

CPE REPORTING FORM FOR STATUS CHANGE TO “ACTIVE” INSTRUCTIONS

Please review these CPE Requirements (from MN Rules [1105.3000-3350](#)).

1. The following are approved CPE sponsors:
 - [NASBA CPE Registry](https://www.nasbaregistry.org/cpas) sponsors (<https://www.nasbaregistry.org/cpas>)
 - The Office of the Legislative Auditor or State Auditor, provided that a peer review has been conducted on those offices and an unmodified report was filed with the Board
 - CPA firms who have had a system review level peer review completed in the last three years and an unmodified report was filed with the Board
 - Colleges and Universities whose academic programs qualify an initial license applicant to sit for the CPA examination
 - CPE programs sponsored by professional organizations that are recognized by the Board as report acceptance bodies in [MN Rule 1105.5300](#)
 - CPE programs sponsored by professional organizations that are recognized by another state's Board of Accountancy
2. Your CPE total must be a **minimum of 120 hours**. Hours must be completed within the three calendar years prior to reactivation of your certificate.
3. You must have **8 hours of ethics CPE**, specifically in regulatory or behavioral ethics.
4. Note these CPE course-type limitations:
 - Maximum of 60 hours each for
 - Presenting or instructing qualifying courses or seminars
 - Authoring articles, books, or CPE courses for publication
 - Minimum of 24 hours from instructor-led programs
 - Maximum of 24 hours in personal development (covers skills such as communications, managing group process, dealing effectively with others, interviewing, counseling, and career planning)
 - Minimum of 72 hours presented by approved sponsors (see **section 1** above)
5. Using non-approved CPE sponsors:
 - You can take courses from non-Registry/non-approved sponsors, if all the following are true:
 - The courses contribute to your professional knowledge and competence
 - You take no more than 48 hours of such courses in the three-year reporting cycle
 - The program meets the minimum standards in the [Statement on Standards for Continuing Professional Education Programs \(2012\)](#) jointly approved by NASBA and AICPA
 - None of the courses are self-study. Non-approved sponsors cannot be used for self-study CPE.
 - Documentation for non-Registry/non-approved sponsor programs must consist of the following:
 - A certificate of attendance from the program sponsor containing the name and contact information of the sponsor, the program's title and description of the content, the date of the program, its location, and the number of CPE hours earned
 - A copy of the timed agenda (detailed schedule) for the program
 - A statement by the licensee describing how the program contributes to the licensee's professional knowledge and competence

