

# CPA LICENSING APPLICANT HANDBOOK



**CALIFORNIA BOARD OF ACCOUNTANCY  
INITIAL LICENSING UNIT**

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## I. CALIFORNIA BOARD OF ACCOUNTANCY

### **Mission**

The mission of the California Board of Accountancy (CBA) is to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with established professional standards.

### **Authority**

The CBA derives its authority from the California Business and Professions Code, Division 3, Chapter 1, Article 1 through 10 (Accountancy Act), the California Code of Regulations, Title 16, Division 1, Article 1 through 13 (CBA Regulations) and other laws under the CBAs jurisdiction. Please visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) for the most recent version of the Accountancy Act and CBA Regulations.

### **Overview**

The CBA ensures entry level competence in its examination and licensure programs through the following functions:

- Examines applicants and sets educational and experience requirements for California CPAs.
- Regulates the practice of public accountancy in California and may deny licensure, suspend, revoke, or refuse to renew any license, permit, or certificate for violation of the Accountancy Act, CBA Regulations, or any other laws under the CBAs jurisdiction.
- Regulates, prescribes, amends, or repeals the rules of professional conduct appropriate to the establishment and maintenance of a high standard of integrity and competency in the profession.

The CBA website, [www.cba.ca.gov](http://www.cba.ca.gov), contains valuable information for CPA/PA licensees, CPA examination candidates, license applicants, and consumers regarding CBA meetings, forms, and enforcement matters, as well as the CBA's publication UPDATE.

## II. APPLICATION PROCESS

Ten (10) Steps to the California CPA License

- 1 Obtain the Correct Application Form (Type A – Type F)**  
Refer to Page 5
- 2 Submit Transcripts (If Not Previously Submitted)**  
Refer to Page 14
- 3 Submit Certificate of Work Experience**  
Refer to Page 17
- 4 Take and Pass the CBA-Approved Ethics Examination**  
Refer to Page 6
- 5 Complete the Criminal Conviction Disclosure Form**  
Refer to Page 8
- 6 Fulfill the Fingerprinting Requirement**  
Refer to Page 8
- 7 Submit Appropriate Fees with the Completed Signed Application Form, Photo, and Criminal Conviction Disclosure Form to the CBA**  
Refer to Page 9
- 8 Receive Status Letters from the CBA Requesting Submission of Missing Documentation**  
Refer to Page 10
- 9 Once Approved for Licensure, Pay Initial License Fee and Receive CPA License Number**  
Refer to Page 11
- 10 Receive Lost, Stolen, or Damaged CPA Wall Certificate**  
Refer to Page 12

## Types of Applications for CPA Licensure

There are five types of initial CPA licensure applications, each assembled with the necessary forms for each type of applicant. Please read the types of applications described below, and be sure you select the correct application type.

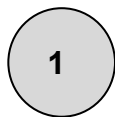
Application Type	Description
A	If you <b>passed the Uniform CPA Exam in California</b> and are <u>applying for licensure as a CPA in California for the first-time.</u>
B	If you <b>passed the Uniform CPA Exam in a state other than California</b> , <u>have not been issued a valid license to practice public accounting in any state</u> and are applying for licensure as a CPA in California for the first time.
C	If you <b>passed the Uniform CPA Exam in a state other than California</b> and <u>were issued a license to practice public accounting in a state other than California.</u>
D	If you were <b>previously licensed as a CPA in California</b> and the <u>certificate was cancelled after five years</u> for non-payment of license renewal fees.
E	If you <b>passed</b> the Canadian Chartered Accountant Uniform Certified Public Accountant Qualification Examination ( <b>CAQEX</b> ) of the American Institute of Certified Public Accountants (AICPA) <b>or</b> the International Uniform Certified Public Accountant Qualification Examination ( <b>IQEX</b> ) of the AICPA and the National Association of State Boards of Accountancy (NASBA).

## Application for Authorization to Sign Attest Reports

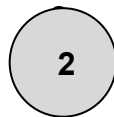
Application Type	Description
F	If you are a California licensee originally issued a license without the authorization to sign attest reports and have now completed the attest experience requirement.

Each application packet includes a checklist to assist you with submitting a complete application. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain the checklist. Your application for licensure as a CPA in California cannot be processed until all required documentation is received. To obtain an application for a California CPA License, please see below:

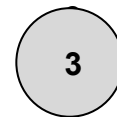
**THREE (3) DIFFERENT WAYS TO  
OBTAIN AN APPLICATION FOR A  
CALIFORNIA CPA LICENSE**



OR



OR



**INTERNET**  
Download the  
“Application For CPA  
Licensure” and  
accompanying forms  
from our website at  
[www.cba.ca.gov](http://www.cba.ca.gov)

**MAIL**  
Mail a “Request For  
Licensing Application  
Packet” form available  
from our website at  
[www.cba.ca.gov](http://www.cba.ca.gov)

**CALL OR E-MAIL**  
Contact the CBA Initial  
Licensing Unit (916) 561-  
1701 or  
[licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov)

**United States Social Security Number Requirement**

Each applicant **must** provide a valid United States Social Security Number (United States SSN) before an application for a California CPA License can be approved. Section 30 of the Business and Professions Code prohibits the issuance or renewal of a license by a licensing board if the applicant fails to disclose or is unable to provide a United States SSN.

If it is determined by the CBA that you have met all licensing requirements, except the United States SSN requirement, the CBA will send you written notification that you have one year in which to provide a United States SSN. If no United States SSN is provided within one year of notification by the CBA of the deficiency, your application will be considered abandoned pursuant to Section 71 of the CBA Regulations, and the application fee will be forfeited.

**The CBA-Accepted Ethics Examination Requirement**

Pursuant to Section 10 of the CBA Regulations, applicants for a California CPA License are required to complete and pass a CBA-accepted ethics examination within two years prior to submitting the CPA licensure application.

