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## **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 VBOA has contracted with the Virginia Society of CPAs as the only provider of content/material for the Virginia-Specific Ethics Course. The VBOA has approved 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 VBOA's policy on content/material and instructor requirements prior to approval. Sponsors not pre-approved annually by VBOA staff will not be recognized as acceptable Virginia-Specific Ethics Course providers.

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

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

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**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.
- **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 or 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?**

Documentation of CPE must be retained for the four calendar-years preceding the current calendar-year.

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

You do not. Submit 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 am 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 not located in Virginia, 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.

Refer to board regulation [18VAC5-22-90](#) for more information.

**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.

**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 or on behalf of an employer are not required to earn CPE. However, you must apply and be pre-approved for the Active – CPE Exempt Status by

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completing the [Change of License Status Request Form](#). Licensees not approved for this status must continue to 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 or on behalf of an employer, a licensee must first obtain at least 120 hours of CPE prior to providing those services. The 120 hours must include the 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 VBOA.

**How does the VBOA define providing services?**

See [§ 54.1-4400](#) of the 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 or on behalf of an employer as defined in [§ 54.1-4400](#) of the Code of Virginia and Board regulation [18VAC5-22-40](#), you are required to obtain CPE.

**I cannot find the certificate of completion for my CPE. What can I submit 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.

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**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. 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](#) and enter your completed CPE credit information, attach any supporting documentation and click “Submit to Board” to file your CPE records with the VBOA electronically.

**My certificate says Continuing Education credits. Will the VBOA accept these credits?**

The VBOA approves 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 as accepted CPE credits.

**What type of CPE am I required to complete?**

It is the intent of the VBOA 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 valid CPE credit.

**I am a retired Virginia licensee (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 or on behalf of 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 pre-approved for the Active – CPE Exempt Status by completing the [Change of License Status Request Form](#) before discontinuing CPE. Licensees not approved for this status must continue to maintain their CPE.