CITP credential handbook
A guide to the AICPA Certified Information Technology Professional credential
What is the CITP credential?

The AICPA’s Certified Information Technology Professional (CITP®) credential represents the intersection of technology and finance. The CITP credential is granted exclusively to CPAs and recognized equivalents who specialize and demonstrate specific skills, expertise and experience in areas that include:

• Information security and cyber risks
• Business intelligence, data management and analytics
• IT governance, risks and controls

CITPs understand the impact of these areas on financial reporting and overall business operations, positioning them as trusted advisers for clients and employers alike.

The CITP credential program has several key objectives:

• Achieve public recognition of the CITP as a preferred service provider.
• Enhance the quality of services that CITP professionals provide.
• Promote members’ services through the AICPA Information Technology Center website.
• Increase practice development and career opportunities for CITP credential holders.
How the CITP will enhance the value of your CPA

CPAs and recognized equivalents obtain the CITP credential because it:

• Positions them as a premier business adviser with proficiency in technology, business and finance
• 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
• 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 community of professionals with similar technology expertise and interests

CITP pathway — your professional development roadmap

Use the following steps to guide your thinking as you approach the CITP credential. This handbook and aicpa.org/CITP provide more information on the CITP credential requirements and body of knowledge.

1. Develop specialized knowledge through education
   The AICPA offers in-depth learning and education resources, spanning across all areas of the CITP body of knowledge.

2. Prepare for and pass the CITP Exam
   The AICPA offers the Complete Guide to the CITP Body of Knowledge, self-study CPE course. 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. The exam is offered at about 300 test center locations across the United States and Canada.

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:

· Free access to four AICPA IMTA Section webcasts (up to eight hours of CPE) annually
· 20% discount off all other AICPA IMTA Section webcasts
· Free access to the full library of IMTA Section webcast archives
· Discounts at the following AICPA conferences/events:
  – AICPA ENGAGE (including Practitioners Symposium and TECH+ and NAAATS)
  – AICPA Controllers Conference
  – Digital CPA Conference
· Discounts for the following AICPA Certificate Programs:
  – SOC for Cybersecurity Certificate Program
  – Cybersecurity Fundamentals for Finance and Accounting Professionals Certificate Program
  – Cybersecurity Advisory Services Certificate Program
  – Blockchain Fundamentals for Accounting and Finance Professionals Certificate Program

· Valuable resources and information
  – CITP Marketing Toolkit — A collection of tools to help CITPs gain exposure in their local media and market their skills to prospective clients and employers
  – Find a CITP directory — Advertises CITP services through inclusion in a directory where the public is able to search for a CITP in their state
  – CITP Mentor Program — Designed to support the professional growth of new and prospective CITP credential holders
  – 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 online:

1. Go to aicpa.org/CITP and click on the Apply button.
2. Check off the boxes for the examinations, education, experience and attestations.
3. Include payment information for your application fee and submit the application.

Initial certification requirements

• Regular AICPA membership in good standing
• Valid and unrevoked CPA permit, license or certificate (whether active or inactive) issued by a legally constituted state authority
• Completed CITP application indicating fulfillment of all requirements
• Payment of CITP application fee
CITP 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. Maintain AICPA membership in good standing.
2. Hold a valid and unrevoked CPA permit, license or certificate issued by a legally constituted state authority.
3. Complete 20 hours of continuing professional development within the CITP credential body of knowledge annually:
   • Continuing professional development may include structured learning activities approved by NASBA or a legally constituted state authority, other professional body, or unstructured learning activities as outlined by the AICPA.
   • Unstructured learning activities may constitute up to 50% (10 hours annually) of a credential holder’s CPD to meet credential renewal requirements.
4. Payment of current-year credential fees includes attestation to comply with all CITP credential recertification requirements.
5. Credential holders will be notified in writing when selected for audit, and be instructed to report their recertification requirements at the appropriate time.

