Occupational and Professional Licensing Division
DC Board of Accountancy
1100 4th Street SW, Room E300
Washington, DC 20024

**AGENDA**

June 5, 2015, 9:00 A.M.

1) Call to Order

2) Attendance

3) Comments from the Public

4) Minutes: May 1, 2015

5) Old Business
   - Status of Draft Legislation - Accountancy Practice Bill

6) New Business
   - NASBA and AICPA Issue Proposed Revisions to Continuing Professional Education (CPE) Provider Standards
   - 92nd Annual GWSCPA Membership Meeting, Mayflower Hotel, 6/12/15
   - NASBA- Eastern Regional Meeting, June 24, 2015, Baltimore
   - Board of Ethics and Government Accountability (BEGA) ethics training, 1350 Pennsylvania Avenue N.W. – Room G9, Monday, June 15th from 3:00-5:00 PM.

7) Executive Session - Pursuant to § 2-575(4) (a), (9) and (13) the Board will enter executive session to review and discuss:
   a) Applications
   b) Legal Committee Report
   c) 2015 Calendar
   d) Correspondence

8) Recommendations
   a) Complaints
   b) Applications

9) Adjournment

Next Scheduled Meeting – Friday, July 3, 2015

Location: 1100 4th Street SW, Conference Room E300
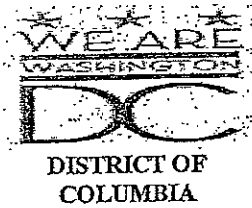
DISTRICT OF COLUMBIA
Board of Accountancy
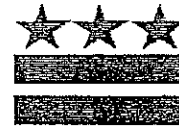
Meeting Minutes
May 1, 2015

The District of Columbia Board of Accountancy held its scheduled monthly meeting on Friday, May 1, 2015, at 1100 4ᵗʰ Street, SW 3rd Floor, Conference Room 300, Washington, DC.

*   *   *   *   *   *   *   *   *   *   *   *

The meeting was called to order by Board Chair, Robert Todero at 9:09 AM.

Board Members Present: Robert Todero, Mohamad Yusuff, Joseph Drew, Abdool Akhran
Board Members Absent: None
Legal Advisor to the Board: Kia Winston, Esq.
Staff Present: Jason Sockwell, Mary Buckley

Members of the Public:
  a) Paul Thrasher, Greater Washington Society of Certified Public Accountants (GWSCPA)
  b) Emily Lindsey, Executive in Residence, Department of Accounting and Taxation, American University

*   *   *   *   *

Agenda Items: Comments from Public
  • Paul Thrasher of the (GWSCPA) is preparing a report for the June Board meeting that expounds upon the previously submitted preliminary report on the current licensure process in the District. Mr. Thrasher also invited the Board and pertinent staff to attend the _92nd Annual GWSCPA Membership Meeting_, at the Mayflower Hotel 1127 Connecticut Avenue Washington, DC 20036 on June 12, 2015. Board Member Akhran will be the Board's official speaker at the aforementioned meeting.

  • Ms. Emily Lindsey of American University posed questions to the Board concerning what audit experience the Board considers acceptable in accordance with DC Municipal Accounting Regulations, Section 2504 (Experience Requirements).

*   *   *   *   *

Agenda Items: Minutes
  • A draft of the minutes of the meeting held on April 3, 2015 was reviewed. Upon motion made by Board member Mr. Yusuff, and seconded by Board member Mr. Abdul; the Board voted unanimously to approve the minutes.

*   *   *   *   *

Agenda Items: Old Business
  • The Board briefly discussed the Draft legislation that has been approved and moved forward.

*   *   *   *   *

Agenda Items: New Business
- The Board reviewed travel, training and scholarship forms requisite to their attendance at the NASBA Eastern Regional Meeting, in Baltimore, MD, on June 24-26, 2015.

*   *   *   *   *

Agenda Item: Correspondence
- (None)

*   *   *   *   *

Agenda Item: Executive Session
- Pursuant to § 2-575(4)(a), (9) and (13) the Board member Mr. Drew motioned and Board member Mr. Abdul seconded to enter executive session at 9:50 AM to deliberate. The Board returned to open session at 10:11 AM.

*   *   *   *   *

Agenda Items: Applications and Complaints
- In the matter of AICPA vs. Francis Awoyers & Associates, Board member Mr. Yusuff motioned and Board member Mr. Drew seconded to forward the aforementioned complaint to the Regulatory Investigations Section (RIS), for unlicensed firm activity, as well as send to the Maryland State Board of Accountancy for their review. Board member Mr. Akhran recused himself, and abstained from voting on the matter.

*   *   *   *   *

Agenda Item: Next Meeting:
- The Board of Accountancy's next meeting is scheduled for Friday, June 5, 2015, at 9:00 AM.

*   *   *   *   *

Adjournment:
Upon motion duly made by Board member Mr. Abdool and seconded by Board member Mr. Yusuff, the Board unanimously voted to adjourn the meeting at 10:13 AM.

Respectfully Submitted,

_____
Robert Todero, Chair

_____
Date

GWSCPA

June 3, 2015

DC Board of Accountancy
Attn: Mr. Robert Todero, Chair
1101 4th St., SW
Washington, DC 20024

Re: Recommendations from Joint Task Force on the CPA Exam and Licensure Process

Dear Mr. Todero,

At your April meeting, our Task Force provided to you a preliminary report on our information gathering activities and highlighted some potential solutions to issues which were brought to light during that process. Since then, we have narrowed our listed recommendations to those we feel will have the greatest impact on our shared goals of increasing the number of exam takers and licensees in the District, as well as being most reasonable to implement in the near future. The Task Force will continue to conduct research with more student groups in the fall, and GWSCPA will devote staff time to facilitating additional research on these topics. For now, we offer four suggestions for quick implementation, in order of priority,

1. The Task Force will review and update the Board of Accountancy website for completeness and clarity of information. Considering the limitations of this government site, we should also consider directing traffic to an improved GWSCPA site page developed in collaboration with the Task Force.

2. The Task Force will develop a printed and online guide to the process of exam and licensure in the District for distribution to local universities, and will produce both live and web based programs for exam and licensure candidates' information.

3. The Board should take action to remove the DC residency requirement which is currently in place for exam takers.

4. The Board should take action to drop the Social Security Number requirement to encourage non-US Citizens to become exam takers in the District.

We have previously identified some longer range projects to consider once these tasks have been completed, including review of fee structures for exam and licensure, as well as potential adjustment to educational curriculum and experience requirements. We look forward to continuing to explore this issue with you and your fellow Board of Accountancy members, and to developing collaborative solutions. We invite additional Board of Accountancy member and staff participation in this process.

Very truly yours,

Kari Bedell, GWSCPA
On behalf of Joseph Drew, PhD, Task Force Chair

NASBA and AICPA Issue Proposed Revisions to Continuing Professional Education (CPE) Provider Standards

Public Comments Sought on Provisions to Maintain the Professional Competence of Certified Public Accountants and Ensure they Continue to Provide Quality Service
Published May 19, 2015

Contacts: (AICPA) James Schiavone, 212-596-6119, jschiavone@aicpa.org or (NASBA) Cassandra Gray, 615-564-2172, cgray@nasba.org.

NASHVILLE and NEW YORK (May 19, 2015) – The National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) today issue proposed revisions to the Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*) for public comment. Published jointly by NASBA and the AICPA, the *Standards* provide a framework for the development, presentation, measurement and reporting of CPE programs.

Last revised in 2012, among the most significant of the proposed revisions is the addition of nano-learning and blended learning, two new delivery methods for continuing professional education programs. The proposed Standards also require CPE providers to maintain the license information and status of CPA, tax attorney and/or enrolled agent used in the development of accounting, auditing and tax programs. Additionally, the program descriptive materials must now be maintained for all programs, regardless of the field of study classification.

"We are very pleased with the outcome of the hard work of the CPE Committee and CPE Working Group on this endeavor and the additive approach taken to these revisions," said Maria Caldwell, Esq., NASBA's chief legal officer and director of compliance services. "The currently available delivery methods have remained, but the new nano-learning and blended learning delivery methods reflect the need for learning that is more personalized and on demand. More and more students and professionals are learning this way and expect continuing professional education to keep pace. We believe the changes included in these revised *Standards* will help keep CPE relevant and meaningful to CPAs," Caldwell continued.

"The proposed revisions to the CPE *Standards* will continue to expand and enhance the opportunities available to CPAs and underscore the profession's commitment to lifelong learning," said Clar Rosso, AICPA vice president of member learning and competency. "The new learning options are in line with the findings of the AICPA's Future of Learning Task Force and reflect the realities of the shifting workplace dynamics. We encourage all stakeholders to review the updated *Standards* and provide their feedback."

Review of the 2012 *Standards* began in April 2014. The proposed revisions are the outcome of extensive reviews and evaluations of the *Standards* by the CPE Standards Working Group and the Joint AICPA/NASBA CPE Standards Committee. The Board of Directors of both NASBA and the AICPA approved the proposed revisions for exposure draft during their April 2015 meetings.

Comment Period

The exposure draft is available for download on nasba.org or on aicpa.org. Interested parties are encouraged to review and provide comment on the exposure draft by October 1, 2015.

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Calendar	Live CPE	Online CPE	Events	Community Events	Post Community Event	Policies & Information

The 92nd Annual GWSCPA Membership Meeting

VIEW MORE EVENTS

EVENT INFO

Jun 12, 2015
12:00pm – 2:00pm

EVENT CODE
ANN92

VENUE
Mayflower Hotel
1127 Connecticut Ave.
Washington, DC 20036

Cost: $75.00   Add to cart

Add to Outlook calendar

Join us for the 92nd Annual GWSCPA Membership Meeting.
Come and network with your fellow CPAs at this annual event.

