



DEPARTMENT OF CONSUMER AFFAIRS
 CALIFORNIA BOARD OF ACCOUNTANCY
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STATUS CONVERSION - From INACTIVE to ACTIVE License Status

Please complete and return the attached form to the California Board of Accountancy (CBA) to convert your license from an inactive to an active status. The form may be mailed directly to the CBA or submitted via fax at (916) 263-3672. The address of record and business phone number is a matter of public record and may be released to any person on request. It is recommended that you maintain a copy of this form for your records. You will receive a pocket certificate showing an active status approximately three weeks after conversion of your license status. Your license expiration date will remain the same.

REQUIREMENTS FOR LICENSE STATUS CONVERSION

Pursuant to Section 87.1 of the CBA Regulations a licensee who has renewed his/her license in an inactive status may convert the license to an active status prior to the next license expiration date by completing a total of 80 hours of continuing education (CE) during the 24-month period prior to converting to active status, including:

- A minimum of 20 hours completed within the one-year period immediately preceding license status conversion, including 12 hours in technical subject matter.
- Four hours of ethics education.
- A two-hour Board-approved Regulatory Review course if more than six years have lapsed since the licensee last completed a Board-approved Regulatory Review or Professional Conduct and Ethics course.
- Twenty-four hours of governmental accounting and auditing CE if, during the 24 months prior to converting to an active status, the licensee engaged in the planning, directing, or conducting substantial portions of field work, or reporting on financial or compliance audits of a governmental agency while in the practice of public accountancy. (See Question #1 on *License Status Conversion Form*.)
 - If subject to the Government Auditing CE requirement, the licensee also must complete eight hours of Fraud CE specifically related to the detection and/or reporting of fraud in financial statements in addition to the 24-hour requirement.
- Twenty-four hours of Auditing and Accounting (A&A) CE if, during the 24 months prior to converting to an active status, the licensee engaged in the planning, directing, or performing substantial portions of field work, or reporting on an audit, review, compilation, or attestation service of a non-governmental entity while in the practice of public accountancy. (See Question #2 on *License Status Conversion Form*.)
 - If subject to the A&A CE requirement, the licensee also must complete eight hours of Fraud CE specifically related to the detection and/or reporting of fraud in financial statements in addition to the 24-hour requirement.
- The remaining hours may be completed in technical or non-technical subject matter of the licensee's choosing, so long as a minimum of 40 hours are completed in technical subject matter.

CE REQUIREMENTS ONCE CONVERTED TO ACTIVE STATUS

The licensee must complete 20 hours of CE for each full six-month period from the date of license status conversion to the next license expiration date in order to fulfill the CE requirement for active status license renewal. If the time period between the date of license status conversion and the next license expiration date is less than six full months, no CE is required for the next license renewal. A licensee subject to the A&A or Government Auditing CE requirement must complete six hours of A&A or Government Auditing CE as part of each 20 hours of CE for each full six-month period. A licensee who is subject to less than 24 hours of A&A or Governmental Auditing CE will not be required to complete eight hours of fraud CE for the next license renewal.

HOURS CLAIMED FOR EACH SUBJECT AREA	
REGULATORY REVIEW (technical)	
GOVERNMENT CE (technical)	
A&A CE (technical)	
FRAUD CE (technical)	
ETHICS (technical)	
OTHER TECHNICAL CE	
NON-TECHNICAL CE	
TOTAL HOURS CLAIMED:	

I hereby certify, under penalty of perjury under the laws of the State of California, that all statements, answers, and representations on this form are true, complete, and accurate and that I have met all of the requirements of Section 87.1 of the CBA Regulations.

Signature: _____ **Date:** _____

Subject Codes:

- A** - Accounting and auditing courses pertaining to financial statement preparation and/or reporting, auditing, reviews, compilation, industry accounting, attestation services, or assurance services. Accounting software courses do not qualify for A&A credit.
- E** - Ethics education.
- F** - Fraud courses specifically related to the detection and/or reporting of fraud in financial statements.
- R** - Board-approved Regulatory Review course.
- T** - Technical subject matter.
- N** - Non-technical subject matter.

Method of Presentation:

- L** - Live presentation with instructor or discussion leader.
- I** - Interactive self-study: Requires frequent participant response to questions that test for understanding of the material presented; provides evaluated feedback to incorrectly answered questions; provides reinforcement feedback to correctly answered questions.
- P** - Author of published books/articles.
- T** - Teaching as an instructor or a discussion leader.

PERSONAL INFORMATION COLLECTION NOTICE: The information provided in this form will be used by the California Board of Accountancy, to determine qualifications for a Certified Public Accountant/Public Accountant License Renewal. Sections 5009, 5026 through 5029, 5060, 5070 through 5079, and 5150 through 5158 of the Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the form as being incomplete. Information provided may be transferred to the Department of Justice, a District Attorney, a City Attorney, or to another government agency as may be necessary to permit the CBA, or the transferee agency, to perform its statutory or constitutional duties, or otherwise transferred or disclosed as provided in Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the Information Practices Act. The Executive Officer of the CBA is responsible for maintaining the information in this form, and may be contacted at 2000 Evergreen Street, Suite 250, Sacramento, CA 95815, telephone number (916) 263-3680 regarding questions about this notice or access to records.