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 Body of Knowledge

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

Information Security Governance
• Information security strategy
• Policy, procedures, processes and standards
• Logical access controls
• Hardware and physical access controls
• Security authorization and authentication
• Business continuity and disaster recovery

Cybersecurity Risk Management
• Cybersecurity threats
• Data breaches and privacy
• Vulnerability management

SOC for Cybersecurity
• Purpose
• Content
• Target audiences
• How to use in conjunction with cybersecurity risk mitigation

Data Management
• Information lifecycle management
• Infrastructures and platforms
• Data preparation/manipulation
• Data governance

Data Analysis and Reporting
• Data analytics
• Predictive analytics
• Audit data analytics

Business Intelligence Management
• Digital transformation & technology disruptors
• Data integration
• Data warehousing

IT Governance and Strategy
• Role of IT governance within an organization
• IT governance principles
• IT governance roles and responsibilities
• IT governance implementation
• Benefits of effective IT governance
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 permit, license or certificate (whether active or inactive) 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. Pay the annual fee with the associated attestation of your intent to comply with all the credential recertification requirements.

The examination requirement

Candidates must pass the four-hour CITP Examination. 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

Have questions? Call 888.777.7077 (Monday–Friday, 9am–6pm ET) or submit an email to citp@aicpa.org.

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 the CITP credential body of knowledge 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.

IT Risks, Process and Controls
- IT risk identification and assessment
- IT control frameworks
- IT general controls
- Application controls
- Business process management
- Change management
- Assessment of IT controls

System and Organization Controls Reporting
- System and Organization Controls Reporting Overview
- Types of Reporting

For more detailed information on the credential body of knowledge, please look at the Preparation tab at aicpa.org/citpexam.
A CITP credential candidate must have a minimum of 75 hours of continuing professional development (CPD) in the CITP credential body of knowledge. 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](http://aicpa.org/cpe) 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 continuing education courses**
   - Instructors receive credit for preparation and presentation of CPE courses and technical papers on topics relevant to the CITP body of knowledge

4. **Authoring**
   - Articles and publications in topics related to the CITP body of knowledge are subject to a maximum of 30 hours

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  
(Monday–Friday, 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
FAQs

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.
All applicants must be AICPA members in good standing.

**Applicant profile**

- Member name ____________________________ AICPA membership number ____________________________
- Firm or organization ____________________________________________________________________________
- Address _________________________________________________________________________________________
- City ____________________________________________________________________ State ___________ ZIP ________________
- Telephone _______________________________________________________________________________________
- Email address ____________________________________________________________

☐ Please check here if you do NOT want your information to appear in the CITP referral database. (findaCITP.com)

**Applicant qualifications**

The qualifications for the CPA/CITP credential are based on the following CITP body of knowledge areas:

- Information Management
- Information Technology Risk and Advisory Services
- Information Governance
- Engagement Compliance
- Accounting Operations Technology Services
- IT Controls and Assessment

**Section 1: CPA certificate/license**

I hold a valid and unrevoked CPA certificate or license issued by a legally constituted state authority. ____________________________

**Section 2: Examination requirement**

I have passed the CITP Exam. ____________________________________________________________

**Section 3: Education requirement**

I have met the minimum experience requirement in the topics covered in the CITP body of knowledge areas listed above in the last five years. Check the box that applies.

Business: I have at least 1,000 hours of CITP-related experience. __________________________________________

Academic: I am a full-time professor and have taught at least 4 accredited college courses with 50% of the material included in the CITP body of knowledge. __________________________________________

**Section 4: Experience requirement**

I have completed at least 75 hours of CPD within the last 5 years from topics covered in the CITP body of knowledge areas listed above.

Education in the CITP body of knowledge areas may include: completion of continuing education courses, presentation of continuing education, continuing professional development and authoring publications on relevant subjects. More information can be found at aicpa.org/CITP.
Declaration of intent
Please read and indicate agreement below.

Declarations
I hereby affirm that my statements given in the CITP Application (and any attachments and additional information I have provided) are true and complete to the best of my knowledge and freely given. I understand that any misrepresentation or omission of facts therein is cause for denial or revocation of the right to use the CITP credential and logo. If so requested by the AICPA, I will furnish all additional information or documentation as deemed necessary for the verification of the information given here.