The **only** ethics examination currently accepted is the CBA-approved Professional Ethics for CPAs (**PETH**) provided by CalCPA Education Foundation. To order the PETH examination, please see below:

<b>FIVE (5) EASY WAYS TO ORDER THE PETH EXAMINATION</b>	
<b>INTERNET</b>	<i><a href="http://www.educationfoundation.org/candidates">www.educationfoundation.org/candidates</a></i>
<b>CALL</b>	<b>(800) 922-5272</b>
<b>FAX</b>	<b>(888) 868-8558</b>
<b>E-MAIL</b>	<b><a href="mailto:webreg@educationfoundation.org">webreg@educationfoundation.org</a></b>
<b>MAIL</b>	<b>California CPA Education Foundation PO Box 45066 San Francisco, CA 94145-0066</b>

An order form for the PETH examination is included in the licensure application package that is mailed from the CBA. Applicants obtaining a licensure application from the CBA website should use one of the above options to obtain the PETH examination.

The PETH examination is a self-study course and the answer sheet must be returned to the California CPA Education Foundation to administer a grade. When taking the PETH examination, please indicate on the examination answer sheet to have the CBA notified of a passing grade. The California CPA Education Foundation electronically submits passing grades to the CBA.

Key Topics on the PETH examination include:

- Ethics in business
- Basic concepts and philosophy of professional conduct
- Code of Professional Conduct
- Independence, integrity and objectivity
- Interpretation of Securities and Exchange Commission rules
- Commissions and fees
- Form of practice and name
- Advertising and solicitation
- Sanctions
- Tax Services
- Accountancy Act and CBA Regulations

## **Criminal Conviction Disclosure Form Requirement**

Applicants are required to complete a *Criminal Conviction Disclosure Form*. A conviction includes the initial plea, verdict, or finding of guilt, plea of no contest, or pronouncement of sentence by a trial court, even though that conviction may not be final or a sentence actually imposed until appeals are exhausted. You must include any conviction that arose from military service; any in which the imposition or execution of sentence was suspended; any which arose as a result of a failure to appear; any in which an order of rehabilitation was entered; any record of conviction which was expunged or the conviction was deferred, or if a pardon was granted.

## **Fingerprinting Requirement**

Pursuant to Section 144 of the California Business and Professions Code, applicants are required to be fingerprinted for purposes of conducting a criminal history record check with the Department of Justice (DOJ) and the Federal Bureau of Investigation (FBI). The *Fingerprinting Packet Request* form is available on the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov), or you may contact the Initial Licensing Unit at [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) or (916) 561-1701.

Fingerprinting provides the CBA with vital information upon which to base licensing decisions. Pursuant to Section 480 of the California Business and Professions Code, an applicant may be denied licensure based on the following:

- Knowingly making a false statement of fact, required to be revealed, in an application for licensure.
- Conviction of a substantially related crime.
- Commission of any act involving dishonesty, fraud, or deceit with the intent to substantially benefit himself or another, or substantially injure another.
- Commission of any act which, if performed by a licentiate of the business or profession in question, would be grounds for suspension or revocation of the license.

The CBA receives subsequent criminal conviction information once fingerprint information is received by the DOJ.

An application for licensure will not be considered complete until the criminal history record check is completed and all other required documentation is received.

## **Live Scan (Available in California Only)**

The DOJ has implemented Applicant Live Scan, a system for the electronic submission of fingerprints and the subsequent automated background check. Live Scan is inkless fingerprinting by which the prints are electronically submitted to the DOJ and replaces the process of recording an individual's fingerprints using ink and a standard 8" x 8" fingerprint card. Digitizing the fingerprints enables the automatic transfer of the fingerprint image data, along with the personal information, to the DOJ. The DOJ also coordinates other processing resulting from the automated submission of fingerprints, including forwarding the fingerprints to the FBI. All Live Scan fingerprinting fees must be paid at the Live Scan site.

**Applicants in California are required to use Live Scan, which will expedite the clearance process.** You may visit the DOJ website at [www.ag.ca.gov](http://www.ag.ca.gov) to obtain a list of Applicant Live Scan sites.

**Hard Copy Fingerprint Cards**

Applicants outside of California must use the hard copy cards furnished by the CBA. However, applicants living outside California may use Live Scan if they are fingerprinted in California. You may contact the CBA Initial Licensing Unit at (916) 561-1701 or [licensinginfo@cba.ca.gov](mailto:licensinginfo@cba.ca.gov) to request fingerprint cards. Only hard copy fingerprint cards furnished by the CBA will be accepted. Fingerprint cards must be taken to a qualified technician trained in fingerprinting techniques. Some law enforcement agencies or notary publics will provide this service for a fee. In addition, telephone yellow pages directories also list fingerprinting services.

Due to the time required to process non-Live Scan fingerprint cards, applicants outside of California are encouraged to submit completed fingerprint cards at least four months prior to submission of the application for licensure.

**CPA Licensure and Application Fees**

OPTIONS	FEES
1. Licensure application only	\$ 250
2. Hard copy fingerprint cards only	\$ 49

**CBA-Accepted Check**

The CBA only accepts checks issued by a United States - affiliated bank with the Federal Reserve Bank account number printed on the check. See example below:

<b>National Bank for Development</b>	<b>Check No. <u>0285</u></b>
	<b>Date: <u>4 July 2011</u></b>
<b>Pay to the Order of: <u>California Board of Accountancy</u></b>	
<b>The Sum of: <u>One Hundred US dollars only ***** \$100.00</u></b>	
<b>Drawn on:</b>	
Anywhere Bank	
000 Main Street	
New York, NY 00000-0000	
	<b>Signature: <u>John D. Smith</u></b>
<b>I: 0000000000 I: 0000 0 0000 II'</b>	<b>0000000000</b>

## **Dishonored Check Policy**

If your check is dishonored by the bank, you are still responsible for the entire licensing fee (application fee and fingerprint fee, if applicable). In addition, there will be a \$25 fee assessed for dishonored checks. An application for licensure will not be processed until all fees have been paid in full.

## **Notifying the CBA of an Address or Name Change**

In order for the CBA to keep you informed about the status of your application, you must notify the CBA of an address or name change. Visit our website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain address and name change forms and accompanying instructions.

