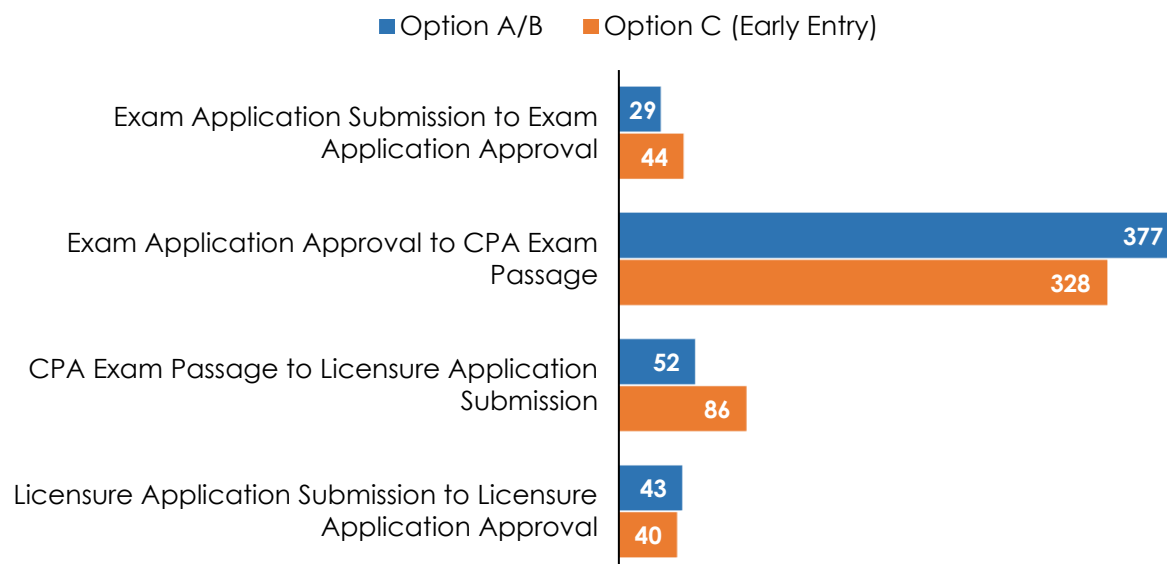


Graph 12 illustrates the average age of examination Option A/B and C⁹ applicants from the time of Examination Application Submission through the approval of their CPA license. Option A/B applicants are the oldest group at each milestone averaging between 28 and 30 years old and Option C (Early Entry) applicants are the youngest between 24 and 27. This graph illustrates the

⁹ See page 6 of this report for descriptions of the examination education qualification options.

importance of considering the nature of the cohort dataset as the data is interpreted. As additional years are added to this cohort in the future, it will be interesting to see if the lower age trend holds.

Graph 13: Average Days of Application at Each CPA Milestone



Graph 13 displays the average number of days for applicants to progress through the CPA milestones based on their education qualification. In the Exam Application Submission to Exam Application Approval data, examination Option C applicants averaged 44 days to receive approval, 15 more days than Option A/B applicants. This milestone duration includes applications with deficiencies which extend the average number of days needed to complete the milestone.

