

CPE AUDIT FORM
FOR THE THREE-YEAR REPORTING PERIOD JULY 1, 2014-JUNE 30, 2017
INSTRUCTIONS

Your cooperation in this audit is required under [Minnesota Rules 1105.1200 \(2018\)](#) and [1105.3200.C \(2018\)](#). Failure to respond, false reporting, and failure to meet the CPE requirements are among acts that may result in disciplinary action under [Minnesota Statutes, section 326A.08 \(2017\)](#).

GUIDANCE FOR COMPLETING THE CPE AUDIT FORM

GENERAL INSTRUCTIONS:

You must use the following forms to report your CPE.

Do not use your own spreadsheets or printouts. The reporting tables must be **completed** (not marked “see attached”). Incomplete forms will be returned.

Provide copies, not originals, of your supporting documentation of your coursework.

No documentation will be returned to you. **All** coursework must be documented.

- For [approved coursework](#), send copies of the certificates of completion or transcripts.
- For non-approved coursework, send copies of the documentation listed under [item 5](#) on the next page.

Report your CPE for this audit according to the [CPE rules in effect prior to January 9, 2018](#).

The following information and attached forms reflected those rules.

If applicable, include CPE noncompliance fees.

See boa.state.mn.us/#cpechart.

Sign on [page 1](#) of the CPE Audit Form.

TABLE HEADINGS EXPLAINED:

- **NASBA Registry/QAS ID#:** Registry numbers are 6 digits; QAS ID numbers are 3 digits. For courses completed through MNCPA, MAPA or other approved sponsors (item 1 on next page), enter “N/A” in this field. For courses completed through non-approved sponsors, enter “Non-Approved.”
- **Completion Date:** You are required to enter your hours in chronological order. Please review the completion date on your course documentation
- **Number of hours:**
 - Any group live or group internet-based course/program of study must be a minimum of one hour. You cannot claim partial hour credits until after that first full hour, at which point you are allowed to include partial credits in .5 credit increments only. For example: You cannot report a course as .5 credits or 1.75 credits, but you can report a course that is 1.5 credits.
- For self-study courses, .5 credit increments are permitted.
- **CPE Type:** Enter **ALL** CPE types that apply. For example: A self-study ethics course sponsored by AICPA would be listed as “A, S, E”. Do not use letters that are not listed in the CPE Type Legend (see bottom of [pages 3-6](#)).

REPORTING CARRYBACK HOURS:

- **Carryback to Reporting Years 2015, 2016 or 2017 already reported:** If you **have already** carried back credits to Reporting Years 2015, 2016 or 2017 and paid the CPE noncompliance fees, list those courses in the year to which you carried them back (not the year you took them). For example: You took a course in 2016 and paid the fees to carry it back to 2015. List that course on the form for Reporting Year 2015 ([page 3](#)).
- **Carryback for 2015-2017 not yet reported:** If you find that you must use carryback hours to fulfill the minimum requirements and you **have not** already reported those carryback hours to the Board, please note that **CPE noncompliance fees accrue monthly** (see [Minnesota Rule 1105.3000E](#)). Fees continue to increase until you submit to the Board certificates of completion and the noncompliance fee. Use [page 6](#) to list these courses. **PLEASE ALSO NOTE:** Failure to report CPE, failure to obtain required CPE, reporting of an amount less than that required, or fraudulently reporting CPE is a basis for disciplinary action under [Minnesota Statutes, section 326A.08](#).

CPE REQUIREMENTS PRIOR TO JANUARY 9, 2018

**Report your CPE for this audit according to the CPE rules in effect prior to January 9, 2018.
The following information and attached forms reflect those rules.**

1. The following are approved CPE sponsors:
 - [NASBA CPE Registry](#) sponsors—except for self-study coursework, which must be specifically from a “NASBA-Approved self-study provider” on the registry;
 - The Office of the Legislative Auditor or State Auditor;
 - A CPA firm that has had a system review level peer review completed in the last three years and an unmodified report was filed with the Board (check with the firm’s CPE administrator or the Board to verify);
 - Colleges and universities whose academic programs qualify an initial license applicant to sit for the CPA examination (check the [US Department of Education website](#));
 - CPE programs sponsored by AICPA, PCAOB, MAPA or MNCPA;
 - CPE programs sponsored by professional organizations recognized by other state boards of accountancy (check with that board).

2. You must document a minimum of **20 hours** for each July 1–June 30 reporting year.

3. You must document a minimum of **120 hours** between July 1, 2014, and June 30, 2017, of which a minimum of **8 hours must be in regulatory or behavioral ethics**.

