

**CPE AUDIT FORM
FOR THE THREE-YEAR REPORTING PERIOD JULY 1, 2020-JUNE 30, 2023**

INSTRUCTIONS

Your cooperation in this audit is required under [Minnesota Rules 1105.1200 \(2023\)](#) and [1105.3200.C \(2023\)](#). Failure to respond, false reporting, and failure to meet the CPE requirements are among the acts that may result in disciplinary action under [Minnesota Statutes, section 326A.08 \(2022\)](#).

KEY INFORMATION:

You must use the following forms to report your CPE.

Courses must be recorded in the correct reporting table for the year taken/carried back.

- Do **not** attach your own spreadsheets or printouts.
- Do **not** skip required sections.

Such submissions will be **returned as incomplete**.

Provide copies, not originals, of the documents supporting your coursework.

No documents will be returned to you. You must provide supporting documents for **all** coursework you list on the forms.

- For [approved coursework](#), send copies of the certificates of completion or transcripts.
- For non-approved coursework, send copies of the documentation listed under [“Non-Approved CPE Sponsors”](#) on the next page.

If applicable, include CPE noncompliance fees.

Make your check/money order payable to Minnesota Board of Accountancy.

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

REPORTING CARRYBACK HOURS:

- **Carryback to Reporting Years 2021, 2022 or 2023 already reported:** If you **have already** carried back credits to Reporting Years 2021, 2022 or 2023 **and** paid the CPE noncompliance fees, list those courses in the year to which you carried them back (not the year you took them).
- **Carryback for 2021-2023 not yet reported:** **IMPORTANT!** Read the statement on [page 1 of the CPE Audit Form](#) and follow the instructions provided there. Note you will owe CPE noncompliance fees that must be included with this form.

COMPLETING PAGES 3-6 (HEADINGS EXPLAINED):

- **NASBA Registry #:**
 - **Certificates:** If a course is NASBA approved, the sponsor’s registry (ID) number will be listed. If it is not NASBA approved, leave the NASBA Registry # field blank on the reporting forms.
 - **Transcripts:** Be aware that not all transcript providers list registry numbers on their transcripts; regardless, if any of the courses are NASBA registered, you will need to list the registry number of the sponsor(s) for the applicable course(s). Contact your transcript provider or consult the [NASBA Registry of CPE Sponsors \(www.nasbaregistry.org/sponsor-list\)](http://www.nasbaregistry.org/sponsor-list). For any courses not NASBA approved, leave the NASBA Registry # field blank.
- **Date Completed:** Review and organize your documentation/certificates so that you can list your courses in chronological order, as required.
- **Delivery Method and Number of Hours Earned:** See the Delivery Method Legend on the bottom of [pages 3-6](#). For how to calculate teaching, writing/content review, and independent study credits, see the [2019 Statement on Standards for CPE](#). For all other delivery methods, you can only claim the number of hours recorded on the certificate or transcript.
- **CPE Type:** See the CPE Type legend on the bottom of [pages 3-6](#). **Do not simply guess/assume the CPE type** for the “Field of Study” listed on your certificate. Instead, consult the [NASBA Fields of Study](#).
If a single course has more than one CPE type, list the course twice, dividing the hours earned as specified on your certificate/transcript.

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

INSTRUCTIONS

(continued)

Report your CPE for this audit according to MN Rules [1105.3000-3350](#) and consult the [2019 Statement on Standards for CPE](#) and the [NASBA Fields of Study](#).

CPE REQUIREMENTS

APPROVED CPE SPONSORS

IMPORTANT! NOTE: No self-study, nano learning or blended learning courses may be taken from any sponsor other than one approved for that particular method on the **NASBA Registry** ([MN Rule 1105.3100 Subp.2](#)).

- [NASBA Registry of CPE Sponsors](#) (www.nasbaregistry.org/sponsor-list) (Not all sponsors on the Registry are approved for all methods—group live, self study, nano, etc.—of CPE delivery. Check the sponsor’s Registry listing to confirm its approved delivery method[s].)
- The Office of the Legislative Auditor or State Auditor.
- CPA firms that have had a system review level peer review completed in the last three years and an unmodified report was filed with the Board (contact the firm or the Board to verify).
- Colleges and Universities whose academic programs qualify an initial license applicant to sit for the CPA Exam.
- CPE programs sponsored by professional organizations that are recognized by the Board as report acceptance bodies in [MN Rule 1105.5300](#).
- CPE programs sponsored by professional organizations that are recognized by another state’s Board of Accountancy.

NON-APPROVED CPE SPONSORS

You can take courses from non-NASBA Registry/non-approved sponsors, if all the following are true:

- The courses contribute to your professional knowledge and competence.
- You have a minimum of 72 hours in the three-year reporting cycle from **approved** sponsors.
- The program meets the minimum standards in the [2019 Statement on Standards for CPE](#).
- None of the courses are self-study, nano learning, or blended learning. Non-NASBA Registry sponsors cannot be used for these delivery methods.

