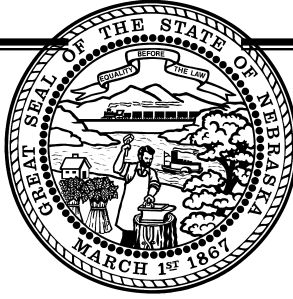


STATE OF NEBRASKA  
BOARD OF PUBLIC ACCOUNTANCY

**Notice: Guidance Document**

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirement or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.



STATE OF NEBRASKA  
BOARD OF PUBLIC ACCOUNTANCY

November 2023  
Continuing Education Guidelines

This document outlines the Board's updated continuing education requirements effective from November 2023. Please keep this document for future reference.

Continuing Professional Education (CPE) courses must be directly relevant to the practice of public accountancy. These courses should encompass information and skills intended for utilization by permit holders in their public accountancy practice.

Selected CPE courses should significantly contribute to the permit holder's professional competency in the field of public accountancy. While not mandatory, the Board strongly recommends that permit holders engaged in audits, reviews, or compilations obtain a minimum of forty percent (40%) of their required hours in accounting and auditing subjects.

Any courses not pre-approved by the NASBA CPE Registry must gain approval from the Board before they can be considered valid. To ensure CPE credit eligibility, please apply for pre-approval for any non-approved courses. Access the Program Qualification Form on our website: <https://nbpa.nebraska.gov>.

Permit holders are limited to 16 hours of personal development (non-technical) CPE hours during every two-year reporting period. Personal development courses are designed to enhance managerial skills, promote employee growth, and foster a well-rounded individual. These 16 hours are not obligatory; they are optional for consideration.

The CPE Report of Attendance must be submitted to the Board by January 31. Failure to submit this report will prevent permit holders from renewing their permits. Permit holders unable to meet the continuing education requirements must write to the Board before January 31, explaining the reasons for their inability to complete CPE. Failure to correspond with the Board by the deadline will result in the individual facing a Stipulation and Consent Order, encompassing an administrative fee, or a hearing before the Board.

**PLEASE RETAIN A COPY OF YOUR CPE REPORT FOR YOUR PERMANENT CPE RECORDS**

**CPE MUST BE EARNED BY DECEMBER 31<sup>st</sup>  
AND  
REPORTED BY JANUARY 31<sup>st</sup>**

**CONTINUING EDUCATION GUIDELINES**  
(Effective November 2023)

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## CONTINUING EDUCATION GUIDELINES

### I. BASIC REQUIREMENTS

#### A. Renewal Requirements:

- To renew an active permit, permit holders must complete 80 hours of acceptable continuing education (including 4 hours of ethics) within the two-year period before renewal.
- CPE taken in a calendar year must be reported by January 31 of the following year.
- Permits issued after July 1 of the year prior to expiration require 40 hours of CPE for renewal.
- The AICPA Professional Ethics Exam taken for certificate issuance CANNOT be used for permit renewal ethics CPE.
- Renewal reports must be submitted by January 31 each year. If unable to report by this date, written communication to the Board before January 31 is mandatory.

#### B. Compliance Mandate:

All holders of an active permit to practice public accountancy are required to comply with the continuing education requirements.

#### C. Waiver Authority:

The Board of Accountancy holds the discretion to waive requirements under justifiable circumstances. (Refer to Board Rule Chapter 8.009.04)

#### D. Inactive Registrants:

Inactive and "Inactive-Retired" Registrants are not required to report CPE.

### II. QUALIFYING PROGRAMS

The primary basis for determining program eligibility is that it must be directly related to the practice of public accountancy, encompassing information or skills reasonably intended for use by participants in the field. These programs should contribute significantly to the technical competence and professional development of the permit holder. It is highly recommended that programs seek pre-approval from the Board using the "Program Qualification Form" (located on page 12 of these Guidelines).

The Board currently acknowledges courses that have received approval from the National Association of State Boards of Accountancy (NASBA) and adhere to Quality Assurance Standards (QAS). For a comprehensive list of approved sponsors, please visit [www.nasba.org](http://www.nasba.org).

**A. Formal Programs (Code “F” on report):**

**Formal programs requiring class attendance are eligible if they meet the following criteria:**

1. Qualified Instruction:
  - The program must be conducted by a qualified instructor.
2. Attendance Records:
  - Attendees are required to maintain records of registration and proof of attendance.
3. Duration:
  - Programs must be at least one hour long (50-minute period).
4. Preparation and Outline:
  - An outline with a detailed timeline must be prepared in advance.
5. Relevance and Contribution:
  - The program should directly contribute to the professional skills and competence of the permit holder.

