



Florida CPA Continuing Education Requirements

Required Education

- 80 hours of CPE every 2 years
- Minimum 20 hours in Accounting and/or Auditing
- Maximum 20 hours in the behavioral category
- Ethics Requirement: 4 hours of ethics CPE for every 2 year renewal period. The ethics requirement must be administered by providers approved by the Florida Board of Accountancy and the ethics course must also have a specific approval number from the Board of Accountancy.
- Maximum Self-Study Allowed: 100%

Board Information

Florida Board Of Accountancy
240 NW 76th Drive, Suite A
Gainesville, Florida 32607

Phone: (850) 487-1395

Fax: (352) 333-2508

Website:

www.myfloridalicense.com/dbpr/cpa/index.html

Sequoia CPE is a NASBA QAS-approved sponsor and our courses are accepted for CPAs in the state of Florida. **QAS Sponsor ID: 121900.**

For any questions about course accreditation, including Ethics, please contact the Florida Dept. of Business and Professional Regulation CPE

License Expiration: Registrants must register biennially by 12/31

CPE Completion Due by: 6/30 of license expiration year

Special Florida CPE Requirements: Any licensee who is involved in governmental audits shall be required to comply with the CPE requirements imposed by Government Auditing Standards, 1994 revision, commonly referred to as the "Yellow Book", which is hereby incorporated by reference, if during the engagement:

- the licensee is the person in charge;
- the licensee reviews the working papers or reports both, or;
- the licensee supervises others or;
- the licensee is the only licensee performing the work.

Licensees conducting audits controlled by either

- Government Auditing Standards, or
- The Rules of the Auditor General,

shall be required to take 24 hours of governmental CPE. The required 24 hours of governmental courses may be used to meet the license renewal requirement as long as they comply with acceptable areas of study.



Florida CPA Continuing Education Requirements (cont.)

Acceptable Programs of Study:

- **Accounting and Auditing:** the accounting and auditing category is narrowly limited to include only courses on accounting and financial reporting subjects, professional pronouncements of authoritative accounting principles issued by the standard-setting bodies and any other related subjects generally classified within the accounting discipline. Accounting and auditing subjects consist of:
 - accounting related subjects or courses including, but not limited to, financial accounting and accounting for specialized industries
 - auditing related subjects including but no limited to general auditing theory and practice, auditing for specialized industries, and audit applications to computers and information systems

Additional examples of accounting and/or auditing are: annual updates of accounting and/or auditing; assurance services that relate to standards for attest engagements; auditing financial statements, operations systems and programs; compilation and review; financial statement disclosure; fraud detection; international accounting; professional pronouncements (APB, FASB, GAAP, GAAS, GASB, SAS, SSARS); review of Internal and Management controls.

- **Technical business:** this category is broad, including courses on taxation, general business, and management advisory services. Technical business subjects consist of:
 - taxation
 - management services and management advisory services
 - general business including, but no limited to, economics; business law; production or operational systems; marketing, finance, quantitative applications in business and business policy; and computer and information systems without audit applications.

Additional examples of technical business courses are: accounts payable/accounts receivable; budgeting and asset management; business valuation; computer programming or use of software package; financial planning; fraud prevention; general ledge; law (business related); management of an accounting practice; pension plan administration, personal financial planning, planning and control systems, real estate principles, specialized industries (banking, healthcare, insurance, etc); tax shelters.

- **Behavioral:** this category includes courses on oral and written communications, the social environment of business, and administration of an accounting practice. Examples of behavioral subjects are: effective speaking, employee supervision, human resources, leadership and motivation, management by objectives, speed-reading and time management. *If a licensee takes a non-QAS course that is accounting and auditing or technical business, FL will allow the licensee to move that course to behavioral for the maximum of 20 CPE hours.

PLEASE NOTE: Since state board regulations are constantly changing, the information contained here is deemed reliable however it is not guaranteed. We encourage you to contact your state board to answer any questions and confirm or clarify any requirements listed here.