



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



RESTORATION From RETIRED to ACTIVE License Status Prior to Renewal

To begin the process of having your license restored from a retired status to active status, you may use the attached *Application Requesting Restoration to Active Status Prior to Renewal* or in the alternative, a written submission requesting restoration to active status. A written submission must include all the requested information listed on the application. The application or alternative written submission request may be mailed directly to the California Board of Accountancy (CBA) at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. 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 application or your written submission for your records.

You may not practice public accountancy until the CBA approves your application for restoration of your license to an active status. Provided you meet all minimum requirements to have your license restored to an active status, you will receive a pocket identification card showing an active status approximately three weeks after restoration of your license. Your license expiration date will remain the same.

REQUIREMENTS FOR RETIRED STATUS LICENSE RESTORATION

Pursuant to section California Code of Regulations (CCR), title 16, section 15.3(b), you may restore your retired status license to an active status prior to your next renewal. In order to restore your license to active status, you must fulfill the following requirements:

- Submit the completed *Application Requesting Restoration to Active Status Prior to Renewal* or alternatively, a written submission requesting restoration to active status.
- Remit the restoration fee of \$50 to the CBA via a money order, cashier's check, or personal check drawn on a U.S. bank.
- Within the 24-month period prior to restoring to an active status, complete 80 hours of continuing education (CE), including the following:
 - A minimum of 20 hours completed within the one-year period immediately preceding restoration to an active status, 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 you last completed a Board-approved Regulatory Review course.
 - If subject to the Government Auditing or Accounting and Auditing (A&A) CE requirement, as described in CCR, title 16, sections 87(c) and 87(d), complete 24 hours of CE as described in those sections. (See *Questions #1 & #2 on the Application Requesting Restoration to Active Status Prior to Renewal.*)
 - If subject to this requirement, 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, as described in CCR, title 16, section 87(f).

- If subject to the Preparation Engagement CE requirement, as described in CCR, title 16, section 87(e), complete eight hours of CE as described in that section. *(See Questions #3 on the Application Requesting Restoration to Active Status Prior to Renewal.)*
- If subject to this requirement, 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, as described in CCR, title 16, section 87(f).
- The remaining hours may be completed in qualifying technical or non-technical subject matter of your choosing, so long as a minimum of 40 hours are completed in technical subject matter.

FINGERPRINT REQUIREMENT

CCR, title 16, 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 record of the licensee's fingerprints exists within the Department of Justice's criminal offender record identification database. The CBA shall not restore a license to active status from retired 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 already met the fingerprint requirement. If you are restoring your license to active status and have not complied with the requirement, you must submit fingerprints and successfully complete a state and federal background search as a condition of license restoration. 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. Additional information regarding this requirement can be found in the fingerprint FAQ's on the CBA website at <http://www.dca.ca.gov/cba/licensees/fingerprint-faqs.shtml>. *(See Question #4 on the Application Requesting Restoration to Active Status Prior to Renewal.)*

CE REQUIREMENTS FOLLOWING RESTORATION TO ACTIVE STATUS FROM RETIRED STATUS

You must complete 20 hours of CE for each full six-month period from the date of license restoration 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 restoration 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 subject to less than 24 hours of A&A or Governmental Auditing CE will not be required to complete four hours of fraud CE for the next license renewal.

A licensee subject to the Preparation Engagement CE requirement must complete two hours of Preparation Engagement CE as part of each 20 hours of CE for each full six-month period. A licensee subject to 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 after restoring to an active license status, you allow your license to expire and go delinquent, you will be required to complete an additional 20 hours of CE for each full six-month period from the date of license expiration through the date the licensee applied for license renewal, up to the maximum of 80 hours of CE. If less than six full months have passed between the date the license expired and the date the licensee applied for license renewal, no additional CE is required.



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**APPLICATION
 REQUESTING RESTORATION TO ACTIVE STATUS
 PRIOR TO RENEWAL
 RESTORATION FEE \$50**

This form is being provided for your convenience. Other forms of written notice may be accepted by the CBA.

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)	PREPARATION ENGAGEMENT CE (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	

1. In the 24 months prior to restoring 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
2. In the 24 months prior to restoring 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
3. In the 24 months prior to restoring to an active status, did you perform preparation engagements as your highest level for service? YES NO
4. 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 and that I have met all of the requirements of Section 80.1 of the CBA Regulations.

Signature: _____ **Date:** _____

PLEASE COMPLETE THE CONTINUING EDUCATION REPORTING WORKSHEET ON THE REVERSE SIDE OF THE APPLICATION

Collection and Use of Personal Information

The CBA collects the personal information requested on this form as authorized by Business and Professions Code sections 5010 and 5070.1, and CCR, title 16, sections 15.3 and 37.5. The CBA uses this information principally to identify and evaluate applicants for licensure, issue and renew licenses, enforce licensing standards set by law and regulation. The information may be provided to other governmental agencies, or in response to a court order, subpoena, or public records request.

Providing Personal Information is Voluntary

You do not have to use this form to renew or restore your license to active status. Other forms of written notice meeting the requirements of CCR sections 15.2, 15.3 and 37.5 will be accepted. The CBA requests you provide the personal information requested so that the CBA may contact you in the event that there is an issue with your application or written request for renewal.

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

We make every effort to protect the personal information you provide us. However, the information you provide may be disclosed in the following circumstances:

- In response to a Public Records Act request (Government Code section 6250 and following), as allowed by the Information Practices Act (Civil Code section 1798 and following);
- To another government agency as required by State or Federal law; or,
- In response to a court or administrative order, a subpoena, or a search warrant.

Contact Information

Questions about this notice or requests for access to your records may be directed to Outreach@cba.ca.gov or mailed to the CBA at 2450 Venture Oaks Way, Suite 300, Sacramento, CA 95833. For questions about the Privacy Policy, you may contact the DCA at 1625 North Market Boulevard, Sacramento, CA 95834, by phone at (800) 952-5210, or by e-mail at dca@dca.ca.gov.