**The following types of programs are accepted as Formal programs:**

1. Programs of Professional Societies:
  - Programs organized by national and state professional societies are acceptable.
2. Technical Sessions:
  - Technical sessions at meetings of national and state professional societies and chapters are valid.
3. Webinars/Internet-Based Learning:
  - Webinars or internet-based learning conducted in a formal setting with periodic demonstration of participation or the ability to ask questions of the instructor qualify.
4. In-Firm Educational Programs:
  - Formal, organized, in-firm educational programs are acceptable if conducted by a qualified instructor. Administrative and firm matters cannot be included for CPE credit.
5. Programs in Other Organizations:
  - Programs in other organizations such as accounting, professional, and appropriate private sector groups are recognized. Dinner, luncheon, and breakfast meetings of recognized accounting organizations may qualify if they meet the appropriate requirements and have at least one hour of presentation on professional topics.
6. Blended Learning:
  - Blended learning programs, which combine internet and digital media with traditional classroom methods requiring the simultaneous presence of both instructor and student, are considered valid formal programs.

**B. Self-Study Programs (Code “S” on report):**

Self-Study CPE is a CPE program completed independently without a real time instructor. All coursework and materials can be accessed at the learner’s pace and timeline.

To receive credit for Self-Study Courses, permit holders must follow these guidelines:

1. Evidence of Completion:

-The requirement for credit is that completion is confirmed via a quiz and a certificate of completion is obtained.

2. Hour Limitation:

-Self-study programs are capped at 40 hours during a renewal period or 60 hours for reinstatement.

3. Self-Study methods include:

- Podcasts and Audio Based Content
- Online, On-Demand Video Courses
- Pre-Recorded Webinars
- Text Based/Written Courses
- Nano Learning - Nano learning hours will be reported in 50-minute increments, all from the same sponsor.

**C. University and College Courses (Code “C” on report)**

To receive credit for University and College Courses, permit holders must follow these guidelines:

1. The program must be conducted by a qualified instructor.
2. Permit holder must maintain a record or transcript of the grade they received.
3. An outline of the course must retained in the permit holders CPE records.
4. The course must directly contribute to the professional skills and competence of the permit holder.

Credit will be granted as follows:

- Each semester hour credit equals 15 hours of CPE credit.
- A quarter hour credit equals 8 hours.
- A maximum of 40 hours during a renewal period or 60 hours for a reinstatement period can be given for college credit.
- The course must be completed with a passing grade before credit is allowed.

For non-credit short courses:

- Only contact hours are considered.
- Permit holders must obtain a signed statement of attendance from the instructor.

**D. Firm Meetings or Service on Technical Committees (Code "CT" on report)**

To earn CPE credit under Code "CT," permit holders can participate in either technical committee meetings of recognized professional societies or structured firm meetings that meet specific criteria:

1. Technical Committee Meetings:

- Participation in technical committee meetings of professional societies is valid if the subject matter is relevant to public accountancy.
- The meeting must be at least one hour in duration to qualify for CPE credit.

2. Firm Meetings:

- Firm meetings must be structured as formal educational programs.
  - The content provided must be relevant to the practice of public accountancy.
  - The meeting must be at least one hour in duration to qualify for CPE credit.
  - Portions of the meeting focused on administrative, firm operating, or financial matters do not qualify for credit.
- A maximum of 16 hours will be allowed for any renewal or reinstatement period.

**E. Instruction or Presentation of Programs (Code "I" on Report)**

To receive credit as an instructor or presenter, permit holders must follow these guidelines:

1. Permit holders can claim one CPE credit for each hour spent as an instructor or presenter, enhancing expertise in public accountancy.  
--PLUS--
2. Permit holders can claim up to two hours of CPE credit for each hour of preparation.

Example:

Let's say you're presenting an eight-hour workshop on tax reforms, and participants are eligible for 8 CPE credits. As the instructor, you could earn up to 24 CPE credits (8 for presentation plus 16 for preparation). This reflects the comprehensive understanding and effort required for instructing.

3. A maximum of 40 hours during a renewal period or 60 hours for a reinstatement period can be given for instruction or presentation of programs.
4. If teaching a college or university course, the limit remains 40 hours.
5. Repetitious presentations of the same material within the renewal period will not be counted.
6. Up to 10 hours can be granted for updating previously presented course material, reflecting the importance of staying current in your teachings.

**F. Published Articles, Books, etc. (Code “P” on Report)**

To receive credit for published articles or books, permit holders must follow these guidelines:

1. A maximum of 16 hours of credit for preparation of materials for publication can be self-declared for any renewal or reinstatement period.
2. Permit holders can receive CPE credit for the time spent on research and writing, provided it maintains or enhances their professional competence.
3. The topics covered must be relevant to the development of CPAs performing professional services or improving their professional competence.
4. A copy of the publication must be retained to claim CPE credits.

