

# MAINTAINING YOUR CPE: LOUISIANA

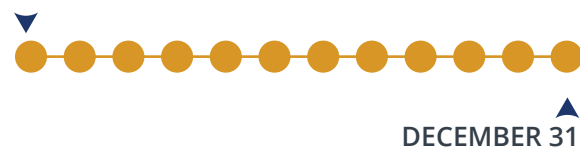
## LICENSE RENEWAL DATE



DECEMBER 31  
ANNUALLY

## CPE REPORTING PERIOD ANNUAL REPORTING REQUIRED

JANUARY 1



## CPE REQUIREMENTS



**80 HOURS**  
ON A ROLLING/  
CONSECUTIVE  
2-YEAR BASIS

ALWAYS AT LEAST  
**20 HOURS**  
CPE ANNUALLY

## ETHICS REQUIREMENT

**3 hrs** Board-approved Professional Ethics course that includes a review of the State Board's Rules of Professional Conduct.  
for 2018

## A&A REQUIREMENTS

If a CPA performs attest functions during a calendar year, a minimum of 8 hours for that year must be in Accounting & Auditing subjects.

## CPE CREDIT CALCULATIONS



### PARTIAL CREDIT

Half-credits accepted after first full hour earned except for Self-Study for which half-credits are accepted after the first half-hour earned. Credits should be rounded down to nearest half-hour.



### UNIVERSITY/COLLEGE

One semester hour equals 15 CPE hours.

10 credits per Quarter hour.



### INSTRUCTION

Credit is equal to presentation plus preparation.

Preparation is limited to two times presentation.

## CPE CREDIT LIMITATIONS



### INSTRUCTION

The maximum credit for instructors is 20 hours per year and is allowed for first presentations only. Upper level college courses will be allowed repetitively due to continual changes.



### PERSONAL DEVELOPMENT

Credit is limited to 20 hours per year.



### PUBLISHED MATERIALS

For articles/books, it is limited to 10 hours per year and books or articles must be published.



### EXAMS

Credits may be allowed for successful completion of exams such as the CFE, CIA, and CMA at 5x the exam length, limited to 20 hours per year. Approved exams are identified on the Board's website. Other approval must be requested.

## OTHER STATE POLICIES

Published material should be submitted to the Board in advance of a board meeting so that it can be reviewed timely for the CPE year.

Requests for Exam credits not listed on the Board's website should be submitted to the Board in advance of a board meeting for review and approval.

CPE records are required to be kept 5 calendar years after completion of the program in the event of a CPE audit by the Board.

The State board does not pre-approve CPE courses, except for the Professional Ethics when required.