

## CPE 2008 AUDIT INSTRUCTIONS

**Proof of attendance/completion must be submitted from the course provider/sponsor.** Copies of documentation **are acceptable**. Note: Class lists or registration confirmations **are not accepted** as proof of attendance and completion.

Please review the table below to determine what documentation must be submitted to support the completion of the CPE completed during the period of **January 1, 2006 through December 31, 2007**:

TYPE OF DOCUMENTATION	REQUIRED INFORMATION
<b>Certificate of Completion Certificate of Attendance</b>	Must include <b>ALL</b> of the following: 1. Title of course; 2. Date of course; 3. Total of continuous classroom hours claimed: a. One hour may be claimed for each 50 minutes of continuous class time; b. One half hour may be claimed for any 25 minutes of continuous class time after the first credit has been earned; c. If the total minutes of continuous class time are greater than 50, but not equally divisible by 50, the CPE credits claimed should be rounded down to the nearest ½ credit. 4. Course sponsor; and 5. Location.
<b>If You Do Not Have a Certificate of Completion or Attendance</b>	Submit <b>ALL</b> of the following: 1. Handouts and notes from the class; 2. Proof of payment (Canceled check or credit card receipt) to the course sponsor indicating the course name; 3. An explanation of why you do not have a certificate of completion; 4. An attendance list from the course sponsor with your name, the name of the course and the dates of the course; 5. Course description and/or outline of the course; <b>(NOTE: A pre-registration list is NOT acceptable.)</b>
<b>Colorado Society of CPA's Printout</b>	1. You will receive a printout of all courses completed during 2006-2007. 2. You must sign and date this document as satisfactory proof of completion. 3. If a completed course is not listed on this document, contact the Society and request a certificate of completion for the course.
<b>Self-study Online Study Certificate of Completion</b>	1. Submit proof of completion, including a certificate or other verification supplied by the CPE program sponsor. 2. Certification must include the date(s) taken, title, instructor, sponsoring organization and hours earned/completed.
<b>In-house CE Courses provided by a CPA firm/employer</b>	Submit printout of the course(s) completed including 1. Date(s), title, instructor, and hours earned/completed; 2. Form must be signed by either the CE partner or company administrator; and 3. Determination whether each course listed is Code A or Code B subject matter.
<b>College/University coursework</b>	1. Submit a copy of the official grade card or transcript showing the course title, semester or credit hours attended, and the grade earned. a. One semester hour qualifies for 15 CE hours. b. One quarter hour qualifies for 10 CE hours. 2. If the class was "audited" the class or taken without credit, the course instructor must sign an affidavit verifying the actual hours attended.
<b>Published articles, books or CPE programs</b>	1. Submit evidence of publication for article or book. No credit can be claimed if the article or book is not formally published. 2. Summary of hours claimed with detail of time spent and research performed. 3. CPE credit can be earned in the same 50 or 25 minute increments for research/writing.
<b>Teaching Qualified Classes</b>	Submit <b>ALL</b> of the following: 1. Evidence obtained from the CPE program sponsor confirming teaching or performing as a discussion leader. Evidence should include: a. Proof of the actual number of in-classroom hours taught. b. Proof that the course was new or substantially revised as well as the date that the course was first taught or revised. c. Submit a brief statement of how the course met the standards and fulfilled the CE requirements of the attendees. Include the syllabus or course outline with the statement. d. Provide a copy of your resume and document your qualifications to teach the subject matter.