GWSCPA Members: $75/person
Sponsor table (includes half page company acknowledgment in program): $800 (table of 10-must be GWSCPA members)

Contact Ashley Feam to sponsor: afeam@gwscpa.org

This meeting is for GWSCPA members only

11:30 AM	**Registration Opens**
12:00 PM	**Guest Speaker: Jeffrey DeWitt, CFO, Washington, D.C.**
12:30 PM	**Lunch**
1:15 PM	**Membership Business** **President's Awards** **Inaugural President**
2:00 PM	**Networking Dessert Reception**

View more events »

NASBA

National Association of State Boards of Accountancy

2015 Eastern Regional Meeting
June 24-26 – Baltimore, MD
Tentative Agenda

Tuesday

6:00 – 8:00 p.m.   Dinner for New Accountancy Board Members (and guests) – *Pisces*
Those attending Wednesday's Orientation Program are invited to meet and dine with NASBA officers and directors.

Wednesday

8:00 – 9:00 a.m.   New Accountancy Board Member Breakfast – *Pisces*

9:00 a.m. – 3:00 p.m.   New Accountancy Board Member Orientation Program – *Constellation F*
Those who have served on their Board for a year or less meet with NASBA leaders to consider the role of a Board member and learn about what NASBA is doing and how they can play a part. Participants will exchange Board experiences and explore common regulatory issues.

4:00 – 5:00 p.m.   Regional Meeting Registration – *Constellation Foyer*

6:00 – 8:00 p.m.   Welcome Reception – *Atrium*
Time to meet new friends and to greet regulators from around the country. This reception will feature good food, music and talk.

Thursday

7:30 - 8:45 a.m.   Communications Breakfast (All Attendees Welcome) – *Constellation F*
Communicating the work of the State Board is the task of all Board members and staff. NASBA offers newsletters, public service ads and expertise to help Boards get the word out. Share ideas with NASBA on reaching the public.

7:30 – 9:00 a.m.   BREAKFAST (All Welcome) – *Pisces*

9:00 – 9:15 a.m.   Welcome from Regional Directors (All Regions) – *Constellation A*
The Regional Directors set the stage for the meeting and introduce honored guests.

9:15 – 9:25 a.m.   Welcome from Host Board
Elizabeth Gantnier, Maryland State Board of Public Accountancy Chair

Get some tips on what to see and do from the host Board's Chair.

9:25 – 9:55 a.m.	**Update from NASBA Leadership** *Walter C. Davenport and Ken L. Bishop* *What is keeping NASBA's leadership and staff busy on the Boards' behalf? Chair Walter Davenport and President Ken Bishop outline ongoing activities and current challenges facing the Boards.*
9:55 – 10:15 a.m.	**Exposure Draft: Revised CPE Standards** *Maria E. Caldwell and Maria L. Caldwell* *The NASBA Continuing Professional Education Committee and staff have been engaged in meeting with sponsors, professionals, educators, program developers and other stakeholders to arrive at standards that reflect the latest advances in education. Hear about what has changed.*
10:15 – 10:45 a.m.	**BREAK**
10:45 – 11:15 a.m.	**Keeping the Uniform Accountancy Act (and Model Rules) Evergreen – *Constellation A*** *J. Coalter Baker and Noel L. Allen* *Substantial equivalency has made the need for uniformity among States' laws even more significant as CPAs easily practice throughout the country. Find out what the UAA Committee is considering in the areas of retired CPAs, professionals from other countries, Code of Conduct, CPE and other areas.*
11:15 – 12:15 p.m.	**Uniform CPA Examination for 2017: The Practice Analysis' Preliminary Conclusions and Questions for the Audience** *Colleen K. Conrad, Michael A. Decker and Frederick Niswander* *Panel Discussion offers insights on what has been learned during the Practice Analysis process, and poses questions to assist in creating the final product.*
12:15 – 1:15 p.m.	**LUNCH** (All Meeting Attendees – Table Topics) – *Pisces* *Assigned seating – Meet people from other states and share views.*
1:15 – 2:15 p.m.	**Peer Review – Yesterday, Today and Tomorrow – *Constellation A*** *Janice L. Gray, Daniel J. Dustin, W. Michael Fritz* *A look at what was and is being done to respond to peer review gaps, measures put in place to avoid similar problems, and the new program envisioned.*
2:15-2:30 p.m.	**Update on Accountancy Licensing Database** *Maria L. Caldwell* *The Accountancy Licensee Database and CPAverify (ALD's public version) now house information on over 97 percent of U.S. CPAs. What is envisioned for the future of this resource?*
2:30 – 4:30 p.m.	**Meet with Your Region** *Maria E. Caldwell – Southeast – Constellation C* *John F. Dailey, Jr. – Northeast – Constellation F* *Robert J. Cochran – Middle Atlantic – Constellation D* *W. Michael Fritz – Great Lakes – Constellation E*

Each Region gathers with their Regional Director to discuss mutual issues and answers. (Participation limited to Board of Accountancy members, staff and former Board of Accountancy members. Each Region will meet in a separate room with the Regional Director leading the discussion. Election of Nominating Committee Representatives in Great Lakes, Mountain, Northeast and Southwest Regions.)

2:30 – 3:30 p.m.   Seminar for Other Attendees: Advancing Diversity on State Boards – *Chesapeake A*
How State Societies and State Boards can work together to bring new people with different vantage points on to the Boards.

4:30 p.m.   *Recess*

Friday

7:30 – 8:50 a.m.   Board of Accountancy Chairs' and Presidents' Breakfast Meeting – *Chesapeake A*
Walter C. Davenport – Moderator

Board Chairs and Presidents exchange questions on common problems and bring their concerns directly to NASBA Directors and Officers.

7:30 – 8:50 a.m.   Board of Accountancy Executive Directors' Breakfast Meeting – *Chesapeake B*
Russ Friedewald – Moderator

Accountancy Board EDs compare notes and raise questions to arrive at best practices.

8:00 – 9:00 a.m.   BREAKFAST (All Welcome) – *Pisces*

9:00 – 9:15 a.m.   Report from Regional Breakouts – *Constellation A*
The four Regional Directors give a concise summary of their Thursday breakout sessions.

9:15 – 9:45 a.m.   Private Company Council – Progress Report
George W. Beckwith

It has been two years since the Financial Accounting Foundation established the Private Company Council to assist the Financial Accounting Standards Board respond to the concerns raised by some small and some not-so-small companies. What has the PCC accomplished?

9:45 – 10:15 a.m.   Legal Heads Up
Noel L. Allen

Legal Counsel provides a summary of selected recent cases from across the country that are significant for all Boards of Accountancy.

10:15 – 10:45 a.m.   BREAK

10:45 – 12:00 p.m.   Breakout Sessions (Select one)
Each session will be presented twice so that attendees can discuss two topics.

1- Peer Review Compliance – Problems and Answers – *Constellation C*

Janice L. Gray and James W. Brackens, Jr.

An opportunity to do a deeper dive into the topics presented in Thursday's plenary session. How has your state responded to identified peer review gaps? And what do you think about the proposed quality monitoring plan?

2- CPE Standards and Model Rule Changes – Why and How? – *Constellation D*
Maria E. Caldwell, Maria L. Caldwell, Jessica Luttrull

Will the new standards work with your state's requirements? Is your state ready to begin considering nano/micro learning? How will competency-based learning work? Get the details.

3- Accepting International Professionals – Beyond MRAs – *Constellation E*
Telford A. Lodden

Only six mutual recognition agreements have been completed by IQAB in more than a decade. Experienced professionals from other countries are coming to the U.S. and working here. Is there a better way to bring them under the Boards' regulation for the public's protection?

4- Evolving Educational Issues – Facing the Present -- *Constellation F*
Robert J. Cochran

The rising cost of higher education has made states consider unorthodox ways of enabling students to obtain degrees without spending as much time in the classroom. What will that do to the balance of the three E's of education, experience and examination when life experience is equated to course credits? What are the accrediting bodies doing to ensure course quality?

12:00 – 1:00 p.m. LUNCH (Meeting Attendees Only) - *Pisces*

1:00 – 2:15 p.m. **Breakout Sessions**
(Select one from breakouts listed for morning. Participants asked to select different session from one attended earlier.)

2:15 – 2:45 p.m. **BREAK**

2:45 – 3:15 p.m. **Summary of NASBA Education Research Projects** – *Constellation A*
Rhonda Kodjayan - Moderator

Each year NASBA awards grants to accounting education research projects that can assist the State Boards to better match the environment in which their candidates and professionals operate. This panel will cover the highlights of the 2014 grant recipients' research findings:

3:15 – 3:30 p.m. **Report from the CPA Examination Review Board**
Ronald E. Nielsen

The State Boards all depend on using a high quality Uniform CPA Examination. The CPA Examination Review Board throughout the year studies the production

*and delivery of the Examination and then annually, in June, presents its findings to the State Boards.*

3:30 – 4:00 p.m.
Evaluating Candidate Statistics – Proactive Use of NASBA's Findings
James Suh

Thanks to the combined efforts of the State Boards and NASBA, some telling statistics are produced that provide insights into the schools, the candidates and the Examination, which can benefit all.

4:00 – 4:15 p.m.
Questions and Answers for NASBA
Ken L. Bishop and Walter C. Davenport

An opportunity to ask Chair Walter Davenport and President Ken Bishop questions about NASBA's operations, positions on current issues and plans for the future.

4:15 – 4:30 p.m.
Raffle Drawing
Time for some laughs and prizes with NASBA's Communications Director Tom Kenny and his staff. You have to be in the room when your name is called to be a winner.

6:30 p.m.
GALA – *Oriole Park at Camden Yards*
An evening of dining, entertainment and conversation with old friends and new.

