

Jonathan Zachem, Interim Secretary

Rick Scott, Governor

MEMORANDUM

To: Organizations Interested in Providing CPE Courses
From: Florida Board of Accountancy
Re: Guidelines for Providing CPE Courses for Florida CPAs

You have expressed an interest in providing Continuing Professional Education (CPE) credit to Florida CPAs. Courses qualify for credit based on the course content. As long as a course is on an appropriate subject, (see enclosed CPE Guidelines) it will qualify for CPE credit. Course approval is not required for group study courses, provided the content of the course qualifies based on the above referenced CPE Guidelines.

The CPE hour is equal to 50 minutes. Credit is given in half-hour increments.

When you provide courses to CPAs, you **must** give them the following in writing:

- **A course outline or agenda**, indicating what subjects were covered and how much time was spent on each subject.

- **Written proof of attendance**. This must include the attendees' name and license number, title of the course, the date the course was completed, number of hours and type of credit (i.e., A&A, Technical Business or Behavioral) earned, your organizations' name (and Sponsor number if you have one), and the signature of a representative of your organization who is authorized to verify attendance.

You must also advise participants to retain these documents. CPAs are responsible for keeping this information in their files. It is not sent to the Board office, unless it is specifically requested. If you publicize programs that qualify for credit, you may include the following statement: "Courses on (subject of your course) qualify for (name of category) CPE credit for Florida CPAs. Written proof of attendance will be supplied."

SPONSOR SYSTEM

Although a formal sponsor system is offered by the Board of Accountancy, participation in this system is optional. However, pre-approval is required for self-study and ethic courses. No fee is required to participate in the sponsor program. **If you wish to become an approved sponsor, you must complete and submit form DBPR 0020-1 Master Organization Application. If you are not applying to become an approved sponsor, do not submit any forms.**

If you elect to participate in the sponsor system, you will have additional obligations. You will begin a two (2) year probationary period when you submit your sponsor agreement. You will then be assigned a sponsor ID number that must be used on **all** correspondence relating to your coursework. You must provide this sponsor ID number to CPAs attending your courses. This number is for the purpose of identification only. During your two (2) year probationary period, you must submit at least six (6) different courses.

Each course for which approval is requested **must** be received in the Board office at least four (4) weeks prior to the course date. It is the obligation of the sponsor to indicate the number and category of hours requested on form DBPR CPA 5013-1 as well as a course outline with a timeline indicating the number of minutes spent on each topic.

Do not send other information (such as speaker biographies, registration brochures, PowerPoint presentations, or literature on your firm). Incomplete applications will not be processed. If sufficient coursework is not submitted during the probationary period, the sponsor agreement will not be renewed. However, if courses are submitted timely, correctly, and the sponsor agreement is maintained during the probationary period, you will be offered a continuing agreement. The requirements for continuing sponsors are essentially the same.

Whether or not you become part of the sponsor system, you may NEVER state that your course is approved by the Board of Accountancy. Since we are unable to send verification of approval for each individual course, the statement on the previous page is all that can be published. As part of the sponsor system, you are approved as a course provider only.

If you offer self-study courses, a separate pre-approval procedure is required. To receive the requirements for offering self-study courses, please contact the National Association of State Boards of Accountancy's (NASBA) Quality Assurance Services (QAS) program at www.nasba.org or (615) 880-4200.

If you want to offer ethic courses, a separate pre-approval procedure is required. You can download an application from <http://www.myfloridalicense.com/dbpr/cpa/forms.html>

**FLORIDA BOARD OF ACCOUNTANCY
COMMITTEE ON CONTINUING PROFESSIONAL EDUCATION
CPE GUIDELINES**

The purpose of continuing professional education is to assist CPAs in maintaining their professional knowledge and competence. Courses selected should be relevant to the practice of the CPA attending them, and should contribute directly to their professional competency to practice public accounting.

There are four categories into which all acceptable subject matter for CPE credit is classified:

- 1) Accounting and Auditing,
- 2) Technical Business,
- 3) Behavioral and
- 4) Ethics.

Florida CPAs must complete at least 20 hours in accounting and auditing and at least 4 hours in approved ethics every two years.

The accounting and auditing category is narrowly limited to include only courses on accounting and financial reporting subjects, professional pronouncements of authoritative accounting principles issued by the standard-setting bodies and any other related subject generally classified within the accounting discipline. Accounting and auditing subjects consist of:

- 1) Accounting-related subjects or courses including, but not limited to, financial accounting (including current authoritative literature in generally accepted accounting principles in the United States and the Pronouncements of the Accounting Principles Board and the Financial Accounting Standards Board), and accounting for specialized industries.
- 2) Auditing-related subjects or courses, including, but not limited to, general auditing theory and practice (including current authoritative literature in generally accepted auditing standards in the United States and the Statements on Auditing Standards promulgated by the American Institute of Certified Public Accountants, auditing for specialized industries (including governmental auditing requirements) and audit applications to computers and information systems.

