



**DEPARTMENT OF CONSUMER AFFAIRS**  
CALIFORNIA BOARD OF ACCOUNTANCY  
2000 EVERGREEN STREET, SUITE 250  
SACRAMENTO, CA 95815-3832  
TELEPHONE: (916) 263-3680  
FACSIMILE: (916) 263-3675  
WEB ADDRESS: <http://www.cba.ca.gov>



### **General Information Regarding Updates to the California Practice Privilege Notification Form**

Section 33 of Title 16 of the California Code of Regulations (California Accountancy Regulations) requires each California Practice Privilege holder to report to the California Board of Accountancy (Board) any change in the information reported on the Notification and Agreement to Conditions for the Privilege to Practice Public Accounting in California Pursuant to California Business and Professions Code Section 5096 and Title 16, Division 1, Article 4 of the California Code of Regulations (California Practice Privilege Notification Form) within 30 days.

Failure to report to the Board any changes in the information submitted on the California Practice Privilege Notification Form may result in a fine of \$250 to \$5,000.

**The Board encourages you to submit changes to the information reported on your California Practice Privilege Notification Form electronically by logging on to your client account on the Board's Web site at [www.dca.ca.gov/cba](http://www.dca.ca.gov/cba) and updating your California Practice Privilege Notification Form online. By choosing this method all changes made will be instantaneous. Should you choose to update your California Practice Privilege Notification Form, please ensure that you select the "Update Notice" option. Do not select "Create New Notice."**

If you choose to submit changes to the information reported on the California Practice Privilege Notification Form by mail or via facsimile, please complete the California Practice Privilege Notification Update Form. Complete **only** those areas you wish to change and sign and date the form.

Please mail the California Practice Privilege Notification Update Form and the \$50 update payment for authorization to sign attest reports, if applicable, to:

California Board of Accountancy  
Practice Privilege Unit  
2000 Evergreen Street, Suite 250  
Sacramento, CA 95815-3832

You may also submit the change(s) via facsimile at (916) 263-3672.

**Note: Name changes will not be accepted if provided on this form. To submit a name change, please contact the Board at (916) 561-1704 or by e-mail at [pracprivinfo@cba.ca.gov](mailto:pracprivinfo@cba.ca.gov) for more information.**



## CHANGE TO QUALIFICATION REQUIREMENTS CONT.

I am qualified for California Practice Privilege based on the following:

- a. The qualifying license I previously identified is deemed substantially equivalent by the California Board of Accountancy (Board); **OR**
- b. My individual qualifications have been determined by the National Association of State Boards of Accountancy (NASBA) to be substantially equivalent (NASBA file no. \_\_\_\_\_); **OR**
- c. I have continually practiced public accountancy as a certified public accountant under a valid license issued by any state for four of the last 10 years.

I am also authorized to practice public accountancy in the following (Use Attachment 2 if necessary):

State: \_\_\_\_\_ License Number: \_\_\_\_\_

State: \_\_\_\_\_ License Number: \_\_\_\_\_

## REQUIREMENTS FOR SIGNING ATTEST REPORTS

- The California Practice Privilege Notification Form I previously submitted to the Board indicated **I DID NOT WISH** to sign attest reports under the California Practice Privilege. However, **I NOW WISH** to be able to sign an attest report under this California Practice Privilege, and I have at least 500 hours of experience in attest services. By checking this box, I understand I will have to submit a \$50 payment for authorization to sign attest reports, due within 30 days of submission of this California Practice Privilege Notification Update Form. This authorization is valid for the remainder of the California Practice Privilege one-year term.

## CHANGE TO DISQUALIFYING CONDITIONS

I have acquired the following disqualifying condition(s) subsequent to the submission of my California Practice Privilege Notification Form:

- A. I have been convicted of a crime other than a minor traffic violation.
- B. I have had a license, registration, permit or authority to practice a profession surrendered, denied, suspended, revoked, or otherwise disciplined or sanctioned except for the following occurrences:
  - (1) An action by a state board of accountancy in which the only sanction was a requirement that the individual complete specified continuing education courses.
  - (2) The revocation of a license or other authority to practice public accountancy, other than the license upon which the practice privilege is based, solely because of failure to complete continuing education or failure to renew.
- C. I am currently the subject of an investigation, inquiry or proceeding by or before a state, federal, or local court or agency (including the PCAOB) involving my professional conduct.
- D. I have had a judgment or arbitration award against me involving my professional conduct in the amount of \$30,000 or greater.

If you indicated a disqualifying condition above, you are not authorized to practice public accountancy in California unless and until you receive approval from the Board. In addition, you must complete and return Attachment 1 providing explanatory details.

I, \_\_\_\_\_, understand that any misrepresentation or omission in connection with this notification disqualifies me from the California Practice Privilege and is cause for termination. Further I authorize the California Board of Accountancy to act accordingly, including notifying other state or federal authorities. I certify under penalty of perjury under the laws of the State of California that the foregoing information is true and correct.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_



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ATTACHMENT 1

Name Last First MI

1. If you checked "yes" to any of items A - D under Disqualifying Conditions, please provide explanatory details:

Three horizontal lines for providing explanatory details.

2. If you checked "yes" to Item G under Disqualifying Conditions, please also provide:

Date of Judgment/ Arbitration Award: Jurisdiction/ Court: Docket No:

PERSONAL INFORMATION COLLECTION AND ACCESS: The information provided in this form will be used by the California Board of Accountancy to determine whether you qualify for practice privilege in California. Sections 5096 through 5096.15 of the California Business and Professions Code authorize the collection of this information. Failure to provide any of the required information is ground 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 California Civil Code Section 1798.24. Each individual has the right to review his or her file, except as otherwise provided by the California Information Practices Act. Certain information provided may be disclosed to a member of the public, upon request, under the California Public Records Act. The Executive Officer of the California Board of Accountancy 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.



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ATTACHMENT 2

Name Last First MI

Certified Public Accounting Firm Information:

Certified Public Accounting Firm Name:

Firm Address:

Firm Main Telephone Number: Firm Taxpayer ID Number: Fax Number:

Certified Public Accounting Firm Name:

Firm Address:

Firm Main Telephone Number: Firm Taxpayer ID Number: Fax Number:

I am also authorized to practice public accountancy in the following:

- State: License Number:
State: License Number:
State: License Number:
State: License Number:
State: License Number:

PERSONAL INFORMATION COLLECTION AND ACCESS: The information provided in this form will be used by the California Board of Accountancy to determine whether you qualify for practice privilege in California. Sections 5096 through 5096.15 of the California Business and Professions Code authorize the collection of this information.