

CONTINUING PROFESSIONAL EDUCATION (CPE)

JANUARY 20, 2026

<u>HAR §16-71-33 Basic Requirements of Study Hours</u>
(a) For a permit to practice public accountancy covering each biennium, an individual applicant shall file, together with the application and payment of a fee for a permit to practice, an attestation as to the completion of at least eighty hours in continuing professional education programs. The eighty hours shall have been earned by the applicant within a twenty-four month period, and within twenty-four months prior to the date of the application for a permit to practice.
(b) The applicant shall include within the eighty hours of continuing professional education programs, at least four hours of continuing professional education in the subject area of ethics or professional conduct ; provided that these hours may also be used simultaneously fulfill the requirements to renew the license of a certified public accountant or public accountant under section 16-71-2.
CPA WITH PERMIT TO PRACTICE (PTP)
When renewing, CPA with Permit-to-Practice (PTP) must attest to the following CPE requirements and must provide the necessary documents when chosen for audit:
(1) <u>Completion of at least eighty (80) hours/credits in continuing professional education programs.</u>
(2) <u>The eighty (80) hours/credits must have been earned within a twenty-four month period at the time of renewal.</u>
Example: <i>When renewing on 12/31/27 online, you are attesting that the 80 hours/credits were taken between 1/1/2026 to 12/31/27.</i>
(3) <u>At least four (4) hours/credits of the CPE must be in ethics.</u>
<i>-Extra ethics courses will count as regular CPE courses and may not be carried over to satisfy the next biennium's ethics course requirement.</i>
(4) <u>Twenty (20) hours/credits minimum must be earned within each calendar year.</u>
Example: <i>At least twenty (20) hours/credits must be earned on the first biennium and at least twenty (20) hours must be earned on the second biennium. The total 80 credits cannot be taken all at biennium.</i>
(5) <u>Only forty (40) hours/credits are allowed to be carried forward.</u>
<i>-No more than forty (40) hours/credits can be carried forward for the next renewal period.</i>
<i>-Licensee is responsible for tracking how many credits are carried forward</i>

CPA WITHOUT PERMIT TO PRACTICE
<u>HAR §16-71-2 Biennial Renewal: Continuing Professional Education in Ethics or Professional Conduct.</u>
(a) Each license of a certified public accountant and a public accountant shall be renewed biennially on or before December 31 of each odd-numbered year by submitting an application, paying a renewal fee, and attesting that the applicant has completed at least four hours of continuing professional education in ethics or professional conduct.
CPA without Permit-to-Practice (PTP) must attest to the following CPE requirements and must provide the necessary documents when chosen for audit:
(1) <u>At least four (4) credits/hours of Ethics.</u>