



# Ohio CPA Continuing Education Requirements

## Required Education

- 120 hours of CPE every 3 years
- 75% of hours must be in subject's directly related to the licensee's professional work
- Minimum of 24 hours in accounting and auditing is required if the licensee assumes responsibility for any financial reporting engagements or signs any financial reports
- Minimum of 24 hours in taxation is required if the licensee assumes responsibility for any tax engagements or signs any tax returns as a CPA or PA
- Ethics Requirement: 3 hours of ethics CPE each renewal period
- Maximum Self-Study Allowed: 100%

## Board Information

Accountancy Board of Ohio  
77 South High Street, 18th Floor  
Columbus, Ohio 43215-6128

Phone: (614) 466-4135

Fax: (614) 466-2628

Website: [www.acc.ohio.gov/](http://www.acc.ohio.gov/)

**License Expiration:** Triennially by 12/31 based on assigned license renewal group. Groups renewals are as follows:

- Group 1: 2014, 2017, 2020 etc
- Group 2: 2015, 2018, 2021 etc
- Group 3: 2013, 2016, 2019 etc

**CPE Completion Due by:** 12/31 of license expiration year

**Acceptable Programs of Study:** Accounting and Auditing, Taxation, Advisory Services, Management, Personal Development and "other" (programs that do not fall into the other established areas).

**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.