

MEMORANDUM

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

If you have an interest in providing **Group Study Continuing Professional Education (CPE) credit** to Florida CPAs, please read the following information and instructions.

Group Study CPE programs allow learning in a group environment with real time interaction that provides the required element of attendance monitoring and engagement or built-in processes for attendance and interactivity. Group Study Course can be offered in classroom settings, live webinars, and such.

Course approval is not required for group study courses.

CPAs can receive credit for group study courses provided the content of the course meets the CPE Guidelines, (see page three (3)).

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

REQUIREMENTS FOR PROVIDING GROUP STUDY CPE

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,
 - Title of the course,
 - Date the course was completed,
 - Number of hours,
 - Type of credit earned (i.e., A&A, Technical Business or Behavioral),
 - Your organizations' name **and** Sponsor number,
 - 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."*

Since we are unable to send verification of approval for each individual course, the statement above is all that can be published.

SPONSOR SYSTEM

If you elect to participate in the sponsor system and **become an approved sponsor, you must complete and submit form DBPR 0020-1 Master Organization Application**. No fee is required to participate in the sponsor program.

- 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.

SPONSOR SYSTEM (cont.)

- You must provide this sponsor ID number to CPAs attending your courses. This number is for identification purposes only.
- During your two (2) year probationary period, you **must** submit at least six (6) different courses.
- Each course requested for approval **must** be received by the Bureau of Education and Testing 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 be notified of deficiencies.

The sponsor agreement will not be renewed if sufficient coursework is not submitted during the probationary period.

If courses are submitted timely, correctly, and the sponsor agreement is maintained during the probationary period, you will be offered a continuing sponsor agreement.

CONTINUING SPONSOR REQUIREMENTS

The requirements for continuing sponsors, when providing group study courses remain the same as those listed under Requirements for Providing Group Study CPE.

Continuing sponsors are not required to continue to submit courses for approval.

You may **NEVER** state that your course is approved by the Board of Accountancy, whether you become part of the sponsor system or not. As part of the sponsor system, you are approved as a course provider only.

Pre-approval IS required for self-study and ethic courses. For more information, please visit the board's website at the following link:

<http://www.myfloridalicense.com/DBPR/certified-public-accounting/>

**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 in 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 a total of 80 CPE hours to include at least eight (8) hours in accounting and auditing and at least 4 hours in Board 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/certified-public-accounting/#1490965259918-a9262bde-d444df07-bc01>

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

For more detail regarding continuing professional education, Rule 61H1-33.003, F.A.C., is included on the next page.

Florida Administrative Code

Chapter 61H1: Board of Accountancy

61H1-33.003 Continuing Professional Education.

(1)(a) In any given reestablishment period, each current/active Florida certified public accountant must have completed at any time or times during the two-year period, at least 80 hours of educational instruction or training in public accounting subjects or courses of study, as defined hereinafter, of which at least 8 hours must have been in accounting-related and/or auditing-related subjects and of which no more than 20 hours may be in behavioral subjects and at least four hours shall be in Florida Board-approved ethics.

(b) Florida certified public accountants who do not meet the requirements by June 30th will be granted an automatic extension until September 15th provided the Florida certified public accountant completes an additional 8 hours in Accounting and Auditing subjects. An automatic extension will be granted until December 31st provided the Florida certified public accountant completes an additional 16 hours in Accounting and Auditing subjects.

(2) Educational instruction or training in public accounting subjects or courses of study is hereby defined as formal programs of learning as defined below, which contribute directly to professional competency following licensure to practice public accountancy. Subjects or courses of study qualifying an individual for the purposes of this shall be limited to:

(a) Accounting and auditing subjects to consist of: Accounting and financial reporting subjects, the body of knowledge dealing with recent pronouncements of authoritative accounting principles issued by the standard-setting bodies, and any other related subject generally classified within the accounting discipline. Subjects include auditing subjects related to the examination of financial statements, operations systems, and programs; the review of internal and management controls; and the reporting on the results of audit findings, compilation and review. It also includes assurance services that relate to Standards for Attest Engagements.

