



How to have a successful appearance before the Qualifications Committee

You have been selected to appear before the California Board of Accountancy (CBA) Qualifications Committee (QC). Understanding why you were selected and being prepared will assist in your appearance going smoothly.

What is the QC?

The QC is an advisory committee that assists the CBA by ensuring applicants meet specified qualifications prior to receiving a CPA license.

Why is an appearance before the QC necessary?

The CBA's mission is to protect consumers by ensuring only qualified licensees practice public accountancy. The QC assists the CBA in meeting this mission by conducting work paper reviews of experience to ensure it is consistent with the requirements in the Accountancy Act and CBA Regulations.

Who must appear before the QC?

Employers and applicants can both be requested to appear before the QC.

Employers

CBA Regulations, section 69 states that any California licensee who has signed a certificate of experience shall, when requested by the CBA, explain the information provided. Some examples of circumstances under which an employer may be requested to appear before the QC include:

- The applicant has a family relationship to the employer.
- The firm is on reappearance status due to a prior unsatisfactory QC appearance.
- The applicant has an unduly short period of work experience that resulted in an affirmatively completed Certificate of Attest Experience (CAE).

Applicants

The selection process for applicants to appear before the QC is primarily determined on a case-by-case basis under CBA Regulations, section 12.5(e) and may be based on any of the reasons listed above. If an applicant is supervised by a CPA licensed outside California, the applicant may be scheduled for a personal appearance.

Applicants who obtained accounting experience outside of the United States and its territories must appear before the QC.

Where are the appearances conducted?

Presently, appearances are conducted via Webex, which is an online video-based meeting platform. Instructions on how to access the meeting and make the work papers available will be provided during a video-based training event conducted prior to the appearance.

When will you find out the licensure decision?

The QC members will prepare a recommendation for CBA staff for further action on the application. CBA staff review the QC recommendations and send out further correspondence with the CBA's final decision. A decision on licensure will not be provided during the appearance.

How can you have a smooth appearance?

To make your appearance run as smoothly as possible, follow these helpful tips:

- When an employer is called to appear before the QC, the applicant is not required to attend but is encouraged to do so, as the QC believes that the process is greatly improved when the employer and the applicant appear together.
- Carefully read through your request to appear for information on when and where to appear, and what to have available with you.
- It is not necessary to present every engagement that the applicant worked on, but you should have available sufficient work papers to demonstrate the applicant's ability and support the information provided on the submitted Certificate of Attest Experience (CAE).
- Review the work papers prior to your appearance.
- Participate in the scheduled Webex practice session and be prepared to share your electronic work papers in the Webex platform. You will use the "Share Screen" function to share work papers during your appearance.

What happens during your appearance?

If you receive a request to appear before the QC, either as the employer or the applicant, you may be wondering what to expect during your interview:

- Each appearance lasts about an hour.
- A subcommittee consisting of a minimum of two QC members who will conduct the meeting.
- The subcommittee members will spend time reviewing your license application before the interview begins.
- During the interview, a request will be made to review various components of the work papers.
- Questions will be posed to both the employer and applicant about the work papers presented and the experience form that was submitted.
- The appearance will conclude once the subcommittee members have finished reviewing the work papers and have no further questions.



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