



## Certified Public Accountant Continuing Professional Education FAQs

Illinois Department of Financial and Professional Regulation - Division of Professional Regulation  
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The Department of Financial and Professional Regulation has received many inquiries regarding licensed CPA continuing professional education (“CPE”). These FAQs do not reflect all of the details set forth in the Illinois Public Accounting Act, 225 ILCS 450, and 68 Ill. Admin. Code 1420. Please consult these sources or the Department of Financial and Professional Regulation at 1-800-560-6420 or visit the Department’s website at <http://www.idfpr.com/> for further information.

### **Q. How many CPE credit hours are required for renewal?**

**A.** A licensed CPA must complete 120 CPE credit hours per every three year renewal period. Of the 120 hours, at least 4 hours shall be courses covering the subject of professional ethics. A registered CPA is exempt from CPE requirements.

### **Q. During what time period must CPE be completed?**

**A.** All CPE must be completed in the three years preceding expiration of the license. For example, the upcoming renewal, all CPE must have been completed between October 1, 2012 and September 30, 2015.

### **Q. This is my first time renewing my license as a CPA, do I need to complete 120 hours of CPE prior to the renewal deadline?**

**A.** No, a renewal applicant shall not be required to comply with CPE requirements for the first renewal of a license as a CPA.

### **Q. I completed CPE in another state, will I be able to use it in Illinois?**

**A.** Courses sponsored or approved by other states or other state CPA societies shall be considered approved, as set forth in 68 Ill. Admin. Code 1420.70(a). Out of state CPE that is not approved by another state or another state’s CPA society requires the licensee to complete an application seeking approval of the CPE and pay a fee. The application must be approved by the Public Accounting Registration and Licensure Committee. The link to the application is available here: <http://www.idfpr.com/renewals/apply/forms/F1868pa.pdf>

### **Q. How is CPE measured?**

**A.** CPE is measured by program length, with one 50 minute period equal to one CPE credit. One-half CPE credits (equal to 25 minutes) are permitted after the first credit has been earned in a given CPE course. CPE that is part of the curriculum of a university, college or other educational institution shall be awarded CPE course credit at the rate of 15 credit hours for each semester hour, or 10 credit hours for each quarter hour, of school credit awarded.

### **Q. How do I know if a CPE sponsor is approved or licensed?**

**A.** The following are recognized CPE sponsors:

1. The American Institute of Certified Public Accountants (AICPA);
2. The Illinois CPA Society/Foundation (ICPAS/F);
3. A university or college approved by its governing body to award accounting degrees;
4. The National Association of State Boards of Accountancy (NASBA);
5. Members of NASBA's National Registry of CPE Sponsors
6. Members of NASBA’s Quality Assurance Service Program; and
7. All licensed CPE Sponsors. You can verify that a CPE Sponsor is licensed at [www.idfpr.com](http://www.idfpr.com)’s License Lookup.

**Q. Do I need to provide copies of CPE certificates of attendance for renewal?**

**A.** Each licensee is responsible for maintaining records of completion of CPE and shall be prepared to produce the records if requested by the Department.

**Q. What types of CPE are accepted and are there any limitations on the amount of hours you can earn?**

**A.** The following CPE types are accepted so long as they meet all requirements set forth in the Illinois Public Accounting Act and administrative rules:

<b>Verifiable CPE</b>	
<b>Verifiable CPE Type</b>	<b>Limit Per Renewal Period</b>
Live Group CPE (including webinar)	No limit
Instructing/Leading a CPE Course	<b>60 hours</b> <i>(limited to actual presentation time and actual preparation time of up to 2 hours for each hour of presentation)</i>
Interactive Self-Study CPE	<b>80 hours</b> for interactive <b>and</b> non-interactive self study
Non-Interactive Self-Study CPE	<b>60 hours</b> for non-interactive self study <b>80 hours</b> for interactive <b>and</b> non-interactive self study
University or College Course	No limit <i>(15 CPE credit hours for each semester hour or 10 CPE credit hours for each quarter hour of school credit awarded)</i>
Publishing an Article or Book or Developing/Reviewing a CPE Course	<b>30 hours</b>

Please see Section 1240.70 of the CPA Rules for greater details on self-study CPE.
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<b>Non-verifiable CPE</b>	
<i>Credit for non-verifiable CPE may not exceed 60 hours during any renewal period.</i>	
<b>Non-verifiable CPE Type</b>	<b>Limit Per Renewal Period</b>
CPE, other than from a recognized educational or professional sponsor	60 hour limitation for all non-verifiable
Work on technical committees of an international, national or state professional association or member organization	10 hours
Professional reading of published materials that does not provide a certificate of completion or an assessment process	10 hours
Consultation with outside experts or research in a subject area new to the licensee (e.g., how to report discontinued operations) or when regulations or standards have changed (e.g., accounting for leases)	10 hours

\*Please also note that credit for “personal development” CPE may not exceed 24 hours during any renewal period.