



# Arkansas State Board of Public Accountancy

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

phone (501) 682-2690 • fax (501) 682-5538 • [www.arkansas.gov/ASBPA](http://www.arkansas.gov/ASBPA)

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## Instructions for 2016 CPE Audit

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- Assemble documentation for all CPE courses listed on your 2015 CPE Statement for the 2016 license renewal.
- Review your CPE documentation 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 easily readable.
- Keep copies of all of your documentation as it will **not** be returned.
- For CPE obtained through the Arkansas Society of Certified Public Accountants (ASCPA), the official documentation is the transcript you can get on their website. Make sure that all the courses are listed on the transcript and you have received credit for those courses.
- **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

**Arkansas State Board of Public Accountancy**

**CPE Audit**

**101 E. Capitol, Suite 450**

**Little Rock, AR 72201**

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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:

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



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: Except for 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 send to Ms. Hanna Windley at [Hanna.Windley@arkansas.gov](mailto:Hanna.Windley@arkansas.gov).

NOTE: 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.

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# Summary of In-Firm CPE Documentation Requirements

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The following must be submitted for in-firm CPE hours reported:

- Course agenda and/or outline
- Name of the instructor(s)
- Biography of the instructor(s) – must include a biography for *each* instructor
- Verification of attendance by your firm (e.g. certificate of completion or a sign-in sheet with your name/signature highlighted)
- Field of study for the course (e.g. Accounting/Auditing, Taxation, etc.)
- Number of CPE hours obtained (based on a 50-minute hour)
- Date CPE was offered, including year

NOTE: 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 send 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. 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.
- AICPA Webcasts – Please note, at the bottom of the form, you must contact the AICPA by calling 1-888-777-7077 or emailing [service@aicpa.org](mailto:service@aicpa.org) to receive a signed verification of attendance.
- CPE obtained from providers that are not NASBA registered or are not an exempt organization per Rule 13.4(f). 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.
- Print-outs from your firm listing your CPE. However, if the firm is a NASBA registered sponsor, a print-out that is **signed** by a CPE Coordinator or other CPE official in your firm *may* be acceptable for In-firm documentation. The print-out must include the same required information as a certificate. For courses taken through a third party but reported in the firm’s CPE database, we will still need the third party documentation.
- 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).

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## Summary of Rule 13-CPE Requirements

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1. *GROUP STUDY*: Minimum of 16 hours based on 40 hour rule or 48 hours based on 120 hour rule is required.
2. *CONTENT*: Minimum of 20 hours based on 40 hour rule or 60 hours based on 120 hour rule shall be completed in the following: Accounting/Attest, Accounting 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 Accounting Ethics in any 36 month reporting cycle. Beginning January 1, 2015, one of those hours must be ASBPA specific.
5. *NEW LICNESEES*: 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, 2013 through December 31, 2015.
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.arkansas.gov/asbpa](http://www.arkansas.gov/asbpa).

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