

CPE REPORTING FORM FOR STATUS CHANGE TO “ACTIVE” INSTRUCTIONS

Please review these CPE Requirements (from MN Rules [1105.3000-3350](#)).
Also consult the [2019 Statement on Standards for CPE](#) and the [NASBA Fields of Study](#).

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](#) (<https://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 who 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 version of the [Statement on Standards](#) in effect at the time the program was taken.
- 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

- **Minimum of 120 total hours.** Hours must be earned within the three-year period preceding the date of your completed application is received by the Board.
- Minimum of 8 hours of ethics CPE, specifically in regulatory (technical) or behavioral (nontechnical) ethics.
- Minimum of 24 hours from group or blended learning programs.
- The identical self-study course may not be retaken for credit within the one-year CPE period.
- 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 or content review of same
- 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.

