CITP Credential handbook

A guide to the AICPA
Certified Information Technology Professional credential
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## Contents

2 What is the CITP® credential?

3 How the CITP credential will enhance the value of your CPA

3 CITP credential pathway – your professional development roadmap

4 Valuable resources and information

5 CITP application process

5 Initial certification requirements

6 CITP credential recertification requirements

6 CITP credential annual audit

6 CITP Body of Knowledge

7 CITP credential requirements

8 Education requirements

9 Reporting requirements to support CITP credential education

9 Additional information

10 FAQs
What is the CITP credential?

The AICPA’s Certified Information Technology Professional (CITP) credential encourages and recognizes CPAs’ unique abilities to provide business insight by leveraging knowledge of information relationships and supporting technologies. The CITP credential is granted exclusively to CPAs and recognized equivalents who specialize and demonstrate specific skills, expertise and experience in the following areas: IT assurance, IT risks, data analytics, security and privacy, business solutions and emerging IT trends.

The CITP credential program has several key objectives:

• Achieve public recognition of the CITP as the preferred provider of information assurance services

• Enhance the quality of information assurance services that CITP professionals provide

• Promote members’ services through the Information Management and Technology Assurance (IMTA) website

• Increase practice development and career opportunities for CITPs
How the CITP will enhance the value of your CPA

CPAs who provide information management and technology assurance services obtain the CPA/CITP credential because it:

• Positions the credential holder as a premier information assurance provider
• Promotes a greater level of confidence amongst employers and clients
• Illustrates proficiency in assessing technology risk and information management, supporting system implementations, and evaluating security and privacy programs
• Demonstrates commitment to continuously improving IT skills and expertise, resulting in increased professional competency
• Confirms value in the credential holder’s ability to perform Service Organization Control (SOC) Reports and related information assurance engagements
• Displays an ability to develop and maintain information governance, perform data analytics, provide insight for business decisions, and support financial reporting system implementations
• Expands opportunities for referrals from other practitioners, strategic partners, consumers and clients
• Includes you in a CPA community of information assurance professionals with similar interests and practices

CITP pathway — your professional development roadmap

Use the following steps as a guide to obtaining the CITP credential. Depending on your experience level, you may need specialized knowledge (step No. 2) or in-depth education (step No. 3) or a combination.

1. Develop specialized knowledge through education
   The IMTA Section offers various educational tools and resources covering the fundamental concepts of the CITP body of knowledge. Additional choices include webcasts, select AICPA conferences, AICPA IT audit and SOC schools.

2. Prepare for and pass the CITP Exam
   The AICPA offers the Complete Guide to the CITP Body of Knowledge, available as a guide and self-study course with CPE. Candidates also use the exam’s Content Specification Outline to learn more about the topics covered (aicpa.org/CITPexam).
   The CITP Exam is a four-hour comprehensive multiple-choice exam focusing on the CITP body of knowledge. It is offered at various testing centers nationwide.

3. Apply for the CITP credential
   Verify the education and experience requirements have been met and apply for the credential at aicpa.org/CITP.

4. Succeed as a CITP credential holder
   Take advantage of the many resources available to you as a credential holder to market your expertise and add or enhance services offered by your organization.
Valuable resources and information

As a CITP credential holder you have access to the following premium resources:

• Exclusive AICPA Conference Discount — Enjoy this opportunity to network with your peers at the AICPA’s annual Practitioners Symposium and TECH+ Conference, the National Advanced Accounting and Auditing Technical Symposium (NAAATS) Conference, Digital CPA Conference, Controllers Conference, SOC School and receive additional discount off registration

• Webcasts
  – FREE access to four IMTA-sponsored webcasts (up to eight hours of CPE) annually
  – 20% off all other IMTA sponsored webcasts
  – Unlimited access to the complete library of archived IMTA webcasts on subject matter areas of relevance and importance across the information management and technology assurance landscape

• Member Communications
  – IMTA News — Bi-weekly e-news with insight on latest business trends, regulatory updates, upcoming events, networking opportunities and more

• Networking — Interact with information management and technology assurance professionals via in-person (conferences) and online events

• Valuable resources and information
  – Use of the CITP logo — Access to download logos for use in your correspondence to enhance brand recognition as a certified expert
  – CITP Mentor Program — Designed to support the professional growth of new and prospective CITP credential holders. As a participant in the program, you will be able to tap into the experience of a seasoned CITP professional to help you develop and enhance your skills
  – CITP Credential Directory — You will be added to this directory where the public is able to search for a CITP in their state
  – CITP Champion Program — Offers CITPs the support, structure, and resources to collaborate with state societies to promote and expand awareness of the CITP credential, and educate the professional accounting community on the vital role of the CITP professional in today’s marketplace, and the pathway to becoming a CITP credential holder.
CITP application process
(It’s easy to apply!)