All address and name changes must be signed and provided to the CBA in writing with supporting documentation within 30 days of the change. Address change request forms may be faxed to the Licensing Division at (916) 263-3676. Failure to provide a current mailing address or change in name with supporting documentation may delay the processing of your application.

## **The Status of Your CPA Licensure Application**

The CBA takes the following steps to keep you informed of the status of your application:

- Acknowledgment of your application - Upon receipt of your application, the CBA will send you an acknowledgment card that your application has been received. The acknowledgment card is included in all application packages mailed from the CBA to the applicant. Please remember to self-address and return the acknowledgment card to the CBA with the application for licensure.

If you submit an application that was downloaded from the CBA website, staff will address an acknowledgment card for you using the address from your application for licensure.

- 30-day status letter - The CBA will mail a status letter following staff's initial review of the application. This letter will advise you of any outstanding documents required to initiate the evaluation of your application.
- 60-day status letter - If your application is not complete within 60 days following the receipt of your application, the CBA will send a second status letter advising you of the remaining documents still outstanding.

Following issuance of the 60-day status letter, applications with outstanding documents will be placed in a pending status. Once the outstanding documentation is submitted to the CBA, the application will be reactivated, and an additional status letter will be sent.

- When all required documents have been received to initiate the evaluation of your application, the CBA will send a letter advising you the application is in the review process. This process takes approximately four to six weeks from the date the evaluation begins. If an application is approved for licensure, the CBA will mail you a preapproval letter with the

information necessary to receive your California CPA License number. If an application is not approved for licensure, you will be sent a letter advising why and what you need to do to obtain licensure.

### **Abandoned Applications**

If you do not complete the application process within two years of the application submission, or within one year of notification by the CBA of any deficiency in the application, pursuant to Section 71(b) of the CBA Regulations, the application fee will be forfeited, and the application is considered abandoned. However, the CBA will retain all documents submitted.

If your application for a California CPA License has been abandoned, you will need to submit a new application for licensure with the appropriate fee and photo and must meet all requirements in effect at the time of reapplication. Transcripts, evaluations, examination grades, and Certificates of Experience previously submitted to the CBA will be retained on file.

### **License Approval**

Upon approval of your California CPA License application, you will be required to pay an initial CPA license fee, **which is independent of the application fee**, and submit your public contact information. Once the initial CPA license fee is cashiered, a congratulatory letter and your CPA wall certificate will be mailed to you. **You may not engage in the practice of public accountancy or use the CPA designation until you have received your CPA license number from the CBA.**

### **Web License Lookup**

The License Lookup feature on the CBA website provides licensees and consumers with the following information about the CPA/PA or firm license: license type and number, license status, experience completed (attest or general), license expiration date, original license issue date, and address of record.

Disciplinary information is available, including: names of licensees for which accusations have been filed and are pending possible disciplinary action; summaries of decisions since July 1, 1993, for licenses revoked, surrendered, or placed on probation; and summaries for all other disciplinary actions.

### **Continuing Education (CE) Requirement for New Licensees**

Approximately eight weeks after receipt of the initial license fee, you will receive a pocket identification card noting your first license expiration date.

To renew a license in an active status, you are required to complete 20 hours of CE for each full six-month interval from the date the license was issued to the license expiration date. This method is used to calculate the total CE hours; it does not require that 20 hours of CE be completed within each six-month period. If the initial license period is less than six months, no CE is required to renew the license. **If your license renewal application is postmarked after your license expiration date, you will be required to complete 80 hours of CE.**

Pursuant to Section 87(e) of the CBA Regulations, if you are subject to the Government or A&A CE requirement, you must also complete an additional eight hours of CE specifically related to the detection and/or reporting of fraud in financial statements (Fraud CE). The Fraud CE requirement is part of the 80 hours of required CE for license renewal but is not part of the 24-hour A&A or Government CE requirement.

If fewer than 80 hours of CE are needed for license renewal, as a result of initial licensure or license status conversion, the 8-hour Fraud CE requirement does not apply.

### Lost, Stolen, or Damaged CPA Wall Certificate

If your CPA wall certificate is lost, stolen, or damaged, a duplicate will be issued upon submission of the *Wall Certificate/Pocket I.D. Replacement Request Form* and payment of the required fee. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain this form.

## III. PATHWAYS TO LICENSURE

### Comparison of Licensure Pathway Requirements

The CBA has two pathways to licensure - Pathway 1 and Pathway 2. Pathway 2 is most similar to the licensing requirements of many other states and the Uniform Accountancy Act (UAA). Each pathway has its own educational and licensure requirements. Education identified below must be from an accredited degree-granting educational institution. The following is a comparison of the pathway requirements:

	<b>Pathway 1 (P1)</b>	<b>Pathway 2 (P2)</b>
<b>Education required for Examination</b>	Baccalaureate or higher degree, or foreign equivalency (Section 5092 of the California Business and Professions Code)	Baccalaureate or higher degree, or foreign equivalency (Section 5093 of the California Business and Professions Code)
<b>Core Subject Requirement</b>	24 semester units in accounting subjects  24 semester units in business-related subjects	24 semester units in accounting subjects  24 semester units in business-related subjects
<b>Experience and Education Required for Licensure</b>	Two years general accounting experience, which must include a minimum of 500 attest hours for those who want the authorization to sign reports on attest engagements	Evidence of 150 semester units of education <b>and</b> One year general accounting experience, which must include a minimum of 500 attest hours for those who want to sign reports on attest engagements

## New Licensure Requirements Effective January 1, 2014

Effective January 1, 2014, Pathway 1 will be eliminated, which will leave Pathway 2 as the sole option for licensure. Further, Pathway 2 will require the completion of 20 semester units of accounting study and 10 semester units of ethics study. These units are in addition to the 24 semester units of accounting subjects and 24 semester units of business-related subjects. Please check the CBA website [www.cba.ca.gov](http://www.cba.ca.gov) for additional information regarding the changes to the CPA licensure requirements.

