

AN OVERVIEW OF THE RENEWAL PROCESS

**Certified Public Accountants, Public Accountants,
Accountancy Partnerships, and
Accountancy Corporations**



**CALIFORNIA BOARD OF ACCOUNTANCY
LICENSE RENEWAL & CONTINUING COMPETENCY UNIT**

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CPA/PA Renewals

Renewal Application and Fee

A Certified Public Accountant (CPA) license expires every other year, at midnight, on the last day of a licensee's birth month, with the year of expiration based upon the licensee's birth year. For example, a licensee born in March of an even year would have a license that expires on March 31 of each even year, while a licensee born in March of an odd year would have a license that expires on March 31 of each odd year.

To maintain a valid license, a CPA must complete the license renewal application and submit it to the CBA along with the [renewal fee](#). The renewal fee is the same whether the license is renewed as active or inactive.

A renewal reminder letter will be mailed to the licensee approximately 90 days prior to the license expiration date. **Please note that it is the licensee's responsibility to know their license expiration date and to renew prior to expiration. Non-receipt of the renewal reminder does not qualify for a waiver of the delinquency fee.**

Online

Online renewals are completed in CBA Connect. Please visit <https://connect.cba.ca.gov> to set up an account.

Please note that the email you sign up with will be your User ID. You will receive important information regarding your renewal via the email address you provide in CBA Connect. The CBA cautions against using a work email to create the CBA Connect account as you may leave a job and lose access to email. You may change your User ID by logging in to CBA Connect and clicking on the "profile" button. Once inside your profile, you may make changes to your email address. You will receive an email asking you to confirm the change before your new email/User ID is effective.

The social security number and date of birth entered must match the CBA records to link a license. Licensees who cannot link their licensee will need to contact the Renewals Unit for further assistance.

Licensees can sign up for CBA Connect at any time and begin entering CE information. The CBA recommends adding CE to your CBA Connect dashboard as courses are completed. Licensees may start the renewal application process in CBA Connect approximately 90 days prior to the license expiration date. Any CE added to CBA Connect prior to renewal will become part of the renewal application. After renewal, the CE used in the renewal process will be removed from your CBA Connect dashboard and you may begin adding new CE for your next renewal.

Wire Transfer

The renewal payment may be made via a wire transfer for licensees that are out of the country and do not have access to a US Affiliated Bank. Instructions for completing a wire transfer can be found on the CBA website at:

<https://www.dca.ca.gov/cba/payment/options.shtml>.

Please contact the Renewal Unit at renewalinfo@cba.ca.gov prior to initiating a wire transfer to request a renewal application. Additional fees to perform this transaction may be charged by the financial institution and are the responsibility of the licensee. Once the wire transfer has been processed, the completed renewal application must be mailed directly to the CBA or emailed to renewalapp@cba.ca.gov.

Continuing Education

A licensee selecting to renew in the active status must complete 80 hours of qualifying CE in the appropriate subject matter.¹ A licensee renewing a license in the inactive status is not required to complete CE.

A qualifying CE course or program must be a formal program of learning which contributes directly to the professional competence of a licensee in public practice. This allows a licensee to select from a wide range of providers, which may include:

- Private institutions
- National, state, and local accounting organizations
- Universities and colleges
- Professional development courses offered by a licensee's accounting firm
- Live presentations
- Group-Based programs (Webcast)
- Individual study/Self-study/Adaptive learning self-study
- Individual study/National Examinations continuing education
- Nano learning programs
- Blended learning programs
- Instructor/Speaker continuing education
- Writing-Related and technical continuing education

As part of the 80-hour requirement, a licensee renewing as active must complete CE in specified subject areas. As described below, the CBA currently maintains eight subject area requirements:

1. 50/50 Requirement
2. Ethics Education
3. Governmental Auditing

¹ The 80-hour requirement applies to all licensees with the exception of a new licensee and a licensee that underwent a status conversion during the two-year period immediately preceding license expiration. These groups are required to document 20 hours of qualifying CE in the appropriate subject matter for each full six-month period of active licensure.

4. Accounting and Auditing
5. Preparation Engagement
6. Fraud
7. Regulatory Review
8. 20/12 Requirement

Governmental auditing, accounting and auditing, preparation engagement, and fraud are not required of every licensee and are based on work performed during the two-year period immediately preceding license expiration.

