

**CPE AUDIT FORM  
FOR THE THREE-YEAR REPORTING PERIOD JULY 1, 2017-JUNE 30, 2020\***

(\*OR SEPTEMBER 30, 2020 IF YOU ELECTED TO TAKE THE FY20 EXTENSION AT THE TIME OF YOUR 2021 RENEWAL)

## INSTRUCTIONS

Your cooperation in this audit is required under [Minnesota Rules 1105.1200 \(2020\)](#) and [1105.3200.C \(2020\)](#). 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 \(2020\)](#).

### 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](http://boa.state.mn.us/#cpechart).

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

### REPORTING CARRYBACK HOURS:

- **Carryback to Reporting Years 2018, 2019 or 2020 already reported:**  
If you **have already** carried back credits to Reporting Years 2018, 2019 or 2020 **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 2018-2020 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 \(www.nasbregistry.org/sponsor-list\)](http://www.nasbregistry.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, and independent study credits, see the [2016 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 the CPE type for the Field of Study listed on your certificate. Instead, consult the [NASBA Fields of Study](#). (Example issue: You might assume “Computer Software and Applications” is “Technical”; however it is “Nontechnical” as is “Business Management and Organization.”)  
If a single course has more than one CPE type, list the course twice, dividing the hours earned as specified on your certificate/transcript.

# INSTRUCTIONS

(continued)

Report your CPE for this audit according to MN Rules [1105.3000-3350](#) and consult the [2016 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 105.3100 Subp.2](#)).

- [NASBA Registry of CPE Sponsors](#) ([www.nasbaregistry.org/sponsor-list](http://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 [2016 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 means of earning CPE.

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 by the licensee describing how the program contributes to the licensee's professional knowledge and competence.

### CPE COURSE-TYPE REQUIREMENTS AND LIMITATIONS

#### 1-YEAR REQUIREMENTS:

- Minimum of 20 hours earned each July 1-June 30 reporting 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, 2017, to June 30, 2020 (or September 30, 2020, if you used the FY20 CPE extension when you renewed for 2021).
- 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 \(July 2018\)](#).
- 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 [2016 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, 2017-JUNE 30, 2020\*

\*or 9/30/2020, if you used the FY20 CPE extension when you renewed for 2021

### — IMPORTANT —

If you have **already** carried back credits to Reporting Years 2018, 2019 or 2020 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 the MN Board of Accountancy for the amount due (see [boa.state.mn.us/#cpechart](http://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 documentation of compliance in writing to the Board.” [Minnesota Rule 1105.3000.E \(2019\)](#)

### AFFIDAVIT

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 ENDED			CARRY BACK (If Applicable)	3-YEAR TOTAL	REQUIRED 3-YEAR MIN.
	2018	2019	2020			
Group** and Blended <small>**Live and Internet-Based (but not Self Study)</small>						24
Technical <small>(Include Regulatory Ethics)</small>						60
Ethics <small>(Regulatory and Behavioral)</small>						8
Approved Sponsor						72

## CPE REPORTING TABLE

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

FY 2018 (Hours completed July 1, 2017 to June 30, 2018)					
Course Hours from APPROVED Sponsors					
Delivery Method	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching <sup>1</sup>					
Writing <sup>1</sup>					
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 <sup>1</sup>					
Writing <sup>1</sup>					
Independent Study					
<b>FY 2018 TOTAL:</b>					

FY 2019 (Hours completed July 1, 2018 to June 30, 2019)					
Course Hours from APPROVED Sponsors					
Type of Learning	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching <sup>1</sup>					
Writing <sup>1</sup>					
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 <sup>1</sup>					
Writing <sup>1</sup>					
Independent Study					
<b>FY 2019 TOTAL:</b>					

FY 2020 (Hours completed July 1, 2019 to June 30, 2020*)					
Course Hours from APPROVED Sponsors					
Delivery Method	Technical		Non-Technical		Total
	General	Regulatory Ethics	General	Behavioral Ethics	
Group Learning					
Self-Study					
Teaching <sup>1</sup>					
Writing <sup>1</sup>					
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 <sup>1</sup>					
Writing <sup>1</sup>					
Independent Study					
<b>FY 2020 TOTAL:</b>					

\*or 9/30/2020, if you used the FY20 CPE extension when you renewed for 2021.

**— 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](#).

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

<sup>1</sup> Do report **all** Teaching and Writing hours earned. However, be aware that only a maximum of 60 Teaching and 60 Writing may be counted toward meeting your required minimum 120 total for the 3-year period.

**CPE REPORTING FORM FOR REPORTING YEAR 2018  
(JULY 1, 2017-JUNE 30, 2018)**

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/hours for the other type(s) on another 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**
<b>Example:</b> Accting Reporting Update for Tax Practitioners	Great CPE for CPAs	Y	QAS Self Study	111110	12/29/2017	8	Technical

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

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

**FY2018 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 2019 (JULY 1, 2018-JUNE 30, 2019)

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/hours for the other type(s) on another row.

Course Title <small>(abbreviate if necessary to fit)</small>	Course Sponsor Name	Approved Sponsor (Y/N)	Delivery Method*	NASBA Registry ID # <small>(if applicable)</small>	Date Completed	# of Hours Earned	CPE Type**
<b>Example:</b> 2018 Tax Update	Great CPE for CPAs	Y	QAS Self Study	111110	12/29/2018	4	Technical

**FY2019 Total Hours:** \_\_\_\_\_

*Delivery Method Options	
Group (whether Live or Internet-based) (G)	Nano Learning (NL)
QAS Self Study (S)	Writing (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 REPORTING YEAR 2020  
(JULY 1, 2019-JUNE 30, 2020\*)**

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/hours for the other type(s) on another 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**
<b>Example:</b> Audit Best Practices Update	Great CPE for CPAs	Y	QAS Self Study	111110	1/21/2020	2	Technical

\*or 9/30/2020, if you used the FY20 CPE extension when you renewed for 2021.

*Delivery Method Options		**CPE Type Options
Group (whether Live or Internet-based) (G)	Nano Learning (NL)	Technical
QAS Self Study (S)	Writing (W)	Non-technical
Blended Learning (B)	Teaching (T)	Regulatory Ethics
	Independent Study (IS)	Behavioral Ethics

**FY2020 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 CARRYBACK\*\* 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/hours for the other type(s) on another row.

Course Title <small>(abbreviate if necessary to fit)</small>	Course Sponsor Name	Approved Sponsor <small>(Y/N)</small>	Delivery Method*	NASBA Registry ID # <small>(if applicable)</small>	Date Completed	Carryback Year <small>(FY18, 19, or 20)</small>	# of Hours Earned	CPE Type**
<b>Example:</b> 2020 Update for Tax Practitioners	Great CPE for CPAs	Y	QAS Self Study	111110	7/29/19	FY19	4	Technical

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

*Delivery Method Options		**CPE Type Options
Group (whether Live or Internet-based) (G)	Nano Learning (NL) Writing (W)	Technical
QAS Self Study (S)	Teaching (T)	Non-technical
Blended Learning (B)	Independent Study (IS)	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](#).