Each applicant must have passed the Uniform CPA Exam, either in California or under standards that are deemed by the CBA to be comparable and equal to the standards under which the California CPA License is issued.

### IV. EDUCATIONAL REQUIREMENTS

#### Core Subject Requirement - Pathway 1 and Pathway 2 Educational Requirements

Applicants for licensure under Pathway 1 or Pathway 2 must provide evidence of a baccalaureate or higher degree, or foreign equivalency, in any subject, including a minimum of 24 semester units of accounting subjects and a minimum of 24 semester units of business related subjects as indicated below per CBA Regulation Section 9.2:

<b>Accounting subjects include:</b>	
Accounting	Financial Reporting
Auditing	Financial Statement Analysis
External or Internal Reporting	Taxation

<b>Business subjects include:</b>	
Business Administration	Computer Science/Information Systems
Business Communications	Economics
Business Law	Finance
Business Management	Marketing
Business Related Law courses offered by an accredited law school	Mathematics
	Statistics

Other than the core subject requirement, the CBA does not specify the subject content of the remaining units. See above for information regarding the new licensure requirement to take effect January 1, 2014. Subjects in excess of the required 24 semester units of accounting may be counted toward the business related subjects unit requirement.

Subjects earned in quarter units should be converted to semester units to determine eligibility. To convert quarter units to semester units the CBA recommends multiplying by a factor of 2/3. For example, 35 quarter units multiplied by 2/3 equals 23 1/3 semester units. The CBA does not round up to the next whole number.

All required coursework and degree(s) conferred must be shown on official transcripts and/or foreign evaluations. Prior to requesting official transcript(s), please confirm with your school that all required information has been posted to your transcript.

### **International Chartered Accountant Licensing Bodies**

Members of the following international Chartered Accountant licensing bodies may take the IQEX (International Uniform Certified Public Accountant Qualification Examination) in lieu of the Uniform CPA Exam and qualify educationally under Pathway 2:

- Canadian Institute of Chartered Accountants
- Certified Practising Accountants Australia
- Institute of Chartered Accountants in Australia
- Mexican Direccion General de Profesiones de la Secretaria de Educacion Publica, and the Instituto Mexicano de Contadores Publicos
- Institute of Chartered Accountants in Ireland
- New Zealand Institute of Chartered Accountants
- Hong Kong Institute of Certified Public Accountants

### **Submitting Transcripts**

Applicants must have official transcripts mailed directly to the CBA from the educational institution, or CBA-approved foreign credentials evaluation service. Official transcripts and/or CBA-approved foreign credentials evaluations must show the completion of all required subjects and the conferral of a baccalaureate or higher degree, if applicable. If you sat for the Uniform CPA Exam in California prior to May 2000, it is possible that you were not required to submit official transcripts, or the transcripts on file are marked “unofficial,” or “issued to the student.” Under these circumstances, official transcripts must be submitted to the CBA. If official transcripts were submitted to the CBA during the exam process, it may not be necessary to have additional transcripts submitted for licensure.

## Recognized Schools – United States

The CBA accepts **only** subjects from degree-granting colleges and universities, or other institutions of learning that are accredited by a U.S. regional or national accrediting agency recognized by the U.S. Department of Education (included in a list published by the U.S. Secretary of Education). The CBA also accepts education received from extension programs and correspondence subjects from these accredited colleges and universities.

### U.S. REGIONAL INSTITUTIONAL ACCREDITING AGENCIES

Middle States Assn. of Colleges and Schools.  
Website: [www.msache.org](http://www.msache.org)

New England Assn. of Schools & Colleges.  
Website: [www.neasc.org](http://www.neasc.org)

North Central Assn. of Colleges and Schools.  
Website:  
[www.ncahigherlearningcommission.org](http://www.ncahigherlearningcommission.org)

Northwest Commission on Colleges and Universities.  
Website: [www.nwccu.org](http://www.nwccu.org)

Southern Assn. of Colleges and Schools.  
Website: [www.sacs.org](http://www.sacs.org)

Western Assn. of Schools and Colleges.  
Website: [www.wascweb.org](http://www.wascweb.org)

### NATIONAL ACCREDITING AGENCIES

You may visit [www.ed.gov](http://www.ed.gov) to obtain a list of national accrediting agencies.

## Foreign Education

Applicants educated outside of the United States who are applying for licensure must have their foreign transcripts evaluated by a CBA-approved foreign credentials evaluation service. The transcript evaluation must show a subject breakdown. Transcript evaluations must be mailed directly to the CBA from the CBA-approved foreign credentials evaluation service. See Page 16 for a list of CBA-Approved Foreign Credentials Evaluation Services.

If the required accounting and business related subjects were not completed with the foreign education, you must complete, or have completed, the remaining required subjects at an accredited, United States degree-granting college, university or other institution of learning.