50/50 Requirement (Technical vs. Non-Technical)

The purpose of the 50/50 requirement is to maintain or enhance the technical skill and knowledge of a licensee. A licensee renewing in an active status must complete a minimum of 40 hours of CE (50%) in technical subject areas. Technical subjects include:

- Accounting
- Auditing
- Fraud
- Taxation
- Consulting
- Financial planning
- Business law
- Economics
- Management services
- Statistics
- Ethics, as defined in California Code of Regulations (CCR), Title 16, [section 87\(b\)](#)
- Regulatory review, as defined in CCR [section 87.8](#)
- Computer and Information technology (except Word processing)
- Specialized industry or government practices that focus primarily upon the maintenance and/or enhancement of the public accounting skills and knowledge needed to competently practice public accounting

Conversely, a licensee may claim no more than 40 hours of CE (50%) in non-technical subject areas. The following are considered non-technical subject areas:

- Behavioral ethics (e.g., ethical decision-making; personal ethics; diversity, equity and inclusion; etc.)
- Business management and organization (e.g., organization of a public accounting practice, etc.)
- Communication and marketing (e.g., business presentations; business writing; social media; customer communications; marketing professional services, etc.)
- Computer software and applications (e.g., courses in the general use of software used in a business environment, etc.)
- Personal development (e.g., career planning; leadership; time management; etc.)

- Personnel/human resources (e.g., attracting; motivating; developing and retaining employees; social justice in staff recruitment and retention; etc.)
- Production (e.g., operations management; inventory management; supply operations, etc.)

Ethics Education

A licensee must complete four hours of ethics education as part of the required 80-hours of CE. The course must pertain to any of the following:

- A review of nationally recognized codes of conduct emphasizing how the codes relate to professional responsibilities
- Case-based instruction focusing on real-life situational learning
- Ethical dilemmas facing the accounting profession
- Business ethics, ethical sensitivity, and consumer expectations

The four hours of ethics education may be taken as a single course or as a combination of courses totaling four hours. Each course must be at least one hour in length to be accepted by CBA. To be considered a full one hour, the course must provide at least 50 minutes of instruction. The four-hour ethics requirement is part of the 80-hour total requirement. Ethics is considered a technical subject area. Please note that this requirement is not interchangeable with the Regulatory Review CE requirement.

Governmental Auditing

A licensee who engages in planning, directing, conducting substantial portions of field work, or reporting on financial or compliance audits of a governmental agency during the two-year period immediately preceding license expiration must complete 24 hours of CE in governmental accounting, auditing, or related subjects.² To fulfill the governmental auditing CE requirement, a licensee must complete CE in the following related subjects:

- Those which maintain or enhance the licensee's knowledge of governmental operations, laws, regulations and reports
- Any special requirements of governmental agencies
- Subjects related to the specific or unique environment in which the audited entity operates
- Other auditing subjects which may be appropriate to government auditing engagements

The 24-hour government auditing requirement is part of the 80-hour total requirement. Government auditing is considered a technical subject area.

² A governmental agency is defined as any department, office, commission, authority, board, government-owned corporation, or other independent establishment of any branch of federal, state, or local government.

Accounting and Auditing

Similar to the governmental auditing requirement, a licensee that engages in the planning, directing, approving or performing of substantial portions of the work, or reporting on an audit, review, compilation, or attestation service of a non-governmental agency during the two-year period immediately preceding license expiration must complete 24 hours of accounting and auditing (A&A) CE. To fulfill the A&A CE requirement, course subject matter must pertain to:

- Financial statement preparation and/or reporting (whether such statements are prepared on the basis of generally accepted accounting principles or other comprehensive basis of accounting)
- Auditing
- Reviews
- Compilations
- Industry accounting
- Attestation services
- Assurance services

A licensee who fulfills the governmental auditing CE requirement is deemed to have met the A&A CE requirement. The 24-hour A&A requirement is part of the 80-hour total requirement. Government auditing is considered a technical subject area.

Preparation Engagement

A licensee who performs preparation engagements of financial statements as his/her highest level of service during the two-year period immediately preceding license expiration must complete eight hours of preparation engagement CE. To fulfill the preparation engagement CE requirement, course subject matter must pertain to:

- Preparation engagements of financial statements
- A&A course subject matter that includes financial statement preparation and/or reporting, audits, reviews, compilations, industry accounting, attestation or assurance services.

A licensee who fulfills the A&A CE requirement is deemed to have met the preparation engagement CE requirement. The eight-hour preparation engagement requirement is part of the 80-hour total requirement. Preparation engagement is considered a technical subject area.

Fraud

A licensee subject to the governmental auditing, A&A, or preparation engagement CE requirement must also complete four hours of fraud CE, specifically related to the prevention, detection, and/or reporting of fraud affecting financial statements.

The four-hour fraud CE requirement is part of the 80-hour total requirement. Fraud is considered a technical subject area.

Regulatory Review

Every three renewals (six years), a licensee is required to complete a CBA-approved regulatory review course. This course provides information on the provisions of the current Accountancy Act and California Code of Regulations as they pertain to the practice of public accountancy. All courses are a minimum of two hours. This is the only area of CE in which a licensee must choose from a [CBA pre-approved course list](#). The course can be taken prior to its due date and will be updated accordingly by staff to establish a new six-year due date.