4.30.15

NASBA

EASTERN REGIONAL MEETING

GUEST ACTIVITIES
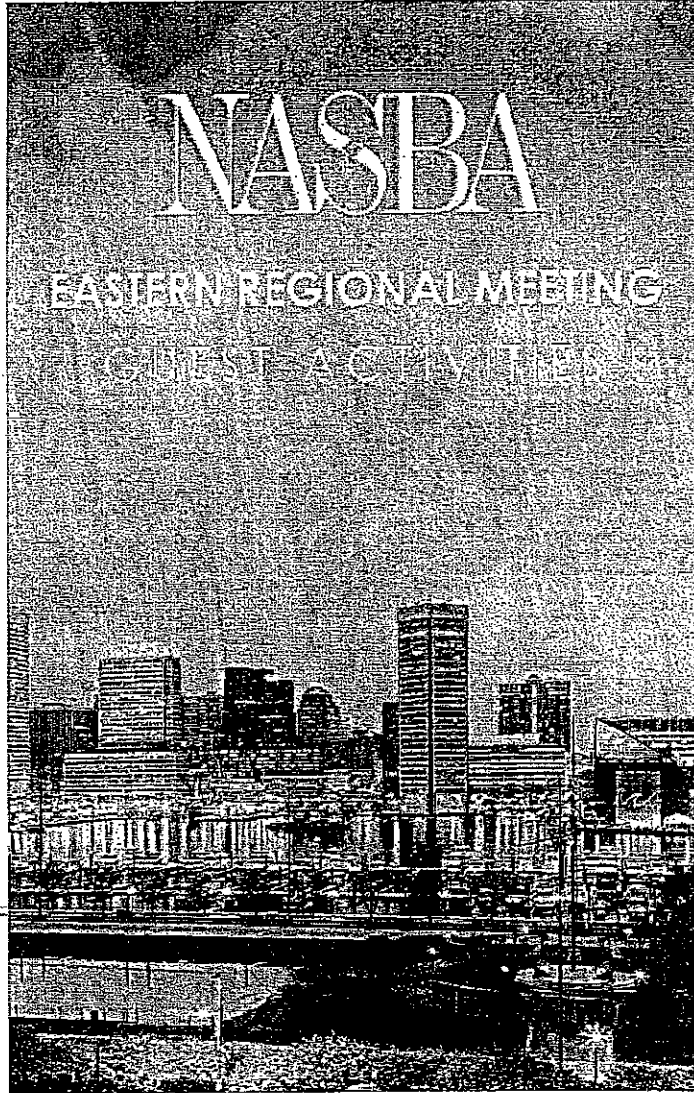
Wednesday, June 24

6:00 – 8:00 p.m.

Welcome Reception

Dress: Business Casual

Thursday, June 25

7:30 – 9:00 a.m.

Breakfast

Dress: Casual

9:00 a.m. – 3:00 p.m.

Guest Tour – Discover Baltimore

Uncover the history and the heritage of one of America's most unique cities. You will be accompanied by a professional guide that will share exciting stories and provide in-depth information as you make your way through "Charm City." Points of interest include Fells Point (a staple in Baltimore's British nautical roots), the Mary Pickersgill Flag House (where the Star-Spangled Banner Flag was made), the grave of Edgar Allan Poe, and the birthplace of Babe Ruth. Top off your experience by enjoying Eastern seashore classics at Phillips Seafood Restaurant.

Dress: Casual

Friday, June 26

8:00 – 9:00 a.m.

Breakfast

Dress: Casual

6:30 – 9:00 p.m.

Gala – A Night at the Ballpark

Join us for a night of baseball at Camden Yards, home of the Baltimore Orioles. The park is situated in downtown Baltimore, a few blocks west of the Inner Harbor. This memorable evening will feature an exciting matchup between the Orioles and the Cleveland Indians – one of their longest-standing rivals! Grab your seat in one of three private suites, fill up on traditional ballpark fare, and then sit back, relax, and enjoy America's favorite past time!

Dress: Beach Casual

NASBA

National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880/4290 ♦ Web www.nasba.org

May 19, 2015

To Executive Directors:

You should have received a letter dated January 27, 2015 from Michael Decker, Mark Muth and Colleen Conrad regarding changes to candidate examination fees during 2015, 2016, and 2017. The purpose of this letter is to describe how those candidate fees will be implemented in 2015.

The new schedule of testing fees will be the following:

AICPA	$90.00 per section (no change from current fee per section)
NASBA	$18.00 per section (no change from current fee per section)
Prometric	$19.85 per test hour (increase from current fee of $19.52 per test hour), plus $ 6.05 per section (increase from current fee of $5.95 per section)

I am also providing a breakdown by section below:

	AUD	FAR	REG	BEC		Prometric Hourly Rate
Hours	4	4	3	3		$ 19.85
AICPA	$ 90.00	$ 90.00	$ 90.00	$ 90.00		
Prometric Test Fee	79.40	79.40	59.55	59.55		
Prometric Security Fee	6.05	6.05	6.05	6.05		
NASBA	18.00	18.00	18.00	18.00		
Totals	$ 193.45	$ 193.45	$ 173.60	$ 173.60	$ 734.10	

As has been explained in prior notification letters, because the AICPA and Prometric are paid their fees based on when a candidate tests and not when the board (or its designee) submits its Authorizations to Test (ATTs) to the National Candidate Database (NCD), a dilemma is created. NASBA has agreed to manage the financial consequences of this dilemma, by allowing boards (or their designees) to pay the new fees effective with ATTs submitted on or after a specific date. In order for NASBA to do this while minimizing its financial carrying costs, the effective date for ATTs must be moved in advance of the announced effective date of the fee changes. The above fee changes will be paid to the AICPA and Prometric for candidates testing on or after January 1, 2016.

It would not be equitable to have only one effective date for all boards because of the differing lengths of Notices to Schedule (NTSs). Most jurisdictions have an NTS that is valid for six months.

However, eight jurisdictions have selected shorter or longer NTS validity periods. If a single effective date was set based on a six-month NTS, candidates in most jurisdictions would be at a disadvantage while candidates in Texas would benefit unfairly. As a result, we have adopted an implementation plan that sets due dates for ATTs based on the length of each jurisdiction's NTS life.

Consistent with prior years, we have selected either the 15th (if it falls on a Saturday) or the first Saturday after the 15th of the month as we did in previous years. We have chosen to use a Saturday as the effective date because we learned in 2006 that using a weekday created a larger cutoff and reconciliation problem for the Gateway.

The end result is the following schedule of effective dates:

    Texas (90-day NTS) – November 21, 2015
    California, Hawaii, Louisiana, and Utah (9-month NTS) – August 15, 2015
    North Dakota, South Dakota and Virginia (12-month NTS) – July 18, 2015
    All other boards (6-month NTS) – October 17, 2015

Any ATT submitted on or after the above dates will be subject to the new fees. Invoice jurisdictions may have to begin collecting these fees in advance of the above dates so that they will have collected the proper fees from the candidates whose ATTs they submit on or after the above dates. Coupon jurisdictions will not have the same issue although they will want to notify candidates that any coupons the candidates receive for ATTs submitted on or after the above dates will be at the increased fees.

If you have any questions about this plan, please let us know.

Sincerely,

Patricia Hartman

Patricia Hartman
Director of Client Services

Sockwell, Jason (DCRA)

Dear Accountancy Board Members

Please attend the mandatory Board of Ethics and Government Accountability (BEGA) ethics training that will take place at 1350 Pennsylvania Avenue N.W. – Room G9 on Monday, June 15th from 3:00-5:00 PM. (Please See Below)

Thanks

Jason

Good afternoon all,

We sincerely appreciate your willingness to serve on one of the city's Boards and/or Commissions, and we want to make sure that you understand the legal and ethical requirements relating to your service. The Mayor's Office of Talent and Appointments would like to invite you to a training session hosted by the Mayor's Office of General Counsel alongside staff from the Board of Ethics and Government Accountability to discuss Open Meetings Act requirements and ethics. Even if you have previously served on a board or commission, this training will provide updated information that differs from previous DC employee ethics trainings. **Without this training, you will not receive your official "@dcbc.dc.gov" email address.**

The training location is 1350 Pennsylvania Avenue N.W. – Room G9. The training will take place on Monday, June 15th from 3:00-5:00 PM.

Please forward this message to your fellow board members and commissioners. To RSVP for the training, email MOTA@DC.GOV with a confirmation that you will attend. If this time slot does not work, we will need to make special accommodations – please let us know, too, if you cannot attend this training. If you require more details about the meeting, email OGC@EOM.DC.GOV or call 202-727-1372.

Thank you and we look forward to meeting all of you.

P.S., if you have questions you want to make sure we address, please email them beforehand and we'll try to work them into the training.

Chioma Mary Oruh, Ph.D.
Director of Operations, Mayor's Office of Talent and Appointments (MOTA)
Chioma.Oruh@dc.gov
202.727.9811work

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NEW CPA LICENSE - APPLICANTS APPROVED - MAY 1ST 2015 – JUNE 4TH 2015

Name	License Type	Application Type	Status	Status Date
UGBODE, EZINWANNE	CPA	New License	Approved	05-13-2015
SIFFORD, MARY ANN	CPA	New License	Approved	05-07-2015
CREWS, TERRELL KIRK II	CPA	New License	Approved	05-18-2015
ADAMS, CHRISTINE BASHAW	CPA	New License	Approved	05-29-2015
SANDOVAL, JORGE FERNANDO	CPA	New License	Approved	05-05-2015
CHAE, DANNY	CPA	New License	Approved	05-29-2015
ROJAS, STEPHANIE VITERI	CPA	New License	Approved	05-27-2015
BOOTH, KIMBERLY GROGAN	CPA	New License	Approved	05-07-2015
BORGO, DONIELLE MARIE	CPA	New License	Approved	05-27-2015
LAGRONE, CHRISTOPHER	CPA	New License	Approved	05-27-2015
KAUFMAN, MATTHEW DAVID	CPA	New License	Approved	06-03-2015
ELDRIDGE, KIRK	CPA	New License	Approved	06-03-2015
RUIZ, GERALD	CPA	New License	Approved	05-29-2015
DOMINGO, SHIELA TRUMATA	CPA	New License	Approved	06-03-2015

Statement on Standards for Continuing Professional Education (CPE) Programs

Red-lined Draft of Recommended
Changes to the 2012 Standards

As of April 1, 2015

Table of Contents

Introduction

Continuing professional education is required for CPAs to maintain their professional competence and provide quality professional services. CPAs are responsible for complying with all applicable CPE requirements, rules and regulations of state boards of accountancy, as well as those of membership associations and other professional organizations.

The Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*) is published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) to provide a framework for the development, presentation, measurement, and reporting of CPE programs. The Standards were last revised in ~~2002~~2012.