## CBA-Approved Foreign Credentials Evaluation Services

<p><b>Academic Credentials Evaluation Institute, Inc.</b>  P.O. Box 6908, Beverly Hills, CA 90212  Phone: (310) 275-3530 Fax: (310) 275-3528  E-mail: <a href="mailto:acei@acei1.com">acei@acei1.com</a>  Website: <a href="http://www.acei1.com">www.acei1.com</a></p>	<p><b>Academic and Professional International Evaluation, Inc.</b>  P.O. Box 5787, Los Alamitos, CA 90721-5787  Phone: (562) 594-6498 Fax: (562) 594-8498  E-mail: <a href="mailto:apie@email.msn.com">apie@email.msn.com</a>  Website: <a href="http://www.apie.org">www.apie.org</a></p>
<p><b>ACREVS Inc. (Academic &amp; Credential Records, Evaluation &amp; Verification Service)</b>  1776 Clear Lake Ave, Milpitas, CA 95035-7014  Phone: (408) 719-0015 or (866) 583-4834  Fax: (510) 252-0876  E-mail: <a href="mailto:info@acrevs.com">info@acrevs.com</a>  Website: <a href="http://www.acrevs.com">www.acrevs.com</a></p>	<p><b>American Education Research Corporation, Inc.</b>  P.O. Box 996, West Covina, CA 91793-0996  Phone: (626) 339-4404 Fax: (626) 339-9081  E-mail: <a href="mailto:aerc@verizon.net">aerc@verizon.net</a>  Website: <a href="http://www.aerc-eval.com">www.aerc-eval.com</a></p>
<p><b>Academic Records Evaluation Center</b>  828 University Avenue, Sacramento, CA 95825  Phone: (916) 889-9967 Fax: (916) 921-2187  Website: <a href="http://www.recordevalcenter.com">www.recordevalcenter.com</a></p>	<p><b>Center for Applied Research, Evaluation and Education, Inc.</b>  P.O. Box 18358, Anaheim, CA 92817  Phone: (714) 237-9272 Fax: (714) 237-9279  E-mail: <a href="mailto:info@iescaree.com">info@iescaree.com</a>  Website: <a href="http://www.iescaree.com">www.iescaree.com</a></p>
<p><b>Educational Credential Evaluators, Inc.</b>  P.O. Box 514070, Milwaukee, WI 53203-3470  Phone: (414) 289-3400 Fax: (414) 289-3411  E-mail: <a href="mailto:eval@ece.org">eval@ece.org</a>  Website: <a href="http://www.ece.org">www.ece.org</a></p>	<p><b>Educational Records Evaluation Service</b>  601 University Ave., Ste 127, Sacramento, CA 95825-6738  Phone: (916) 921-0790 Fax: (916) 921-0793  E-mail: <a href="mailto:edu@eres.com">edu@eres.com</a>  Website: <a href="http://www.eres.com">www.eres.com</a></p>
<p><b>Foreign Credentials Service of America</b>  1910 Justin Lane, Austin, Texas 78757-2411  Phone: (512) 459-8428 or (512) 459-4565  E-mail: <a href="mailto:info@fcsa.biz">info@fcsa.biz</a>  Website: <a href="http://www.fcsa.biz">www.fcsa.biz</a></p>	<p><b>Foreign Educational Document Services</b>  P.O. Box 4091, Stockton, CA 95204  Phone: (209) 948-6589 Fax: (209) 937-0717</p>
<p><b>Foreign Transcript Evaluation Service</b>  P.O. Box 1948, Davis, CA 95616  Phone: (530) 758-3875  E-mail: <a href="mailto:ftes1@yahoo.com">ftes1@yahoo.com</a>  Website: <a href="http://www.ftes.biz">www.ftes.biz</a></p>	<p><b>Global Education Group, Inc.</b>  2 East Congress Street, Suite 900, Tucson, AZ 85701  Phone: (520) 202-7800 Fax: (520) 877-7867  E-mail: <a href="mailto:info@globaledu.com">info@globaledu.com</a>  Website: <a href="http://www.globaledu.com">www.globaledu.com</a></p>
<p><b>Global Services Associates</b>  2554 Lincoln Blvd #445, Marina del Rey, CA 90291-5082  Phone: (310) 828-5709 Fax: (310) 828-5709  E-mail: <a href="mailto:info@globaleval.org">info@globaleval.org</a>  Website: <a href="http://www.globaleval.org">www.globaleval.org</a></p>	<p><b>International Education Research Foundation, Inc.</b>  P.O. Box 3665, Culver City, CA 90231-3665  Phone: (310) 258-9451 Fax: (310) 342-7086  E-mail: <a href="mailto:info@ierf.org">info@ierf.org</a>  Website: <a href="http://www.ierf.org">www.ierf.org</a></p>
<p><b>Josef Silny &amp; Associates</b>  7101 SW 102 Ave, Miami, FL 33173  Phone: (305) 273-1616 Fax: (305) 273-1338  E-mail: <a href="mailto:info@jsilny.com">info@jsilny.com</a>  Website: <a href="http://www.jsilny.com">www.jsilny.com</a></p>	<p><b>World Education Services</b>  P.O. Box 5087, Bowling Green Station, New York, New York 10274-5087  Phone: (212) 966-6311 Fax: (212) 739-6100  E-mail: <a href="mailto:info@wes.org">info@wes.org</a>  Website: <a href="http://www.wes.org">www.wes.org</a></p>

\* Current to 2/17/12

## V. GENERAL ACCOUNTING EXPERIENCE REQUIREMENT

Applicants must provide the CBA with satisfactory evidence of having completed the general accounting experience requirement per Section 12 of the CBA regulations. Pathway 1 applicants have a 24-month experience requirement, while Pathway 2 applicants have a 12-month experience requirement.

**All experience must be performed in accordance with applicable professional standards.** Supervised experience means that the applicant's supervisor reviewed and evaluated the applicant's qualifying work on a routine and recurring basis and had authority and oversight over the applicant. You must meet the requirements for "active" license status when approved for initial licensure. Therefore, it is required that you have current knowledge of the practice of public accountancy. This knowledge is demonstrated by completion of the Uniform CPA Exam and general accounting experience. The person supervising the experience must verify, on the *Certificate of General Experience*, either Form 11A-29 for public accounting or Form 11A-29A for private industry or government, that you have satisfied the general accounting experience.

General accounting experience includes providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.

General accounting experience obtained in **public** accounting **must** be performed under the supervision of an individual of an individual who holds a valid active license, or comparable authority to practice public accountancy in any state or country. General accounting experience must be verified by the licensee supervisor and a second licensee with a higher level of responsibility in the public accounting firm. If the first signer is an owner of the public accounting firm (e.g., sole proprietor, partner, or shareholder), a second signature is not required.

General accounting experience obtained in **private industry or government** accounting **must** be performed under the supervision who holds a valid active license to practice public accountancy in the United States or its territories. General accounting experience must be verified by the licensee supervisor and a second person with a higher level of responsibility in the private industry company or governmental agency. The second signer is not required to hold a license to engage in the practice of public accountancy. If the licensee supervising the experience is the owner of the private industry company, a second signature is not required.