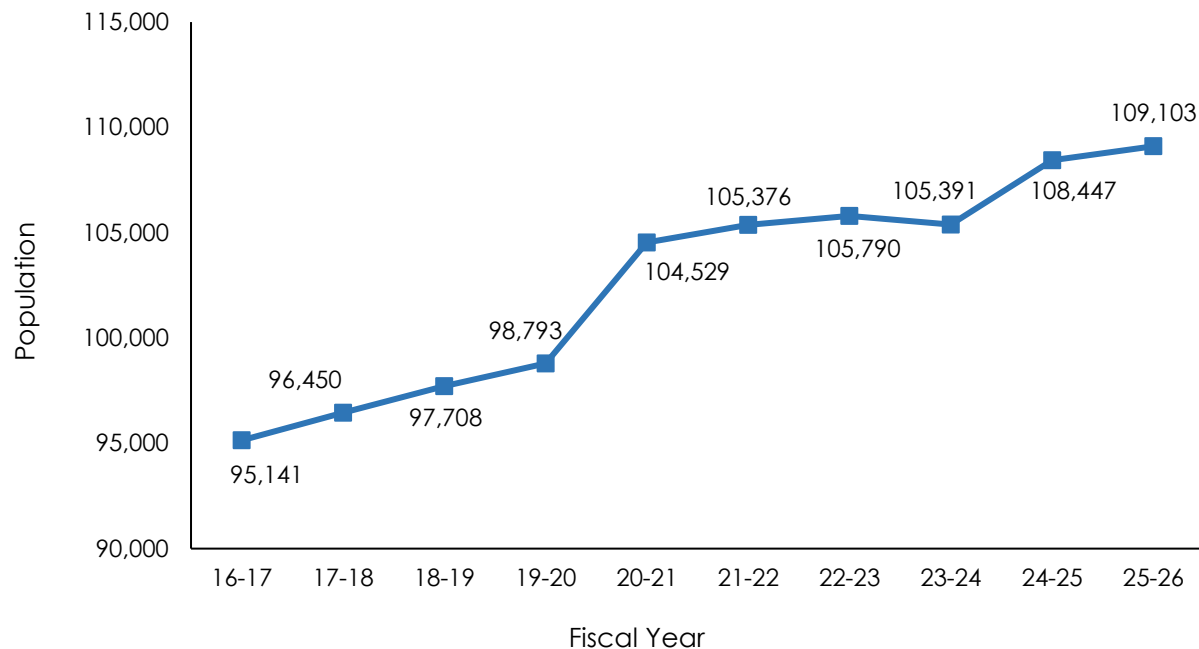
Notably, Option C applicants that reached the Exam Application Approval to CPA Exam Passage milestone completed it in fewer days than Option A/B applicants, with an average difference of about 49 days. One possible explanation is that Option C applicants are actively engaged in an academic setting, which may create a more immediate transition into CPA Exam preparation. In contrast, Option A/B applicants may experience a gap between completing the education requirements and beginning exam preparation, resulting in a longer timeframe to reach exam passage.

Overall, the duration of Option A/B and Option C applications in each milestone was comparable. Option C applicants benefit from this education qualification as they are able to test and achieve licensure at an earlier age without an obvious disadvantage.

CPA Population

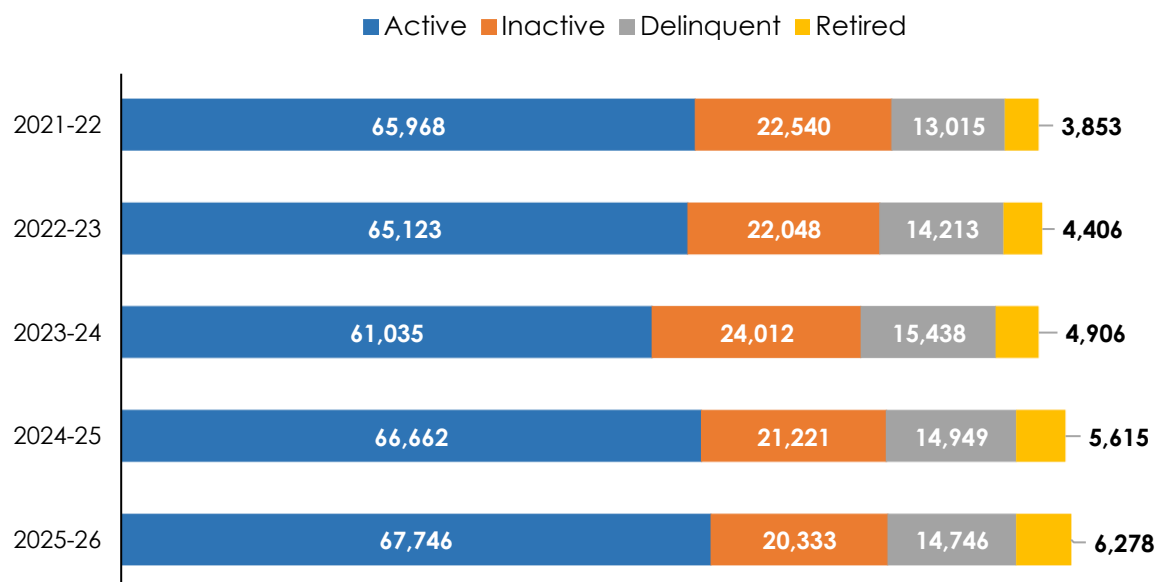
Graph 14 represents California's population of CPAs. Applicants who achieve licensure are counted towards the CPA population. It does not include firms. The graph presents active, inactive, delinquent, and retired CPAs where a steady increase in the CPA population is observed.

