

## CPA Designation

This information is to clarify the rights, privileges and responsibilities of Illinois CPAs. Below are descriptions of the two state agencies involved in the certification, licensure and regulation of CPAs in Illinois.

The Illinois Board of Examiners (IBOE) Champaign, IL [www.ilboa.org](http://www.ilboa.org) Phone: 217.531.0950

The IBOE is a state agency that evaluates academic credentials, approves candidates to sit for the CPA examination, monitors CPA examination testing activity throughout the year and issues the CPA certificate upon passing the exam as well as to those qualified for a reciprocal certificate. Illinois is classified as a two-tier state. This means that the Illinois CPA certificate is issued upon successful completion of the CPA examination and "Professional Ethics: the AICPA's Comprehensive Course."

Illinois Department of Financial and Professional Regulation (IDFPR) Springfield, IL Phone: 217.782.8556  
<http://www.idfpr.com/dpr/WHO/pa.asp>

IDFPR licenses over 1 million professionals in approximately 100 industries. IDFPR is comprised of four Divisions that represent the agency's various functions and activities. The Division of Professional Regulation regulates CPAs in Illinois. It evaluates work experience, monitors continuing professional education (CPE), and is responsible for enforcement of both registered and licensed CPAs in Illinois. Two licenses are issued to individual CPAs in Illinois.

**Registration License:** Effective October 1, 2006, after the CPA certificate is issued by the Illinois Board of Examiners, no person shall hold him or herself out to the public in any manner by using the title "certified public accountant" or use the abbreviation "CPA" unless he or she maintains a current Registration license issued by IDFPR. Registration is renewable every three years. The Registration license is required of all CPAs not performing audit and attest functions. There is no CPE or experience requirement for the Registration license.

**Certified Public Accounting License:** In order to perform the audit and attest function in Illinois, you must fulfill a one-year experience requirement to qualify for a license to practice as a Licensed Certified Public Accountant. The license is renewable every three years and requires 120 hours of CPE for renewal. Without a license to practice public accounting you may not express an opinion on a financial statement based on an audit or examination of a financial statement or issue a report expressing assurance on a financial statement. If you obtain a license to practice public accounting in Illinois, you are not required to register your certificate.

You may acquire both licenses in Illinois, but you MUST hold at least one license in order to hold yourself out to the public in any fashion as a CPA.

There is much uniformity in practice and rules, however each jurisdiction in the United States has its own statutes and regulations under which it operates. If you reside and work outside Illinois, you are subject to the rules and statute of that jurisdiction. You should contact the specific State Board of Accountancy as to what constitutes legal and proper use of the CPA designation in another state. In most states you may not hold out as a CPA until you have passed the exam **and** met all requirements for licensure in that state. Links to all State Boards of Accountancy can be found at the Web site of the National Association of State Boards of Accountancy, [www.nasba.org](http://www.nasba.org).