If experience is obtained outside of California, written verification is required from the out-of-state licensing body with which the supervisor holds a valid active license to practice public accountancy. The CBA will send you a verification form that must be mailed to the out-of-state licensing body issuing the supervisor's CPA license. An official seal of the out-of-state licensing body issuing the license to the supervisor is required on the signed document. It is your responsibility to provide the fees associated with the completion of the verification. A verification for an out-of-state signer will not be sent until such time as an application for licensure is received by the CBA.

## Part-time Experience

Experience may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least two years of full-time employment for an applicant qualifying under Section 5092 of the Accountancy Act or at least one year of full-time employment for an applicant qualifying under Section 5093 of the Accountancy Act. In evaluating an applicant's experience, 170 hours of part-time employment shall be considered equivalent to one month of full-time employment.

## VI. ATTEST EXPERIENCE REQUIREMENT

Qualifying attest experience may be gained through employment in public, private industry, or government. Experience acquired in academia does not qualify. In order to satisfy the attest experience requirement for licensure under Pathway 1 and 2, applicants must show, to the satisfaction of the CBA, that they have completed a minimum of 500 hours of attest experience. Attest experience must include the following:

1. Experience in the planning of the audit, including the selection of the procedures to be performed.
2. Experience in applying a variety of auditing procedures and techniques to the usual and customary financial transactions included in financial statements.
3. Experience in the preparation of working papers in connection with the various elements of 1 and 2 above.
4. Experience in the preparation of written explanations and comments on the work performed and its findings.
5. Experience in the preparation of and reporting on full disclosure financial statements.

The performance of financial statement audits should primarily fulfill the experience requirement. In addition, attest experience may include a combination of:

- Review services **to the extent they comply with the documentation of analytical procedures and the development of expectations as required by the Statements on Standards for Accounting and Review Services.** Generally, only analytical review procedures qualify; however, the scope of work may be extended in selected areas and, thereby, may qualify. Experience obtained in other areas (such as accounting write-up, tax compliance, consultations, forecasting and projections) is not considered qualifying under Section 12.5 of the CBA Regulations.
- Other attest services, including, but not limited to:
  - SAS 70
  - Agreed-upon procedures
  - Compliance audits

Compilation services, obtained after December 31, 2007, no longer will be accepted as qualifying attest experience for licensure.

To sign reports on attest engagements, as required under Section 5095 of the Accountancy Act, applicants must demonstrate to the satisfaction of the CBA that they meet the requirements of Section 12.5 of the CBA Regulations. The person supervising the experience must verify, on the *Certificate of Attest Experience*, either Form 11A-6 for private industry or governmental accounting experience or Form 11A-6A for public accounting experience, that you satisfied the attest experience requirement. Your supervisor must send the *Certificate of Attest Experience* directly to the CBA. The *Certificate of Attest Experience*, both public and private industry or government, is included with the application for licensure. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain these forms.

When you have had more than one supervisor, the CBA will take into consideration all *Certificates of Attest Experience* submitted in either individual or composite form, in making its decision for licensure.

Credit for attest experience **will not** be granted if a *Certificate of Attest Experience* is negatively completed. However, partial credit may be granted if some of the questions have been affirmatively completed. Attest experience obtained outside the United States (foreign) **must** be documented on a separate *Certificate of Attest Experience*.

Attest experience obtained in **public** accounting **must** be performed under the supervision of an individual who has satisfied the attest experience requirement and who holds a valid active license, or comparable authority, to practice public accountancy and provide attest services in any state or country. Attest experience must be verified by the licensee supervisor and a second licensee with a higher level of responsibility in the public accounting firm. If the first signer is an owner of the public accounting firm (e.g., sole proprietor, partner or shareholder), a second signature is not required.

Attest experience obtained in **private industry or government** accounting **must** be performed under the supervision of an individual who has satisfied the attest experience requirement and who holds a valid active license, or comparable authority, to practice public accountancy and provide attest services in any state or territory. Attest experience must be verified by the licensee supervisor and a second person with a higher level of responsibility in the private industry company or governmental agency. The second signer is not required to hold a license to engage in the practice of public accountancy. If the licensee supervising the experience is the owner of the private industry company, a second signature is not required.

If you apply with attest experience obtained outside the United States and its territories (American Samoa, Guam, Northern Mariana Islands, Puerto Rico, U.S. Virgin Islands), you **must** appear before the CBA's Qualifications Committee (QC) to present audit work papers, substantiating that such experience meets the CBA's attest experience requirement and Generally Accepted Auditing Standards (GAAS). The work papers must be in English. As an alternative to appearing with the foreign work papers, you may obtain a minimum of 500 hours of United States experience, which meets the requirements of items 1 through 5, outlined under Attest Experience on Page 18 and the requirements of Section 5095 of the Accountancy Act. The work must result in an affirmatively completed *Certificate of Attest Experience* form.

It is mandatory that the work completed in the United States, or its territories, be available for review at the CBA's discretion.

### **Part-time Experience**

Experience may be obtained in full-time or part-time employment provided the total experience completed by the applicant is the equivalent of at least two years of full-time employment for an applicant qualifying under Section 5092 of the Accountancy Act or at least one year of full-time employment for an applicant qualifying under Section 5093 of the Accountancy Act. In evaluating an applicant's experience, 170 hours of part-time employment shall be considered equivalent to one month of full-time employment.

### **Signer(s) of the Certificate of Attest Experience**

If the CPA supervising your work experience is an employee of the company, the CPA can sign the *Certificate of Attest Experience*. However, if the CPA is a consultant or contractor, paid or not, and they are providing any public accountancy services to the company, as defined in Section 5051 of the Accountancy Act, they cannot sign a *Certificate of Attest Experience*.

If your experience is obtained outside of California, the CBA requires written verification from the out-of-state board or the licensing body, that the signer of the *Certificate of Attest Experience* holds a valid active license, or comparable authority, to practice public accountancy and provide attest services.