Documentation for non-Registry/non-approved sponsor programs must consist of the following:

- A certificate of attendance from the program sponsor containing the name and contact information of the sponsor, the program’s title and description of the content, the date of the program, its location, and the number of CPE hours earned;
- A copy of the detailed, timed agenda for the program; and
- A statement from you describing how the program contributes to your professional knowledge and competence.

CPE COURSE-TYPE AND HOURS REQUIREMENTS AND LIMITATIONS

1-YEAR REQUIREMENTS:

- Minimum of 20 hours earned each July 1–June 30 reporting period.
- The identical self-study course may not be retaken for credit within the one-year CPE period.

3-YEAR REQUIREMENTS:

- **Minimum of 120 total hours.** Hours must be earned within (or carried back to) the three-year period of July 1, 2020, to June 30, 2023.
- Minimum of 8 hours of ethics CPE, specifically in regulatory (technical) or behavioral (non-technical) ethics.
- Minimum of 24 hours from [group](#) or [blended learning](#) programs
- Minimum of 60 hours from technical learning activities as defined in the [NASBA Fields of Study \(July 2019\)](#).
- Minimum of 72 hours presented by approved sponsors (see first column).
- Maximum of 60 hours each for a) presenting or instructing qualifying courses or seminars; and b) authoring articles, books, or CPE courses for publication.
- Partial-hour credits are allowed as specified in the [2019 Statement on Standards for CPE](#). These vary by delivery method. Consult [Standard 16](#) for details.

CPE AUDIT FORM
FOR THE THREE-YEAR REPORTING PERIOD JULY 1, 2020-JUNE 30, 2023

— IMPORTANT —

If you have **already** carried back credits to Reporting Years 2021, 2022 or 2023 and paid the CPE noncompliance fee, list those courses **in the year to which you carried them back** (not the year you took them). Do **not** enter them in the carryback field on page 2 nor on the form on page 6.

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 field on page 2,
- detail the hours on page 6,
- include a check payable to “MN Board of Accountancy” for the amount due (see boa.state.mn.us/#cpechart), 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 shall 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: (1)documentation of compliance in writing; and (2)payment of the required late processing fee to the board.”
[Minnesota Rule 1105.3000.E \(2023\)](#) [emphasis added]

SIGNATURE

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

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

CPE TYPE SUMMARY

After completing pages 3-6, transfer your totals below.

CPE REQUIREMENT CATEGORY	FOR FISCAL YEAR ENDING			CARRY BACK (If Applicable)	3-YEAR TOTAL	REQUIRED 3-YEAR MIN.
	2021	2022	2023			
Group* and Blended <small>*Live and Internet-Based (but not Self Study)</small>						24
Technical (Include Regulatory Ethics)						60
Ethics (Regulatory and Behavioral)						8
Approved Sponsor						72

CPE REPORTING TABLE

Do **NOT** use your own form—[see instructions](#).

FY 2021 (Hours completed July 1, 2020 to June 30, 2021)					
Course Hours from APPROVED Sponsors					
Delivery Method	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching ¹					
Writing/Content Review ¹					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Delivery Method	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching ¹					
Writing/Content Review ¹					
Independent Study					
FY 2021 TOTAL:					

FY 2022 (Hours completed July 1, 2021 to June 30, 2022)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching ¹					
Writing/Content Review ¹					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching ¹					
Writing/Content Review ¹					
Independent Study					
FY 2022 TOTAL:					

FY 2023 (Hours completed July 1, 2022 to June 30, 2023)					
Course Hours from APPROVED Sponsors					
Delivery Method	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching ¹					
Writing/Content Review ¹					
Nano Learning					
Blended Learning					
Independent Study					
Course Hours from NON-APPROVED Sponsors					
Delivery Method	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Teaching ¹					
Writing/Content Review ¹					
Independent Study					
FY 2023 TOTAL:					

— IMPORTANT —

Be sure you have read the statement/instructions on [page 1](#) of this form before entering any carryback in the field below.

If you find you **do** have carryback to report in this field, note that you also have CPE reporting fees that you must include with this form. Again, see the statement/instructions on [page 1](#).

CARRYBACK HOURS:	
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GRAND TOTAL:	
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Must meet all rolling 3-year CPE requirements, 120-hour minimum. See [MN Rule 1105.3000-3200](#).

¹ Report **all** Teaching and Writing/Content hours earned. However, be aware that only a maximum of 60 Teaching and 60 Writing/Content Review hours may be counted toward your required minimum 120 total for the 3-year period.

**CPE REPORTING FORM FOR REPORTING YEAR 2021
(JULY 1, 2020–JUNE 30, 2021)**

Name _____

Do **NOT** use your own form. Copy this form for additional courses as needed. List courses in **chronological** order.
If a course qualifies for more than one CPE Type, separate the course and applicable hours for each type onto its own row.