Graph 14: Total California CPA/PA Population¹⁰



There was a notable CPA population increase of nearly 6% in 2020-21 that corresponds to an increase in CPA Exam applications (**Graph 1**) and CPA license applications (**Graph 8**). The population remained steady between 2020-21 and 2023-24, with an increase of 3% occurring in 2024-25. The increase in population corresponds with the increase of CPA licensure applicants observed in 2024-25. The total population continued to expand in 2025-26, reflecting a cumulative increase of approximately 4% since 2023-24.

¹⁰ Statistics for FY 2023-24 have been revised to reflect changes in DCA's calculation methodology. As a result, this data may differ from that previously reported. These changes will align the data in this report with that reflected in DCA's and CBA's Annual Reports.

Graph 15: CPA Licenses by Active, Inactive, Delinquent, and Retired Status¹¹

Graph 15 provides disaggregated CPA population data and shows variations between active, inactive, delinquent, and retired CPAs year to year. The highest volume of active CPAs was 67,746 (2025-26) and the lowest was 61,035 (2023-24). The highest volume of inactive CPAs was 24,012 (2023-24) and the lowest was 20,333 (2025-26).

Active CPAs were the lowest in 2023-24 while that same fiscal year also saw the highest number of inactive and delinquent CPAs. The opposite is observed in 2025-26 when the CPA population experienced an overall increase as seen in **Graph 14**.

CPAs holding an active status license can practice public accountancy. CPAs holding a license in inactive, retired, or delinquent status cannot practice public accountancy. Approximately 13% of CBA active licensees reside out of the state and 1% reside out of the country.

¹¹ The number of retired and delinquent CPAs does not match the Licensing Activity Report which includes public accountants.

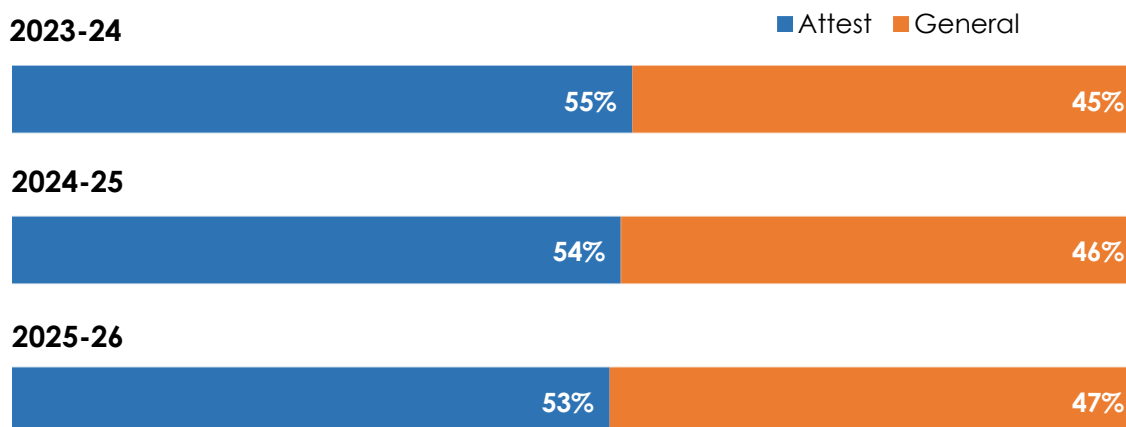
Table 2: Percentage of CPA Population by Status