**G. Ethics Requirement (Code “E” on Report)**

A Permit holder must fulfill a 4-hour ethics course requirement in each renewal period or reinstatement under Code "E." The Board allows flexibility in the types of ethics courses, encompassing general and professional ethics, Independence training, Circular 230 courses, and other state-specific mandatory courses. Notably, permit holders have the freedom to meet the 4-hour requirement through multiple courses, ensuring a more adaptable approach to fulfilling the ethics education mandate.

**H. IRS VITA Volunteer Program (Code “F” on report)**

A permit holder can claim 4 hours of CPE for completing the basic required courses to become qualified as a volunteer in the “IRS VITA Volunteer Program”. A permit holder can claim 2 hours per any advanced specialty course (courses beyond the basic certification, such as advanced, military, HSA, etc.) for a maximum of 8 hours. Instead of a certificate of completion, participants must submit a form 13615 (signed by both the CPA and the site coordinator of the VITA site). No volunteer hours will be allowed to be claimed for CPE.

**I. CPE Credit for Certifications and Exams (Code “CE” on report)**

A permit holder can claim CPE hours for studying and passing certain exams and professional certifications. CPE is awarded based on the length of the exam with five CPE credits awarded for each hour of the exam. For example, a one-hour exam would constitute five hours of CPE. Generally, permit holders cannot earn additional CPE for passing certifications/exams/licensures if they were awarded CPE by the sponsor of an exam preparation course. View all accepted [certifications/exams/licensures](#) on the NBPA website.



### III. CREDIT HOURS GRANTED

#### **A. Acceptable Subject Matter and Programs**

Continuing professional education aims to uphold the permit holders professional knowledge and competence in public accountancy. Programs chosen should directly enhance their professional competency. The Board evaluates programs for approval, partial approval, or non-approval based on their relevance to public accountancy.

Acceptable programs are those related to professional service performance or offerings. Permit holders are responsible for confirming a program's acceptability, subject to Board approval.

Permit holders can allocate up to 16 hours for PERSONAL DEVELOPMENT (non-technical) CPE hours every two years. These hours, meant to boost managerial skills and individual growth, are optional and not obligatory.

The Board currently recognizes NASBA approved sponsors for acceptable subject matter and programs. For approved sponsors, visit [www.nasba.org](http://www.nasba.org).

#### **B. Credit Hour Approval**

According to the Board Rules, Chapter 8.007, an "hour" equates to fifty minutes of active participation in the instructional program. After the first credit hour earned, .5 (half hour) increments shall count towards participation.

Continuing education credit is granted with a minimum of 50 minutes constituting one hour. For instance, 100 minutes of continuous instruction would be equivalent to 2 hours. Similarly, 75 minutes of continuous instruction would be considered 1.5 hours. Travel time is not eligible for credit. Additionally, credit cannot be claimed for advance reading, homework, etc.

### IV. WHAT IS A QUALIFIED INSTRUCTOR?

A qualified instructor or discussion leader is an individual whose educational background, training, or experience makes them suitable to lead discussions on the specific subject matter of the program.

### V. EVIDENCE OF COMPLETION OF COURSE MATERIAL – RETENTION

It is the sole responsibility of the permit holder to document the requirements, and evidence supporting the fulfillment of these requirements must be retained for **six years** after the completion of educational courses. Satisfaction of the requirements can be established through various means, including but not limited to the retention of attendance records and written outlines. This can be accomplished as follows:

**A. Courses Taken for Scholastic Credit:**

- For courses taken for scholastic credit in accredited institutions (two-year, four-year, state, community, or private), attaching a grade report or transcript from the institution indicating satisfactory completion of the course is sufficient evidence.

**B. All Other Instances:**

- For all other cases, permit holders must retain the program outline and provide evidence of attendance/completion, such as a sign-in sheet\*, certificate of attendance, or certificate of satisfactory completion.
- In the case of non-credit courses within educational institutions, a signed statement detailing the hours of attendance must be obtained from the instructor.

\*See attached Sample Sign-in Sheet on page 13

**VI. CONTROLS AND REPORTING**

**A. Annual Reporting:**

- Permit holders will be notified on December 1 each year that their "Report of Continuing Education Attendance" is due to the Board by January 31.
- CPE can be submitted online throughout the year via [www.nbpa.nebraska.gov](http://www.nbpa.nebraska.gov), fulfilling the reporting requirement.

**B. Verification:**

- The Board will review information submitted by permit holders. If requirements are not met, permit holders must write to the Board before January 31, outlining their plan for compliance.
- The decision of the Board on the amount of credit granted for participation in continuing education programs is final.

**C. Audit Process:**

- Annually, the Board randomly selects permit holders for specific evidence of completion of required CPE courses.
- Permit holders previously granted extensions must provide evidence of attendance/completion in the next reporting period. Hours used within the extension request cannot be utilized in the subsequent period.
- Fraudulent reporting is grounds for disciplinary action.

**D. Course Disapproval:**

- Permit holders have 30 days from the date of notification to request re-evaluation of disapproved courses.