4. Note these CPE course-type limitations for the three-year reporting period:
 - Maximum of 60 hours each for:
 - Presenting or instructing qualifying courses or seminars (see “[Teaching/Speaking Credits](#)” on CPE page of Board website for information on calculating qualifying hours);
 - Authoring articles, books, or CPE courses for publication (see the [2012 Statement on Standards for CPE Programs](#) for information how to calculate and document qualifying hours).
 - Minimum of 24 hours from instructor-led programs
 - Maximum of 24 hours in personal development (covers skills such as communications, managing group process, dealing effectively with others, interviewing, counseling, and career planning)
 - Minimum of 72 hours presented by approved sponsors (see [item 1](#) above)

5. Using non-approved CPE sponsors:
 - You can take courses from non-Registry/non-approved sponsors, if all the following are true:
 - the courses contribute to your professional knowledge and competency;
 - you have at least 72 CPE credits from approved sponsors in the three-year reporting cycle;
 - the program meets the minimum standards in the [2012 Statement on Standards for Continuing Professional Education Programs](#) jointly approved by NASBA and AICPA; and
 - none of the courses are self-study. Non-approved sponsors cannot be used for self-study CPE.
 - Documentation for non-Registry/non-approved sponsor programs must include:
 - a certificate of attendance from the program sponsor containing the name and contact information of the sponsor, the title and description of the content of the program, the program’s date and location, and the number of CPE hours the licensee earned;
 - a copy of the detailed timed agenda (schedule) for the program; and
 - a statement by the licensee describing how the program contributes to the licensee’s professional knowledge and competency.

CPE AUDIT FORM
FOR THE THREE-YEAR REPORTING PERIOD JULY 1, 2014-JUNE 30, 2017

Name _____ (First) _____ (M.I.) (Last) _____ (Suffix) Certificate # _____

Fiscal Year ended June 30	Course Hours from Approved Sponsors (Excluding self-study)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor	Course Hours from Non-Approved Sponsors (Excluding self-study)	Total
2015				
2016				
2017				
Total hours earned after June 30, 2017, that are needed to satisfy minimum requirements (carryback hours) and that have not yet been reported by you to the Board. Include CPE noncompliance fee (see boa.state.mn.us/#cpechart) (See below ** for important information and instructions.)				
Total for 3 years (Must equal at least 120 hours)				

**** IMPORTANT:**

If you have **already** carried back credits to Reporting Years 2015, 2016 or 2017 and paid the CPE noncompliance fee, please list those courses **in the year to which you carried them back** (not the year you took them) and do not enter anything in the carryback fields on this form.

If, in reviewing your CPE totals, you must use carryback hours to fulfill the minimum requirements **and you have not already reported those carryback hours to the Board**, enter the hours in the carryback fields and read the following:

Failure to report CPE, failure to obtain CPE required by this part, reporting of an amount less than that required, or fraudulently reporting CPE is a basis for disciplinary action under [Minnesota Statutes, section 326A.08](#). A licensee not in compliance with this part on June 30 of each year will be assessed a late processing fee of \$50 for the first month, or partial month, of noncompliance and \$25 per month, or partial month, of noncompliance thereafter until the date the licensee is in compliance with this part and provides documentation of compliance in writing to the Board.
[\(Minnesota Rule 1105.3000.E \[2018\]\)](#)

I certify that all of the information I provided on these forms is accurate, and I understand that any misrepresentation may result in disciplinary action.

Signature

Date

Daytime Phone

Please give a breakdown of your CPE hours for each fiscal year in the following tables.

NOTE: DO NOT USE YOUR OWN FORM—SEE INSTRUCTIONS.

FISCAL YEAR 2015 (Hours completed July 1, 2014 to June 30, 2015)

Type of Credits	Course Hours from Approved Sponsors (Not including self-study)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor	Course Hours from Non-Approved Sponsors (Not including self-study)	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2015				

FISCAL YEAR 2016 (Hours completed July 1, 2015 to June 30, 2016)

Type of Credits	Course Hours from Approved Sponsors (Not including self-study)	Self-Study Course Hours from a NASBA Quality Assurance Service Sponsor	Course Hours from Non-Approved Sponsors (Not including self-study)	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2016				

FISCAL YEAR 2017 (Hours completed July 1, 2016 to June 30, 2017)

Type of Credits	Course Hours from Approved Sponsors (Not including self-study)	Self-Study Course Hours from a NASBA-Approved Self-Study Sponsor	Course Hours from Non-Approved Sponsors (Not including self-study)	Total
General				
Ethics				
Personal Development				
Teaching		N/A		
Writing				
Total for fiscal year ending June 30, 2017				

****Total hours earned after June 30, 2017 needed to satisfy minimum requirement (carryback hours).**
 Include certificates of completion and CPE Non-Compliance Fees if not already submitted.