CPA Status	2021-22	2022-23	2023-24	2024-25	2025-26
Active	63%	62%	58%	61%	62%
Inactive	21%	21%	23%	20%	18%
Delinquent	12%	13%	14%	14%	14%
Retired	4%	4%	5%	5%	6%

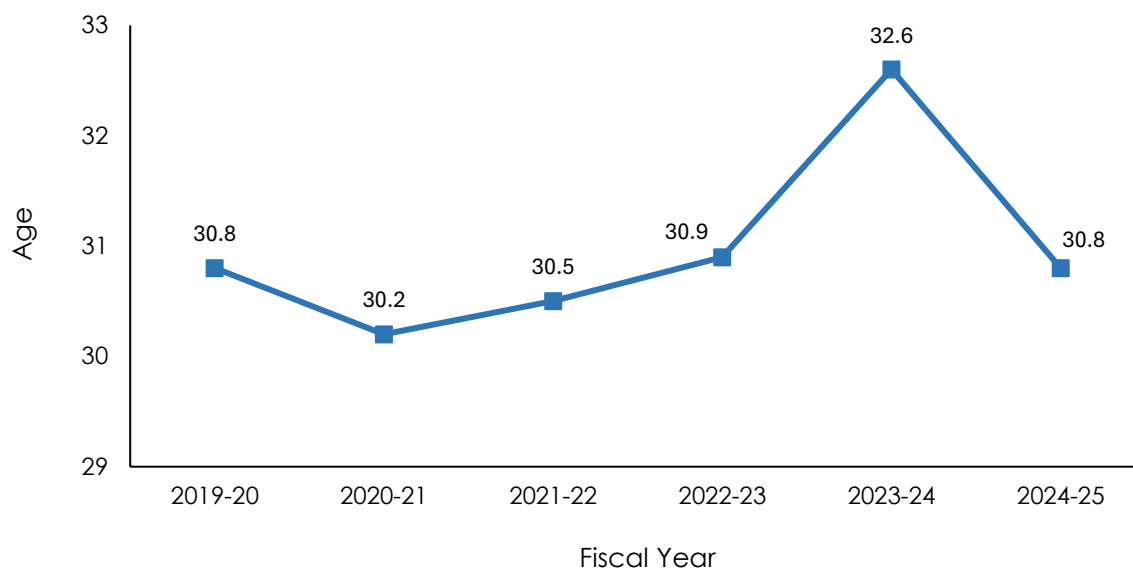
Table 2 provides the percentage of the total CPA population by license status and shows the total percentage of each license status has remained relatively steady since 2021-22.

The percentage of CPAs holding a license in inactive status reached a five-year low in 2025-26, while the percentage of CPAs holding licenses in retired status reached a five-year high.

Beginning with 2021-22, the CBA can disaggregate the data by active, inactive, delinquent, and retired.

Graph 16: Percentage of Active CPA Licenses by General and Attest Experience

In 2023-24, the CBA expanded the population statistics to include General and Attest license authorities. The statistics provided represent CPAs with a license in active status. The number of CPAs holding a license in active status with authority to sign attest engagements has decreased by two percentage points since 2023-24.

