



**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 - 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. 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 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.
- 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*.)
  - 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 his/her 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 REQUIREMENT:** 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 enclosed *Peer Review Reporting Form (Form PR-1 (Rev. 9/19))*. 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, as a condition of license renewal, criminal background checks for all licensees who have either not been previously fingerprinted as a condition of licensure or for whom no electronic record of the licensee's fingerprints exists in the Department of Justice's criminal offender record identification database. 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. 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](mailto:renewalinfo@cba.ca.gov). *(See Question #5 on the License Status Conversion Form.)*

### **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 (CBA Regulations 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 HRS COMPLETED	MINIMUM YEARLY CE COMPLETED	REG REVIEW COMPLETED (If required)	A&A/GOV'T COMPLETED (If required)	PREP ENGAGE COMPLETED (if required)	PEER REVIEW COMPLETED (if required)	FINGERPRINT COMPLETED (if required)
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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 (Rev 9/19)) 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:** \_\_\_\_\_

**PERSONAL INFORMATION COLLECTION NOTICE:** The information provided in this form will be used by the CBA to determine qualifications for a Certified Public Accountant/Public Accountant License Renewal. BPC sections 5070 through 5079, and 5150 through 5158 authorize the collection of this information. Failure to provide any of the required information is grounds for rejection of the form as being incomplete. The information may be provided to other governmental agencies, or in response to a court order, subpoena, or public records request. You have a right of access to records containing personal information unless the records are exempted from disclosure. Individuals may obtain information regarding the location of his or her records by contacting the CBA's Licensing Manager at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833 or (916) 263-3680.

**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 REPORTING WORKSHEET FOR LICENSE STATUS CONVERSION**

COURSE TITLE (For clarity, please avoid abbreviations)	SUBJECT CODE	(√) CLAIMED AS GOV'T 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	
<b>TOTAL HOURS CLAIMED:</b>			

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

<p><b>SUBJECT CODE (Column 2)</b>  <b>A</b> – Accounting and auditing (A&amp;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&amp;A credit.  <b>E</b> – Ethics education.  <b>F</b> – Fraud courses specifically related to the prevention, detection and/or reporting of fraud affecting financial statements.  <b>R</b> – Board-approved Regulatory Review course.  <b>T</b> – Technical subject areas.  <b>N</b> – Non-technical subject areas.</p>	<p><b>METHOD OF PRESENTATION (Column 7)</b>  <b>L</b> – Live presentation with instructor, discussion leader, or speaker.  <b>I</b> – 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.  <b>P</b> – Author of published books, articles, CE program instructional materials, or questions for the Uniform CPA Exam.  <b>T</b> – Teaching: as an instructor, discussion leader, or speaker.  <b>W</b> – 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.</p>
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