The two-hour regulatory review CE requirement is part of the 80-hour total requirement. Regulatory review is considered a technical subject area. Please note that this requirement is not interchangeable with the ethics education CE requirement.

Note: New licensees must take the regulatory review course before their first expiration date. Licensees must take it every six years thereafter.

20/12 Requirement

Licensees renewing a license in an active status must complete a minimum of 20 hours of CE in each year of the two-year license renewal period. Of those 20 hours, a minimum of 12 hours must be in technical subject matter.

For example: A license is set to expire on January 31, 2025. The licensee must complete a minimum of 20 hours of CE (at least 12 of those 20-hours in technical subject matter), between February 1, 2023 and January 31, 2024. In addition, a licensee must complete a minimum of 20 hours of CE (at least 12 of those 20-hours in technical subject matter), between February 1, 2024 and January 31, 2025.

Other Renewal Requirements:

Peer Review Reporting

CPAs/PAs practicing as sole proprietors must report to the CBA peer review information as required on the [Peer Review Reporting Form](#) (commonly known as the PR-1 Form) at the time of license renewal. Although not all sole proprietors are required to undergo peer review, all sole proprietors must report peer review information to the CBA by completing and submitting the PR-1 Form with their license renewal application.

Licensees employed by an accounting firm, work for a non-accounting firm, employed by the government, or are retired are not subject to this requirement.

Fingerprinting

All licensees renewing their license in an active status must submit fingerprints to the Department of Justice (DOJ) for the purpose of having a state and federal criminal offender record background check (CCR section 37.5). Licensees who have renewed their license in an active status after January 1, 2014, have likely already met the requirement to submit fingerprints.

If the DOJ has no record of your fingerprints on file for the CBA, you must submit your fingerprints to the DOJ to comply with the renewal requirements. Note that fingerprints on file with the DOJ under another agency cannot legally be shared with the CBA (Penal Code Section 11142). When the CBA identifies that a licensee is required to submit fingerprints as a condition of license renewal, the CBA will send the licensee a notification letter to the licensee's address of record. The notification letter will include information on how to complete the process and all necessary forms.

Licensees residing in California who have not completed this requirement must submit fingerprints via Live Scan. Licensees residing outside of California needing to complete this requirement must submit fingerprints via hard card. Licensees actively serving in the United States military are exempt from the fingerprint requirement.

Contact the CBA to obtain the Request for Live Scan Service form or fingerprint hard cards. Additional information regarding this requirement can be found in the [Fingerprinting FAQ's](#) on the CBA website.

Renewing a License That Has Expired

If a licensee does not renew by the license expiration date, the license will be placed in a delinquent status. A delinquent status means that the license has expired. Consequently, individuals who have allowed their licenses to expire may not hold themselves out to the public as a CPA or engage in the practice of public accountancy, as defined in the Accountancy Act. Individuals may renew and return a license to an active or inactive status at any time for up to five years after the license expiration date by paying all accrued license renewal fees, paying a one-time delinquency fee, and meeting all other requirements for renewal.

To renew a license to an active status, licensees must complete a minimum of 80 hours of qualifying CE, including four hours of ethics, within the two-year period immediately preceding the date on which the licensee applies for license renewal. A regulatory review course may be required if it has been six or more years since the licensee last completed a Regulatory Review course.

Additionally, in order to renew a license to an active status, licensees must complete a minimum of 20 hours in each year of this two-year period. Of those 20 hours, a minimum of 12 hours must be in technical subject matter.

The CBA will send one delinquent license notification to the licensee's address of record approximately 30 days after the license expiration date. No subsequent notifications will be sent.

Converting to an Active Status Prior to Renewal

A licensee in the inactive or retired status may convert their license back to active at any time prior to renewal. In order to do so, the licensee must complete a minimum of 80 hours of qualifying CE, including four hours of Ethics, within the two-year period immediately preceding the date on which the licensee applies for a status conversion. A Regulatory Review course may be required if it has been six or more years since the licensee last completed a Regulatory Review course.

Additionally, in order to convert a license to an active status, licensees must complete a minimum of 20 hours in the one-year period immediately preceding conversion, with a minimum of 12 hours in a technical subject area.

To request a conversion to active status, a licensee must submit the [Status Conversion Form](#) to the CBA. There is no fee to convert to an active status.

To request a restoration from retired to active, a licensee must submit the [Restoration from Retired to Active Form](#) to the CBA with a \$50 restoration fee.