Maintenance of the credential
To maintain the CITP credential, credential holders must pay annual dues and must comply with the following requirements:
1) Maintain membership in good standing in the AICPA.
2) Hold a valid and unrevoked CPA certificate issued by a legally constituted state authority.
3) Recertify annually. Recertification currently requires that CITP credential holders complete 20 hours of continuing professional development within the credential body of knowledge annually:
   • CPD may include structured learning activities approved by NASBA or a legally constituted state authority, or other professional body; or unstructured learning activities as outlined by the AICPA.
   • Unstructured learning activities may constitute up to 50% (10 hours annually) of a credential holder's CPD to meet credential renewal requirements.

Agreement
1) I understand that I may not use the CITP credential or hold myself out as a CITP until I have received official notification of my CITP certification from the AICPA.
2) I hereby authorize investigation of all information I provided in the CITP application.
3) I understand that if I fail to comply with the maintenance of credential requirements, I am required to and I agree to cease use of the CITP credential immediately, and understand that in order to regain CITP certification, all initial requirements, including completion of the CITP application, must be met again.
4) I understand that the recertification requirements noted under maintenance of the credential are subject to change as deemed appropriate by the AICPA and the CITP credential.
5) I further understand and agree that the AICPA has the absolute and unrestricted right to revoke any rights I have to use the CITP credential if I fail to hold a valid and unrevoked CPA certificate issued by a legally constituted state authority and maintain membership in good standing in the AICPA.
6) In consideration of the CITP certification granted hereby, I further agree that neither the AICPA, its officers, directors, employees, or others acting on its behalf, shall be liable to me for any actions taken or omitted to be taken in any official capacity or in the scope of employment, and I hereby release the AICPA and the other persons identified above from any liability for such actions or omissions.
7) I affirm that I have read carefully, understand and agree to the items set forth in the Declaration of Intent. I further certify that I understand that a percentage of CITP unstructured learning activities as outlined by the AICPA, or professionals acting on its behalf, shall be liable to me for any actions taken or omitted to be taken in any official capacity or in the scope of employment, and I hereby release the AICPA and the other persons identified above from any liability for such actions or omissions.

Payment information
The program enrollment fee for the CITP credential is due upon application submission. Please indicate your credential or membership status, as well as your method of payment, below.

Credential or membership status (Check one)
☐ New CITP credential holder $380
☐ Current ABV, CFF or PFS $210
Promo code: MULTICRED

*Fees are prorated based on membership status and the month you choose to join. See chart for rates.

Promotion code ______________

☐ Please find the enclosed check made payable to: AICPA/CITP credential
(Please note that you will receive a full refund if your application is not approved)

☐ Please bill my credit card
(Please note that your credit card payment will be processed upon the approval of your application)

☐ Visa ☐ MasterCard ☐ Discover ☐ American Express ☐ Diners Club

Card number ______________________ Expiration date __________________

Billing address (if different from address above)
________________________________________

City __________________ State _______ ZIP __________

Print name of credit card holder ________________________________

Signature ______________________ Date ______________________

Inserting your name here electronically will serve as a valid representation of your signature and will be considered binding.

Apply online today! Visit us at: aicpa.org/CITP and click on Join.

Application and payment can be mailed to:
ATTN: Member Service
CITP credential
AICPA
220 Leigh Farm Road
Durham, NC 27707

Please note: Acceptance of payment does not signify approval of your application. Upon approval, you will receive a welcome kit advising you of your authorization to use the CITP credential.

Email: CITP@aicpa.org
Call: 888.777.7077 (M–F 9am–6pm ET)
Please remit payment for the appropriate month.

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The information contained herein is provided to assist the reader in developing a general understanding of the topics discussed but no attempt has been made to cover the subjects or issues exhaustively. While every attempt to verify the timeliness and accuracy of the information herein as of the date of issuance has been made, no guarantee is or can be given regarding the applicability of the information found within to any given set of facts and circumstances.