



Minnesota Board of Accountancy

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Please review the following CPE rules to ensure that you are in compliance with the CPE requirements.

- (1) The following are approved Sponsors:
 - NASBA CPE Registry Sponsors
 - The Office of the Legislative Auditor or State Auditor provided a quality review has been conducted on those offices and an unmodified report was received and filed with the Board.
 - CPA firms who have had a system review level quality review completed in the last three years and an unmodified report received.
 - Colleges and Universities whose academic programs qualify for an applicant to sit for the CPA examination.
 - CPE programs sponsored by the AICPA, MNCPA, MAPA.
 - Specific courses approved by the Board on a request basis prior to December 31, 2005 which were used to satisfy CPE requirements for the years ended June 30, 2005 and 2006.
- (2) Total must be at least 120 hours. Hours must be completed within three years prior to reactivation of your certificate.
- (3) Ethics hours must total eight hours. Ethics hours must be in accounting ethics or business ethics. CPAs are required to have eight hours of ethics every three years.
- (4) CPE hour limitations. The following hour limitations apply: A) At least 60 hours must be obtained from other than instructor preparation or presentation; B) At least 60 hours must be obtained from other than the writing of articles, books, or CPE courses for publication; C) At least 24 hours must be obtained from other than self-study programs; and D) At least 96 hours must be obtained from programs in the subject area other than personal development, as defined in the Statement on Standards for Continuing Professional Education (CPE) Programs.
- (5) **Non-approved CPE** - CPAs are allowed to take courses from non-Registry/non-approved sponsors, provided the program contributes to the professional knowledge and competence of the individual CPA, and provided the aggregate hours of the program do not exceed 40% of the three-year 120 hour total. The program must meet the minimum standards of quality of development, presentation, measurement, and reporting of credits in the [Statement on Standards for Continuing Professional Education](#) (CPE) Programs jointly approved by NASBA and AICPA or such other standards acceptable to the board. **Non-approved CPE does not include self-study.**

Documentation for non-registry programs must consist of the following:

- (1) a certificate of attendance from the program sponsor containing the name and contact information of the sponsor, the title and description of the content of the program, the date of the program, the location of the program, and the number of CPE hours for which the licensee attended;
- (2) a copy of the detailed timed agenda for the program;
- (3) a biography of the program developer and program presenter; and
- (4) a statement by the licensee describing how the program contributes to the licensee's professional knowledge and competence.

Hours must be listed in chronological order.