



Continuing Professional Education (CPE) Requirements Certification Form

The Virginia Board of Accountancy requires 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 VBOA regulation [18VAC5-22-90](#). Requirements for attest, compilation, and financial statement preparation services provided by persons who release or authorize the release of reports are found in [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 cpe@boa.virginia.gov.

Status	Calendar year (CY)	Total hours required	Minimum hours required	VBOA-approved ethics course (included in total hours)	CPE related to providing attest, compilation, or financial statement preparation services (included in total hours)
Applying for initial license					
Licensure applicant	CY of passing exam	0 hours	0 hours	Not applicable	Not applicable
	1st CY after exam	40 hours	40 hours	2 hours	Not applicable
	2nd 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
Licensed					
Active licensee	CY of initial license	0 hours	0 hours	Not applicable	Not applicable
	Any 3-CY reporting cycle	120 hours/3 years	20 hours/CY	2 hours	8 hours (Only if releasing or authorizing release of reports)
Reinstatement of license					
Inactive/Expired/ Voluntarily Surrender	Current CY	120 hours	120 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 VBOA'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: _____