Upon receipt of an application for licensure, the CBA will send you a verification form that must be mailed to the out-of-state licensing agency issuing the supervisor's CPA license. An official seal of the out-of-state licensing body issuing the license to the supervisor is required on the signed document. It is your responsibility to provide the fees associated with the completion of the verification. A verification for an out-of-state signer will not be sent until such time as an application for licensure is received by the CBA.

### **Satisfying the Attest Experience Requirement After Licensure**

A licensee, who was originally issued a license to perform general accounting services, may subsequently obtain the authorization to sign attest engagements by:

- Obtaining a minimum of 500 hours of attest experience, under the supervision of a licensee who holds a valid active license or comparable authority, to provide attest services. An affirmatively completed *Certificate of Attest Experience* form, either Form 11A-6 for private industry or governmental accounting or Form 11A-6A for public accounting experience, in individual or composite form, must be submitted directly to the CBA office by the employer. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain the *Certificate of Attest Experience* forms.
- Submitting the *Request for Acknowledgment of Licensee's Completion of Attest Experience*. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain this form.
- Submitting a \$25 fee.
- Submitting a current 2x2-inch passport type photo.

Applicants submitting attest experience may be required to appear before the CBA Qualifications Committee to present audit work papers or other evidence substantiating that their experience meets the requirements of Section 5095 of the Accountancy Act.

### **Steps to Take If Your California Supervisor Will Not Complete a Certificate of Experience**

If your supervisor refuses to complete a Certificate of Experience on your behalf, the CBA recommends the following steps be taken:

1. Submit a written request to your supervisor asking that he or she complete the Certificate of Experience on your behalf, and submit a copy to the CBA. Your request should provide the supervisor with a reasonable amount of time to respond.
2. If your supervisor does not respond, a follow-up request in writing should be made.
3. If your supervisor still does not respond, and you have filed your application with the CBA, you may submit a letter requesting that the CBA assist you. Copies of the original and follow-up letters should accompany your request. The CBA will contact the supervisor and request that a written explanation be provided regarding their refusal to complete and submit the Certificate of Experience on your behalf.

The supervisor will be notified that any individual, whether or not they have filed an application for licensure with the CBA, has the right to file a complaint if they believe their supervisor is impeding them from becoming licensed.

It is suggested that all correspondence be sent Certified Mail, Return Receipt Requested.

Under the provisions of Section 69 of the CBA Regulations, if you believe that your supervisor has willfully failed or refused to complete and submit a *Certificate of Experience* on your behalf, you may file a complaint with the CBA Enforcement Division. Once the complaint is filed, the CBA will investigate why the California CPA or PA has refused to provide a *Certificate of Experience* for experience obtained under his or her supervision.

### **Appearance Before the CPA Qualifications Committee (QC)**

Applicants may be required to appear before the QC to present audit work papers, or other evidence, substantiating that the experience meets the requirements of Sections 5092, 5093 or 5095 of the Accountancy Act and Sections 12 or 12.5(b) of the CBA Regulations. It is your responsibility to present work papers that demonstrate your ability to understand the requirements of planning and conducting a financial statement audit or perform other attest services with minimal supervision that results in an opinion on full disclosure financial statements.

Applicants who are applying with private industry or governmental accounting experience **must** appear before the QC and present audit work papers, or other evidence that substantiates the experience meets the requirements set forth in Section 12.5(b) of the CBA Regulations and otherwise meets the time requirements under the Accountancy Act.

## **Certification of Applicant's Experience – Section 69**

CBA Regulation Section 69 is specific to a supervisor and relates to the certification, review, etc. of the *Certificate of Attest Experience* forms, submitted by the supervisor in support of your experience. Under Section 69, supervisors may be selected for review by the QC for a variety of reasons including, but not limited to, the following:

- If there is any discrepancy or disagreement between you and the supervisor as to the dates, type of work performed, and/or whether that type of experience demonstrated a satisfactory knowledge of current practice and professional standards.
- The applicant is related to the supervisor.
- The firm is on reappearance status due to a prior unsatisfactory Section 69 review.
- The *Certificate of Attest Experience* form, as completed, does not appear consistent with the experience requirement.
- The supervisor fails or refuses to complete and submit the *Certificate of Attest Experience* form.

Once an application has been selected for a Section 69 review, you and the partner/shareholder will be notified of the deferral of the application. The partner/shareholder will then be required to appear before the CBA QC to present documentation supporting the experience certified on the *Certificate of Attest Experience* form. You also will be invited to appear.

If you believe that your supervisor has willfully failed or refused to complete and submit a *Certificate of Experience* form on your behalf, in violation of Section 69 of the CBA Regulations you may file a complaint with the CBA's Enforcement Division.

### **Experience That is More Than Five Years Old**

If you are applying for licensure with experience obtained five (5) or more years prior to application, you **may** be required to obtain 48 hours of continuing education and submit the Certificates of Completion to the CBA prior to licensure.

- For an applicant whose certificate will authorize signing authority on attest engagements, courses in the following subject areas are required: financial accounting standards (16 hours), auditing standards (16 hours), compilation and review (8 hours), and other comprehensive basis of accounting (8 hours).
- For an applicant whose certificate will not authorize signing authority on attest engagements, courses in the following subject areas are required: general accounting (40 hours); and other comprehensive basis of accounting (8 hours).

## VII. LICENSE RE-ISSUANCE

### Steps To Take If Your License Is Cancelled

A California CPA, whose certificate has been cancelled because renewal fees were not paid for five years following the license expiration date, may apply for and obtain a new certificate if the applicant is otherwise qualified under the provisions of Section 5070.7 of the Accountancy Act and meets the following requirements. You must meet the requirements for “active” status when you are approved for license re-issuance. An applicant with a cancelled license wishing to apply for a new license to practice public accountancy must complete the following steps:

- Step 1. Complete the *Application for Certified Public Accountant (Type D)* and *Criminal Conviction Disclosure Form*, and submit with appropriate fee. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain the application.
- Step 2. Pass the California Professional Ethics for CPAs Examination (**PETH**). Please refer to the PETH Examination section on Page 7 of this booklet.
- Step 3. Complete the Fingerprint process (Live Scan or hard copy cards). Please refer to the Fingerprinting section on Page 8 of this booklet.
- Step 4. Complete 48 hours of continuing education within three years preceding the date of application and submit the Certificates of Completion for those courses to the CBA.
  - For an applicant whose re-issued certificate will authorize signing authority on attest engagements, courses in the following subject areas are required: financial accounting standards (16 hours), auditing standards (16 hours), compilation and review (8 hours), and other comprehensive basis of accounting (8 hours).
  - For an applicant whose re-issued certificate will not authorize signing reports on attest engagements, courses in the following subject areas are required: general accounting (40 hours), and other comprehensive basis of accounting (8 hours).