Graph 17: Average Age of Initial, Previously Unlicensed CPA¹²

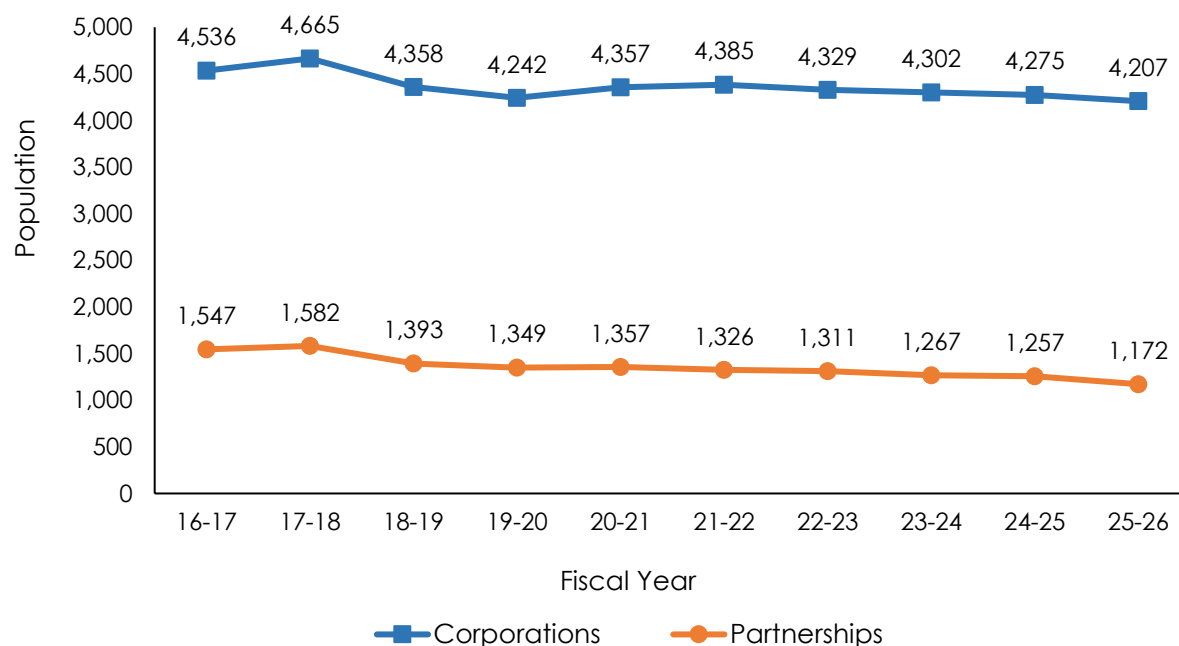
The data in **Graph 17** demonstrates that the average age of initial, previously unlicensed CPA applicants went up by approximately two years between 2022-23 and 2023-24 and then returned to the average age of 30 in 2024-25.

¹² The CBA is only able to generate data for this graph beginning with 2019-20.

Accountancy Firm Population¹³

Graph 18 represents the California-licensed accountancy firm population. The graph displays active firms.

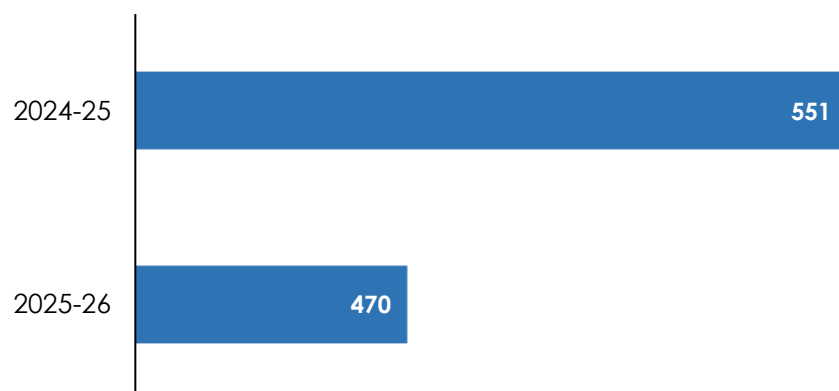
Graph 18: Total Accountancy Firm Population¹⁴



As of June 30, 2026, corporations represent 78% of the total firm population, and partnerships represent 22%. Approximately 2% of California-licensed firms are headquartered out of the state. The number of California-licensed accountancy firms declined by 6% since 2021-22.

