

Continuing Professional Education (CPE) Requirements for the  
Illinois Department of Financial and Professional Regulation (IDFPR), AICPA,  
Illinois CPA Society (ICPAS) and Government Auditing Standards (GAGAS)

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## CPE Requirements – Type of Individual

		Illinois Department of Financial and Professional Regulation (IDFPR) Licensure	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	Government Accountability Office (GAO) "Yellow Book" Standards
TYPE OF INDIVIDUAL	CPAs in public practice*	120 hours every three years, including not less than 4 hours of professional ethics (68 Ill Adm. Code 1420.70a) <b>and effective for license renewals on or after January 1, 2020, not less than 1 hour of sexual harassment prevention training (68 Ill Adm. Code 1130.400)</b> ; no minimum annual requirement.	120 hours every three years (BL §230R.04); no minimum annual requirement.	There are no CPE requirements for ICPAS membership.	Minimum 20 hours per year; 80 hours every two years with 24 hours of the 80 hours in subjects directly related to the government environment, government auditing, or the specific or unique environment in which the audited entity operates AND 56 hours of the 80 hours in subject matter that directly enhances the auditor's professional expertise to conduct engagements.***  None of the 80 hours may include taxation, personal financial planning, investment, taxation strategies, estate planning, retirement planning or practice management.
	Employee Benefit Plan Audit Quality Center (EBPAQC) members in public practice*		120 hours every three years (BL §230R.04); individuals signing audit opinions and/or managing ERISA employee benefit plan audits must have 8 of the 120 hours in employee benefit plan specific CPE; no minimum annual requirement.		
	Peer reviewers in public practice*		120 hours every three years with at least 40% of the 120 hours (8 hours in any one year and 48 hours every three years) in subjects related to accounting, auditing & quality control (PR-C §200.05g).		
	Other personnel** in public practice		General and industry specific CPE & other professional development activities (QC §10.A20); no minimum hourly requirement		
	CPAs not in public practice (industry, government, education)*		120 hours every three years (BL §230R.04); no minimum annual requirement.		
	CPAs in inactive status*	CPAs may have their license placed on inactive status and be excused from the payment of renewal fees and CPE by notifying IDFPR on forms prescribed by the department. While in inactive status, CPAs shall not perform accountancy activities or hold him/herself out as a CPA (225 ILCS 450/17.2a, d & e).	Members who have placed their license in inactive status with IDFPR and do not hold themselves out as CPAs are exempt from the AICPA's CPE requirement while they remain in that status.	Not Applicable	

\* CPE is not required to maintain one's registration with IDFPR (i.e., Registered Certified Public Accountant (RCPA)). CPE is required for IDFPR licensure (i.e., Licensed Certified Public Accountant (LCPA)), AICPA membership and Yellow Book standards as outlined above.

\*\* Personnel are defined in the AICPA Quality Control Standards as "partners and staff." Partners include individuals with authority to bind the firm with respect to the performance of a professional service engagement, including employees with this authority who have not assumed the risks and benefits of ownership. Staff includes professionals, other than partners, including any specialists that the firm employs.

\*\*\* Auditors who plan, direct, perform engagement procedures for, or report on Yellow Book assignments must meet both the 24- AND 56-hour requirements (for a total of 80 hours every two years). Auditors who charge less than 20% of their time annually to Yellow Book assignments AND are only involved in performing engagement procedures, but not planning, directing, or reporting on engagement(s), are exempt from the 56-hour requirement. Nonsupervisory auditors who charge less than 40 hours of their time annually to Yellow Book assignments, and college or university students hired for a limited period of time, are exempt from all GAGAS CPE requirements. External specialists as well as internal specialists who are not involved in planning, directing, performing engagement procedures, or reporting are also exempt from all GAGAS CPE requirements.