Course Title (abbreviate if necessary to fit)	Course Sponsor Name	Approved Sponsor (Y/N)	Delivery Method*	NASBA Registry ID # (if applicable)	Date Completed	# of Hours Earned	CPE Type**
Example: Accting Reporting Update for Tax Practitioners	Great CPE for CPAs	Y	QAS Self Study	111110	12/29/2020	8	Technical

*Delivery Method Options	
Group (whether Live or Internet-based) (G)	Nano Learning (NL)
QAS Self Study (S)	Writing or Content Review (W)
Blended Learning (B)	Teaching (T)
	Independent Study (IS)

**CPE Type Options
Technical
Non-technical
Regulatory Ethics
Behavioral Ethics

FY 2021 Total Hours: _____

Total Group and Blended Learning Hours: _____

Total Technical Hours and Regulatory Ethics Hours: _____

Total Ethics Hours (Regulatory and Behavioral): _____

Total Approved Sponsor hours: _____

Transfer these totals to the table on [page 1](#).

**CPE REPORTING FORM FOR REPORTING YEAR 2022
(JULY 1, 2021–JUNE 30, 2022)**

Name _____

Do **NOT** use your own form. Copy this form for additional courses as needed. List courses in **chronological** order.
If a course qualifies for more than one CPE Type, separate the course and applicable hours for each type onto its own row.

Course Title (abbreviate if necessary to fit)	Course Sponsor Name	Approved Sponsor (Y/N)	Delivery Method*	NASBA Registry ID # (if applicable)	Date Completed	# of Hours Earned	CPE Type**
Example: 2022 Tax Update	Great CPE for CPAs	Y	QAS Self Study	111110	12/29/2022	4	Technical

*Delivery Method Options	
Group (whether Live or Internet-based) (G)	Nano Learning (NL)
QAS Self Study (S)	Writing or Content Review (W)
Blended Learning (B)	Teaching (T)
	Independent Study (IS)

**CPE Type Options
Technical
Non-technical
Regulatory Ethics
Behavioral Ethics

FY 2022 Total Hours: _____

Total Group and Blended Learning Hours: _____

Total Technical Hours and Regulatory Ethics Hours: _____

Total Ethics Hours (Regulatory and Behavioral): _____

Total Approved Sponsor hours: _____

Transfer these totals to the table on [page 1](#).

**CPE REPORTING FORM FOR REPORTING YEAR 2023
(JULY 1, 2022–JUNE 30, 2023)**

Name _____

Do **NOT** use your own form. Copy this form for additional courses as needed. List courses in **chronological** order.
If a course qualifies for more than one CPE Type, separate the course and applicable hours for each type onto its own row.

Course Title (abbreviate if necessary to fit)	Course Sponsor Name	Approved Sponsor (Y/N)	Delivery Method*	NASBA Registry ID # (if applicable)	Date Completed	# of Hours Earned	CPE Type**
Example: Audit Best Practices Update	Great CPE for CPAs	Y	QAS Self Study	111110	1/21/2023	2	Technical

FY 2023 Total Hours: _____

*Delivery Method Options	
Group (whether Live or Internet-based) (G)	Nano Learning (NL)
QAS Self Study (S)	Writing or Content Review (W)
Blended Learning (B)	Teaching (T)
	Independent Study (IS)

**CPE Type Options
Technical
Non-technical
Regulatory Ethics
Behavioral Ethics

Total Group and Blended Learning Hours: _____
 Total Technical Hours and Regulatory Ethics Hours: _____
 Total Ethics Hours (Regulatory and Behavioral): _____
 Total Approved Sponsor hours: _____

Transfer these totals to the table on [page 1](#).

CPE REPORTING FORM FOR CARRYBACK¹ HOURS
(HOURS **NOT** PREVIOUSLY REPORTED)

Name _____

Do **NOT** use your own form. Copy this form for additional courses as needed. List courses in **chronological** order.
If a course qualifies for more than one CPE Type, separate the course and applicable hours for each type onto its own row.

Course Title (abbreviate if necessary to fit)	Course Sponsor Name	Approved Sponsor (Y/N)	Delivery Method*	NASBA Registry ID # (if applicable)	Date Completed	Carryback Year (FY2021, 2022, or 2023)	# of Hours Earned	CPE Type**
Example: 2023 Update for Tax Practitioners	Great CPE for CPAs	Y	QAS Self Study	111110	7/29/2023	FY2022	4	Technical

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

***Delivery Method Options**

Group (whether Live or Internet-based) (G)	Nano Learning (NL)
QAS Self Study (S)	Writing or Content Review (W)
Blended Learning (B)	Teaching (T)
	Independent Study (IS)

****CPE Type Options**

Technical
Non-technical
Regulatory Ethics
Behavioral Ethics

Carryback Total Hours: _____

Total Group and Blended Learning Hours: _____

Total Technical Hours and Regulatory Ethics Hours: _____

Total Ethics Hours (Regulatory and Behavioral): _____

Total Approved Sponsor hours: _____

Transfer these totals to the table on [page 1](#).