

National Association of State Board of Accountancy
Ethics Requirements as of 09/17/2008

Board	Ethics Requirement Effective Date	Ethics Hours Required	Frequency	AICPA or Other Professional Ethics Accepted	Board Specific Ethics Requirement	Accepts Other Board's Ethics Requirement	Notes
Alabama	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Alaska	1/1/06	4	Every 2 years	No	Yes	No	Ethics course on the board's statutes and regulations under AS 08.04 and 12 AAC 04. Must be board approved.
Arkansas	12/31/04	4	Every 3 years	Yes	No	Yes	Must be accounting ethics or business ethics.
Arizona	1/1/05	4	Every 2 years	Yes	Yes	Yes - non board specific requirement only	The requirement shall include a minimum of 1 hour of each of the following: a. Ethics related to the practice of accounting including the American Institute of Certified Public Accountants Professional Code of Conduct. b. Board statutes and administrative rules.
California	1/1/98	8	Every 6 years	No	Yes	No	Must be board approved.
Colorado	4/1/03	2	Every 2 years	Yes - only first license renewal.	Yes - after first license renewal	Yes- Only after first year renewal	Must be board approved.
Connecticut	7/1/05	4	Every 3 years	Yes	Yes	Yes	Course covers ethical behavior and the understanding of state and national code of conduct, professional conduct and state licensing regulations.
Delaware	6/30/07	4	Every 2 years	No	Yes	No	Board specific ethics course approved by the Board.
DC	12/31/06	4	Every 2 years	Yes	No	Yes	
Florida	6/30/06	4	Every 2 years	No	Yes	Yes - if on board approved list	Ethics requirement must be administered by providers approved by the board and include a review of the provisions of Chapter 455 and 473, Florida Statutes, and Chapter 61H1, Florida Administrative Code. Ethics CPE must be met prior to taking the Laws and Rules Examination.
Georgia	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Guam	1/1/04	6	Every 3 years	Yes	No	Yes	
Hawaii	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Idaho	7/1/08	4	Every 2 years	No	Yes	Yes - with conditions	Board approved on Idaho Law and Rules. Initial, Reciprocal, Reinstated or Re-Entry Licensees MUST complete a 2 hour state-specific CPE course.
Illinois	1/1/06	4	Every 3 years	Yes	No	Yes	
Indiana	10/7/04	2	Every 3 years	Yes	No	Yes	
Iowa	12/31/07	4	Every 2 years	Yes	No	Not Available	Ethics based on 2 year period although reporting period is 3 years
Kansas	7/2/06	2	Every 2 years	Yes	No	Yes	

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Kentucky	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Louisiana	1/1/04	2	Every 3 years	Yes	Yes	No	Must be a qualifying Ethics course approved by the Board.
Maine	9/30/04	4	Every 3 years	Yes	Yes	No	Acceptable courses include a program of study of the accountancy laws and rules of the State of Maine and the Code of Conduct, or equivalent standards of the SEC, AICPA or similar organization or agency.
Maryland	10/1/06	4	Every 2 years	Yes	No	Yes	
Massachusetts	6/30/07	4	Every 2 years	Yes	No	Yes - must on only NASBA or board approved list.	
Michigan	7/28/07	2	Every year	Yes	No	Yes - non board specific requirement only	
Minnesota	6/30/06	8	Every 3 years	Yes	No	Yes	
Mississippi	6/30/07	4	Every 3 years	Yes	Yes	Yes	At least one ethics CPE hour of the four must be exclusively in Mississippi Public Accountancy Law and Regulations. These ethics CPE hours must be Board approved in order for a CPA to retain the credit.
Missouri	1/1/04	2	Every year	Yes	No	Not Available	
Montana	6/30/06	2	Every 3 years	No	Yes	No	Board Law and Rules.
Nebraska	1/1/04	4	Every 2 years	Yes	No	Yes	
Nevada	1/1/07	4	Every 2 years	Yes	No	Yes	
New Hampshire	Not Available	4	Every 3 years	Yes	No		
New Jersey	Not Available	4	Every 3 years	Yes	No	No	Board Law and Ethics.
New Mexico	N/A	N/A	N/A	N/A	N/A		N/A
New York	9/1/01	4	Every 3 years	No*	Yes+	Yes^	* Courses must specifically cover New York ethics. +If the licensee chooses the 24-hour concentration, then the 4 hours of ethics must be in a concentration of either Accounting, Audit or Tax. ^A professional licensed in multiple jurisdictions can take ethics courses that cover professional ethics and are accepted by the licensees' primary state of practice for their ethics requirement.
North Carolina	1/1/05	2 or 4	Every year	Yes	Yes	Yes	2 hours of CPE on professional ethics and conduct by a board-approved group study or 4 hours of board-approved self-study format.
North Dakota	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Ohio	12/31/04	3	Every 3 years	Yes	Yes	Not Available	Credit amount has not changed, but ethics is now referred to as Professional Standards and Responsibilities. This course is not a routine ethics course, but is a special course for Ohio licensees. The Board will maintain a list of approved programs that fulfill this requirement. Credit may be claimed on a course covering ethical philosophy, the code of ethics of the "American Certified Public Accountants," or another state's professional ethics requirements.
Oklahoma	1/1/07	2	Every year	Yes	No	Yes	Rule change effective January 1, 2009, changes ethics CPE requirement from 2 hours annually to four hours of professional ethics within each rolling three (3) calendar year period.
Oregon	7/1/01	4	Every 4 years	No	Yes	Yes - only for substantially equivalent licensee	Course must be from Board approved Sponsor.
Pennsylvania	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Puerto Rico	1/1/07	3	Every 3 years	Yes	No	Not Available	
Rhode Island	12/31/07	6	Every 3 years	Yes	Yes	No	
South Carolina	N/A	N/A	N/A	N/A	N/A	N/A	N/A
South Dakota	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Tennessee	1/1/06	4	Every year	Yes	Yes	Yes	For Licensees renewing 12/31/07 expiration date: 2 hours of ethics is required. For Licensees renewing 12/31/08 expiration date: 4 hours (3 hrs general and 1hr. rule/law specific) of ethics is required. One hour must include specific content as prescribed by the TN Board.
Texas	1/1/05	4	Every 2 years	No	Yes	No	Not accepted if Non-Interactive Self-Study
Utah	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Vermont	Not Available	4	Every 2 years	Yes	Yes	No	Course must be based on the AICPA Code of Conduct and Vermont Accountancy Statutes and Rules.
Virgin Island	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Virginia	12/31/05	2	Every year	Yes	Yes	No	Course must relate to standards of conduct and Code of Virginia statutes relating to public accountancy and Board's regulations.
Washington	1/1/03	4	Every 3 years	No	Yes	No	Board approved courses and must be applicable to the practice of public accounting in Washington State.
West Virginia	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Wisconsin	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Wyoming	12/31/07	4	See notes	No	Yes	No	Course must be on provisions of the Wyoming CPA Act and Wyoming Rules and Regulations within six (6) months of the date of the initial permit and a 4-hour approved course every three years thereafter.