## CPE Requirements – Reporting Periods

		Illinois Department of Financial and Professional Regulation (IDFPR) Licensure	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society Membership	Government Accountability Office (GAO) "Yellow Book"
REPORTING PERIODS	<b>Initial period</b>	New licensees not required to begin accumulating CPE hours until after first renewal period (225 ILCS 450/16d).	From January 1, 2001 forward, and for each three-year reporting period thereafter, all AICPA members shall complete 120 hours, or its equivalent, of continuing professional education (BL §230R.04).	There are no CPE requirements for ICPAS membership.	Audit organizations must assign auditors who, before beginning work on the engagement, collectively possess the competence needed to address the engagement objectives and perform their work in accordance with GAGAS (GAS 4.02). Competence is derived from a combination of education and experience (GAS 4.06).
	<b>Current period</b>	October 1, 2021 through September 30, 2024	Reporting periods are fixed three-year periods that begin on the January 1st following the date of a person's initial AICPA membership or upgrading to regular member. For example, if an individual joined the AICPA in August 2022, his or her first three-year CPE reporting period would be January 1, 2023 through December 31, 2025, and he or she would continue to report on subsequent three-year periods thereafter.*		Audit organizations may establish a standard 2-year period for all its auditors, which can be on either a fixed-year or rolling-year basis (GAS 4.48).
	<b>Alternate measurement date</b>	Not applicable	Not applicable		Audit organizations may use a measurement date other than the date it started its first GAGAS engagement to coincide with reporting periods for state licensing or professional membership organizations (GAS 4.49).
	<b>Deficiency makeup</b>	Licensees who have not fully complied with their CPE requirement may request a waiver from IDFPR, which will waive enforcement or extend the deadline in cases where "extreme hardship" has been shown, including military service, illness or other extenuating circumstances (68 Ill. Adm. Code 1420.70e).	Members who have not completed the required number of CPE hours for any three-year period have two months immediately following the reporting period to make up the deficiency; any hours credited toward a deficiency in one period <b>may not</b> be counted toward the requirement for the next three-year period*		Auditors who have not completed the required number of CPE hours for any two-year period have two months immediately following the two-year period to make up the deficiency; any hours credited toward a deficiency in one period <b>may not</b> be counted toward the requirement for the next two-year period (GAS 4.44).
	<b>Retention period</b>	Licensees shall maintain CPE records for not less than 6 years (68 Ill. Adm. Code 1420.70a(1)).	In the absence of legal or other requirements, members should retain documentation for a minimum of 5 years from the end of the year in which learning activities were completed**		Audit organizations should maintain documentation to satisfy any legal and administrative requirements, including peer review (GAS 4.51).

\* See [AICPA Membership CPE Requirements](#), Basic Requirements for Regular Members

\*\* See [The Statement on Standards for Continuing Professional Education \(CPE\) Programs](#), Standard No. 2.3

## CPE Requirements – Program Limitations

			Illinois Department of Financial and Professional Regulation (IDFPR) Licensure (68 Ill Adm. Code 1420.70)	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	Government Accountability Office (GAO) "Yellow Book" Standards	
PROGRAM LIMITATIONS	All Activities	Half-hour or one-fifth hour increments	Half-hour increments (i.e., 25 minutes) are permitted after the first 50-minute period.	For group live or group internet programs, half-hour or one-fifth hour increments are permitted after the first 50-minute period. For self-study programs, half-hour or one-fifth hour increments are permitted after the first 25-minute period.	There are no CPE requirements for ICPAS membership.	Partial hours are not specifically addressed in the <i>Government Auditing Standards</i> , 2018 Revision.	
		Personal development courses or programs	No more than 24 hours during any renewal period.	Limits are not specifically addressed in the Bylaws or the <i>Statement on Standards for Continuing Professional Education (CPE) Programs</i> .		General personal development, such as resume writing, improving parent-child relations, personal investments and money management, and retirement planning do not qualify for Yellow Book CPE (GAS 4.36c).	
	Verifiable Activities	Non-interactive (i.e., conventional) self-study program**	Credit hours allowed based on one-half of the average completion time as determined by the sponsor (i.e., the 100-minute hour); no more than 60 hours during any renewal period.	Limits are not specifically addressed in the Bylaws or the <i>Statement on Standards for Continuing Professional Education (CPE) Programs</i> .		There are no CPE requirements for ICPAS membership.	Number of hours granted should be based on the CPE provider's recommended number of CPE hours for the program.
		Interactive self-study program*	Full credit allowed based on the average completion time as determined by the sponsor (i.e., the 50-minute hour); no more than 80 hours during any renewal period may consist of a combination of interactive and non-interactive self-study programs.				

\* An interactive self-study program is designed to use learning methodologies that simulate the classroom learning process by employing computer software, other technology or administrative systems that provide significant, ongoing, interactive feedback to the learner regarding the learning process. Note: Internet-based live programs (concurrent simulcasts of group live programs or webcasts) are treated as "live" programs and not interactive self-study CPE.