Some additional examples of accounting and/or auditing are:

- 1) Annual updates of accounting and/or auditing
- 2) Assurance Services that relate to Standards for Attest Engagements
- 3) Auditing Financial Statements, operations systems and programs
- 4) Compilation and Review
- 5) Financial Statement Disclosure
- 6) Fraud Detection
- 7) International Accounting
- 8) Professional Pronouncements (APB, FASB, GAAP, GAAS, GASB, SAS, SSARS)
- 9) Review of Internal and Management Controls

The technical business category is broad, including courses on taxation, general business, and management advisory services. Technical business subjects consist of:

- 1) Taxation.
- 2) Management services and management advisory services.
- 3) General business including, but not limited to, economics, business law, production or operational systems, marketing, finance, quantitative applications in business and business policy, and computers and information systems without audit applications.

Some additional examples of technical business courses are:

- 1) Accounts payable/Accounts receivable
- 2) Budgeting and Asset Management
- 3) Business valuation
- 4) Computer programming or use of software package (For example - Access, Excel,

- FRx, Oracle, Peachtree, PeopleSoft, PowerPoint, QuickBooks, Quicken, Word, etc.)
- 5) Financial planning
 - 6) Fraud Prevention
 - 7) Law (Business related)
 - 8) Management of an Accounting Practice
 - 9) Pension plan administration
 - 10) Personal Financial Planning
 - 11) Planning and Control Systems
 - 12) Real estate principles
 - 13) Specialized Industries (Banking, Healthcare, Insurance, etc.)
 - 14) Tax shelters and investments

The Behavioral category includes courses on oral and written communications, the social environment of business, and administration of an accounting practice. No more than a maximum of 20 hours may be reported in behavioral subjects for each reestablishment period. Examples of behavioral subjects are:

- 1) Effective speaking
- 2) Employee supervision
- 3) Human Resources
- 4) Leadership and motivation
- 5) Management by objectives
- 6) Speed reading
- 7) Time management

Effective with the June 30, 2006 reestablishment period all licensees must take at least four (4) hours of ethics. The provider and ethics course must be approved by the Florida Board of Accountancy to meet this requirement. A list of approved providers and courses can be found at <http://www.myfloridalicense.com/dbpr/cpa/index.html>

The ethics course shall consist of:

1. A review of Chapters 455 and 473, F.S., and the related administrative rules.
2. The ethics course may include other subjects including but not limited to: ethical conduct, core values and competencies, professional responsibility, responsibility to clients and the public, case studies that require the application of ethics principles, national professional standards and interpretations, and appropriate national issues related to the practice of accounting.

Certain types of activities DO NOT qualify for CPE credit because they are not sufficiently related to the practice of public accounting or because they are not structured as formal courses. The following DO NOT qualify for CPE credit:

1. Authorship of books or articles
2. Basic mathematics courses
3. Business meetings and social functions
4. Coffee breaks, meals and registration at seminars
5. Committee service
6. Foreign language courses
7. Instructing or attending elementary accounting courses or courses equivalent to elementary accounting (whole first year of accounting)
8. Keyboarding

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION
2601 Blair Stone Rd
Tallahassee, Florida 32399-1046

ORGANIZATION INFORMATION		
Federal Employer ID Number		
Organization Name		
Trade Name		
Ownership: <input type="checkbox"/> Proprietorship <input type="checkbox"/> Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Joint Venture Agreement <input type="checkbox"/> Trust Agreement <input type="checkbox"/> Estate <input type="checkbox"/> Professional Association <input type="checkbox"/> Other		
MAILING ADDRESS		
Street Address or P.O. Box		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
CONTACT INFORMATION		
Contact Name		
Primary Phone Number	Primary E-Mail Address	
RESIDENCE ADDRESS (IF DIFFERENT THAN MAILING ADDRESS)		
Street Address		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
BUSINESS LOCATION ADDRESS		
Street Address		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
ADDITIONAL CONTACT INFORMATION (OPTIONAL)		
Alternate Phone Number	Fax Number	
Alternate E-Mail Address		

STATE OF FLORIDA
DEPARTMENT OF BUSINESS AND
PROFESSIONAL REGULATION
2601 Blair Stone Rd
Tallahassee, Florida 32399-1046

If you have any questions or need assistance in completing this application, please contact the Department of Business and Professional Regulation, Customer Contact Center, at (850) 487-1395

REQUESTOR INFORMATION (EITHER INDIVIDUAL OR ORGANIZATION)				
Last Name	First	Middle	Title	Suffix
Organization Name			Sponsor Number	
BUSINESS MAILING ADDRESS				
Street Address				
City		State	Zip Code (+4 Optional)	
County (if Florida address)		Country		
CONTACT INFORMATION				
Primary Phone Number		Primary E-Mail Address		
PHYSICAL BUSINESS ADDRESS				
Street Address				
City		State	Zip Code (+4 Optional)	
County (if Florida address)		Country		
ADDITIONAL CONTACT INFORMATION (OPTIONAL)				
Alternate Phone Number		Fax Number		
Alternate E-Mail Address				

COURSE INFORMATION			
<input type="checkbox"/> Probationary Provider <input type="checkbox"/> Continuing Provider			
Course Type:	<input type="checkbox"/> Accounting & Auditing	<input type="checkbox"/> Technical Business	<input type="checkbox"/> Behavioral
<i>If Credit Split, please indicate:</i>	(#___ AA Hrs.)	(#___ TB Hrs.)	(#___ BEH Hrs.)
Course Title			
Course Number	Please leave BLANK		Total Credit Hours

I affirm that I have provided the above information completely and truthfully to the best of my knowledge.

Submitted by (signature): _____ Date: _____
(Point of Contact Signature)