~~In May 2010, NASBA and the CPE Advisory Committee provided a forum for an open and candid discussion of the *Standards*. A key outcome of the forum was to develop a Task Force to help review, analyze and implement suggestions and changes to the *Standards*.~~

~~The NASBA CPE Advisory Committee with input from NASBA leadership selected 13 Task Force participants. Careful consideration was given as to the composition of the Task Force to ensure that all facets of the CPE community were represented. The Task Force is comprised of CPE program sponsors; CPE Advisory Committee members; state board of accountancy members; state society members; educators and a representative of the AICPA (provider side).~~

~~The Task Force developed its recommended revisions to the *Standards* and presented its recommendations to a Joint CPE Standards Committee made up of representatives from the AICPA and NASBA. The Joint CPE Standards Committee presented its recommendation to the respective AICPA and NASBA Boards of Directors. In August 2011, the *Standards* exposure draft was released for comment. The revisions to the *Standards* were approved by the AICPA Board of Directors and the NASBA Board of Directors in January 2012.~~

The *Standards* are periodically reviewed in their entirety by the CPE Standards Working Group (Working Group). The Working Group is comprised of 13 members representing the various stakeholders in the CPE arena, including state boards of accountancy, state societies, educators, CPE providers, and the AICPA. If the Working Group determines that revisions or modifications are required, then the Working Group will make its recommendations to NASBA's CPE Committee (CPE Committee), which in turn makes recommendations to the Joint AICPA/NASBA CPE Standards Committee (Joint Committee). The Joint Committee will then make its recommendation to the respective AICPA and NASBA Boards of Directors. Any revisions or modifications to the *Standards* will be posted to the AICPA and NASBA websites for comment.

The *Standards* are intended to be an "evergreen" document. As questions arise related to implementation and application of the *Standards*, the questions will be presented to the ~~CPE Standards~~ Working Group ~~whose composition will be similar to that of the Task Force~~. The ~~CPE Standards~~ Working Group ~~will~~ meets quarterly and scheduled meeting dates are~~will be~~ posted on the NASBA website, LearningMarket.org. NASBA will communicate the findings of the ~~CPE Standards~~ Working Group to the specific CPE program sponsor. Authoritative interpretations will only be issued by the CPE ~~Advisory~~ Committee in limited cases when the matter is not addressed in the *Standards*, cannot be addressed specifically with the CPE program sponsor, or cannot be addressed in the Best Practices ~~document~~web pages. All interpretations issued by the CPE ~~Advisory~~ Committee will be reviewed and considered by the Joint ~~AICPA/NASBA CPE Standards~~ Committee upon the next revision of the *Standards*.

Preamble

01. The right to use the title "Certified Public Accountant" (CPA) is regulated by each state's board of accountancy in the public interest and imposes a duty to maintain public confidence and current knowledge, skills, and abilities in all areas in which they provide services. CPAs must accept and fulfill their ethical responsibilities to the public and the profession regardless of their fields of employment.[1]

02. The profession of accountancy is characterized by an explosion of relevant knowledge, ongoing changes and expansion, and increasing complexity. Advancing technology, globalization of commerce, increasing specialization, proliferating regulations, and the complex nature of business transactions have created a dynamic environment that requires CPAs to continuously maintain and enhance their knowledge, skills, and abilities.

03. The continuing development of professional competence involves a program of lifelong educational activities. Continuing Professional Education (CPE) is the term used in these ~~standards~~ *Standards* to describe the educational activities that assist CPAs in achieving and maintaining quality in professional services.

04. The following ~~standards~~ *Standards* have been broadly stated in recognition of the diversity of practice and experience among CPAs. They establish a framework for the development, presentation, measurement, and reporting of CPE programs and thereby help to ensure that CPAs receive the quality CPE necessary to satisfy their obligations to serve the public interest. These ~~standards~~ *Standards* may also apply to other professionals by virtue of employment or membership. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit.

05. Advances in technology, delivery and workplace arrangements may lead to innovative learning techniques. Learning theory ~~may evolve~~ is evolving to include more emphasis on outcome based learning. These ~~standards~~ *Standards* anticipate innovation in CPE in response to these advances. Sponsors must ensure innovative learning techniques are in compliance with the ~~standards~~*Standards*. CPE program sponsors are encouraged to consult with NASBA ~~with~~ regarding questions related to compliance with the ~~standards~~ *Standards* when utilizing innovative techniques.

06. These ~~standards~~ *Standards* create a basic foundation for sound educational programs. Sponsors may wish to provide enhanced educational and evaluative techniques to all programs.

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[1] The term "CPAs" is used in these ~~standards~~ *Standards* to identify all persons who are licensed and/or regulated by boards of accountancy.

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Article I - Definitions

Advanced. Program knowledge level most useful for individuals with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned professionals within organizations; however, they may also be beneficial for other professionals with specialized knowledge in a subject area.

~~Archived. A learning activity through which a group program has been recorded for future use.~~Asynchronous. A learning activity in which the participant has control over time, place and/or pace of learning.

Basic. Program knowledge level most beneficial to CPAs new to a skill or an attribute. These individuals are often at the staff or entry level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area.

Blended learning program. An educational program incorporating multiple learning formats.

Continuing Professional Education (CPE). An integral part of the lifelong learning required to provide competent service to the public. The set of activities that enables CPAs to maintain and improve their professional competence.

CPE credit hour. Fifty minutes of participation in a program of learning.

CPE program sponsor. The individual or organization responsible for issuing the certificate of completion, and maintaining the documentation required by these ~~standards~~_Standards_. The term CPE program sponsor may include associations of CPAs, whether formal or informal, as well as employers who offer in-house programs.

Evaluative feedback. Specific response to incorrect answers to questions in self-study programs.

Group ~~internet~~ Internet based program. ~~An educational process designed to permit a participant to learn a given subject through interaction with an instructor by using the Internet.~~Synchronous learning on an individual basis with real time interaction of an instructor or subject matter expert and built-in processes for attendance and interactivity.

Group live program. ~~An educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants either in a classroom or conference setting.~~Synchronous learning in a group environment with real time interaction of an instructor or subject matter expert that provides the required elements of attendance monitoring and engagement.

Group program. Any group live or group ~~internet~~ Internet based programs.

Independent study. An educational process designed to permit a participant to learn a given subject under a learning contract with a CPE program sponsor.

Instructional methods. Delivery strategies such as case studies, computer-assisted learning, lectures, group participation, programmed instruction, ~~teleconferencing,~~ use of audiovisual aids, or work groups employed in group, self-study, or independent study programs or other innovative programs.

Intermediate. Program knowledge level that builds on a basic program, most appropriate for CPAs with detailed knowledge in an area. Such persons are often at a mid-level within the organization, with operational and/or supervisory responsibilities.

~~Internet-based programs. A learning activity through a group program or a self-study program that is designed to permit a participant to learn the given subject matter via the Internet. To qualify as either a~~

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group or self-study program, the Internet learning activity must meet the respective standards.

Learning activity. An educational endeavor that maintains or improves professional competence.

Learning contract. A written contract signed by an independent study participant and a qualified CPE program sponsor prior to the commencement of the independent study.

Learning objectives. Specifications on what participants should accomplish in a learning activity. Learning objectives are useful to program developers in deciding appropriate instructional methods and allocating time to various subjects.

Nano-learning program. A tutorial program designed to permit a participant to learn a given subject in a ten-minute timeframe through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real time instructor.

Overview. Program knowledge level that provides a general review of a subject area from a broad perspective. These programs may be appropriate for professionals at all organizational levels.

Pilot test. A method to determine the recommended CPE credit for self study programs which involves Ssampling of at least three individuals independent of the development team and representative of the intended participants to measure the representative completion time as one method to determine the recommended CPE credit for self-study programs.

Pre-program assessment. Assessment that is given before the participant has access to the course content of the program.

Professional competence. Having requisite knowledge, skills, and abilities to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest.

Program of learning. A collection of learning activities that are designed and intended as continuing education and that comply with these standards*Standards*.

Qualified Assessment. Method of measuring the achievement of a representative number of the learning objectives of the learning activity.

Reinforcement feedback. Specific responses to correct answers to questions in self-study programs.

Self study program. An educational process designed to permit a participant to learn a given subject without involvement of an instructor.An educational program completed individually without the assistance or interaction of a real time instructor.

Social learning. Learning from one's peers in a community of practice through observation, modeling and application.

Synchronous. Participants engage in learning activity(ies) at the same time.

Tutorial. A tutorial is a method of transferring knowledge that is more interactive and specific than a book, lecture or article. A tutorial seeks to teach by example and supply the information to complete a certain task.

Word count formula. A method, detailed under S14S17-05 Method 2, to determine the recommended CPE credit for self study programs that uses a formula including word count of learning material, number of questions and exercises, and duration of audio and video segments.

Update. Program knowledge level that provides a general review of new developments. This level is for

participants with a background in the subject area who desire to keep current.

Article II – General Guidelines for CPAs

2.01   Professional Competence. All CPAs should participate in learning activities that maintain and/or improve their professional competence. [2]

Selection of learning activities should be a thoughtful, reflective process addressing the individual CPA's current and future professional plans, current knowledge and skills level, and desired or needed additional competence to meet future opportunities and/or professional responsibilities.

CPAs fields of employment do not limit the need for CPE. CPAs performing professional services need to have a broad range of knowledge, skills, and abilities. Thus, the concept of professional competence may be interpreted broadly. Accordingly, acceptable continuing education encompasses programs contributing to the development and maintenance of professional skills.

The fields of study as published on NASBA's website, www.learningmarket.org, ~represent the primary knowledge and skill areas needed by CPAs to perform professional services in all fields of employment.

To help guide their professional development, CPAs may find it useful to develop a learning plan. Learning plans are structured processes that help CPAs guide their professional development. They are dynamic instruments used to evaluate and document learning and professional competence development. They may be reviewed regularly and modified as CPAs' professional competence needs change. Plans include: a self-assessment of the gap between current and needed knowledge, skills, and abilities; a set of learning objectives arising from this assessment; and learning activities to be undertaken to fulfill the learning plan.

2.02   CPE Compliance. CPAs must comply with all applicable CPE requirements.

CPAs are responsible for compliance with all applicable CPE requirements, rules, and regulations of state licensing bodies, other governmental entities, membership associations, and other professional organizations or bodies. CPAs should contact each appropriate entity to which they report to determine its specific requirements or any exceptions it may have to the standards presented herein.