Apply with paper application:

1. Obtain a copy of the CITP credential application
2. Complete and sign the application form
3. Submit your completed application and application fee (payable by check or credit card)

Initial certification requirements

• Regular AICPA membership in good standing
• Valid and unrevoked CPA permit, license or certificate (whether active or inactive) issued by a state authority
CITP credential recertification requirements

To maintain an active CITP credential, CITP credential holders must pay an annual renewal fee and meet the following CITP recertification requirements annually:

1. Regular AICPA membership in good standing
2. Valid and unrevoked CPA certificate issued by a legally constituted state authority
3. Complete 20 hours of continuing professional development within the credential body of knowledge annually:
   • Continuing professional development may include structured learning activities approved by NASBA or a legally constituted state authority, or unstructured learning activities
   • Unstructured learning activities may constitute up to 50% (10 hours annually) of a credential holder’s CPD to meet credential renewal requirements
4. Submission of a signed Statement of Intent to comply with all recertification requirements
5. When selected for audit, you will be notified in writing and your recertification related learning activities must be recorded in the “My Learning” section of the AICPA |CIMA Competency and Learning website. You are encouraged to record your annual CPE / CPD in this website regularly.

CITP credential holders will be notified in writing when selected for audit and be instructed to report their recertification requirements online at the appropriate time.

CITP Body of Knowledge

Eligible experience and education must fall within the following areas comprising the CITP body of knowledge.

Information management
• Data management
• Application integration
• Information lifecycle management
• Business performance, management
• System development/capital acquisition and improvement
• Solution administration, monitoring and governance

Information Governance
• Policies, procedures and standards
• Encryption
• Access
• Business continuity and disaster recovery
• Software and other process controls
• Regulatory compliance (privacy and cybersecurity)
• Security authorization and authentication

Accounting Operations Technology Services
• Solution implementation and delivery
• Business process design and engineering

Information Technology Risk and Advisory Services
• IT considerations to the financial statement audit
• IT reviews and consulting engagements
• Considerations for businesses using vendors
• Internal audit

Engagement Compliance
• Techniques and procedures
• Evidence-gathering
• Planning
• Sampling
• Risk
• Fraud considerations
• Scope
• Reporting

IT Controls and Assessment
• IT controls
• Assessment of IT controls

CITP credential annual audit

A percentage of approved CITP credential applications are selected for random audit by the AICPA. Any misrepresentations or incorrect information provided to the AICPA can result in disciplinary action, including suspension or revocation of CITP eligibility and/or the CITP credential.
CITP credential requirements

The CITP credential is exclusively granted by the AICPA to qualified CPAs.

To qualify, a CITP applicant must:
1. Maintain AICPA membership in good standing, and meet minimum qualification requirements, which are based on the CITP Examination, Business Experience and Education.
2. Hold a valid and unrevoked CPA certificate or license issued by a legally constituted state authority.
3. Pass the CITP Examination.
4. Complete the CITP credential application and pay the credential fee upon successfully passing the CITP Examination.
5. Sign a Declaration of Intent to comply with the requirements of CITP credential recertification.

The examination requirement
Candidates must pass the four-hour CITP Examination.
1. Register online at aicpa.org/citpexam during the registration window. The registration fee for new registrants is as follows:
   Early-bird pricing (available up to 30 days prior to the registration deadline):
   • $300 for AICPA members
   • $375 for non-AICPA members
   Standard pricing (within 30 days of registration deadline):
   • $400 for AICPA members
   • $500 for non-AICPA members
2. Have questions? Call 888.777.7077 (M–F 9am–6pm ET) or submit an email to citp@aicpa.org.
3. After receiving notification of successfully passing the exam, apply for the CITP credential by completing the application found in this application kit.

For information about the AICPA’s CITP Examination, including registration information, review material and the Content Specification Outline (CSO), go to aicpa.org/citpexam.

Experience Requirements
There are two ways a CITP credential candidate may successfully fulfill the business experience requirement:
1. A CITP credential candidate must have a minimum of 1,000 hours of business experience in information management and technology assurance within the five-year period preceding the date of the CITP credential application
2. For candidates in academia, a qualified credential holder would be a full-time professor and have taught at least four accredited college courses, with 50% of the material included in the CITP body of knowledge.
A CITP credential candidate must have a minimum of 75 hours of information management and technology assurance related continuing professional development (CPD). All hours must have been obtained within the 5-year period preceding the date of the credential application.

CPAs are responsible for complying with all applicable CPD requirements, rules and regulations of state boards of accountancy, as well as those of membership associations and other professional organizations.

