



AUDIT INSTRUCTIONS
Continuing Education (CPE)
1/1/10 to 12/31/11 Reporting Period

Carefully read all the following instructions regarding the requirements for submission of your 2010-11 reporting period Continuing Education (CPE) audit. Failure to comply will result in a failed audit.

1. **The reporting period is for January 1, 2010 through December 31, 2011.** Courses/activities dated outside this timeframe will qualify only if licensee received a Board extension or hardship exception.
2. If you received a board approved extension or hardship exception, list the course/activity on your "Detailed Record of Continuing Education" and include a copy of the board acceptance document.
3. **You need only report the required 80 hours of CPE (or prorated amount if initial licensure or reinstatement/reactivation occurred during the reporting period).** For prorated hours, see the FAQ's under "CPE Requirements" at the Board's website: www.dora.state.co.us/accountants.
4. The attached "Detailed Record of Continuing Education" **must be completed and signed by the licensee – this is fillable PDF but must still include your signature, which may be an electronic signature.** Once an electronic signature is affixed, the document cannot be changed. **Other reporting documents will not be accepted.** (Note: Adobe Reader does not allow electronic signatures).
5. **Each line on the Detailed Record is numbered. List each course/activity and number your attached certificate or documentation on the top right corner to correspond with the number on the Detailed Record.**
6. If your CPE courses/activities do not fit on one page of the Detailed Record, make copies of the blank form and number the document, i.e. Page 1 of 3, Page 2 of 3, etc.
7. Copies of documentation are acceptable as originals will not be returned. Redact all credit card numbers.
8. Documentation submitted must be on 8-1/2" X 11" white paper or if emailed, must be in PDF format.
9. Class lists, registration confirmations or event brochures **are not accepted** as proof of attendance and completion. See the Compliant Documentation Checklist included in this packet to determine certificate of completion compliance.
10. Do not list any CPE completed during the reporting period taken as a requirement of a deficiency, approved extension for another reporting period, disciplinary action and/or stipulation.
11. Do not list any CPE completed during the reporting period taken as a condition of initial licensure, reinstatement or reactivation.
12. In the event a Certificate of Completion/Attendance is in a language other than English, an English translation signed by a third party must be included, with their contact information.
13. The Compliant Documentation Checklist included in this packet provides details for the required documentation which must be submitted to support the type of CPE claimed. Review each certificate against the checklist to determine compliance. *Do not submit these Checklists with your audit.*
14. The completed Detailed Record and all documentation must be sent to: Colorado State Board of Accountancy; ATTN: Accountancy 2010-2011 CPE Audit; 1560 Broadway, Suite 1350; Denver, CO 80202 or sent via email with attachments in a PDF format to: accountancy@dora.state.co.us.

COMPLIANT DOCUMENTATION CHECKLIST
USE THIS TEMPLATE TO CONFIRM IF YOUR DOCUMENTATION IS COMPLIANT

CERTIFICATE OF COMPLETION or ATTENDANCE/FIRM TRANSCRIPT

	Required:	Yes	No
A1.	Provider Generated		
A2.	My Name Printed on Certificate		
A3.	Course/Activity Title		
A4.	Course/Activity Date(s) or Date of Completion		
A5.	CPE Hours Listed		
A6.	Field of Study (compliant with AICPA/NASBA Statement of CPE Standards)		
A7.	Course/Activity Sponsor/Provider Name		
A8.	Course/Activity Sponsor/Provider Contact Information, i.e. address,		
A9.	Course/Activity Location or Method of Delivery		
A10.	Instructor or provider signature		

If any of the items listed was **NO**, your Certificate of Completion is not compliant. You must either:

- a. Contact your CPE provider and have a compliant certificate of completion reissued, OR,
- b. Provide all the following documentation, in lieu of a compliant Certificate of Completion.

DOCUMENTATION IN LIEU OF COMPLIANT CERTIFICATE OF COMPLETION

	Required:	Yes	No
D1.	Letter, signed by the CPA, explaining why no compliant certificate of completion was provided.		
D2.	Course/activity description and outline, showing schedule times		
D3.	Provider /sponsor name and contact information, including the instructor's full name;		
D4.	Proof of payment (cancelled check or redacted credit card receipt) to the provider/sponsor;		
D5.	Attendance List (<i>a preregistration list is NOT acceptable</i>) from the provider/ sponsor with your name, activity/course name, activity dates and 3 rd party provider/sponsor signature.		
D6.	Handouts and notes from activity/course.		

If any of the items listed above was "NO", your documentation in lieu of a compliant Certificate of Completion is not compliant. You must contact your CPE Provider and have a compliant certificate of completion reissued OR the activity will not be considered acceptable.

TEACHING QUALIFIED ACTIVITY/COURSE:

	Required from the provider/sponsor (other than the CPA except where noted):	Yes	No
T1.	Documentation with provider/sponsor name, contact information, confirming teaching or performing as a discussion leader. (<i>Study sessions do not qualify.</i>)		
T2.	Proof of the actual number of in-classroom hours taught;		
T3.	Proof the activity was new or substantially revised. If substantially revised, date activity first taught;		
T4.	Brief statement of how the activity met the standards and fulfilled the CPE requirements of the attendees;		
T5.	Activity/course syllabus or outline;		
T6.	Field(s) of Study listed (compliant with AICPA/NASBA CPE Standards)		
T7.	CPA resume that documents your qualifications to teach the subject matter.		
T8.	CPA provided, signed statement that describes how the activity maintained and/or improved your professional competence.		

If any of the items listed above was "NO", your documentation is not compliant. You must contact the college or university and have a compliant certificate of completion reissued OR the activity will not be considered acceptable. (One semester hour qualifies for 15 CPE hours and one quarter hour qualifies for 10 CPE hours.)

SEE BACK OF FORM FOR OTHER CHECKLISTS.

COMPLIANT DOCUMENTATION CHECKLIST
USE THIS TEMPLATE TO CONFIRM IF YOUR DOCUMENTATION IS COMPLIANT

COLLEGE/UNIVERSITY COURSEWORK:

	Required from the accredited institution:	Yes	No
C1.	Official Transcript or Grade Card		
C2.	Accredited Institution		
C3.	Course Title		
C4.	Semester or Quarter credit hours		
C5.	Grade Earned		

If any of the items listed above was "NO", your documentation is not compliant. You must contact the college or university and have a compliant certificate of completion reissued OR the activity will not be considered acceptable. (One semester hour qualifies for 15 CPE hours and one quarter hour qualifies for 10 CPE hours.)

PUBLISHED ARTICLE OR BOOK:

	Required:	Yes	No
P1.	Proof of publication of article or book. <i>(No credit can be claimed if article or book is not formally published.)</i>		
P2.	Name and contact information for the independent reviewer or publisher.		
P3.	Summary of hours claimed with detail of time spent, with dates, and research performed.		
P4.	CPA provided, signed statement that describes how the activity maintained and/or improved your professional competence.		
P5.	Documentation of Field of Study		

If any of the items listed above was "NO", your documentation is not compliant and the activity will not be considered acceptable.