¹³ While the CBA defines a firm to include sole proprietorships, California does not require sole proprietorships to apply for a firm license. As such, the firm data is limited to corporations and partnerships.

¹⁴ Statistics for FY 2023-24 have been revised to reflect changes in DCA's calculation methodology. As a result, this data may differ from that previously reported. These changes will align the data in this report with that reflected in DCA's and CBA's Annual Reports.

Graph 19: Total Out-of-State Firm Registrations¹⁵

Graph 19 represents the active CBA Out-of-State Firm Registration (OFR) population. The number of OFRs has decreased by 15% since 2024-25. As of June 30, 2026, there were 470 OFRs registered with the CBA.

Table 3: Active and Inactive CPA Age Demographics¹⁶

Age	Percentage of Total Active Population	Percentage of Total Inactive Population	Percentage of Total Population
20-29	8%	1%	6%
30-39	27%	15%	24%
40-49	25%	25%	24%
50-59	18%	28%	20%
60-69	14%	23%	18%
70-79	7%	7%	7%
80-89	1%	1%	1%
90-99	0% ¹⁷	0% ¹⁸	0% ¹⁹
Total	100%	100%	100%

The majority of California CPAs are aged 49 or younger. The median age of California CPAs is 47. CPAs who hold a license in inactive status are more prevalent over the age of 50. This may be contributed to CPAs who have retired from the practice of public accountancy but do not qualify to have their license to be placed in retired status. CPAs aged 40-49 are equally as likely to hold a

¹⁵ In July 2025, the CBA implemented a new internal reporting tool that disaggregates Out-of-State Firm Registrations data by license status, improving statistical accuracy.

¹⁶ Table 3 includes the aggregate of active and inactive CPAs. It does not include CPAs in delinquent or retired status.

¹⁷ Actual total is .04%.

¹⁸ Actual total is .02%.

¹⁹ Actual total is .06%

license in active or inactive status while CPAs aged 20-39 are more likely to hold a license in active status.

Graph 20: CPA License Renewal Compliance Reviews



The renewal compliance program began in January 2026, following the CBA's shift to continuing education self-certification at the time of renewal. **Graph 20** represents the combined total of 2,055 CPA license renewal applications selected for review by the Licensing Division and Enforcement Division in fiscal year 2025-26.²⁰

Of the 2,055 CPA license renewal applications selected, 1,925 compliance reviews have been completed, resulting in a 31% deficiency rate among the reviews performed. As the renewal compliance program continues to expand, it is expected to strengthen consumer protection by increasing the detection of noncompliant renewal applications and reinforcing accountability within the licensee population.

A total of 1,346 CPA license renewal applications were selected by the Licensing Division for review. Of those, 53% were selected randomly and 47% were selected to target first-time renewals. Of the 1,261 CPA license renewal applications reviewed by the Licensing Division, 308 were found to be deficient, resulting in an approximate 24% deficiency rate.

A total of 709 CPA license renewal applications were selected by the Enforcement Division for review. The Enforcement Division selected only high-risk CPA license renewal applications, such as those from CPAs who have had previous continuing education violations, are currently on probation as a result of a disciplinary action, and who renewed more than six months late. Of the 664 CPA license renewal applications reviewed by the Enforcement Division, 289 were found to be deficient, resulting in an approximate 44% deficiency rate.

²⁰ Prior to January 2026, the Licensing Division conducted continuing education audits on a random basis. The counts for the 2025-26 renewal compliance program include continuing education audits selected in the first half of the 2025-26 fiscal year.