Visit aicpa.org/cpe and the FAQ section on the aicpa.org/IMTA website to become familiar with the CPE Standards issued by AICPA and NASBA, learn the continuing professional development requirements for AICPA members, and find out the specific CPE requirements for each state board and society. The following categories of education are eligible:

1. Continuing professional education (CPE)
   Formal programs of learning in self-study or group-study format in topics relevant to the CITP body of knowledge

2. Approved courses at an accredited university or college
   University or college courses taken in topics relevant to the CITP body of knowledge

3. Presenting
   Instructors receive credit for preparation and presentation of CPE or college credit courses on topics within the CITP body of knowledge

4. Authoring
   Writers of published articles, books or CPE programs in topics related to the CITP body of knowledge will be given credit for their research and writing time if this time increases professional competence

5. Unstructured learning
   May include activities such as coaching, mentoring, peer-to-peer learning and on-the-job training. These expanded opportunities allow you to develop professional competencies necessary to support continued success in your area of specialization.
Reporting requirements to support CITP credential education

A certain percentage of CITP credential applications are subjected to random audits. Therefore, the AICPA recommends applicants maintain the following records:

Authoring
- Work title
- Related body of knowledge area
- Publisher
- Publication type
- Date published
- Hours of preparation

Presenting
- Program/session title area
- Related body of knowledge area
- CPE credits or presentation length
- Date(s)
- Location of presentation

Unstructured learning
- Date(s) of activities
- Title of activity
- Format and length of activity
- How the activity supports your continued development

Approved college coursework, advanced degrees, other continuing-education courses and trade-association conferences
- Course/session title
- Related body of knowledge area
- Course sponsor, college/university
- Course format
- Advanced degree applicable
- Date(s), hours attended

Additional information

For more information about the CITP credential program, contact the AICPA.
Call: Member Service at 888.777.7077 (M–F 9am–6pm ET)
Write: AICPA CITP credential Program Administration American Institute of CPAs 220 Leigh Farm Road Durham, NC 27707
Email: CITP@aicpa.org
Visit: aicpa.org/CITP
Q. How does the CITP credential differ from other IT credentials?
A. The evolving complexities of technology and increased need for information management and technology assurance make this platform an exciting field and one in demand — whether you are in public accounting, business and industry or consulting. The CITP credential is awarded only to AICPA-member CPAs; thus, it mandates the highest professional standards of any IT credential. Other technology certifications tend to be product-specific, skill-specific or highly technical. The CITP credential, on the other hand, is a long-term, broad-based credential. It builds on the CPA’s strategic and general business skills, plus his or her unique ability to provide business insight by leveraging knowledge of information relationships and supporting technologies.

Q. Do I have to be a CPA and a member of the AICPA to apply?
A. Yes. You must be a regular member in good standing and hold a valid and unrevoked CPA certificate issued by a legally constituted state authority.

Q. Do I need an active license to practice public accounting to become a CITP credential holder?
A. No. To qualify for the CITP credential, you must hold a valid and unrevoked CPA permit, license or certificate (whether active or inactive) issued by a state authority, and be an active member of the AICPA.

Q. Do I have to take an examination to qualify for the CITP credential?
A. Yes. To earn the CITP credential, a candidate must pass the CITP Examination. More information about the exam can be found at aicpa.org/citpexam.

Q. Does the AICPA audit CITP applications?
A. Yes. A percentage of approved applications are selected for random audit. Any misrepresentations or incorrect information may result in disciplinary action, including suspension or revocation of CITP eligibility and/or credential.

Q. I have applied for the CITP credential. What happens next?
A. Once documentation and payment have been submitted and approved, the AICPA will review and issue an approval letter. At this time:
1. Individuals may use the CITP credential in accordance with the rules of the state in which they practice. Members are not authorized to use the credential until they receive this notice.
2. At the applicant’s request, their state society will be notified so the information can be promoted in state society newsletters.
3. A CITP credential certificate and welcome kit will be sent to the successful candidate under separate cover.

Note: In some cases, applicants may be required to provide additional information in support of their application.

Q. What is required to maintain the CITP credential?
A. Credential holders must pay an annual fee and meet CITP credential recertification requirements (subject to change) annually:
1. AICPA membership in good standing
2. Valid and unrevoked CPA certificate issued by a legally constituted state authority
3. Complete 20 hours of continuing professional development within the credential body of knowledge annually:
   • Continuing professional development may include structured learning activities approved by NASBA or a legally constituted state authority, or unstructured learning activities
   • Non-traditional learning activities may constitute up to 50% (10 hours annually) of a credential holder’s CPD to meet credential renewal requirements
4. Submission of a signed statement of intent to continue to comply with all recertification requirements

Note: CITP credential holders will be instructed to report their recertification requirements at the appropriate time.