



**STATE BOARD OF ACCOUNTANCY**  
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**IMPORTANT NOTICE TO LICENSED CERTIFIED PUBLIC ACCOUNTANTS AND  
PUBLIC ACCOUNTANTS REGARDING CONTINUING PROFESSIONAL  
EDUCATION (CPE) REQUIREMENTS**

The State Board of Accountancy is in the process of amending its regulations relating to CPE. The amendments will be finalized before the start of the 2012-2013 license period on January 1, 2012.

This notice is being sent to you, as a licensed certified public accountant or public accountant, because the following amendments will affect your CPE planning for the current license period:

(1) As a condition of license renewal for the 2012-2013 license period, a licensee must have completed a minimum of 4 hours in professional ethics as part of the overall 80-hour biennial CPE requirement. The minimum requirements of 8 hours in tax subjects and 16 hours in accounting and auditing subjects, as well as the minimum requirements of 20 hours in each year of the reporting period, are unchanged.

(2) Beginning January 1, 2012, a licensee will not be able to obtain CPE credit for authorship of an article, book or other writing. Because CPE credit for authorship is awarded for the year in which publication occurs, a licensee who is planning to author a writing for CPE credit should ensure that it is published before January 1, 2012.

(3) Beginning January 1, 2010, a licensee may obtain qualifying CPE hours from a program sponsor that is approved by the accountancy regulatory body of a state that permits the practice of public accounting under principles of substantial equivalency. It is not necessary that the program sponsor be separately approved by the Board or the National Association of State Boards of Accountancy. A listing of states that permit practice by substantial equivalency can be obtained by visiting NASBA's website at [www.nasba.org](http://www.nasba.org).

Further information about the Board's amendments to its CPE regulations can be obtained by visiting the Board's website at [www.dos.state.pa.us/account](http://www.dos.state.pa.us/account).

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