

## **New CPE Rules In Effect**

The Board of Public Accountants has adopted new CPE rules that will affect your CPA license going forward. Under the amended rules, a program qualifies as acceptable CPE if it contributes directly to the licensee's knowledge, ability, and/or competence to perform the licensee's professional responsibilities.

### Types of Programs

In addition to group, self-study, serving as an instructor, and publishing, the Board has added new methods of obtaining CPE, including:

- Blended learning,
- Nano-learning,
- Technical committee work, and
- Technical reviewer of qualified CPE programs

You can find the definition of each method in ARM, [24.201.301](#).

### Topic Requirements

In addition to more options for obtaining CPE, beginning January 1, 2018, active licensees must complete at least 50% (60 hours) in technical fields of study in a rolling 3-year period. Two hours of the technical study must be in ethics. Two hours of ethics in a rolling 3-year period continues to be a requirement. Those technical subjects are:

- Accounting, including governmental accounting,
- Auditing, including governmental auditing,
- Taxation,
- Management services,
- Information technology,
- Statistics,
- Economics,
- Business law,
- Finance,
- Specialized knowledge, and
- Ethics

### Documentation Requirements

All claimed CPE must have acceptable documentation. Acceptable documentation for group, self-study, nano-learning, or blended learning is a certificate of completion or transcript issued by the program sponsor. The following information **MUST** be included:

- Participant's name,
- Course sponsor,
- Course title and/or description,
- Dates,

- Location,
- Number of CPE credit hours, and
- NASBA National Registry of Sponsor ID for nano-learning and self-study, if applicable

Acceptable documentation for technical committee sessions must include a written certificate, including:

- The nature of the activity (topic or specific new competency acquired), the items discussed, and the source/material considered,
- Dates of the learning activity, and
- The number of CPE credits attributed to the learning activity

Acceptable evidence for credit for publishing is a copy of the publication that names the licensee as author or contributor, a statement from the licensee supporting the number of CPE hours claimed, and the name and contact information of the independent reviewer(s) or publisher.

### Credit Earned

Group programs and blended learning programs must be a minimum of one hour, but credit may be earned in one-fifth or one-half hour increments after the first full credit hour is earned.

Blended learning hours must equal the sum of the credit determination for the various completed components of the program. Pre-program, post-program, and homework assignments cannot be more than 25% of the total blended learning CPE credit for that class.

Self-study programs must be a minimum of one-half credit hour, but credit may be earned in one-fifth or one-half increments after the first one-half hour credit is earned. A self-study course that is offered by a sponsor that IS NOT a NASBA Registry sponsor receives half credit. Those courses must be at least 50 minutes to receive any credit.

Nano-learning is earned at one-fifth credit hour. Nano-learning courses must be offered by a NASBA National Registry of CPE Sponsor to receive any CPE credit.

### CPE Audit

The Board would like to remind you that if you are selected for CPE audit, you MUST report your CPE and provide documentation through the CPE tracking system. Keeping the system up to date will allow you to see at a glance if you are compliant with requirements, and will simplify submitting for an audit.