



# State Board of Certified Public Accountants of Louisiana

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## CPE Frequently Asked Questions

### What are the CPE requirements in Louisiana?

Each certificate holder must complete and report a minimum of 20 hours of continuing professional education (CPE) annually, and at least 80 hours of continuing professional education (CPE) within a rolling two (2) calendar year period defined as the compliance period in Board Rule §1301.F.1.

### How does the rolling two-year period work?

The CPE hours earned and reported for the rolling two-year period beginning January 1, 20X1 and ending December 31, 20X2 (i.e. 2021 - 2022) must equal at least 80 hours.

The CPE requirement for the next rolling two-year period will begin January 1, 20X2 and end December 31, 20X3 (i.e. 2022- 2023) and your hours must equal at least 80 hours. And so on.

Essentially, any two consecutive years must total a minimum of 80 hours. See the scenarios below -





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### **When are my CPE hours due?**

CPE hours are to be reported annually. Required CPE hours must be obtained between January 1 and December 31 each year. However, it is NOT recommended that you wait until December 30<sup>th</sup> to take any required hours since courses get cancelled, technology crashes, and unavoidable accidents happen.

The deadline to submit your 2022 CPE Report Form via mail or hand delivery to the Board's office is January 31, 2023. It is NOT recommended that you wait until near this extended deadline to submit your CPE Report form – there will not be enough time to review and report any errors to you in time to make corrections.

### **Do I need to file a CPE Report Form if I have no CPE requirement for the year?**

No. Only those CPAs who are renewing as Active need to report CPE.

CPAs who are newly licensed in the current year or just reinstated their license have no CPE requirement for the year and are NOT required to submit a CPE Report Form when renewing the following year. This exception only applies for the first year of initially being licensed or reinstating.

Additionally, if you are changing to or renewing as Inactive or Retired, there is not a CPE reporting requirement for 2022 in order to renew for 2023.

### **If I am not providing services to the public or to an employer, do I have CPE requirements?**

Yes, CPAs who hold an *Active CPA License* are required to complete and report their CPE hours to the Board in order to maintain their CPA License. Louisiana CPAs who are “actively” licensed are not CPE exempt.

### **What is the requirement for the Louisiana Board-Approved Professional Ethics Course?**

The Board requires that all licensees complete a Board-approved Professional Ethics Course that complies with Board Rule §1301.A.2. It is the responsibility of the licensee to ensure that the correct Board-approved Professional Ethics Course is taken when required; other “ethics” courses will NOT meet the Board's requirements.

For the 2022 reporting period, the Board has determined the CPE requirement for Ethics will be 3 hours. The courses that have been approved are listed on the Board's website.

### **Can I substitute another type of ethics course for the Board-Approved Professional Ethics Course?**

No. Only the Board-approved Professional Ethics courses listed on our website satisfies this requirement and will be accepted.



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All other ethics courses are classified as behavioral ethics. Those courses may be counted towards your total CPE reported hours earned, but they will not be accepted in lieu of the mandatory Board-approved Professional Ethics course.

### **If I am licensed in another state and my principal employment is in that state, do I have to take more than one CPA professional ethics course?**

If you are a CPA who (1) primarily practices or works outside of Louisiana, and (2) you have a valid active CPA license (to practice public accounting) issued by the state you primarily live or practice in outside of Louisiana, and (3) that state board has an ETHICS continuing education requirement during the same reporting year (2022) as required by Louisiana, then you may report your completion of that ETHICS course(s) instead of one of the Louisiana specific Board-approved Professional Ethics courses.

(Note that in order to be eligible for this out-of-state exception to completing a Louisiana Board-approved Ethics course, the criteria indicated above must be met in full.)

### **Does Louisiana allow the carryover of CPE hours from one year to the next year?**

No, CPE hours in excess of the annual limitations for personal development, publishing material, teaching or presenting, etc. do not carry over to the next year. CPE hours earned in excess of the annual limitations will be disregarded (see FAQ at [What are the requirements and limitations when earning CPE hours? \(Course Requirements and Limits\)](#)).

CPE obtained in a prior year that is not reported on the prior year's report form cannot be reported as CPE for the following year. For example: If you completed 36 hours in 2021 but only reported 20, you may not report the remaining 16 hours in 2022. You will be required to complete 60 hours in 2022 based on the CPE reported in 2021.

If you complete hours during a calendar year after submitting your CPE reporting form for that year, you may mail an updated reporting form no later than January 31<sup>st</sup> of the following year.

Note that any hours in excess of 60 hours reported for 2021 will not change your minimum requirement of 20 hours for 2022.

