



California Board of Accountancy
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: www.cba.ca.gov



Status Conversion Form

Please complete and return the attached form to convert your license from an inactive to an active status prior to your renewal period.

Note: The renewal period begins approximately 90 days prior to license expiration. If you are in your renewal period, please log in to [CBA Connect](#) to renew in an active status. Please do not submit this form if you are in your renewal period.

Submit this completed form via email to renewalinfo@cba.ca.gov.¹ Provide your name, address of record, business and home/cell phone numbers, and email address on the spaces provided. 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 [California Code of Regulations \(CCR\) section 80.1](#), a licensee who has renewed their 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. You may check to see if you are due on your CBA Connect dashboard.
- ☐ 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 four hours of Fraud CE specifically related to the prevention, detection and/or reporting of fraud affecting 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 the 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*.)

¹ Alternatively, the CBA will accept completed forms mailed directly to the CBA.

- If subject to the A&A CE requirement, the licensee also must complete four hours of Fraud CE specifically related to the prevention, detection and/or reporting of fraud affecting financial statements in addition to the 24-hour requirement.

Eight hours of Preparation Engagement CE if, during the 24 months prior to converting to an active status, the licensee performed a preparation engagement as their highest level of service while in the practice of public accountancy. (See *Question #3 on the License Status Conversion Form.*)

- If subject to the Preparation Engagement CE requirement, the licensee also must complete four hours of Fraud CE specifically related to the prevention, detection and/or reporting of fraud affecting financial statements in addition to the eight-hour requirement.

Sole Proprietor/Peer Review Reporting Form: As a sole proprietor, in order to convert your license to active status, you must report your peer review information to the CBA on the [Peer Review Reporting Form](#) (PR-1 Form). Pursuant to [Business and Professions Code \(BPC\) section 5076](#), if you provide accounting and auditing services as a sole proprietorship, you are required to have a peer review report accepted by a Board-recognized peer review program no less frequently than every three years. (See *Question #4 on the License Status Conversion Form.*)

Fingerprint Requirement: [CCR section 37.5](#) requires a licensee applying for an active status license renewal to have fingerprints on file with the Department of Justice. The CBA shall not return a license to active status until the licensee has complied with this requirement. If you have renewed your license in an active status after January 1, 2014, you have likely already met the fingerprint requirement. If you are converting your license to an active status and have not complied with this requirement, you must submit fingerprints and successfully complete a state and federal background search as a condition of status conversion. For more information on the fingerprint requirement, please visit the CBA website: <https://www.dca.ca.gov/cba/licensees/faqs.shtml>. If you are unsure whether you are subject to this requirement and/or need the necessary fingerprint forms, please contact the License Renewal and Continuing Competency Unit by email at renewalinfo@cba.ca.gov. (See *Question #5 on the License Status Conversion Form.*)

CE Requirements After Conversion to an Active Status Prior to Renewal

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 ([CCCR section 80.2](#)).

- ☐ 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 subject to the Preparation Engagement CE requirement must complete two hours of Preparation 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 or less than eight hours of Preparation Engagement CE will not be required to complete four hours of fraud CE for the next license renewal.
- ☐ If a license is renewed after the expiration date immediately following conversion to active status, the licensee must complete an additional 20 hours of CE for each full six-month period from the date of license expiration to the date on which the licensee applied for license renewal, up to a total of 80 hours of CE in order to renew.



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License Status Conversion Form

Office Use Only

Effective Date of Active Status	80 hours completed	Minimum Yearly CE completed	Regulatory Review Completed (If required)	A&A and/or Government Completed (If required)	Preparation Engagement Completed (if required)	Peer Review Completed (if required)	Fingerprint Completed (if required)

Name	License Number	Expiration Date
Address of Record	Business Phone Number	
City, State, Zip	Home/Cell Phone Number	
	Email Address	

