

## Continuing Professional Education (CPE) Requirements

The Virginia Board of Accountancy requires that all CPA applicants for individual CPA licensure read and understand all CPE requirements for obtaining and maintaining licensure in Virginia and to abide by the CPE requirements while they hold an Active license.

Pursuant to Code of Virginia § 54.1-4409.2, a person who applies for an initial CPA license or holds a Virginia CPA individual license is required to obtain CPE. Requirements for CPE are found in Board regulation 18VAC5-22-90. Requirements for attest services or compilation services provided by persons who release or authorize the release of reports are found in Board Regulation 18VAC5-22-140.

The VBOA recognizes that 50 minutes of CPE participation equals 1 hour of CPE credit. One semester hour of credit for courses at an accredited institution constitutes 15 hours of CPE and 1 quarter-hour of credit constitutes 10 hours of CPE. Any request for an exemption from the VBOA's CPE requirements must be made in writing. Specific questions should be addressed to the VBOA at [boa@boa.virginia.gov](mailto:boa@boa.virginia.gov).

In general, the following chart outlines Virginia's CPE requirements.

Licensure status	Calendar year (CY)	Total hours required	Minimum hours required	Virginia-Specific Ethics (included in total hours)	Providing attest and/or compilation services
<b>Applying for initial license</b>					
The candidate has passed the CPA exam and applies for licensure.	CY of licensure	0 hours	0 hours	Not applicable	Not applicable
	1st CY after exam	40 hours	40 hours	2 hours	Not applicable
	2 CY after exam	80 hours	80 hours	2 hours	Not applicable
	3rd CY (or more) after exam	120 hours	120 hours	2 hours	Not applicable
<b>Licensed</b>					
Provides services to public	Any three CY reporting cycle	120 hours/3 years	20 hours	2 hours	8 hours (included in total hours)
Provides services to or on behalf of employer	Any three CY reporting cycle	120 hours/3 years	20 hours	2 hours	Not applicable

I have read and understand the CPE requirements of CPA licensure in Virginia as outlined in [§54.1-4409.2](#), [18VAC5-22-90](#) and [18VAC5-22-140](#), and shall upon the Board's request demonstrate compliance with the CPE requirements.

I understand that failure to meet the CPE requirements will result in disciplinary action by the VBOA.

Print name: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_