(b) Technical business subjects to consist of:

1. Taxation including tax compliance and tax planning.

2. Consulting services including management advisory services; personal financial planning services; planning and control systems dealing with planning, organizing and controlling any phase of individual financial activity or business activity; designing, implementing, and evaluating operating systems as well as business advisory services and personal financial planning.

3. Management including practice management for the public practitioner; financial management of an organization including information systems, budgeting and asset management, planning, buying and selling businesses, contracting for goods and services and foreign operation; budgeting; cost analysis; human resource management; and financial management.

4. Specialized knowledge and applications including subjects related to specialized industries such as not for profit organizations, health care, oil and gas.

(c) The ethics courses shall be obtained from a provider approved pursuant to Rule 61H1-33.0032, F.A.C., and 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.

(d) Behavioral subjects including oral and written communications and the social environment of business. All courses not covered above are considered behavior except for business meetings, social functions, committee service and courses in elementary accounting or basic mathematics which do not qualify for credit.

(3) Credit may be prorated by the sponsor for courses that cover more than one area of study by (1) prorating the amount of time spent in each area or (2) awarding credit based on the lowest topic covered with accounting and auditing being the highest and behavioral the lowest. Therefore an eight-hour course that was 75% accounting and auditing and 25% management would receive six (6) hours of accounting and auditing credit and two (2) hours of technical business or eight (8) hours of all technical business. Hours cannot be prorated in less than half-hour increments.

(4) In order for a Florida certified public accountant to receive credit for programs of learning, as defined above, the following formalities and further requirements must be met:

(a) Courses taken at institutions of higher education:

1. Higher education credit courses taken from an accredited institution as defined in subsection 61H1-

27.001(1), F.A.C., shall be credited for continuing professional education purposes at the rate of 15 hours for each semester hour of higher education credit and 10 hours for each quarter hour of higher education credit, provided the number of contact hours (hours in the classroom) totals at least 90% of the continuing professional education credit so determined. Otherwise, continuing professional education credit shall be limited to the actual number of contact hours.

2. Higher education non-credit courses shall be credited for continuing professional education purposes equivalent to the actual number of contact hours.

3. Continuing professional education credit for instructing a higher education course shall be twice the credit which would have been granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted by subparagraph 61H1-33.003(5)(b)4., F.A.C.

4. No continuing professional education credit shall be permitted for attending or instructing accounting courses considered to be elementary.

(b) Other professional education or training:

1. Professional development courses shall be credited for continuing professional education purposes in increments of not less than one half hour, equivalent to the actual number of contact hours (hours in the classroom which must include at least fifty minutes of continuous participation per contact hour or twenty-five minutes per contact half hour) provided an outline (defined as a schedule of activity listing major topics of discussion) is prepared in advance and retained; a course is at least one contact hour or half hour in length; the course conducted by a qualified instructor, lecturer or discussion leader; and a record of registration and attendance is maintained. For this purpose, a one-day program will be granted eight hours credit if the total lapsed time is at least eight hours and the contact time is approximately 400 minutes. An instructor, lecturer or discussion leader will be considered qualified if, through formal training or experience, he has obtained sufficient knowledge of the subject matter to competently instruct the course. A course participant will be granted credit for only that portion of a course actually attended. If a record of registration and attendance is not maintained by the sponsoring organization, the course participant must be able to prove registration and attendance.

2. Formal organization in-firm educational programs shall be credited for continuing professional education purposes to the same extent and by the same requirements as other professional development courses.

3. Instructors, lecturers, panelists and discussion leaders for professional development courses and formal organized in-firm educational programs shall be credited for continuing professional education purposes at twice the credit granted participants for the first presentation of a specific course or program, the same as the credit granted a participant for the second presentation and none thereafter, except as permitted in subparagraph 61H1-33.003(5)(b)4., F.A.C. Co-panelists and co-discussion leaders shall be credited for the portion of specific course or program they must prepare to discuss and lead as a co-panelist or co-discussion leader.