Renewing After Conversion or Restoration

A licensee who converted or restored their license to active status less than two years prior to the license expiration date will have a pro-rated CE requirement. Licensees are required to complete 20 hours of CE for each full six-month period from the date the license was converted or restored to active and the license expiration date. In most cases, this results in the CE requirement being less than 80 hours. The CBA will specify how much CE will be needed to renew on the conversion or restoration approval letter.

New Licensees

Licensees renewing their license for the first time will most likely have a pro-rated CE requirement. Licensees are required to complete 20 hours of CE for each full six-month period from the date of license was issued through the first license expiration date. In most cases, this results in the CE requirement being less than 80 hours. The CBA will specify how much CE will be needed for the first renewal on the license approval letter.

All licensees with a CPA license issued on or after July 1, 2024, must complete a Board-approved Regulatory Review course for their first renewal. A licensee that took and passed the California Society of CPA's (CalCPA) Professional Ethics Exam (PETH Exam), and received their initial license after July 1, 2024, may use the PETH Exam to satisfy the Regulatory Review requirement. If a CBA-approved Regulatory Review course was completed, the PETH Exam may be used as two hours of technical CE.

Licensees must complete the Regulatory Review course even if their first expiration date is less than six months from their license issuance date. More information can be found at <https://www.dca.ca.gov/cba/licensees/peth-requirement-change.shtml>.

Continuing Education Exemption/Extension Requests

The CBA offers the option to request an exemption from, or an extension of time to complete, the CE requirements due to extenuating circumstances that may impact the ability of a licensee to complete the requisite CE requirements. These requests must be on the [Exemption/Extension Request Form](#) and accompanied by substantiating documentation. Extension requests are generally granted for one to six months beginning from the date of license expiration.

Licensees wishing to apply for an extension must submit a paper renewal application with the extension/exemption form and supporting documentation. Exemption/extension request forms cannot be submitted through CBA Connect. Please contact the Renewal Unit at renewalinfo@cba.ca.gov to receive a paper renewal application.

CE exemption/extension requests must fall under one of the following categories:

- Health reasons
- Military service
- Other extenuating circumstances such as death of a family member or natural disaster

For a licensee requesting an exemption/extension for health reasons, the request must be certified by a medical practitioner documenting the circumstances that prevented compliance. For a licensee submitting a request due to military service, the CBA generally accepts paperwork from the Armed Forces noting the date on which he/she was called to active duty. And finally, for a licensee submitting a request on the basis of other extenuating circumstances, the substantiating documentation may range from a death certificate (for death of a family member) to an evacuation notice (for natural disasters).

Additionally, [CCR section 90](#) also allow for an extension of time for a licensee to complete the Governmental Auditing, A&A, and Fraud CE subject matter requirements. This extension is for six months, with certain criteria needing to be met. First, a licensee must have become subject to the requirement during the last six months of the two-year licensure period. Secondly, a licensee must have completed the full 80-hour requirement. A licensee may request this type of extension on the license renewal application.

Accountancy Corporations and Accountancy Partnerships

The license renewal cycles for Accountancy Corporation's (COR) and Accountancy Partnerships (PAR) are the same for CPAs – every two years. The expiration date is based on the month and year that the CBA originally approved the COR or PAR application. If approved in an even year, the license will expire each even year on the

last day of the month in which it was originally approved. If approved in an odd year, the license will expire each odd year on the last day of the month in which it was originally approved.

All CORs and PARs will be required to report peer review information to the CBA as required on the [PR-1 Form](#) at the time of license renewal. Although not all firms are required to undergo peer review, all firms must report peer review information to the CBA by completing and submitting the PR-1 Form with the firm's license renewal application. The CBA will include the PR-1 Form with the firm renewal package.

To renew a COR license, the corporation must have at least one shareholder holding an active California CPA license in good standing. The corporation must submit the following to the CBA with the signed and completed license renewal application and \$280 renewal fee:

- The [Shareholder Reporting Worksheet](#) (reverse side of the license renewal application) listing all shareholders, or a list providing all the information requested on the *Shareholder Reporting Worksheet*.
 - The list must include all licensed and non-licensed shareholders and include any shareholders associated or disassociated since the last renewal, including the date of association or disassociation.
- PR-1 Form

To renew a PAR license, the partnership must have at least two partners, one of whom must have an active California license. If the partnership is comprised of only two partners, one of the partners may be a non-licensee owner providing the licensed partner has an active California license in good standing. The partnership must submit the following to the CBA with the signed and completed license renewal application and \$280 renewal fee:

- The [Partner Reporting Worksheet](#) (reverse side of the license renewal application) listing all partners, or a list providing all the information requested on the *Partner Reporting Worksheet*.
 - The list must include all licensed and non-licensed partners and include any partners associated or disassociated since the last renewal, including the date of association or disassociation.
- PR-1 Form