- In the 24 months prior to converting to an active status, did you plan, direct, or conduct substantial portions of field work, or report on a financial or compliance audit of a governmental agency? ☐ YES ☐ NO
- In the 24 months prior to converting to an active status, did you plan, direct, or perform substantial portions of the work, or report on an audit, review, compilation, or attestation service? ☐ YES ☐ NO
- In the 24 months prior to converting to an active status, did you perform preparation engagements as your highest level for service? ☐ YES ☐ NO
- Are you a sole proprietor? If yes, pursuant to BPC section 5076, you must report specific peer review information on the enclosed Peer Review Reporting Form (PR-1 Form) as part of the conversion process. ☐ YES ☐ NO
- Have you submitted fingerprints to the Department of Justice as required by CCR section 37.5? (See instructions for more information.) ☐ YES ☐ NO

I hereby represent that all statements, answers, and representations on this form, including any attached documents, are true, complete, and accurate.

Signature: _____ **Date:** _____

Please Complete the Continuing Education Worksheet on the Reverse Side of the Application.

Alternatively, a separate list providing all information requested on the Continuing Education Reporting Worksheet is acceptable.

Continuing Education Worksheet for Status Conversion

Course Title (For clarity, please avoid abbreviations)	Subject code	(√) Claimed as Govn CE	Date(s) Completed (Course must be completed to list) (MM/DD/YY)	Hours Claimed	Name of Provider	Method of Presentation
Board-approved Regulatory Review course: Course Title: _____ Approval Number: _____	R					

Hours Claimed for Each Subject Area

Regulatory Review (technical)		Ethics (technical)		
Government CE (technical)		Preparation Engagement CE (technical)		
A&A CE (technical)		Other Technical CE		
Fraud CE (technical)		Non-Technical CE		
Total Hours Claimed:				

If additional space is needed, this form may be reproduced.

Subject Code (Column 2)

A – Accounting and auditing (A&A) courses: pertain to financial statement preparation and/or reporting, auditing, reviews, compilation, industry accounting, attestation services, or assurance services. The content of accounting software courses does not qualify for A&A credit.
E – Ethics education.
F – Fraud courses specifically related to the prevention, detection and/or reporting of fraud affecting financial statements.
R – Board-approved Regulatory Review course.
T – Technical subject areas.
N – Non-technical subject areas.

Method of Presentation (Column 7)

L – Live presentation with instructor, discussion leader, or speaker.
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, CE program instructional materials, or questions for the Uniform CPA Exam.
T – Teaching: as an instructor, discussion leader, or speaker.
W – Group Internet-based programs: participation from a computer in an interactive course presented by a live instructor at a distant location with a feature allowing questions/comments to be sent directly to instructor and receive answers during the program.



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Personal Information Collection Notice: The California Board of Accountancy (CBA) of the Department of Consumer Affairs (DCA) collects personal information requested on this form as authorized by Business and Professions Code sections 5070 through 5079 and 5150 through 5158, and Information Practices Act (Civil Code section 1798 and following). The CBA uses this information, in accordance with DCA's Privacy Policy, principally to identify and evaluate applicants for licensure, to issue and renew license, and to enforce licensing standards set by law and regulation.

Mandatory Submission: Submission of the requested information is mandatory. The CBA cannot consider your application for status conversion unless you provide all the requested information.

Access to Personal Information: You may review the records maintained by the CBA that contain your personal information, as permitted by the Information Practices Act. See below for contact information.

Possible Disclosure of Personal Information: The CBA makes every effort to protect the personal information you provide. The information you provide, however, may be disclosed in the following circumstances:

- In response to a Public Records Act request (Government code section 7920.000 and following), as allowed by the Information Practices Act.
- Disclosure to another government agency as required by state or federal law.
- In response to a court or administrative order, or subpoena, or a search warrant.

Contact Information: For questions about this notice or access to your records, contact the CBA at Outreach@cba.ca.gov or at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. For questions about DCA's Privacy Policy, contact the Department of Consumer Affairs at 1625 North Market Boulevard, Sacramento, CA 95834, by phone at (800) 952-5210, or by email at dca@dca.ca.gov.