

CPE AUDIT FORM
FOR THE THREE-YEAR REPORTING PERIOD JULY 1, 2013-JUNE 30, 2016

INSTRUCTIONS

1. Use this form to provide your CPE information. **Do not use your own spreadsheets or printouts.** Reporting tables must be completed, not marked “see attached.” Incomplete forms will be returned.
2. Provide **copies** of supporting documentation for **ALL** coursework.
Note: No materials will be returned to you.
 - For [approved coursework](#), send copies of certificates of completion.
 - For non-approved coursework, send copies of the documentation listed under [item 5](#) on the next page.
3. **Sign on [page 1](#) of the CPE Audit Form.**

Additional Guidance for Completing the CPE Audit Form

- **NASBA/Registry/QAS ID#:** Registry numbers are 6 digits; QAS ID numbers are 3 digits. For courses completed through MNCPA, MAPA and qualifying colleges, 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](#)).

Carryback Hours:

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.

If you have **already** carried back credits to Reporting Years 2014, 2015 or 2016 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 2015 and paid the fees to carry it back to 2014. List that course on the form for Reporting Year 2014 ([page 3](#)).

Excerpts from the CPE Requirements (MN Rules [1105.3000-1105.3350](#))

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, 2013, and June 30, 2016, 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 Credits](#)” on CPE page of Board website for information on calculating qualifying hours);
 - Authoring articles, books, or CPE courses for publication (see the [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 [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.

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boa.state.mn.us**CPE AUDIT FORM
FOR THE THREE-YEAR REPORTING PERIOD JULY 1, 2013-JUNE 30, 2016**Name _____ Certificate # _____
(First) (M.I.) (Last) (Suffix)

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
2014				
2015				
2016				
Deduct any carryback hours earned between 7/1/2013 and 6/30/2016 that were used to satisfy CPE requirements for years ended June 30, 2013 and prior.				
Total hours earned after June 30, 2016 needed to satisfy minimum requirement (carryback hours). Include certificates of completion and CPE Non-Compliance Fees (see below **) if you have not already submitted these items to Board.				
Total for 3 years (Must equal at least 120 hours)				

**** Important:** If you have **already** carried back credits to Reporting Years 2014, 2015 or 2016 and paid the CPE noncompliance fees, 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, however, in reviewing your CPE totals, you find you must use carryback hours to meet the required CPE minimums, 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.

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

Signature_____
Date_____
Daytime Phone

Please give a breakdown of your CPE hours for each fiscal year in the following tables.
DO NOT USE YOUR OWN FORM.

FISCAL YEAR 2014 (Hours completed July 1, 2013 to June 30, 2014)				
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, 2014				
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-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, 2016				
**Total hours earned after June 30, 2016 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)

