



Continuing Professional Education (CPE) Requirements

The Virginia Board of Accountancy requires that all new CPA licensees read and understand all CPE requirements for obtaining and maintaining licensure in Virginia.

Pursuant to [§ 54.1-4409.2](#), Code of Virginia, 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 and/or compilation services provided by persons who release or authorize the release of reports are found in Board Regulation [18VAC5-22-140](#). In general, the following chart outlines Virginia’s CPE requirements.

Licensure status	Calendar year	Total hours required	Minimum hours required	Virginia-Specific Ethics (included in total hours)	Providing attest and/or compilation services
Applying for initial license					
The candidate has passed the CPA exam and applies for licensure	CY of licensure	0 hours	0 hours	N/A	N/A
	1st CY after exam	40 hours	40 hours	2 hours in CY of licensure	N/A
	2nd CY after exam	80 hours	80 hours	2 hours in CY of licensure	N/A
	3rd CY (or more) after exam	120 hours	120 hours	2 hours in CY of licensure	N/A
Licensed					
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 employer but does not provide services to public	Any three CY reporting cycle	120 hours/3 years	20 hours	2 hours	N/A
Does not provide services to employer or public*	N/A	N/A	N/A	N/A	N/A

*Board Regulation [18VAC5-22-90](#) requires licensees who resume providing services to the public or to an employer to 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 (an annual requirement).

The Board 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. CPE requirements may be adjusted depending upon when a Virginia CPA begins or ceases to provide services to the public or to an employer in accordance with Board Regulation [18VAC5-22-90](#). Specific questions may be addressed to the VBOA.

- I have read and understand the CPE requirements of CPA licensure in Virginia as outlined in [§54.1-4409.2](#), Code of Virginia, [18VAC5-22-90](#) and [18VAC5-22-140](#), Board Regulations.
- I understand that failure to meet the CPE requirements will result in disciplinary action by the Board.

Print name

Signature

Date