Periodically, CPAs participate in learning activities which do not comply with all applicable CPE requirements, for example specialized industry programs offered through industry sponsors. If CPAs propose to claim credit for such learning activities, they must retain all relevant information regarding the program to provide documentation to state licensing bodies and/or all other professional organizations or bodies that the learning activity is equivalent to one which meets all these standards.

2.03   CPE Credits Record Documentation. CPAs are responsible for accurate reporting of the appropriate number of CPE credits earned and must retain appropriate documentation of their participation in learning activities.

To protect the public interest, regulators require CPAs to document maintenance and enhancement of professional competence through periodic reporting of CPE. For convenience, measurement is expressed in CPE credits. However, the objective of CPE must always be maintenance/enhancement of professional competence, not attainment of credits. Compliance with regulatory and other requirements mandates that CPAs keep documentation of their participation in activities designed to maintain and/or improve

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[2] The terms "should" and "must" are intended to convey specific meanings within the context of this *Joint AICPA/NASBA Statement on Standards for Continuing Professional Education Programs.* The term "must" is used in the standards *Standards* applying to CPAs and CPE program sponsors to convey that CPAs and CPE program sponsors are not permitted any departure from those specific standards *Standards.* The term "should" is used in the standards *Standards* applying to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are encouraged to follow such standards *Standards* as written.

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professional competence. In the absence of legal or other requirements, a reasonable policy is to retain documentation for a minimum of five years from the end of the year in which the learning activities were completed.

Participants must document their claims of CPE credit. Examples of acceptable evidence of completion include:
- For group, blended learning and independent study programs, a certificate or other verification supplied by the CPE program sponsor.
- For self-study and nano-learning programs, a certificate supplied by the CPE program sponsor after satisfactory completion of an examination a qualified assessment.
- For instruction credit, appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Standard No. 15 20 in Standards for CPE Program Measurement.
- For a university or college course that is successfully completed for credit, a record or transcript of the grade the participant received.
- For university or college non-credit courses, a certificate of attendance issued by a representative of the university or college.
- For published articles, books, or CPE programs, (1) a copy of the publication (or in the case of a CPE program, course development documentation) that names the writer CPA as author or contributor, (2) a statement from the writer supporting the number of CPE hours claimed, and (3) the name and contact information of the independent reviewer(s) or publisher.

2.04 Reporting CPE Credits. CPAs who complete sponsored learning activities that maintain or improve their professional competence must claim no more than the CPE credits recommended by CPE program sponsors subject to the state board regulations.

CPAs may participate in a variety of sponsored learning activities, such as workshops, seminars and conferences, self-study courses, Internet-based programs, and independent study. While CPE program sponsors determine credits, CPAs must claim credit only for activities through which they maintained or improved their professional competence. CPAs who participate in only part of a program must claim CPE credit only for the portion they attended or completed.

2.05 Independent Study. CPAs may engage in independent study under the direction of a CPE program sponsor who has met the applicable standards for CPE program sponsors when the subject matter and level of study maintain or improve their professional competence.

Independent study is an educational process designed to permit a participant to learn a given subject under the guidance of a CPE program sponsor. Participants in an independent study program must:
- Enter into a written learning contract with a CPE program sponsor that must comply with the applicable standards for CPE program sponsors. A learning contract:
  1. Specifies the nature of the independent study program and the time frame over which it is to be completed, not to exceed 15 weeks.
  2. Specifies that the output must be in the form of a written report that will be reviewed by the CPE program sponsor or a qualified person selected by the CPE program sponsor.
  3. Outlines the maximum CPE credit that will be awarded for the independent study program, but limits credit to actual time spent.

- Accept the written recommendation of the CPE program sponsor as to the number of credits to be earned upon successful completion of the proposed learning activities. CPE credits will be awarded only if:
  1. All the requirements of the independent study as outlined in the learning contract are met,
  2. The CPE program sponsor reviews and signs the participant's report,
  3. The CPE program sponsor reports to the participant the actual credits earned, and
  4. The CPE program sponsor provides the participant with contact information.

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The maximum credits to be recommended by an independent study CPE program sponsor must be agreed upon in advance and must be equated to the effort expended to improve professional competence. The credits cannot exceed the time devoted to the learning activities and may be less than the actual time involved.

- Retain the necessary documentation to satisfy regulatory requirements as to the content, inputs, and outcomes of the independent study.

Article III – Standards for CPE Program Sponsors

3.01 - General Standards

Standard No. 1. CPE program sponsors are responsible for compliance with all applicable sStandards and other CPE requirements.

S1 - 01. CPE requirements of licensing bodies and others. CPE program sponsors may have to meet specific CPE requirements of state licensing bodies, other governmental entities, membership associations, and/or other professional organizations or bodies. Professional guidance for CPE program sponsors is available from NASBA; state-specific guidance is available from the state boards of accountancy. CPE program sponsors should contact the appropriate entity to determine requirements.

3.02 - Standards for CPE Program Development

Standard No. 2. Sponsored learning activities must be based on relevant learning objectives and outcomes that clearly articulate the knowledge, skills, and abilities that can-should be achieved by participants in the learning activities.

S2 - 01. Program knowledge level. Learning activities provided by CPE program sponsors for the benefit of CPAs must specify the knowledge level, content, and learning objectives so that potential participants can determine if the learning activities are appropriate to their professional competence development needs. Knowledge levels consist of basic, intermediate, advanced, update, and overview.

Standard No. 3. CPE program sponsors must develop and execute learning activities in a manner consistent with the prerequisite education, experience, and/or advance preparation of participants.

S3 - 01. Prerequisite education and experience. To the extent it is possible to do so, CPE program sponsors should make every attempt to equate program content and level with the backgrounds of intended participants. All programs must clearly identify prerequisite education, experience, and/or advance preparation, if any, in precise language so that potential participants can readily ascertain whether they qualify for the program.

Standard No. 4. CPE program sponsors must use activities, materials, and delivery systems that are current, technically accurate, and effectively designed. All coursesCourse documentation must contain the most recent publication, revision or review date. Courses must be revised as soon as feasible following changes to relative codes, laws, rulings, decisions, interpretations, etc. Courses in subjects that undergo frequent changes must be reviewed by an individual with subject matter expertise at least once a year to verify the currency of the content. Other courses must be reviewed at least every two years.

S4 - 01. Developed by a subject matter expert. Learning activities must be developed by individuals or teams having expertise in the subject matter. Expertise may be demonstrated through practical experience and/or education.

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Standard No. 5. CPE program sponsors of group,-and-self-study, nano-learning, and/or blended learning programs must ensure learning activities are reviewed by qualified persons other than those who developed the programs to assure that the program is technically accurate and current and addresses the stated learning objectives. These reviews must occur before the first presentation of these materials and again after each significant revision of the CPE programs.

The participation of at least one licensed CPA (in good standing and holding an active license or its equivalent) is required in the development of every program in accounting and auditing. The participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active license or its equivalent) is required in the development of each program in the field of study of taxes. As long as this requirement is met at some point during the development process, a program would be in compliance. Whether to have this individual involved during the development or the review process is at the CPE program sponsor's discretion.

S5 - 01. Qualifications of reviewers. Individuals or teams qualified in the subject matter must review programs. When it is impractical to review certain programs in advance, such as lectures given only once, greater reliance should be placed on the recognized professional competence of the instructors or presenters. Using independent reviewing organizations familiar with these s*Standards* may enhance quality assurance.

S5 – 02. Review responsibilities if content purchased from another entity. CPE program sponsors may purchase course content from other entities and developers. The organization that issues the certificate of completion under its name to the participants of the program is responsible for compliance with all *Standards* and other CPE requirements.

If a CPE program sponsor plans to issue certificates of completion under its name, then the CPE program sponsor must first consider whether the content was purchased from an entity registered with NASBA on the National Registry of CPE Sponsors.

- If the content is purchased from a sponsor registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor may maintain the author/developer and reviewer documentation from that sponsor in order to satisfy the content development requirements of the *Standards*. The documentation should be maintained as prescribed in Standard No. 24.

- If the content is purchased from an entity not registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor must independently review the purchased content to ensure compliance with the *Standards*. If the CPE program sponsor does not have the subject matter expertise on staff, then the CPE program sponsor must contract with a qualified individual to conduct the review. The CPE program sponsor must maintain the appropriate documentation regarding the credentials and experience of both the course author/developer(s) and reviewer(s) as prescribed in Standard No. 24.

Standard No. 6. CPE program sponsors of independent study learning activities must be qualified in the subject matter.

S6 - 01. Requirements of independent study sponsor. A CPE program sponsor of independent study learning activities must have expertise in the specific subject area related to the independent study. The CPE program sponsor must also:
- Review, evaluate, approve, and sign the proposed independent study learning contract, including agreeing in advance on the number of credits to be recommended upon successful completion.
- Review and sign the written report developed by the participant in independent study.
- Retain the necessary documentation to satisfy regulatory requirements as to the content, inputs, and outcomes of the independent study.

Standard No. 7. Group live programs must employ instructional methods that clearly define learning objectives, guide the participant through a program of learning and include elements of

engagement within the program.

S7 – 01. Required elements of engagement. Each credit of CPE in a group live program must include at least one element of engagement related to course content (for example: group discussion: polling questions: instructor-posed question with time for participant reflection: and/or use of a case study with different engagement elements throughout the program).

S7 – 02. Real time instructor during program presentation. Group live programs must have a real time instructor while the program is being presented. Program participants must be able to interact with the real time instructor while the course is in progress (including the opportunity to ask questions and receive answers during the presentation). Once a group live program is recorded for future presentation, it will continue to be considered a group live program only where a real time subject matter expert facilitates the recorded presentation. CPE credit for a recorded group live program facilitated by a real time subject matter expert will be equal to the CPE credit awarded to the original presentation.

S7-03. No real time instructor during recorded program presentation. A group live program that is recorded for future presentation that does not include a real time subject matter facilitator is no longer a group live program and will only be classified as a self study program if it meets all self study delivery method requirements with the exception of the basis for CPE credit. CPE credit for a recorded group live program not facilitated by a real time subject matter expert will be equal to the CPE credit awarded to the original presentation or it may be determined by either of the two self study credit determination methodologies described in Standard No. 17: pilot testing or the prescribed word count formula, at the sponsor's discretion.