**E. Failure to Comply:**

1. Failure to Complete Required CPE:

- If permit holders cannot meet CPE requirements by December 31, they must request an extension in writing before January 31, outlining their plan for compliance.
- Additional time to complete required CPE may be allowed, with completion needed by June 1. CPE hours used for the extension cannot be reported in the next period.

2. Failure to Report CPE:

- If permit holders do not report CPE by January 31, they will be subject to a stipulation/consent order with an administrative fee. Alternatively, they can request a hearing before the Board. Failure to provide evidence of completion will prevent permit renewal.

**F. Request for Waiver:**

- The Board may waive compliance for justifiable reasons, such as illness or other extenuating circumstances beyond the permit holder's control (refer to Board regulations under Chapter 8.009.04).

**VII. RECIPROCITY**

An individual who holds a valid and unrevoked certified public accountant certificate from another state or other political subdivision of the United States, or comparable certificate or degree issued by any foreign country, and who received a permit to practice in this state under the appropriate provisions of the Public Accountancy Act, will be required to comply with the continuing education requirement when their permit is next renewed and each succeeding renewal thereafter.

**VIII. RE-ENTRY TO PUBLIC PRACTICE (REINSTATEMENT OF ACTIVE PERMIT)**

**A. Reinstatement Requirements**

An individual wishing to re-enter public practice or reinstate an active permit must satisfy the 120 CPE hour requirement including 4 hours of ethics prior to issuance of the permit to practice. (24 hours of Personal Development CPE may be taken.) The CPE must be taken in the current/prior three calendar years. For example, if an individual applies to reinstate in 2023, they would need 120 CPE hours in 2023, and/or 2022, and/or 2021. The hours used for reinstatement may not be used to renew their permit to practice. The calendar year requirement may be waived for good cause shown in cases involving illness or other hardship or extenuating circumstances beyond their control. For assistance with a reinstatement, it is strongly recommended to contact the Board office.

To review the CPE rules within NAC Title 288- Chapter 8 go to [www.nbpa.nebraska.gov](http://www.nbpa.nebraska.gov). Questions and concerns regarding CPE can be directed to the Board's CPE Committee through the CPE Coordinator, Ms. Heather Myers at (402) 471-3595 or [Heather.Myers@Nebraska.gov](mailto:Heather.Myers@Nebraska.gov) or [Dan.Sweetwood@Nebraska.gov](mailto:Dan.Sweetwood@Nebraska.gov).

**STATE OF NEBRASKA  
BOARD OF PUBLIC ACCOUNTANCY  
P.O. Box 94725, Lincoln, NE 68509  
[www.nbpa.ne.gov](http://www.nbpa.ne.gov)**

**Program Qualification Form  
USE A SEPARATE FORM FOR EACH QUALIFICATION REQUESTED**

A. Please answer items 1 through 12:

1. Name of requesting person/firm: \_\_\_\_\_

Organization of person/firm: \_\_\_\_\_

Certificate # (if applicable) \_\_\_\_\_ E-mail: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

2. Course Title: \_\_\_\_\_

3. Requested number of CPE hours of credit: \_\_\_\_\_

**Note: Hours should be based on 50-minute hour and must be rounded DOWN to nearest whole number.**

4. If all or part of this course contains ethics hours, record the # of hours requested here: \_\_\_\_\_

5. Date(s) of course/presentation: \_\_\_\_\_

6. Subject Matter: (Please circle all that apply)

Accounting & Auditing	Tax	Software Training	Business Management & Organization
Communications/Marketing	Computer Software	Economics	Ethics
Personal Development	Information Technology	Finance	Management Services
Specialized Knowledge	Production	Statistics	Personnel/Human Resources

7. Method of Delivery: (Please circle all that apply)

Live In Person (Formal)	Webinars	Blended Learning	University/College Courses
Published Book/Article	Firm Educational Program	Technical Committee Service	
Instruction/Presentation of Program			
Self-Study (Independent Program, Audio/Podcast, Pre-recorded Webinar)			

8. Location of Course: \_\_\_\_\_

9. Sponsoring Organization: \_\_\_\_\_

10. Is the Sponsor registered with NASBA? Registry #    Yes     No

11. Business address of Sponsoring Organization: \_\_\_\_\_

12. Contact Person: \_\_\_\_\_ Phone #: \_\_\_\_\_

**13. ATTACH A STATEMENT ON HOW THIS COURSE RELATES TO YOUR PRACTICE OF PUBLIC ACCOUNTANCY. DESCRIBE HOW THE COURSE CONTRIBUTES TO THE PROFESSIONAL AND TECHNICAL COMPETANCY OF A CPA IN PUBLIC PRACTICE.**

**B. You Must Include:**

Course outline/syllabus     Course timeline     Name and background of Instructor/Speaker