### Important Notes Regarding Re-Issuance

- In lieu of meeting the continuing education requirements described above, the applicant may choose to retake and pass the Uniform CPA Exam.
- Upon completion of the appropriate continuing education, an applicant who obtains a new certificate after cancellation will be permitted to perform the same services the applicant was authorized to perform prior to cancellation.
- Licensure under re-issuance will be based on the education and experience requirements submitted at the time of the original license approval.
- A new license number will be issued.

## VIII. OUT-OF-STATE LICENSEE

The CBA will consider applications filed under Section 5087 of the Accountancy Act and Section 21 of the CBA Regulations from holders of valid unrevoked CPA licenses issued under the laws of any state. The CBA may deny an application if the facts indicate the applicant has been a California resident before, during, or after obtaining a CPA license in another state and when the facts indicate that the applicant's CPA license was obtained in another state to evade otherwise applicable California statutes and rules.

An out-of-state licensee may be considered to have met the education and experience requirements of Sections 5092, 5093, or 5095 of the Accountancy Act, when that applicant shows to the satisfaction of the CBA that:

- He or she has been engaged in the practice of public accountancy as a licensed Certified Public Accountant in another state for 4 of the 10 years preceding the date of application for a California license; or
- He or she has satisfied the experience requirement and a Certificate of Experience is submitted on behalf of the applicant.

California law does not allow the CBA authority to grant licenses to persons based solely on the fact they are licensed or registered in another state as a Public Accountant. Such persons must successfully complete the Uniform CPA Exam and meet all other requirements for licensure as a CPA in California.

### **Practice Rights for Applicants Licensed as CPAs in Another State**

Pursuant to Sections 5087 and 5088 of the Accountancy Act, a qualified out-of-state CPA may obtain temporary practice rights through the California Practice Privilege Program, while his or her California CPA License application is being reviewed.

You may visit the CBA website [www.cba.ca.gov](http://www.cba.ca.gov) for information regarding California's Practice Privilege, including a Practice Privilege Handbook and related forms. If you have further questions, you may contact the Practice Privilege Unit at [pracprivinfo@cba.ca.gov](mailto:pracprivinfo@cba.ca.gov) or (916) 561-1704.

The names of out-of-state applicants meeting the requirements for a practice privilege in California are maintained on the CBA website under *License Lookup*.

### **Temporary and Incidental Practice**

Effective October 3, 2011, an individual holding a valid and current license, certificate, or permit to practice public accountancy from another state shall be exempt from the requirement to obtain a permit to practice public accountancy issued by the CBA or to secure a California Practice Privilege if all of the following conditions are satisfied:

- The individual's client is located in another state.

- The individual's engagement with the client relates to work product to be delivered in another state.
- The individual does not solicit California clients, or have his or her principal place of business in this state.
- The individual does not assert or imply that he or she is licensed to practice public accountancy in California.
- The individual's practice of public accountancy in this state on behalf of the client located in another state is of a limited duration, not extending beyond the period required to service the engagement for the client located in another state.
- The individual's practice of public accountancy in this state specifically relates to servicing the engagement for the client located in another state. (Section 5057 of the Accountancy Act)

## **IX. TRANSFER OF EXAMINATION SCORES AND/OR LICENSE STATUS FROM CALIFORNIA TO ANOTHER STATE**

California applicants interested in transferring Uniform CPA Exam scores from California to another state should inquire about that state's examination and licensure requirements prior to requesting a CBA certification of record(s) attesting to his or her status.

If an applicant's state of choice does not have its own score transfer form, use the CBA *Authorization for the Release of CBA Records* (certification request) form, which can be obtained via the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov), to transfer exam scores from California to another state. Please complete the applicant's portion of the form, include a signature and forward the form, with the fee of \$25.00 per certification request, to the CBA for processing. Please allow four to six weeks for processing.

## **X. TRANSFER OF OUT-OF-STATE CPA EXAMINATION SCORES TO CALIFORNIA**

Applicants who passed the Uniform CPA Exam in a state other than California **must** have their Uniform CPA Exam scores transferred to California. An *Authorization for the Release of CBA Records* **must** be completed by an official of the state of origin, and **it must be mailed directly from the state of origin to the CBA**. You may visit the CBA website at [www.cba.ca.gov](http://www.cba.ca.gov) to obtain the *Authorization for the Release of CBA Records* form. This form is also available in the application for licensure package.

Under Section 5082.5 of the Accountancy Act, the CBA may give credit to an applicant who has passed the Uniform CPA Exam in another state or territory if the members of the CBA determine that the standards under which the Uniform CPA Exam was held are as high as the standards established for the Uniform CPA Exam in California. California will accept examination scores **only** if the applicant met **California's** education requirements **prior** to obtaining credit status on the Uniform CPA Exam. California considers credit status as the

date an applicant physically sat for the Uniform CPA Exam, not the date the grades were released by his or her state. Before licensure, Pathway 2 applicants must show evidence of 150 semester units of education. See page 12 for additional information.

California currently does not recognize reciprocity. If an out-of-state CPA wishes to hold out and practice in California, he or she must submit an *Application for CPA Licensure* and meet California's education and licensing requirements.

## **XI. FORMS**

Application Checklists and Forms are available on the Forms/Publication Page of the CBA website at **[www.cba.ca.gov](http://www.cba.ca.gov)** or by contacting the CBA Initial Licensing Unit at (916) 561-1701.