Standard No. 8~~7~~.   Group ~~internet~~ Internet based programs must employ ~~learning methodologies~~instructional methods that clearly define learning objectives, guide the participant through ~~the learning process~~a program of learning, and provide evidence of a participant's satisfactory completion of the program.

S8~~7~~ - 01. Real time~~Live~~ instructor during program presentation. Group ~~internet~~ Internet based programs must have a real time~~live~~ instructor while the program is being presented. Program participants must be able to interact with the real time~~live~~ instructor while the course is in progress (including the opportunity to ask questions and receive answers during the presentation). Once a group ~~internet~~Internet based program is recorded ~~or archived~~for future presentation, it will continue to be considered a group ~~internet~~Internet based program only where a real time~~live~~ subject matter expert facilitates the recorded presentation. ~~Any future presentations that do not include a live subject matter expert will be considered a self study program and must meet all self study delivery method requirements with the exception of the basis for CPE credit.~~ CPE credit for an ~~archived~~recorded group Internet based program, facilitated by a real time subject matter expert, will be equal to the CPE credit awarded to the original presentation.

S8 – 02. No real time instructor during recorded program presentation. A group Internet based program that is recorded for future presentation that does not include a real time subject matter facilitator is no longer a group Internet based program and will only be classified as a self study program if it meets all self study delivery method requirements with the exception of the basis for CPE credit. CPE credit for a recorded group Internet based program not facilitated by a real time subject matter expert will be equal to the CPE credit awarded to the original presentation or it may be determined by either of the two self study credit determination methodologies described in Standard No. 17: pilot testing or the prescribed word count formula, at the sponsor's discretion.

Standard No. 9~~8~~. Self study programs must use ~~learning methodologies~~instructional methods that clearly define learning objectives, guide the participant through ~~the learning process~~a program of learning, and provide evidence of a participant's satisfactory completion of the program.

S9~~8~~ - 01. Guide participant through ~~learning process~~a program of learning. To guide participants through a ~~learning process~~program of learning, CPE program sponsors of self-study programs must elicit participant responses to test for understanding of the material.~~Learners must participate in activities during~~

instruction to demonstrate achievement of learning objectives. Appropriate feedback must be provided. Achievement of learning objectivesSatisfactory completion of the program must be confirmed during or after the course program through a final qualified assessment.

S9~~8~~ – 02. Use of review questions or other content reinforcement tools. Review questions must be placed at the end of each learning activity throughout the program in sufficient intervals to allow the learner participant the opportunity to evaluate the material that needs to be re-studied. If objective type questions are used, at least three review questions per CPE credit must be included or two review questions if the program is marketed for one-half CPE credits. Simulations and other innovative tools that guide participants through structured decisions can be used in lieu of review questions.

S9~~8~~ – 03. Evaluative and reinforcement feedback on review questions. If the multiple choice method is used, evaluative feedback for each incorrect response must explain specifically why each response is wrong and reinforcement feedback must be provided for correct responses. If rank order or matching questions are used, then it is permissible to provide single feedback to explain the correct response. Simulations and other innovative tools that guide participants through structured decisions could provide feedback at irregular intervals or at the end of the learning experience. In those situations, single feedback would be permissible. True/false questions or other review questions that do not meet the evaluative and reinforcement feedback requirements are allowed as review questions but are not included in the number of review questions required per CPE credit. Forced choice questions, when used as part of an overall learning strategy, are allowed as review questions and can be counted in the number of review questions required per CPE credit. There is no minimum passing rate required for review questions.

S9~~8~~ – 04. Final examinationQualified assessment requirements. To provide evidence of satisfactory completion of the course, CPE program sponsors of self-study programs must require participants to successfully complete a final examinationqualified assessment during or after the program with a cumulative minimum-passing grade of at least 70 percent before issuing CPE credit for the course. Examinations Assessments may contain questions of varying format (for example, multiple-choice, essay, and simulations). At least five questions/scored responses per CPE credit must be included on the final examinationqualified assessment or three final examassessment questions/scored responses if the program is marketed for one-half CPE credits. For example, the final examinationqualified assessment for a five-credit course must include at least 25 questions/scored responses. Alternatively, a five and one-half credit course must include at least 28 questions/scored responses. Except in courses where recall of information is the learning strategy, duplicate review and final examqualified assessment questions are not allowed. True/false questions are not permissible on the final examinationqualified assessment in accordance with the implementation effective dates of these standards.

If a pre-program assessment is used in the course, then the pre-program assessment cannot be included in the determination of the recommended CPE credits for the course. If a pre-program assessment is used and feedback is provided, then duplicate pre-program assessment and qualified assessment questions are not permitted. If a pre-program assessment is used and feedback is not provided, then duplicate pre-program assessment and qualified assessment questions are permissible. Feedback may comply with the feedback for review questions as described in S9-03, or take the form of identifying correct and incorrect answers.

A qualified assessment must measure a representative number of the learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The representative number of the learning objectives can be less than 75 percent of the learning objectives for the program only if a randomized question generator is used and the test bank used in the creation of the assessment includes at least 75 percent of the learning objectives for the program. Assessment items must be written to test the stated learning objectives of the course.

S9~~8~~ – 05. Feedback on final examinationqualified assessment. Providing feedback on the final examinationqualified assessment is at the discretion of the CPE program sponsor. If the CPE program sponsor chooses to provide feedback and:

Utilizes a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size to minimize overlap of questions on the ~~final examination~~qualified assessment for the typical repeat test-taker. Feedback may comply with the feedback for review questions as described in ~~S8~~ S9 – 03, or take the form of identifying correct and incorrect answers.

Does not utilize a test bank, whether or not feedback can be given depends on whether the ~~learner~~ participant passes the ~~final examination~~qualified assessment, then:

- on a failed ~~examination~~assessment, the CPE program sponsor may not provide feedback to the test-taker.
- on ~~examinations~~ assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as described in S9~~8~~-03, or take the form of identifying correct and incorrect answers.

S9~~8~~ – 06. Program/course expiration date. ~~All courses~~Course documentation must include an expiration date (the time by which the ~~learner~~ participant must complete the ~~final examination~~qualified assessment). For individual courses, the expiration date is no longer than one year from the date of purchase or enrollment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.

S9~~8~~ – 07. Based on materials developed for instructional use. Self study programs must be based on materials specifically developed for instructional use and not on third party materials. Self study programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by a test will not be acceptable. However, the use of the publications and reference materials in self-study programs as supplements to the instructional materials could qualify if the self study program complies with each of the CPE standards.

Instructional materials for self study include teaching materials which are written for instructional educational purposes. These materials must demonstrate the expertise of the author(s). At a minimum, instructional materials must include the following items:

1. An overview of topics;
2. The ability to find information quickly (for example, an index, a detailed menu or key word search function);
3. The definition of key terms (for example, a glossary or a search function that takes a participant to the definition of a key word);
4. Instructions to participants regarding navigation through the course, course components, and course completion;
5. Review questions with feedback; and
6. ~~Final exam~~Qualified assessment.

Standard No. 10. Nano-learning programs must use instructional methods that clearly define a minimum of one learning objective, guide the participant through a program of learning and provide evidence of a participant's satisfactory completion of the program. Satisfactory completion of the program must be confirmed at the conclusion of the program through a qualified assessment.

S10 – 01. Qualified assessment requirements. To provide evidence of satisfactory completion of the course, CPE program sponsors of nano-learning programs must require participants to successfully complete a qualified assessment with a passing grade of 100 percent before issuing CPE credit for the course. Assessments may contain questions of varying format (for example, multiple choice, rank order, and matching). Only two questions must be included on the qualified assessment. True/false questions are not permissible on the qualified assessment. If the participant fails the qualified assessment, then the participant must re-take the nano-learning program. The number of re-takes permitted a participant is at the sponsor's discretion.

S10 – 02. Feedback on qualified assessment. Providing feedback on the qualified assessment is at the discretion of the CPE program sponsor. If the CPE program sponsor chooses to provide feedback and:

Utilizes a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size for no overlap of questions on the qualified assessment for the typical repeat test-taker. If the multiple choice method is used, evaluative feedback for each incorrect response must explain specifically why each response is wrong and reinforcement feedback must be provided for correct responses. If rank order or matching questions are used, then it is permissible to provide single feedback to explain the correct response. Feedback may also take the form of identifying correct and incorrect answers.

Does not utilize a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then:
- on a failed assessment, the CPE program sponsor may not provide feedback to the test-taker.
- on assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback described in the preceding paragraph or take the form of identifying correct and incorrect answers.

S10 – 03. Program/course expiration date. Course documentation must include an expiration date. The expiration date is no longer than one year from the date of purchase or enrollment.

S10 – 04. Based on materials developed for instructional use. Nano-learning programs must be based on materials specifically developed for instructional use and not on third party materials. Nano-learning programs requiring only the reading of general professional literature, IRS publications or reference manuals followed by an assessment will not be acceptable.

Standard No. 11. Blended learning programs must use instructional methods that clearly define learning objectives and guide the participant through a program of learning. Pre-program, post-program and/or homework assignments should enhance the learning program experience and must relate to the defined learning objectives of the program.

S11 – 01. Guide participant through a program of learning. The blended learning program includes different learning or instructional methods (for example, lectures, discussion, guided practice, reading, games, case study, simulation); different delivery methods (group live, group Internet based, nano-learning or self study); different scheduling (synchronous or asynchronous); or different levels of guidance (for example, individual, instructor or subject matter expert led, or group/social learning). To guide participants through the learning process, CPE program sponsors must provide clear instructions/information to participants that summarize the different components of the program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must document the process/components of the course progression and completion of components by the participants.

S11 – 02. Primary component of blended learning program is a group program. If the primary component of the blended learning program is a group program, then CPE credits for pre-program, post-program and/or homework assignments cannot constitute more than 25 percent of the total CPE credits available for the blended learning program.