\*\* A non-interactive self-study program is one that does not use interactive features. Examples include videos, books, and audiotapes.

CPE Requirements – Program Limitations cont'd

			Illinois Department of Financial and Professional Regulation (IDFPR) Licensure (68 Ill Adm. Code 1420.70)	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	Government Accountability Office (GAO) "Yellow Book" Standards
<b>PROGRAM LIMITATIONS</b>	<b>Verifiable Activities</b>	<b>Instructor, speaker, or discussion leader of an approved course</b>	Credit allowed for actual presentation time, plus actual preparation time up to 2 hours for each hour of presentation; no preparation <b>or presentation</b> time allowed for repetitious presentations of the same course; no more than 60 hours for any renewal period.	Limits are not specifically addressed in the Bylaws or the <i>Statement on Standards for Continuing Professional Education (CPE) Programs</i> .	There are no CPE requirements for ICPAS membership.	Credit allowed for actual presentation time, plus actual preparation time up to 2 hours for each hour of presentation; no preparation <b>or presentation</b> time allowed for repetitious presentations of the same course within the two-year period; no more than 40 hours for any 2-year period (GAS 4.40).
		<b>Curriculum of a university, college, or other educational institution</b>	CPE course credit awarded at the rate of 15 hours for each semester hour and 10 hours for each quarter hour of school credit awarded.			CPE course credit awarded at the rate of 15 hours for each semester hour and 10 hours for each quarter hour of school credit awarded (GAS 4.38).
		<b>In-firm group study program</b>	Must register as a program sponsor with IDFPR and pay annual renewal fee of \$150; responsible for verifying attendance at each program, for maintaining attendance records for not less than five years & for ensuring that each program has a mechanism whereby participants evaluate the overall quality of the program; see IDFPR website for more information.			Credit allowed for actual time in attendance at a group program.
		<b>Authorship of published articles and books</b>	Credit allowed for actual time spent in writing and researching; no more than 30 hours in any renewal period.			Credit allowed for each hour devoted to writing articles, books, or materials that are published; no more than 20 hours in any 2-year period (GAS 4.41).

## CPE Requirements – Program Limitations cont’d

PROGRAM LIMITATIONS	Non-Verifiable Activities	Illinois Department of Financial and Professional Regulation (IDFPR) Licensure (68 Ill Adm. Code 1420.70)	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	Government Accountability Office (GAO) “Yellow Book” Standards
PROGRAM LIMITATIONS	Participation on technical committees of a professional association or member organization (e.g., AICPA, ICPAS)*	Credit allowed for actual time spent participating & working on any such committee(s); no more than 10 hours in any renewal period.	Credit from non-verifiable activities <b>may be</b> used to satisfy AICPA membership requirements***	There are no CPE requirements for ICPAS membership.	Credit from non-verifiable activities <b>may not be</b> used to satisfy the 24- & 56-hour GAGAS CPE requirements.
	Professional reading of published materials (e.g., Journal of Accountancy, Insight)*	Credit allowed for actual time spent reading published materials; no more than 10 hours in any renewal period.			
	Consultation with outside experts OR research in a subject matter new to the licensee or when regulations or standards have changed*	Credit allowed for actual time spent consulting with outside experts or researching subject matter; credit may not be claimed for repeat consultation or research in the same subject area when regulations or standards have not changed significantly; no more than 10 hours in any renewal period.			
	Programs or courses presented by a non-CPE sponsor (e.g., HR management company)**	Credit allowed for actual time spent attending any such program(s); no more than 60 hours in any renewal period may consist of a combination of credits from all four categories of non-verifiable activities.			

\* Acceptable evidence for completion of these non-verifiable activities shall include (a) the nature of the activity (e.g., research topic or specific new competency acquired) and the source, (b) the dates on which the learning activity was undertaken, (c) the number of hours attributed to the learning activity, (d) details of the relevance of the learning activity to the participant’s current or future professional development and/or (e) copies of consultation memorandums, minutes or other documents attributed to the learning activity.

\*\* Acceptable evidence for completion of this non-verifiable activity shall include a certificate or other verification supplied by the program sponsor. Acceptable evidence must include copies of the course agenda, program materials or other documents attributable to the learning activity.

\*\*\* *Statement on Standards for Continuing Professional Education (CPE) Programs*, section 4 indicates that state boards of accountancy have final authority on the acceptance of individual courses for CPE credit.