**Section 1420.5 Definitions**

"Act" means the Illinois Public Accounting Act [225 ILCS 450].

"AICPA" means the American Institute of Certified Public Accountants.

"Board" means the Board of Examiners established under Section 2 of the Act.

"Client" means the person or entity that retains a CPA or CPA firm for the performance of accountancy activities.

"Committee" means the Public Accountant Registration and Licensure Committee appointed by the Secretary.

"CPA" means a certified public accountant who holds a license or registration issued by the Department or an individual authorized to use the CPA title under Section 5.2 of the Act.

"CPA Firm" means a sole proprietorship, corporation, registered limited liability partnership, limited liability company, partnership, professional service corporation, or any other form of organization issued a license in accordance with the Act.

"CPE" means continuing professional education.

"CPE Sponsor" means a continuing professional education sponsor as set forth in Section 1420.72.

"Department" means the Illinois Department of Financial and Professional Regulation.

"Director" means the Director of the Department of Financial and Professional Regulation-Division of Professional Regulation.

"Division" means the Department of Financial and Professional Regulation-Division of Professional Regulation.

"NASBA" means the National Association of State Boards of Accountancy.

"PRRC" means a Peer Review Report Committee.

"Society" means the Illinois CPA Society Peer Review Alliance.

(Source: Amended at 44 Ill. Reg. 184, effective January 3, 2020)