

**DELAWARE BOARD OF ACCOUNTANCY
CONTINUING PROFESSIONAL EDUCATION LOG FOR RENEWALS**

Use this form to record your C.P.E. to ensure that you will meet the requirements for renewal. If you are selected for audit, you will receive an Audit Notice detailing how to upload this C.P.E. Log and copies of the correlating C.P.E. certificates into the C.E. Tracker via your D.E.L.P.R.O.S. user account. Your submissions via the C.E. Tracker are due by the date specified on your Audit Notice.



NAME: _____

RENEWAL PERIOD: July 1, _____ - June 30, _____

PERMIT #: _____ - _____

Continuing Professional Education Requirements:

Effective with the license period beginning July 1, 2015, you must complete at least 80 hours of acceptable CPE during each biennial reporting period after your first renewal. The reporting period ends on June 30 of odd-numbered years. The 80 hours must be completed during the immediately preceding two-year period and must include 20 hours of specific content, as follows:

- eight (8) credit hours in **accounting and/or auditing**
- eight (8) credit hours in **taxation**
- four (4) credit hours in a **Delaware-specific ethics course** approved by the Board (*Rule 7.2.1.1*)

In addition to these 20 specified hours, you must complete at least an additional twenty (20) credit hours in either **accounting, auditing or taxation**.

Note: Beginning on July 1, 2017, you must complete at least twenty (20) hours of C.P.E. each year of the reporting period (*Rule 7.2.1.2*)

Prorated Continuing Professional Education for First Renewal:

If you were licensed less than two full years, the amount of continuing professional education required is prorated for your first renewal only, as follows:

- If your permit was issued less than one year before the expiration date, you are not required to complete any continuing professional education requirement for that period.
- If your permit was issued at least one year, but less than two years, before the expiration date, you are required to complete 40 hours for that period.

Type of Event Categories and Minimum/Maximum Credit Allowed:

- | | |
|--|--|
| Accounting and/or Auditing – minimum of 8 credit hours | ← The total accounting, auditing, and taxation
← must be at least 36 hours. |
| Taxation – minimum of 8 credit hours | |
| Delaware-Specific Ethics Course – minimum of 4 credit hour: | |
| Correspondence & Individual Study – maximum of 30% of the total requirement | |
| Instructors & Discussion Leaders – maximum of 50% of the total requirement | |
| Published Articles & Books – maximum of 20 credit hours | |

AVOID COMPLICATIONS RELATED TO YOUR CPE REQUIREMENTS! BE READY FOR AN AUDIT.

1. Take the required C.P.E. courses during each reporting period.
2. Attach certificates for all courses listed on the log in the order that they are listed.
3. Sign and date the C.P.E. log.
4. Verify that the totals in Columns D, E and F match.
5. Ensure that you claim credit only for courses that are authorized/approved.

By my signature below I certify that the information contained in this C.P.E. Log is true and correct to the best of my knowledge

SIGNATURE: _____ **DATE:** _____

BOARD USE ONLY:

DE ET	4+		Must total at least 36 credits
A&A	8+		
TAX	8+		
SS	30%-		
LEAD	50%-		
PUBS	20-		
TOT			
REVIEWER			
DATE			
DEFICIENCY			
NOTIFIED			
SCHEDULED			



NAME: _____

RENEWAL PERIOD: July 1, _____ - June 30, _____

PERMIT #: _____ - _____

Attached Certificates	A	B	C	D	E				F			
	DATE	CPE EVENT SPONSOR	TITLE OF CPE EVENT	TOTAL Credit Hours	DE SPECIFIC ETHICS	ACCOUNTING/ AUDITING	TAX	OTHER	CORRESPONDENCE & INDIVIDUAL STUDY PROGRAMS	LIVE FORMAT	INSTRUCTOR AND DISCUSSION LEADERS	PUBLICATIONS
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
SUBTOTAL BY TYPE												
GRAND TOTALS												
REQUIREMENTS (see Requirements)				80 (40 if prorated)	Min 4 hrs	Min 8 hrs	Min 8 hrs		Max 30%		Max 50%	Max 20 hrs
					36 hrs							
				You must complete at least 36 hours in accounting, auditing and taxation. The grand totals in Columns D, E and F must match.								

If you need more space to list courses, you may copy this page and enclose the additional sheets. Logs that are incomplete, unsigned or calculated incorrectly will be deemed deficient and rejected.

[The professional continuing education requirements are in Section 7.2 of the Board's Rules and Regulations. The Rules and Regulations are available on \[www.dpr.delaware.gov\]\(http://www.dpr.delaware.gov\).](#)