S11 – 03. Primary component of blended learning program is an asynchronous learning activity. If the primary component of the blended learning program is an asynchronous learning activity, then the group program component of the blended learning program must incorporate a qualified assessment in which participants demonstrate achievement of the learning objectives of the program.

S11 – 04. Qualified assessment requirements. A qualified assessment must measure a representative number of learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program.

3.03 - Standards for CPE Program Presentation

Standard No. 129. CPE program sponsors must provide descriptive materials that enable CPAs to

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assess the appropriateness of learning activities. For CPE program sponsors whose courses are developed for sale and/or for external audiences (i.e., not internal training), CPE program sponsors must make the following information available in advance:
- Learning objectives.
- Instructional delivery methods.
- Recommended CPE credit and recommended field of study.
- Prerequisites.
- Program level.
- Advance preparation.
- Program description.
- Course registration requirements.
- Refund policy for courses sold for a fee/cancellation policy.
- Complaint resolution policy.
- Official NASBA sponsor statement, if an approved NASBA sponsor (explaining final authority of acceptance of CPE credits).

For CPE program sponsors whose courses are purchased or developed for internal training only, CPE program sponsors must make the following information available in advance:
- Learning objectives.
- Instructional delivery methods.
- Recommended CPE credit and recommended field of study.
- Prerequisites.
- Advance preparation.
- Program level (for optional internal courses only).
- Program description (for optional internal course only).

S129 – 01. Disclose significant features of program in advance. For potential participants to effectively plan their CPE, the program sponsor -must disclose the significant features of the program in advance (e.g., through the use of brochures, website, electronic notices, invitations, direct mail, or other announcements). When CPE programs are offered in conjunction with non-educational activities, or when several CPE programs are offered concurrently, participants must receive an appropriate schedule of events indicating those components that are recommended for CPE credit. The CPE program sponsor's registration and attendance policies and procedures must be formalized, published, and made available to participants and include refund/cancellation policies as well as complaint resolution policies.

S129 – 02. Disclose advance preparation and/or prerequisites. CPE program sponsors must distribute program materials in a timely manner and encourage participants to complete any advance preparation requirements. All programs must clearly identify prerequisite education, experience, and/or advance preparation requirements, if any, in the descriptive materials. Prerequisites, if any, must be written in precise language so that potential participants can readily ascertain whether they qualify for the program.

Standard No. 130. CPE program sponsors must ensure instructors are qualified with respect to both program content and instructional methods used.

S130 – 01. Qualifications of instructors. Instructors are key ingredients in the learning process for any group or blended learning program. Therefore, it is imperative that CPE program sponsors exercise great care in selecting qualified instructors for all group or blended learning programs. Qualified instructors are those who are capable, through training, education, or experience of communicating effectively and providing an environment conducive to learning. They must be competent and current in the subject matter, skilled in the use of the appropriate instructional methods and technology, and prepared in advance.

S130 - 02. Evaluation of instructor's performance. CPE program sponsors should evaluate the instructor's performance at the conclusion of each program to determine the instructor's suitability to serve

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in the future.

Standard No. 141. **CPE program sponsors must employ an effective means for evaluating learning activity quality with respect to content and presentation, as well as provide a mechanism for participants to assess whether learning objectives were met.**

S141 - 01. Required elements of evaluation. The objectives of evaluation are to assess participant and instructor satisfaction with specific programs and to increase subsequent program effectiveness. Evaluations, whether written or electronic, must be solicited from participants and instructors for each program session, including self_-study and nano-learning programs, to determine, among other things, whether:

- Stated learning objectives were met.
- Stated prerequisite requirements were appropriate and sufficient.
- Program materials were relevant and contributed to the achievement of the learning objectives.
- Time allotted to the learning activity was appropriate.
- If applicable, iIndividual instructors were effective. (Note: This topic does not need to be included in evaluations for self study and nano-learning programs.)

S141 - 02. Evaluation results. CPE program sponsors must periodically review evaluation results to assess program effectiveness and should inform developers and instructors of evaluation results.

Standard No. 152. **CPE program sponsors must ensure instructional methods employed are appropriate for the learning activities.**

S152 - 01. AssessEvaluate instructional method in context of program presentation. CPE program sponsors must assessevaluate the instructional methods employed for the learning activities to determine if the delivery is appropriate and effective.

S152 – 02. Facilities and technology appropriateness. Learning activities must be presented in a manner consistent with the descriptive and technical materials provided. Integral aspects in the learning environment that should be carefully monitored include the number of participants and the facilities and technologies employed in the delivery of the learning activity.

3.04 - Standards for CPE Program Measurement

Standard No. 163. **Sponsored learning activities are measured by actual program length, with one 50-minute period equal to one CPE credit. Sponsors may recommend one-fifth (0.20 credit equal to 10-minute period) and one-half (0.50 credit equal to 25-minute period) CPE credits under the following scenarios:**
- **Group – after the first credit has been earned.**
- **Self study – one-half increments (equal to 25 minutes) are permitted.**
- **Nano-learning – one-fifth increments (equal to 10 minutes) are permitted.**

The CPA claiming CPE credits should refer to respective state board requirements regarding acceptability of one-fifth and one-half CPE credits.

Only learning content portions of programs (including pre-program, post-program and/or homework assignments when incorporated into a blended learning program) qualify toward eligible credit amounts. Time for activities outside of actual learning content including, for example, excessive welcome and introductions, housekeeping instructions, and breaks is not accepted toward credit.

S163 – 01. Learning activities with individual segments. For learning activities in which individual

segments are less than 50 minutes, the sum of the segments would be considered one total program. For example, five 30-minute presentations would equal 150 minutes and would be counted as three CPE credits. When the total minutes of a sponsored learning activity are greater than 50, but not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half fifth credit, if one-half fifth credits are awarded. Thus, learning activities with segments totaling 140 minutes would be granted two and four-fifthsone-half CPE credits.

For learning activities in which segments are classified in multiple fields of study, the CPE credits granted should first be computed based on the content time of the total program. Next, the CPE credits granted should be allocated to the fields of study based on the field of study content time. If the sum of the individual segments by field of study content time does not equal the CPE credits computed based on the content time for the total program, then the difference (positive or negative) should be allocated to the primary field of study for the program.

S163 – 02. Responsibility to monitor attendance. While it is the participant's responsibility to report the appropriate number of credits earned, CPE program sponsors must maintain a process to monitor individual attendance at group learning participationprograms to assign the correct number of CPE credits. A participant's self-certification of attendance alone is not sufficient.

S163 – 03. Monitoring mechanism for group Internet Internet based programs. In addition to meeting all other applicable group program standards and requirements, group internet Internet based programs must employ some type of real time monitoring mechanism to verify that participants are participating during the duration of the course. The monitoring mechanism must be of sufficient frequency and lack predictability to provide assurance that participants have been engaged throughout the program. If polling questions are used as aThe monitoring mechanism, must employ at least three polling questions must be used instances of interactivity completed by the participant per CPE credit hour. CPE program sponsors should verify with respective state boards on specific polling interactivity requirements.

S163 – 04. Small group viewing of group Internet Internet based programs. In situations where small groups view a group internet Internet based program such that one person logs into the program and asks questions on behalf of the group, documentation of attendance is required in order to award CPE credits to the group of participants. Participation in the group must be documented and verified by the small group facilitator or administrator in order to authenticate attendance for program duration.

S163 – 05. University or college credit course. For university or college credit courses that meet these CPE Standards, each unit of college credit shall equal the following CPE credits:
- Semester System   15 credits
- Quarter System   10 credits

S163 – 06. University or college non-credit course. For university or college non-credit courses that meet these CPE standards, CPE credit shall be awarded only for the actual classroom time spent in the non-credit course.

S163 – 07. Participant preparation time. Credit is not granted to participants for preparation time, unless the program meets the criteria for blended learning in Standard No. 11.

S163 – 08. Committee or staff meetings qualification for CPE credits. Only the portions of committee or staff meetings that are designed as programs of learning and comply with these Sstandards qualify for CPE credit.

Standard No. 174. CPE credit for self study learning activities must be based on one of the following educationally sound and defensible methods:.

Method 1: Pilot test of the representative completion time.

Method 2: Computation using the prescribed word count formula.

If a pre-program assessment is used, the pre-program assessment is not included in the CPE credit computation.

S174 – 01. Method 1 - Sample group of pilot testers. A sample of intended professional participants must be selected to test program materials in an environment and manner similar to that in which the program is to be presented. The sample group must consist of at least three qualified individuals who are independent of the program development group.

- For those courses whose target audience includes CPAs, the sample group must be licensed CPAs in good standing, holding an active license or its equivalent ~~currently subject to state CPE requirements as defined by state board requirements~~ and possess the appropriate level of knowledge before taking the program.

- For those sponsors who are subject to various regulatory requirements that mandate a minimum number of CPE credits and offer courses to non-CPAs, those courses do not have to be pilot tested by licensed CPAs.

- For those courses whose target audience includes CPAs and non-CPAs, the sample group must be representative of the target audience and contain both CPAs, as defined above, and non-CPAs.

S174 – 02. Method 1 – CPE credit based on representative completion time. The sample does not have to ensure statistical validity; however, if the results of pilot testing are inconsistent, then the sample must be expanded or ~~any inconsistent results,~~ if the inconsistent results are outliers, the inconsistent results must be eliminated. CPE credit must be recommended based on the representative completion time for the sample. Completion time includes the time spent taking the final examination and does not include the time spent completing the course evaluation or pre-program assessment. Pilot testers must not be informed about the length of time the program is expected to take to complete. If substantive changes are subsequently made to program materials, further pilot tests of the revised program materials must be conducted to affirm or amend, as appropriate, the representative completion time.

S174 – 03. Method 1 – Requirement for re-pilot testing. If, subsequent to course release, actual participant completion time warrants a change in CPE credit hours, re-pilot testing is required to substantiate a change in CPE credit prospectively.

S174 – 04. Method 1 – Pilot testing when course is purchased from vendor or other developer. CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses where pilot tests were conducted and provided, CPE program sponsors must review results of the course developer's pilot test results to ensure that the results are appropriate. For purchased courses where no pilot tests were conducted or provided, CPE program sponsors must conduct pilot testing or perform the word count formula as prescribed in Method 2.

