

CPE frequently asked questions

What are the CPE requirements in Virginia?

Licensees (except for those approved for the Active – CPE Exempt status) must obtain 120 hours of CPE over a rolling three-year period, with a minimum of 20 hours annually, to include two hours of the Virginia-Specific Ethics course, and if applicable, eight hours of attest and/or compilation CPE.

What is the requirement for the annual Virginia-Specific Ethics Course?

The VBOA requires that all licensees (except for those approved for the Active – CPE Exempt status) complete on an annual basis a Virginia-Specific Ethics Course that complies with Board Regulation [18VAC5-22-90](#).

It is the responsibility of the licensee to ensure that the Virginia-Specific Ethics Course taken complies with Board Regulations and policy. The Virginia-Specific Ethics Course must be completed no later than January 31 to meet the requirement for the previous calendar-year.

Where do I find the Virginia-Specific Ethics Course?

The Board has contracted with the Virginia Society of CPAs as the only provider of content/material for the Virginia-Specific Ethics Course. The Board has approved that all instructors of the Virginia-Specific Ethics Course must hold an Active Virginia CPA license which is in good standing.

Sponsors will be required to demonstrate their compliance with the Board's policy on content/material and instructor requirements prior to approval. Sponsors not pre-approved annually by Board staff will not be recognized by the Board as an acceptable Virginia-Specific Ethics Course provider.

Sponsors desiring to provide the Virginia-Specific Ethics Course must:

- Obtain the course contents/materials from the VSCPA
- Be pre-approved annually by Board staff as a provider of this course
- Be listed on the Board's website as a pre-approved provider of this course
- Submit all course and evaluation comments to the Board within 60 days of receipt

Where can I find a list of VBOA-approved CPE sponsors?

- **Virginia-Specific Ethics Course:** There is a list available on the [VBOA website](#) of approved sponsors for the two-hour Virginia-Specific Ethics Course. Sponsors listed on the website have been approved by Board staff.
- **Other CPE courses:** There is no list. At this time, CPE sponsors are not required to register with the VBOA. The VBOA does not approve/disapprove CPE sponsors and 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.

How do I submit CPE documentation with my annual license renewal online?

You don't. Provide CPE documentation using the [CPE Tracking System](#) only if selected for a CPE audit and/or specifically asked by the VBOA to provide such documentation.

Are my CPE requirements different if I'm licensed in another state and my principal place of business is in that state?

If a CPA holds an active license in another state **and** their principal place of business is located in that state, he or she is eligible for CPE reciprocity/home state exemption. If a CPA meets the CPE requirements in their home state, the VBOA will accept this as CPE compliant in Virginia. The CPA must select the "home state exemption" during the CPE audit process to be eligible for this exemption. The concept of substantial equivalency was developed to allow licensed CPAs to practice across jurisdictions more easily. Visit the [NASBA website](#) to view jurisdictions substantially equivalent to Virginia.

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. For example, in order to be compliant in 2015, even if you earned 120 CPE credit hours in 2013, you would still need to earn 20 hours in 2014 and 20 hours in 2015. You would then have to earn 80 CPE credit-hours in 2016 to be compliant with the rolling three-year period of 2013-15.

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. However, you must apply and be approved for the Active – CPE Exempt Status by completing the [Change of License Status Request Form](#). Licensees not approved for this status must maintain their CPE.

If I have the Active – CPE Exempt Status 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 Virginia-Specific Ethics Course. You must apply using the [Change of License Status Request Form from Active – CPE Exempt to Active](#) and be approved to return to the Active Status by the Board.

How does the Board define providing services?

See [§ 54.1-4400](#), Code of Virginia and Board Regulation [18VAC5-22-40](#) for the definition and explanation of providing services that require CPE.

How do I know if I am 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.

I do not provide public accounting services. 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 [§ 54.1-4400](#), Code of Virginia and Board Regulation [18VAC5-22-40](#), you are required to obtain CPE. CPAs not providing services to the public or to an employer are not required to earn CPE. However, you must apply and be approved for the Active – CPE Exempt Status by completing the [Change of License Status Request Form](#). Licensees not approved for this status must maintain their 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 2015 (2012, 2013 and 2014). What should I do?

If you did not obtain the required CPE (including the annual Virginia-Specific Ethics Course) please provide a letter to [Christine Rappe](#), CPE Coordinator, explaining the reasons for non-compliance. Please login to the [CPE Tracking System](#) to enter your completed CPE credit information, attaching any supporting documentation and clicking “Submit to Board” to file your CPE records with the Board electronically.

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 accepted as CPE credits.

What type of CPE am I required to complete?

It is the intent of the Board that all CPE:

- Meet the requirements of Board Regulations [18VAC5-22-90](#) and [18VAC5-22-140](#)
- Provide course content pertinent to the profession
- Assist the licensee in becoming a better accounting professional

The subject matter of the CPE is left up to the individual CPA. Generally, 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, the licensee is not required to have obtained CPE during the three calendar year period ending with the current calendar year. However, you must apply and be approved for the Active – CPE Exempt Status by completing the [Change of License Status Request Form](#). Licensees not approved for this status must maintain their CPE.