

DE ETHICS COURSE CHECKLIST

All Delaware Accountancy permit holders are required to take a Delaware-specific ethics course every two years in order to renew their permits. The purpose of this checklist is to assist course providers in developing an acceptable Delaware-specific ethics course. The following are the required subjects and topics to be covered within each subject. Enter the page number where each topic is found.

Delaware Board of Accountancy Statutory Authority in Title 24, Chapter 1, of the *Delaware Code*

- Explain the statutory powers and duties of the Board ([24 Del. C. § 105](#)). (Page ____)

Definitions

- Explain meaning of terminology to be used in the course, including:
- Certificate (Page ____)
 - Permit to Practice (Page ____)
 - Public Accountant (Page ____)
 - Practice of Public Accountancy (Page ____)
 - Certified Public Accountant (Page ____)
 - Certified Public Accountancy (Page ____)
 - Firm Permit to Practice (Page ____)

AICPA Code of Professional Conduct

- Explain that the State of Delaware incorporates the [Code of Professional Conduct of the AICPA](#) unless otherwise noted in the Board's [Rules and Regulations](#). (Page ____)
- Include detailed discussion and text on Code subsections and interpretations. (Page ____)

Certificate and CPA Permit to Practice:

- Review requirements to obtain a certificate and permit to practice. (Page ____)
- Explain that anyone engaged in the practice of certified public accounting out of an office in Delaware must hold a certificate and permit to practice. (Page ____)

Public Accountancy Permit to Practice

- Review requirements to obtain a permit to practice. (Page ____)
- Explain that anyone engaged in the practice of public accounting must hold a permit to practice. (Page ____)

Reciprocity Permit to Practice

- Explain the requirements to obtain a reciprocal permit if the applicant holds a certificate or permit to practice in another State ([24 Del. C. § 109](#)). (Page ____)

Firm Permit to Practice

- Review the requirements to obtain a firm permit. (Page ____)
- Explain the following requirements:
- Any firm with an office in Delaware must hold a Firm permit to practice. (Page ____)
 - Individuals practicing accounting within the firm must have their own permit to practice. (Page ____)
 - Each office located in Delaware must register with the Board and must be managed by a Delaware permit holder. (Page ____)
- If a firm's management changes or if a firm relocates, the Board office must be notified in writing within 30 days of the change. (Page ____)

Renewal of Permit to Practice

- Explain that all Permits, regardless of when issued, expire on June 30 of odd years. Refer to [Renew Permit](#) web page for information about the renewal process. (Page ____)
- Explain the continuing professional education (CPE) requirements in [Section 11.0](#) of the Board's Rules and Regulations:
 - Permit holders must complete 80 hours of acceptable CPE, including a Delaware-specific ethics course, in each two-year renewal period. (Page ____)
 - Explain what constitutes acceptable CPE. (Page ____)
- Explain the consequences of failing to renew a permit ([24 Del. C. § 124](#)). (Page ____)
- Online renewal can not be completed until CPE is completed. (Page ____)

Discipline

- Explain Board hearings and procedures ([24 Del. C. § 119](#)). (Page ____)
- Review the disciplinary sanctions ([24 Del. C. § 118](#)). (Page ____)

Mobility

- Explain "substantial equivalency" ([24 Del. C. § 108](#)). (Page ____)

Statutory or Rule and Regulation Changes

- Include any recent changes in the licensure law or the Board's Rules and Regulations. (Page ____)

Case Studies

- Provide *Delaware-specific* examples. (Page ____)

Review Questions