

EXHIBIT
CPE and Ethics Education Requirements, by Jurisdiction

State	Continuing Professional Education Requirements	Ethics Requirements
Alabama	<ul style="list-style-type: none"> • CPE year ends on 9/30; annual CPE requirement of 40 hours • At least eight hours of accounting and attest (A&A) • Maximum of eight hours of behavioral subjects • 25% limit on authoring • 50% limit on self-study 	<ul style="list-style-type: none"> • None
Alaska	<ul style="list-style-type: none"> • 12/31 of odd-numbered years; biennial (80 hours) • Minimum of 20 hours each calendar year • Maximum of 30 hours in two years for instructing 	<ul style="list-style-type: none"> • Four hours/two years • Board-approved courses by approved providers
Arizona	<ul style="list-style-type: none"> • End of birth month; biennial (80 hours; 60 hours if not in public practice) • Minimum of 40 (30) hours of technical subjects • 25% limit on introductory computer courses • 50% limit on instructing/authoring combined • 25% limit on authoring 	<ul style="list-style-type: none"> • Four hours/two years • At least one hour AICPA Code and one hour of Arizona rules
Arkansas	<ul style="list-style-type: none"> • 12/31; annual (40 hours) • Minimum of 24 hours of technical subjects • 60% limit on instructing, authoring, and self-study combined 	<ul style="list-style-type: none"> • Four hours/three years
California	<ul style="list-style-type: none"> • End of birth month; biennial (80 hours) • Renewal is odd- or even-numbered years, based on birth year • Minimum of 24 hours of A&A or government CPE depending on job (and minimum of eight additional hours of fraud CPE for either job) • Minimum of 40 hours of technical subjects • 50% limit on instructing • 25% limit on authoring • Only interactive CPE acceptable • No credit for personal development courses 	<ul style="list-style-type: none"> • Eight hours/six years • Board-approved courses by approved providers
Colorado	<ul style="list-style-type: none"> • 12/31 even-numbered years; biennial (80 hours) • Minimum of 32 hours of technical courses 	<ul style="list-style-type: none"> • Two hours/two years • Ethics or Colorado rules and regulations
Connecticut	<ul style="list-style-type: none"> • 6/30; annual (40 hours) • 50% limit on instructing • 25% limit on authoring • 60% limit on self-study 	<ul style="list-style-type: none"> • Four hours/three years • Ethics and Connecticut rules and regulations
Delaware	<ul style="list-style-type: none"> • 6/30 of odd years; biennial (80 hours) • Minimum of 20% A&A • Minimum of 20% tax • 50% limit on instructing • 30% limit on self-study 	<ul style="list-style-type: none"> • Four hours/two years • Delaware-specific courses
District of Columbia	<ul style="list-style-type: none"> • 10/31 of even-numbered years; biennial (80 hours) • 40 hours each year 	<ul style="list-style-type: none"> • Four hours/two years
Florida	<ul style="list-style-type: none"> • 6/30; biennial (80 hours) • Minimum of 25% A&A • Maximum of 25% behavioral subjects 	<ul style="list-style-type: none"> • Four hours/two years • Board-approved courses
Georgia	<ul style="list-style-type: none"> • 12/31 of odd-numbered years; biennial (80 hours) • Minimum of 20 hours each year • Minimum of 16 hours of A&A subjects • 25% limit on authoring • May carry over 15 non-A&A hours per year 	<ul style="list-style-type: none"> • None
Guam	<ul style="list-style-type: none"> • 11/30; annual, but 120 hours each three years • Minimum of 20 hours each year • 50% limit on instructing • 25% limit on authoring 	<ul style="list-style-type: none"> • Six hours/three years

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