4. To the extent course content has been substantially revised, the revised portion shall be considered a first presentation for the purposes of subparagraph 61H1-33.003(5)(b)3., F.A.C.

(5) Each Florida certified public accountant shall, as a part of the biennial licensure renewal, on or before December 31 prior to his/her biennial license renewal, comply with the continuing professional education requirements during the applicable reestablishment period. Each Florida certified public accountant's documentation supporting such compliance shall be retained through the two years following a two-year reestablishment period. Documentation is to be retained to support evidence of completion of the required hours to enable an audit by the Department of Business and Professional Regulation (DBPR) to determine compliance with the requirements. Documentation for each course shall be in a format to include course title and date, number of hours earned, attendee name, certified public accountant course provider name, number, and signature of the provider furnishing said certificate, and when requested shall be recorded using form DBPR CPA 41, entitled Continuing Professional Education Reporting Form, hereby incorporated by reference and effective January 2016, and available at <http://www.myfloridalicense.com/dbpr/cpa/forms.html>, or in electronic format prescribed by the Board at <http://fl.cpetracking.com> or at <http://www.flrules.org/Gateway/reference.asp?No=Ref-06682>. If staff review or review by the Committee on Continuing Professional Education determines that courses are either improperly classified or do not otherwise meet the requirements of the chapter, then the Florida certified public accountant shall be notified and given 60 days from the date of notification to comply with the continuing professional education requirements. Florida certified public accountants who complete the continuing professional education requirements timely but who are found to be deficient after December 31 of their renewal year must correct the error and pay a \$50 fine within 60 days of the aforementioned notice. Failure to timely correct the error and pay the fine shall constitute

grounds for disciplinary action pursuant to Section 455.227 or 473.323, F.S.

(6) Sponsors of formal correspondence or other individual study technical business and accounting and auditing programs must be approved by the National Association of State Board of Accountancy Quality Assurance Service.

Rulemaking Authority 455.213(6), 455.2179, 473.304, 473.312 FS. Law Implemented 455.213(6), 455.2179, 473.312(1)(a), (b), (c) FS. History—New 12-4-79, Amended 2-3-81, 4-5-83, 10-19-83, 8-20-85, Formerly 21A-33.03, Amended 9-18-88, 7-7-92, 12-2-92, Formerly 21A-33.003, Amended 12-14-93, 1-26-98, 12-17-00, 8-21-01, 3-21-05, 5-18-05, 7-10-05, 7-23-06, 12-10-09, 7-7-10, 11-7-12, 8-7-13, 4-21-16, 11-3-19.

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

DBPR 0020-1 Master Organization Application

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:		
Phone Number:	Primary E-Mail Address:	
RESIDENCE ADDRESS (If different than mailing address)		
Street Address or P.O. Box		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
BUSINESS LOCATION ADDRESS		
Street Address or P.O. Box		
City	State	Zip Code (+4 optional)
County (if Florida address)	Country	
ADDITIONAL CONTACT INFORMATION		
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**

DBPR CPA 5013-1

ORGANIZATION INFORMATION				
Last Name	First	Middle	Title	Suffix
Organization Name			Sponsor Number	
BUSINESS MAILING ADDRESS				
Street Address or P.O. Box				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		
CONTACT INFORMATION				
Contact Name:				
Phone Number:		Primary E-Mail Address:		
BUSINESS LOCATION ADDRESS				
Street Address or P.O. Box				
City		State	Zip Code (+4 optional)	
County (if Florida address)		Country		
ADDITIONAL CONTACT INFORMATION				
Alternate Phone Number:		Fax Number:		
Alternate E-Mail Address				

COURSE INFORMATION				
<input type="checkbox"/> Probationary Sponsor		<input type="checkbox"/> Continuing Sponsor		
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)
 Print Name: _____