### **How do I submit my CPE report and my license renewal?**

An original copy of the Board's CPE report form must be submitted by mail to the Board's office. Submitting your CPE report form is a separate action from renewing your license and firm permit. You may renew your license online or by submitting a license renewal application with your CPE report form. The CPE report form and instructions are available on our website on the Forms & Links page. Click on this link: [CPE Forms & Instructions](#)



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You do not have to submit the actual certificates of completion at this time. Certificates of completion, transcripts, and/or other self-generated reports may not be submitted in lieu of completing the Board's CPE Report form. You should complete the form by itemizing all of the courses you have taken during the report year on the CPE Report form.

If you are selected for an audit, then we will provide you with additional instructions on how to submit your CPE documents. At that time, you will need to submit a valid certificate for every course reported. If any hours are disallowed during an audit, the CPA can provide the additional hours at that time. CPAs expose themselves unnecessarily to possible Board action for unconfirmed hours.

### **How many CPE hours must I earn annually?**

You must earn and report at least 20 CPE hours each year. **However**, the total CPE earned for any rolling two-year period must equal 80 hours or more. For example: In order to be compliant in 2022, even if you earned 80 CPE hours in 2021, you would still need to earn 20 hours in 2022.

Ideally, you should consider earning and reporting 40 hours each year to avoid miscalculations. The rolling two-year calculation is designed for those CPAs who need additional flexibility due to licensing in other states or unexpected workloads or personal hardships. If you do not need the flexibility, keep your calculations simpler by earning 40 hours each year.

### **I earned and reported 40 hours of CPE in 2020 and 40 hours of CPE in 2021, which meets the required total of 80 hours during the rolling two-year compliance period for 2020-2021. Am I required to obtain the annual minimum of 20 hours in 2022?**

First, you must always earn a minimum of 20 hours each year.

Additionally, the specific CPE requirement for 2022 that you must earn is based on the CPE hours obtained and reported for 2021. Remember, CPE requirements are calculated on a rolling two-year period, and therefore, the two-year reporting period changes every year. CPE completed in 2020 is not relevant to requirements in 2022.

In this particular scenario, based on the 40 hours reported in **both 2020 and 2021**, you would be required to report 40 hours in 2022.

### **Where can I find a list of approved CPE courses? (Can you tell me if my CPE course will be approved?)**

- **Board-approved Professional Ethics Course:** For the 2021 reporting period, there will be no CPE requirement for Professional Ethics. Information on the Professional Ethics requirements and courses approved by the Board for 2022 are provided on the Board's website.



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- **Is there a list of other approved CPE courses?** There is no list. CPE sponsors are not required to register with the Board. The Board does not pre-screen/approve CPE programs other than Ethics above and does not issue credit-hours for a CPE course. It is the responsibility of the license holder to assess whether or not a course meets the Boards rules and has appropriate documentation.

### **How many CPE hours are required if I participate in attestation and/or preparation work?**

CPAs who participate in attest engagements during the calendar year (e.g., compilations, reviews, audits, and agreed-upon-procedures) must earn and report at least 8 CPE hours in *Accounting and Auditing* programs during that year. The minimum number of CPE hours in Accounting and Auditing (A & A) must be met annually. This requirement precedes any other limited subject areas.

Participation includes being responsible for performing substantial portions of the procedures, or being responsible for planning, directing, or reporting an attest engagement. Persons who “plan, direct and report” generally include the in-charge accountant, the supervisor or manager, and the firm partner (owner) who signs or authorizes someone to sign the attest engagement report on behalf of the firm. [Board Rule §1301.A.1]

### **Can I earn CPE credit for teaching a class or giving a speech?**

Credit for hours completed as a lecturer or speaker to the extent it contributes directly to the individual’s professional knowledge and competence will be awarded on the first presentation only, unless a program has been substantially revised. Teaching college courses at the freshman and sophomore level, according to the college’s degree program curriculum, is eligible for CPE on the first presentation only. However, teaching college courses at the junior, senior or graduate level are eligible for CPE for repetitive presentations.

Credit for one hour of CPE will be granted for each hour completed to the extent it contributes to the individual’s professional competence as a CPA and provided the program would qualify for credit under the Board’s CPE Rules. Up to two hours of credit for advance preparation for each teaching hour is allowed provided that the time is actually devoted to preparation.

The maximum credit allowed for teaching and preparation cannot exceed 20 hours of continuing professional education earned in a calendar year; excess hours in a calendar year cannot be used for CPE credit.

### **Can I take CPE courses online and/or thru self-study? Are there any restrictions?**

There are no restrictions to the number of CPE hours that can be earned online or thru self-study.

