

CPE REPORTING FORM FOR STATUS CHANGE TO “ACTIVE” INSTRUCTIONS

Please review these CPE Requirements (from MN Rules [1105.3000-3350](#)). For courses taken prior to January 9, 2018, consult the [2012 Statement on Standards for CPE](#). For courses taken after that date, consult the [2016 Statement on Standards for CPE](#) and the [NASBA Fields of Study](#).

1. The following are approved CPE sponsors:
 - [NASBA Registry of CPE Sponsors \(https://www.nasbaregistry.org/sponsor-list\)](https://www.nasbaregistry.org/sponsor-list)
NOTE: Not all sponsors are approved for all methods (group live, self study, nano, etc) of CPE delivery. **Check the detail** for a particular sponsor on the registry list to confirm its approved delivery method(s).
 - 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 Exam
 - CPE programs sponsored by professional organizations that are recognized by the Board as report acceptance bodies in [MN Rule 1105.5300](#)
 - CPE programs sponsored by professional organizations that are recognized by another state’s Board of Accountancy
2. Your CPE total must be a **minimum of 120 hours**. Hours must be earned within the three-year period preceding the date of your completed application.
3. You must have **8 hours of ethics CPE**, specifically in regulatory (technical) or behavioral (nontechnical) ethics.
4. Note these CPE course-type requirements and limitations:
 - Maximum of 60 hours each for a) presenting or instructing qualifying courses or seminars, and b) authoring articles, books, or CPE courses for publication
 - Minimum of 24 hours from [group](#) or [blended learning](#) programs
 - Minimum of 60 hours from technical learning activities as defined in the [NASBA Fields of Study \(July 2016\)](#)
 - Minimum of 72 hours presented by approved sponsors (see **item 1** above)
 - Partial-hour credits are allowed as specified in the [2016 Statement on Standards for CPE](#). These vary by delivery method. Consult [Standard 16](#) for details.
5. Using non-approved CPE sponsors:
 - You can take courses from non-NASBA Registry/non-approved sponsors, if all the following are true:
 - The courses contribute to your professional knowledge and competence
 - You have a minimum of 72 hours in the three-year reporting cycle from **approved** sponsors
 - The program meets the minimum standards in the version of the [Statement on Standards](#) in effect at the time the program was taken.
 - None of the courses are self-study, nano learning, or blended learning. Non-NASBA Registry sponsors cannot be used for these means of earning CPE.
 - Documentation for non-Registry/non-approved sponsor programs must consist of the following:
 - A certificate of attendance from the program sponsor containing the name and contact information of the sponsor, the program’s title and description of the content, the date of the program, its location, and the number of CPE hours earned
 - A copy of the detailed, timed agenda for the program
 - A statement by the licensee describing how the program contributes to the licensee’s professional knowledge and competence

