



# Arkansas State Board of Public Accountancy

101 East Capitol, Suite 450 • Little Rock, AR 72201

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## Instructions for 2018 CPE Audit

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- Assemble documentation for all CPE courses used for your 2018 Annual License Renewal. If you chose the 40-hour rule this will include **ALL** courses from 2017 and **ALL** ethics from 2016 & 2015. If you chose the 120-hour rule this will include **ALL** courses from 2017, 2016, & 2015.
- Review your CPE certificates to verify that the documentation meets all requirements detailed on the CPE Documentation Requirements page.
- If you are missing documentation or your documentation is insufficient, contact the CPE Sponsor to request the required information.
- Copies of your CPE documentation are acceptable **ONLY** if all of the information is legible.
- For CPE obtained through the Arkansas Society of Certified Public Accountants (ASCPA), Please contact the Society for a transcript of your courses. You are not allowed to print off the tracker yourself, it must be an official transcript from the Society.
- For the Rules and Laws Ethics course obtained through the Arkansas State Board, you must go onto the ScholarLab's website where you took the course and print off your certificate. The Board does not automatically receive this certificate or verification once you have finished this course. You are responsible for sending this documentation to the Board.
- **Remember, we will NOT contact you for missing or insufficient information. Be sure ALL documentation is included and is complete.**

Scan and e-mail you documentation to

**Hanna.Windley@arkansas.gov**

**OR**

Mail to

**ASBPA Attn: CPE Audit  
101 E. Capitol Ave., Suite 450  
Little Rock, AR 72201**

### **New CPE Audit Policy**

Effective with the 2017 CPE Audit, those **CPAs who fail a CPE audit will be required to make up the hours disallowed in the audit in addition to paying a fine.** For several years the audits have resulted in fines only, but the Board believes that the profession and the public are better served by having CPAs who fail to meet the CPE standards make up the hours that were either not taken or disallowed.

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# Summary of CPE Documentation Requirements

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CPE support documentation should be a form or certificate issued by the sponsor and should contain the following information:

- Your name as a participant (see NOTE 1 below)
- Name of sponsoring organization and contact information
- NASBA registration number or “Exempt” if organization is exempt
- Course title
- Dates attended and/or completed
- Number of hours obtained (based on 50-minute hour)
- Field of study for which hours were granted
- Type of instruction/delivery method (group or self-study)
- Signature of sponsor representative (written or electronic is acceptable)



Documentation lacking any of the items detailed above may result in the CPE being unacceptable. Please make sure that each document you are submitting has all of the information we require.

**We will NOT contact you for the missing information.**

NOTE 1: Except for sponsor signatures, **handwritten information is NOT acceptable.** If any of the information is written, please contact the sponsor and have them verify the information on letterhead or in an email and sent to Ms. Hanna Windley at [Hanna.Windley@arkansas.gov](mailto:Hanna.Windley@arkansas.gov).

NOTE 2: Many “Exempt” sponsors do not include the field of study on their certificates. Please send additional information (agenda or outline) to corroborate the classification of the CPE hours, if this is the case.

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# Summary of In-Firm CPE Documentation Requirements

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**If you work for a firm that IS registered with NASBA**, all in-firm CPE can be verified by sending a transcript of your CPE. This transcript must be given to you and signed by your firm’s CPE Administrator or your firm’s director. This transcript must have all required CPE certificate information. If you do not have a transcript, you may also send acceptable CPE certificates instead of normal in-firm documentation. **Please note, all CPE not taken through your firm must be verified via a CPE certificate not the CPE transcript.**

**If you work for a firm NOT registered with NASBA** and you are reporting in-firm CPE, please send a sign-in sheet or certificate of completion; an agenda and/or outline; and a biography of the instructor(s). Please note the sign-in sheet should have the following printed on it: name of the instructor(s), title of the course, the number of CPE hours, the field of study, and the date the course was taken.

NOTE 3: Except for signatures, **handwritten information is NOT acceptable.** If any of the information is written, please contact your firm’s CPE Coordinator and have them verify the information on letterhead or in an email and sent to [Hanna.Windley@arkansas.gov](mailto:Hanna.Windley@arkansas.gov).

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## Examples of Unacceptable Documentation

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- “Circle the Minutes” forms are **NOT** acceptable. These are forms where you circle the minutes, total up the minutes and divide by 50 to get the CPE hours. These are considered “self-reporting” documents and are **NOT** acceptable third-party documentation. *You must contact the provider and request a certificate or a letter confirming the completion of the CPE.* This includes “Circle the Minutes” forms provided by the AICPA.
- CPE obtained from providers that are not NASBA registered or are not an exempt organization per Rule 13.4(f), is **NOT** acceptable. A provider’s prior NASBA registration does not ensure current NASBA certification. Please check closely for a NASBA number on your documents.
- In-firm documentation that does not have all the items required is **NOT** acceptable.
- Unofficial transcripts – if you are claiming CPE from colleges or universities, a print-out of a transcript is **NOT** acceptable. We must have an **official** transcript sent to the Board from the university.
- Plane ticket stubs, receipts for payment of CPE, rosters of attendees, confirmation letters or emails of registrations, etc., are **NOT** acceptable.
- Any documentation that has handwritten notes that fill in missing information is **NOT** acceptable. For example, if the provider did not include the number of hours and you write that number in, it will not be acceptable. You must contact the provider for any missing information.
- Certificates that do not have a name are **NOT** acceptable. You may have received a blank certificate from the sponsor. This document is **NOT** acceptable for audit purposes. Please contact the sponsor and have them verify your attendance on letterhead or in an email sent to [Hanna.Windley@arkansas.gov](mailto:Hanna.Windley@arkansas.gov).
- Screenshots of completed CPE courses are **NOT** acceptable. You must send verified CPE certificates from the sponsors.

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## Summary of Rule 13-CPE Requirements

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1. *GROUP STUDY*: Minimum of 16 hours based on the 40-hour rule or 48 hours based on the 120-hour rule is required.
2. *CONTENT*: Minimum of 20 hours based on the 40-hour rule or 60 hours based on the 120-hour rule shall be completed in the following: Accounting/Attest, Ethics, or Taxation.
3. *ENGAGED IN ATTEST/COMPILATIONS*: If the licensee is engaged in attest or compilation functions, a minimum of 8 hours based on the 40-hour rule or 24 hours based on the 120-hour rule must be completed in Accounting/Attest.
4. *ETHICS*: All license holders must have at least 4 hours of Ethics in any 36 month reporting cycle. Beginning January 1, 2015, one of those hours must be Arkansas Board Laws and Rules course.
5. *NEW LICENSEES*: Licensees who receive their initial licensure during the current calendar year must obtain CPE hours prorated based upon the date of initial licensure. They are exempt from the ethics requirement until their first full year of licensure.
6. *120 HOUR RULE REPORTING CYCLE*: January 1, 2015 through December 31, 2017.
7. *SPONSORS*: CPE sponsors must be registered with NASBA. The certificate of completion must include the sponsor's registration number. Professional accounting and legal organizations, accredited universities and colleges, firms, and government entities are exempt from the NASBA registry requirement.

### **Legal Requirement**

This CPE Summary is for supplemental purposes only and not the official source. Board Rule 13 and AR Code Annotated § 17-12-502 CPE Requirement should be reviewed for your official source. The Accountancy Law and Board Rules can be accessed at [www.asbpa.arkansas.gov](http://www.asbpa.arkansas.gov).

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