S174 – 05. Method 2 – Basis for prescribed word count formula. The prescribed word count formula begins with a word count of the number of words contained in the text of the required reading of the self study program and should exclude any material not critical to the achievement of the stated learning objectives for the program. Examples of information material that are not critical and therefore excluded from the word count are: course introduction; instructions to the participant~~learner~~; author/course developer biographies; table of contents; glossary; pre-program assessment; and appendices containing supplementary reference materials.

Again, only course content text that is critical to the achievement of stated learning objectives should be included in the word count formula. If an author/course developer determines, for example, that including

the entire accounting rule or tax regulation is beneficial to the participantlearner, the accounting rule or tax regulation should be included as an appendix to the course as supplementary reference material and excluded from the word count formula. Only pertinent paragraphs or sections of the accounting rule or tax regulation required for the achievement of stated learning objectives should be included in the actual text of the course and therefore included in the word count formula.

Review questions, exercises and final examinationqualified assessment questions are considered separately in the calculation and should not be included in the word count.

S17 – 06. Method 2 – Calculation of CPE credit using the prescribed word count formula. The word count for the text of the required reading of the program is divided by 180, the average reading speed of adults. The total number of review questions (including those above the minimum requirements), exercises and qualified assessment questions is multiplied by 1.85, which is the estimated average completion time per question. These two numbers plus actual audio/video duration time (not narration of the text), if any, are then added together and the result divided by 50 to calculate the CPE credit for the self study program. When the total minutes of a self study program are not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit.

[(# of words/180) + actual audio/video duration time + (# of questions * 1.85)] /50 = CPE credit

Consideration of audio and video segments in word count formula. If audio and video segments of a self study program constitute additional learning for the participant (i.e., not narration of the text), then the actual audio/video duration time may be added to the time calculation as provided in the prescribed word count formula.

S17 – 07. Method 2 – Consideration of audio and video segments in word count formula. If audio and video segments of a self study program constitute additional learning for the participant (i.e., not narration of the text), then the actual audio/video duration time may be added to the time calculation as provided in the prescribed word count formula. If the entire self study program constitutes a video, then the prescribed word count formula in S17 – 06 would consist of the actual video time plus the total number of review questions (including those above the minimum requirements), exercises and qualified assessment questions multiplied by 1.85 divided by 50 (i.e., there would be no word count for text used in the formula).

[actual audio/video duration time + (# of questions * 1.85)] /50 = CPE credit

Calculation of CPE credit using the prescribed word count formula. The word count for the text of the required reading of the program is divided by 180, the average reading speed of adults. The total number of review questions, exercises and final examination questions is multiplied by 1.85, which is the estimated average completion time per question. These two numbers plus actual audio/video duration time, if any, are then added together and the result divided by 50 to calculate the CPE credit for the self study program. When the total minutes of a self study program are not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit.

[(# of words/180) + actual audio/video duration time + (# of questions * 1.85)]/50 = CPE credit

S17 – 08. Method 2 – Word count formula when course is purchased from vendor or other developer. CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses where the word count formula was calculated, CPE program sponsors must review the results of the course developer's word count formula calculation to ensure that results are appropriate. For purchased courses where the word count formula calculation was not performed or provided, CPE program sponsors must perform the word count formula calculation or conduct pilot testing as described in Method 1.

Standard No. 18. CPE credit for nano-learning programs must be based on duration of the program plus the qualified assessment, which when combined should be a minimum of 10 minutes. However, one-fifth (0.20 credit) CPE credit is the maximum credit to be awarded for a single nano-learning program.

Standard No. 19. CPE credit for blended learning programs must equal the sum of the CPE credit determinations for the various completed components of the program. CPE credits could be determined by actual duration time (for example, audio/video duration time or learning content delivery time in a group program) or by a pilot test of the representative completion time as prescribed in S17-01 or word count formula as prescribed in S17-06 (for example, reading, games, case studies, simulations).

Standard No. 20~~15~~. Instructors,~~or~~ discussion leaders or technical reviewers of learning activities may receive CPE credit for their preparation/review and presentation time to the extent the activities maintain or improve their professional competence and meet the requirements of these ~~CPE~~ Sstandards.

S20~~15~~ – 01. Instructor CPE credit parameters. Instructors, discussion leaders, or speakers who present a learning activity for the first time may receive CPE credit for actual preparation time up to two times the number of CPE credits to which participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the state boards. For example, for learning activities in which participants could receive 8 CPE credits, instructors may receive up to 24 CPE credits (16 for preparation plus 8 for presentation). For repeat presentations, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed and such change required significant additional study or research.

S20~~15~~ – 02. ~~Authoring and p~~Presenting a program. The CPA claiming CPE credits should refer to respective state board requirements.

S20 – 03. Technical reviewer CPE credit parameters. Technical reviewers who review a learning activity for the first time may receive CPE credit for actual review time up to the actual number of CPE credits for the program, subject to regulations and maximums established by state boards. For repeat technical reviews, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed and such change required significant additional study or research.

Standard No. 21~~16~~. Writers of published articles, books, or CPE programs may receive CPE credit for their research and writing time to the extent it maintains or improves their professional competence.

S21~~16~~ – 01. Requirement for review from independent party. Writing articles, books, or CPE programs for publication is a structured activity that involves a process of learning. For the writer to receive CPE credit, the article, book, or CPE program must be formally reviewed by an independent party. CPE credits should be claimed only upon publication.

S21~~16~~ – 02. Authoring ~~and presenting~~ a program. As a general rule, receiving CPE credits for authoring and presenting the same program should not be allowed. The CPA claiming CPE credits should refer to respective state board requirements.

Standard No. 22~~17~~. CPE credits recommended by a CPE program sponsor of independent study must not exceed the time the participant devoted to complete the learning activities specified in the learning contract.

S22~~17~~ – 01. CPE credits agreed to in advance. The maximum credits to be recommended by an independent study CPE program sponsor must be agreed upon in advance and must be equated to the effort expended to improve professional competence. The credits cannot exceed the time devoted to the learning activities and may be less than the actual time involved.

3.05 - Standards for CPE Program Reporting

Standard No. 23~~18~~. CPE program sponsors must provide program participants at or after the

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conclusion of the program with documentation (electronic or paper) of their participation (certificate of completion), which includes the following:

- CPE program sponsor name and contact information.
- Participant's name.
- Course title.
- Course field of study.
- Date offered or completed.
- If applicable, location.
- Type of instructional/delivery method used.
- Amount of CPE credit recommended.
- Verification by CPE program sponsor representative.
- Sponsor identification number or registration number, if required by the state boards.
- NASBA time statement stating that CPE credits have been granted on a 50-minute hour.
- Any other statements required by state boards.

S2318 – 01. Entity to award CPE credits and acceptable documentation. The CPE program sponsor is the individual or organization responsible for issuing the certificate of completion and maintaining the documentation required by these Sstandards. The entity whose name appears on the certificate of completion is responsible for validating the CPE credits claimed by a participant. CPE program sponsors must provide participants with documentation (electronic or paper) to support their claims of CPE credit. Acceptable evidence of completion includes:

- For group, blended learning and independent study programs, a certificate or other verification supplied by the CPE program sponsor.
- For self-study and nano-learning programs, a certificate supplied by the CPE program sponsor after satisfactory completion of an examinationa qualified assessment.
- For instruction credit, appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Standard 2015 in Standards for CPE Program Measurement.
- For a university or college course that is successfully completed for credit, a record or transcript of the grade the participant received.
- For university or college non-credit courses, a certificate of attendance issued by a representative of the university or college.
- For published articles, books, or CPE programs, (1) a copy of the publication (or in the case of a CPE program, course development documentation) that names the writer-CPA as author or contributor, (2) a statement from the writer supporting the number of CPE hours claimed, and (3) the name and contact information of the independent reviewer(s) or publisher.

S23-02. Certificate issuance for simultaneous delivery of a group live and group internet based program. In circumstances where the CPE program sponsor is providing simultaneous delivery of a group live and group Internet based program, the CPE program sponsor, at its discretion, may issue the certificate of completion to all program participants by awarding CPE credits under the instructional delivery method attended by the majority of the participants. The delivery and attendance monitoring requirements of the respective instructional delivery methods still apply.

Standard No. 2419. CPE program sponsors must retain adequate documentation (electronic or paper) for a minimum of five years to support their compliance with these standards and the reports that may be required of participants.

S2419 – 01. Required documentation elements. Evidence of compliance with responsibilities set forth under these standards which is to be retained by CPE program sponsors includes, but is not limited to:

- Records of participation.
- Dates and locations.
- Author/iinstructor, author/developer and reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer and reviewer for accounting, auditing

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or tax program(s), the state of licensure, license number and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.

- Number of CPE credits earned by participants.
- Results of program evaluations.
- Program descriptive materials (course announcement information).

Information to be retained by developers CPE program sponsors includes copies of program materials, evidence that the program materials were developed and reviewed by qualified parties, and a record of how CPE credits were determined.

S2419 – 02. Maintenance of documentation as basis for CPE credit for self study programs. For CPE program sponsors using Method 1 (pilot tests) as the basis for CPE credit for self study programs, appropriate pilot test records must be retained regarding the following:

- When the pilot test was conducted.
- The intended participant population.
- How the sample of pilot testers was selected.
- Names and credentials and relevant experience of sample pilot test participants.
- A summary of pilot test participants' actual completion time.
- Statement from each pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time.

For CPE program sponsors using Method 2 (word count formula) as the basis for CPE credit for self study programs, the word count formula calculation as well as the supporting documentation for the data used in the word count formula (e.g., word count; number of review questions, exercises and final examination questions; duration of audio and/or video segments, if applicable; and actual calculation) must be retained.

Effective dates:

Unless otherwise established by state licensing bodies and/or other professional organizations, these Standards are to be effective upon Board approval except as follows:

1. For group live programs and independent study — July 1, 2012. instances of engagement per S7-01 must be incorporated during the next CPE program review/revision date.
2. For self study programs in development as of December 31, 2011 and/or being published for the first time — July 1, 2012.
3. For self study programs already in existence as of December 31, 2011 — March 1, 2014.