** See "IMPORTANT" note on [page 1](#) to determine if you need to list any carryback hours.

Total for Three Years
 (Must meet minimum requirement of 120 hours)

**CPE REPORTING FORM FOR REPORTING YEAR 2015
(JULY 1, 2014-JUNE 30, 2015)**

Name _____

NOTE: DO NOT USE YOUR OWN FORM—SEE INSTRUCTIONS. Copy this form for additional courses as needed. List courses in **chronological** order.

Course Title (can be abbreviated)	Course Sponsor Name	NASBA Registry / QAS ID# (if applicable)	Completion Date	# of Hours Earned	CPE Type(s) (see legend)

CPE Type Legend
(Multiple types may apply; select all that apply.)

- A** — NASBA Registry/Other **Approved** Sponsor
- CB** — Hours PREVIOUSLY REPORTED to the Board as carried back to THIS year
- E** — Ethics
- N** — Non-Approved/Non-Registry
- S** — Self-Study
- W** — Writing
- G** — General Credits
- P** — Personal Development
- T** — Teaching

Total hours from NASBA CPE Registry Sponsors / other Approved Sponsors (excluding self-study): _____

Total hours from NASBA-Approved Self-Study Sponsors: _____

Total hours from Non-Approved Sponsors (excluding self-study): _____

Grand Total of hours reported: _____

**CPE REPORTING FORM FOR REPORTING YEAR 2016
(JULY 1, 2015-JUNE 30, 2016)**

Name _____

NOTE: DO NOT USE YOUR OWN FORM—SEE INSTRUCTIONS. Copy this form for additional courses as needed. List courses in **chronological** order.

Course Title (can be abbreviated)	Course Sponsor Name	NASBA Registry / QAS ID# (if applicable)	Completion Date	# of Hours Earned	CPE Type(s) (see legend)

CPE Type Legend

(Multiple types may apply; select all that apply.)

- A — NASBA Registry/Other **Approved** Sponsor
- CB — Hours PREVIOUSLY REPORTED to the Board as carried back to THIS year
- E — Ethics
- N — Non-Approved/Non-Registry
- S — Self-Study
- W — Writing
- G — General Credits
- P — Personal Development
- T — Teaching

Total hours from NASBA CPE Registry Sponsors /
other Approved Sponsors (excluding self-study): _____

Total hours from NASBA-Approved Self-Study Sponsors: _____

Total hours from Non-Approved Sponsors (excluding self-study): _____

Grand Total of hours reported: _____

**CPE REPORTING FORM FOR REPORTING YEAR 2017
(JULY 1, 2016-JUNE 30, 2017)**

Name _____

NOTE: DO NOT USE YOUR OWN FORM—SEE INSTRUCTIONS. Copy this form for additional courses as needed. List courses in **chronological** order.

Course Title (can be abbreviated)	Course Sponsor Name	NASBA Registry / QAS ID# (if applicable)	Completion Date	# of Hours Earned	CPE Type(s) (see legend)

CPE Type Legend

(Multiple types may apply; select all that apply.)

- A — NASBA Registry/Other **Approved** Sponsor
- CB — Hours PREVIOUSLY REPORTED to the Board as carried back to THIS year
- E — Ethics
- N — Non-Approved/Non-Registry
- S — Self-Study
- W — Writing
- G — General Credits
- P — Personal Development
- T — Teaching

Total hours from NASBA CPE Registry Sponsors /
other Approved Sponsors (excluding self-study): _____

Total hours from NASBA-Approved Self-Study Sponsors: _____

Total hours from Non-Approved Sponsors (excluding self-study): _____

Grand Total of hours reported: _____

CPE REPORTING FORM FOR CARRYBACK HOURS
(HOURS EARNED AFTER JUNE 30, 2017)**

Name _____

NOTE: DO NOT USE YOUR OWN FORM—SEE INSTRUCTIONS. Copy this form for additional courses as needed. List courses in **chronological** order.

Course Title (can be abbreviated)	Course Sponsor Name	NASBA Registry / QAS ID# (if applicable)	Completion Date	# of Hours Earned	CPE Type(s) (see legend)

** See **"IMPORTANT"** note on [page 1](#) to determine if you need to list any carryback hours.

Total hours from NASBA CPE Registry Sponsors /
other Approved Sponsors (excluding self-study): _____

CPE Type Legend

(Multiple types may apply; select all that apply.)

- A** — NASBA Registry/Other **Approved** Sponsor
- CB** — Hours NOT previously reported to the Board that must be carried back to a prior year to meet CPE 3-year requirements (specify the carryback year; example: CB2016)
- E** — Ethics
- N** — Non-Approved/Non-Registry
- S** — Self-Study
- W** — Writing
- G** — General Credits
- P** — Personal Development
- T** — Teaching

Total hours from NASBA-Approved Self-Study Sponsors: _____

Total hours from Non-Approved Sponsors (excluding self-study): _____

Grand Total of hours to be carried back: _____