



Permit to Practice Public Accounting and CPE Requirement

Rule Change – Effective 01/01/2026

10:15-30-5 Reporting and documentation by certificate and license holders

New Rule: Applies to ALL permit holders

Certificate or license holders holding a permit to practice public accounting shall complete a minimum of twenty (20) hours of CPE in a technical field of study each calendar year. This requirement shall not apply to the calendar year in which a permit is initially issued, to the calendar year in which a lapsed permit is renewed, or to the calendar year in which a certificate or license holder does not hold a permit to practice public accounting.

Technical Versus Non-Technical

Technical

Technical fields of study are technical subjects that contribute to the maintenance and/or improvement of the competence of a CPA in the profession of accountancy and that directly relate to the CPA's field of business.



- Accounting
- Accounting (government)
- Auditing
- Auditing (government)
- Business law
- Economics

Examples

- Finance
- Information technology
- Management services
- Ethics
- Specialized knowledge
- Statistics
- Taxes

Non-Technical

Non-Technical fields of study are subjects that contribute to the maintenance and/or improvement of the competence of a CPA in areas that indirectly relate to the CPA's field of business.



- Business management and organization
- Communications and marketing
- Computer software and applications
- Personal development
- Personnel/human resources
- Production

Examples

Note: This requirement is not in addition to the overall CPE requirements. Rather, at least 20 of the total CPE hours one would normally complete each year must be classified as "technical", if holding a permit to practice.

PORTAL SYSTEM CHANGES: Registrants will enter their CPE under four categories: Technical, Non-Technical, Ethics, and Compilation. Registrants will still be able to view CPE entered under the categories of IGA, PA, and TAA for prior years, but the system will not allow any more CPE to be entered under these categories. Ethics and Compilation will remain as separate categories but will be considered technical subject matter.