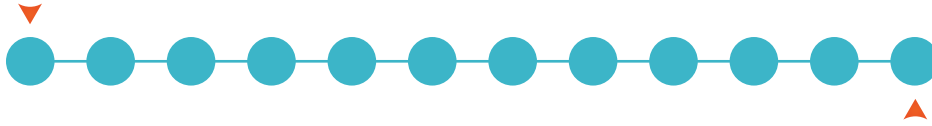


The Annual Continuing Professional Education (CPE) Requirement

Please refer to the [Guam Board of Accountancy Continuing Professional Education \(CPE\) Rules](#).

CPE COMPLETION PERIOD

JANUARY 1



CPE COMPLETION PERIOD = 1/1 TO 12/31 ANNUALLY

DECEMBER 31

CPE Reporting Completion (in your NASBA CPE Audit Service Account) Deadline



All reported CPE courses must meet the *Statement on Standards for Continuing Professional Education (CPE) Programs (2019)* published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA).

GENERAL CPE REQUIREMENTS

20 hours

Annual Minimum

Minimum of 20 hours of CPE every calendar year

120 hours

Total over 3 Calendar Years

Total of 120 hours of CPE over the 3 calendar years immediately preceding your license renewal

120 HOUR REQUIREMENTS

- ★ Minimum 30 hours of CPE in Accounting and/or Auditing (A/A) fields of study
- ★ Minimum 6 hours of CPE in Ethics fields of study
- ★ Maximum 30 hours in Personal Development fields of study

CPE CREDIT LIMITATIONS



CPE CERTIFICATES OF ATTENDANCE AND COMPLETION

CPE certificates of attendance and/or completion are required as proof of your reported courses; please be sure to upload copies to your NASBA CPE Audit Service account.



LATE FEES

CPE Reporting forms completed in your NASBA CPE Audit Service account after January 15th will be assessed a delinquency fee of \$75.00 for late filing.



AUTOMATIC EXTENSION

IF YOU do not meet the above requirements by December 31st, you will be granted an automatic extension to June 1st IF you complete an additional 16 hours of CPE in A/A fields of study and complete your CPE reporting by June 1st.