

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

[Which CPE Credit Should I Report?](#)

CPE Requirements

		Illinois Department of Financial and Professional Regulation (IDFPR) Licensure	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	General Accounting Office (GAO) "Yellow Book" Standards
TYPE OF INDIVIDUAL	CPAs in public practice*	120 hours every three years, includes not less than 4 hours of professional ethics (225 ILCS 450/16); no minimum annual requirement	120 hours every three years (BL Section 230R.04); no minimum annual requirement	There are no CPE requirements for 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. Effective March 15, 2004, none of the 80 hours may include taxation.**
	Other professionals and para-professionals in public practice		Must have general & industry specific CPE (SQCS No. 2); no minimum hourly requirement		
	Peer reviewers in public practice*		Minimum 20 hours per year; 120 hours every three years with at least 40% (8 hours in any one year and 48 hours every three years) of the 120 hours in subjects related to accounting & auditing		
	CPAs not in public practice (industry, government, education)*		120 hours every three years (BL Section 230R.06); 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 the IDFPR in writing on forms prescribed by the department. While in inactive status, CPAs shall not practice public accounting in Illinois (225 ILCS 450/17.2).	Members who have placed their license in inactive status with the IDFPR and who do not hold themselves out as CPAs are exempt from the AICPA's CPE requirement while they remain in that status (AICPA Membership Requirements Q&A)		Not Applicable

* CPE is not required to maintain a valid CPA certificate in Illinois. However, CPE is required for licensure, AICPA membership and the Yellow Book standards as detailed above.

** All auditors who work on Yellow Book audits must meet the 24 hour requirement. Those responsible for "conducting substantial portions of the field work" (defined as individuals who, in a given CPE year, devote 20% or more of their total chargeable time to Yellow Book audits) and all auditors responsible for "planning, directing or reporting" on Yellow Book audits (regardless of their % of chargeable time) must also meet the 80 hour requirement.

CPE Requirements

		Illinois Department of Financial and Professional Regulation (IDFPR) Licensure	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	General Accounting Office (GAO) "Yellow Book" Standards
REPORTING PERIODS	Initial period	New licensees not required to begin accumulating CPE hours until after first renewal period	Begins the calendar year (January 1) after joining the AICPA & then every three calendar years thereafter	There are no CPE requirements for membership	Auditors have two years from the date they start their first Yellow Book audit to meet the 80 & 24 hour CPE requirement
	Current period	October 1, 2006 through September 30, 2009	Varies by member		January 1, 2005 through December 31, 2006
	Alternate measurement date	Not applicable	Members may use an alternate measurement date in order to coincide with a fiscal year or another reporting requirement		Auditors may use an alternate measurement date in order to coincide with a fiscal year or another reporting requirement
	Deficiency makeup	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 "good cause" has been shown, including hardship, illness or other extenuating circumstances (68 Ill. Adm. Code 1420.80)	Members who have not fully complied with their CPE requirement may request an exemption from the AICPA for reasons such as health, retirement, inactive dues status, military service or foreign residency (BL Section 230R.05 & .07)		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 completed toward a deficiency in one period may not be counted toward the requirement for the next two-year period

Limits for Certain Types of Programs

	Illinois Department of Financial and Professional Regulation (IDFPR) Licensure (68 III Adm. Code 1420.70)	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	General Accounting Office (GAO) "Yellow Book" Standards
Non-interactive (i.e., conventional) self-study program**	Credit hours allowed on the basis of 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	There are no CPE requirements for membership	If the program was pretested by the sponsor to determine the average completion time, CPE credit should be granted in an amount equal to the average completion time; if the program was not pretested by the sponsor, CPE credit should be granted in an amount equal to one-half of the time actually spent
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			
Instructor, speaker or discussion leader of an approved course	Credit allowed for actual presentation time, plus actual preparation time up to 2 hours for each hour of presentation; no preparation time allowed for repetitious presentations of the same course; no more than 60 hours for any renewal period			Credit allowed for actual presentation time, plus actual preparation time up to 2 hours for each hour of presentation; no preparation time allowed for repetitious presentations of the same course; no more than 40 hours for any two-year period
Curriculum of a university, college or other educational institution	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

Limits for Certain Types of Programs (continued)

	Illinois Department of Financial and Professional Regulation (IDFPR) Licensure (68 III Adm. Code 1420.70)	American Institute of Certified Public Accountants (AICPA) Membership	Illinois CPA Society (ICPAS) Membership	General Accounting Office (GAO) Yellow Book Standards
In-firm group study program	Must register as a program sponsor with IDPR 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.	Limits are not specifically addressed in the Bylaws	There are no CPE requirements for membership	In-firm group study is not specifically addressed in the Yellow Book Standards or Interpretations
Authorship of published articles and books	Credit allowed for actual time spent in writing and researching; no more than 30 hours in any renewal period			Credit allowed for actual time spent in writing and researching; no more than 20 hours in any two-year period

* An interactive self-study program is designed to use learning methodologies that simulate a classroom learning process by employing software or other technology-based systems that provide ongoing interactive feedback. Examples include courses delivered via CD-ROM, the internet, a company's proprietary intranet or a stand-alone software program.

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

*** Many self-study program providers list recommended CPE credits in accordance with standards for both the National Registry of CPE Sponsors the "Registry" and the Quality Assurance Service (QAS) Program. However, Illinois does not currently accept QAS hours for licensure.

For more information contact:
 Mary Thomas, Manager, CPE Operations
 800/993-0407 x298
ThomasM@icpas.org