**Online CPE Programs:** An online CPE course must be *interactive* requiring ongoing responses, comments, and evaluations that communicate the appropriateness of a learner’s response to a prompt or question. *Not all technology-based self-study programs constitute interactive programs.*



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**Self-Study Programs:** Self-study courses developed by or registered with the AICPA, NASBA, or a State Society of CPAs are acceptable as continuing education. Note this does not guarantee the course will be acceptable. All courses must meet the Board's criteria. (See Board Rules §§1303 & 1305)

### **The provider did not issue CPE credits for the course. Will the Board grant CPE credit?**

The Board does not grant CPE credits. The credits must be awarded by the program sponsor based on a 50-minute hour.

### **How are CPE hours measured?**

Continuing education hours are measured in 50-minute increments. For group programs, after at least one 50-minute credit is earned, half credits (of 25 minutes) are permitted. For self-study, half credits (of 25 minutes) are permitted.

When the total minutes of a total program are greater than 50 but not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit.

### **I cannot find the certificate of completion for my CPE. Can I submit my receipt, registration confirmation, cancelled check, course description, outline, sign-in sheet, etc., as documentation of the CPE?**

Registration forms, nametags, outlines, sign-in sheets, fee receipts, etc., are not acceptable proof of completion. Self-generated transcripts and lists of courses are not satisfactory evidence of completion. Please contact the sponsor to obtain a valid certificate of completion for the course(s) reported. A certificate of completion or other official form of verification supplied by the sponsor must include the following information:

- Name of CPE provider/sponsor
- Name and signature of a sponsor representative
- Participant's name
- location of course (formal class location or online)
- title and/or description of content
- dates attended
- number of CPE hours awarded by the course sponsor

### **What are the requirements and limitations when earning CPE hours? (Course Requirements and Limits)**

There are annual limits on the type and number of CPE credits earned each year. These limits apply *regardless* of total hours earned that year. Any hours earned in excess of the following annual limitations will be disregarded and cannot be used or rolled over into the next year. However, the total allowed hours reported each year determine the required hours for the following year.



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Each certificate holder shall complete a minimum of 20 hours of CPE annually, and at least 80 hours of CPE within a rolling two (2) calendar year period. [Board Rule §1301.F.1]

- **Accounting and Auditing (A&A):** CPAs practicing in attest services during a calendar year must earn a minimum of 8 hours for that calendar year in A&A courses.
- **Personal Development:** CPE credits cannot exceed 20 hours annually.
- **Publishing articles, writing books:** CPE credits cannot exceed 10 hours annually.
- **Completion of Board approved exams:** CPE credits cannot exceed 20 hours annually.
- **Lecturing / Speaking Presentation:** CPE credits cannot exceed 20 hours annually.

**Professional Ethics:** There will be a 3-hour requirement for Ethics for the year 2022.

Below is a table of the requirements and limitations based on the total hours earned in a given year:

### *CPE Requirements and Limitations*

CPE Restrictions by Subject Type	If Total CPE Earned per Year Equals:			
	20 Hrs	30 Hrs	40 Hrs	60 Hrs
<b>*Accounting &amp; Auditing Courses – 8 hours <i>minimum</i> required annually</b> (if practice area is Audit/Attest OR you participate in attest engagements – see FAQ at <a href="#">How many CPE Hours are required if I participate in attestation and/or preparation work?</a> )	8	8	8	8
<b><i>CPE Subject Area Limits</i></b>				
Personal Development – Maximum hours allowed	20	20	20	20
**Published Material - Maximum hours allowed	10	10	10	10
***Credential Exams - Maximum hours allowed	20	20	20	20
Teacher/ Speaker Credit - Maximum hours allowed	20	20	20	20

\* Minimum A & A requirement must be met annually and precedes any other limited subject areas.

\*\* Published Material must be approved by Board in advance

\*\*\* Credential Exams (Board approved) CPE hrs = 5x's length of exam

### **How long do I have to keep a record of my earned CPE?**

CPE documentation must be retained for a *full five calendar years* from when the program was completed. Participants in CPE programs shall also retain advance materials, which should include the requirements set forth in §1303.B.1, and other promotional material which reflects the content of a course and the name of the instructor(s) in the event the participant is requested by the board to substantiate the course content.



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### **What if I have additional questions?**

Please visit our website for more information here at [State Board of Certified Public Accountants](#), review the Board Rules on CPE (Chapter 13 in particular) here at [Statutes & Rules](#), contact the Board's office at (504) 566-1244 or send an email with your specific CPE related question to [sitemaster@cpaboard.state.la.us](mailto:sitemaster@cpaboard.state.la.us), which will be forwarded to the Board's CPE Coordinator.