

VBOA FAQs – Continuing Professional Education

What are the CPE requirements in Virginia? *Effective calendar year 2011, licensees who provide services to the public or to an employer must obtain 120 hours of CPE over a rolling three-year period, with a minimum of 20 hours annually, to include two hours of Virginia-specific ethics, and if applicable, eight hours of attest and/or compilation CPE.*

Where can I find a list of VBOA-approved CPE sponsors? *There is no list. At this time, CPE sponsors are not required to register with the VBOA. Currently, the VBOA does not approve/disapprove CPE sponsors or courses. The VBOA does not issue credit-hours for a CPE course.*

What is the deadline in Virginia for obtaining CPE for the previous calendar-year? *January 31 is the deadline for obtaining CPE for the previous calendar-year.*

How long do I have to keep a record of my earned CPE? *In case of audit, documentation of CPE must be retained for three years previous to the current calendar-year. The current CPE reporting cycle for 2012 is 2011, 2010 and 2009.*

How do I submit CPE documentation with my annual license renewal online? *You don't. Provide CPE documentation only if selected for a CPE audit and/or specifically asked by the VBOA to provide such documentation.*

Does Virginia allow the carryover of CPE from one year to the next year? *The total CPE needed for a rolling three-year period is 120 credit hours. The minimum CPE needed per year is 20. In order to be compliant in 2012, even if you earned 120 CPE credit hours in 2010, you would still need to earn 20 hours in 2011 and 20 hours in 2012. You would then have to earn 80 CPE credit-hours in 2013 to be compliant with the rolling three-year period of 2011-2013.*

If I am not providing services to the public or to an employer, do I still need to earn CPE? *CPAs not providing services to the public or to an employer are NOT required to earn CPE.*

If I have a valid license and I want to return to providing services, what do I need to do? *In order to resume providing services to the public or to an employer a licensee must first obtain at least 120 hours of CPE prior to providing those services. The 120 hours must include a two-hour of Virginia-specific ethics course (an annual requirement).*

What is the new requirement for an annual Virginia-specific ethics course? *The requirement for Virginia-specific ethics is not new. It has been a requirement since July 2004.*

Where do I find the Virginia-specific ethics course? *The VBOA does not keep a list of providers for the Virginia-specific ethics course. You may conduct an Internet search for CPE providers offering the VBOA Virginia-specific ethics course. The licensee is responsible for selecting a course that complies with the annual outline provided on the VBOA website.*

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How does the Board define providing services? *See Board Regulation 18VAC5-22-40 and § 54.1-4400, Code of Virginia, for the definition of providing services that require CPE.*

How do I know if I am I required to obtain the eight hours of attest and/or compilation CPE? *In accordance with Board Regulation 18VAC5-22-140 persons who release (sign) or authorize the release of reports on attest and/or compilation services provided to the public must annually obtain a minimum of eight hours of CPE related to attest and/or compilation services. If performing attest and/or compilation services as part of an internal audit function for your employer (not for the public) you are not required to obtain the eight hours of CPE.*

My CPA License is “inactive”. Why did I receive an audit selection notice? *The VBOA does NOT recognize an “inactive” status. You either have a valid Virginia CPA License or you do not. Although you may not be providing services to the public or to an employer you are required to respond to the audit notification. You must complete the CPE Audit Information Sheet and CPE Report Form. This includes signing the affirmation on each form before returning them to the VBOA. The forms must be received by the VBOA not more than 30 days after the licensee received the notification. An original signature is not required; therefore, you may email or fax the documents. If you still believe you have received the notice in error, contact the VBOA.*

I do not provide public accounting. Do I have CPE requirements? *The CPE requirement is not specifically for licensees that provide public accounting services. If you are providing services to an employer as defined in Board Regulation 18VAC5-22-40 and § 54.1-4400, Code of Virginia, you are required to obtain CPE. CPAs not providing services to the public or to an employer are not required to earn CPE.*

I cannot find the certificate of completion for my CPE. Can I submit my receipt, registration confirmation, cancelled check, course description, outline, sign-in sheet, etc., as documentation of the CPE? *The VBOA will not accept receipts, registration confirmations, cancelled checks, outlines or sign-in sheets, etc., as valid CPE documentation. You must provide documentation in the form of a certificate of completion (and other supporting documentation, if necessary) that reflects the name of the provider, your name, date(s), title of the course and the CPE credit-hours earned.*

The provider did not issue CPE credits for the course. Will the VBOA grant CPE credit? *The VBOA does not grant CPE credits. The credits must be awarded by the sponsor based on a 50-minute hour.*

I just realized that I did not meet the CPE requirements for the current reporting cycle of 2012 (2009, 2010, and 2011). What should I do? *If you did not obtain the required CPE (including the annual Virginia-specific ethics) provide a letter to the Board explaining the reasons for non-compliance. The Board will follow up with you.*

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My certificate says “Continuing Education” credits. Will the Board accept these credits? *The Board has approved that Continuing Education (CE), Continuing Education Units (CEU), Continuing Legal Education (CLE), Continuing Medical Education (CME), Quality Assurance Service (QAS) and semester and quarter-hour credits are acceptable as CPE credits.*

What type of CPE am I required to complete? *It is the intent of the Board that all CPE (1) meet the requirements of Board Regulation 18VAC5-22-90; (2) provide course content pertinent to the profession; and (3) assist the licensee in becoming a better accounting professional. The subject matter of the CPE is left up to the individual CPA. As long as the CPA receives a certificate of completion with required information listed on the certificate it will qualify as a valid CPE credit.*

I am a retired Virginia Licensee (and/or a licensee that no longer provides services). Am I required to meet the annual CPE requirements? *If during the current calendar year a Virginia Licensee did not provide services to the public or to an employer using the CPA title, the licensee is not required to have obtained CPE during the three calendar-year period ending with the current calendar-year. However, in order to begin providing those services again the licensee is required to have obtained at least 120 hours of CPE prior to providing those services, to include a Virginia-specific ethics course of at least two hours. See Board Regulation 18VAC5-22-40 and § 54.1-4400, Code of Virginia, for the definition of providing services that require CPE.*

For details on CPE requirements in Virginia, see Board Regulations [18VAC5-22-40](#), [18VAC5-22-90](#), [18VAC5-22-140](#) and § [54.1-4400](#), Code of Virginia.