

CONTINUING EDUCATION SPONSOR RENEWAL

THE STATE EDUCATION DEPARTMENT
Professional Licensing Services
89 Washington Avenue
Albany, NY 12234-1000

Organization/Address
Complete only if change has occurred

LIC:
ORG:
YR:
OFF:
TYPE:

Organization
Contact Person
Street
City
State/Zip

PROFESSION:
PERIOD:

AMOUNT DUE
(SEE FEE SCALE)

Complete and sign reverse side of this application

Cat 12 - 1001

↑ Detach here ↑

↑ Detach here ↑

THE STATE EDUCATION DEPARTMENT
Division of Professional Licensing Services Albany, New York 12234-1000 (518) 474-3817
<http://www.nysed.gov/prof/profhome.htm>
OP4INFO@MAIL.NYSED.GOV

This is your application to renew your sponsor agreement for the period indicated above to offer continuing education credits. Failure to return this application within 60 days after the expiration of your previous Agreement will result in a lapse of coverage.

Instructions

- List Organization and address in the area provided in the upper right corner.
- Answer all questions on the reverse side, sign and date. Also complete additional forms as noted in #4 & 5 below.
- Make your check payable to: *NEW YORK STATE EDUCATION DEPARTMENT*. Fee calculation should be based on course offerings listed on Form CPA 65 **Prior Offering Data Sheet**.

Fee Scale:	No. of Courses	Fee
	0-25	\$250
	26-50	\$500
	51-199	\$10/course
	200 or more	\$2000

The fee for renewal is based upon the number of distinct courses offered during the twelve-month period prior to the expiration of your previous Agreement without regard to the frequency of offering. For example, one course presented twelve times without change would be considered as one offering. Please use the scale above in conjunction with Form CPA 65 Prior Offering Data Sheet.

- Complete and submit this application along with the following forms:
 - Two copies of **CPA 60R Continuing Education Sponsor Agreement**, one with an original signature
 - One copy of **CPA 61R Sponsor Administrative Procedures-Update** with an original signature
 - One copy of **CPA 65 Prior Offering Data Sheet** with an original signature
- For courses offered free of charge, which may include promotional material, you must submit detailed course outlines.
- The Department upon disapproval of any sponsor application will retain a \$200 processing fee.
- Detach the Continuing Education Sponsor Renewal document above and submit it with documentation listed in #4 along with your payment using the envelope provided.

1. Do you wish to renew your sponsor agreement for the period indicated? If you checked no, return this form to the address listed on the reverse side.

_____ Yes _____ No

2. We are seeking approval to offer continuing education credit in the following subject area(s):

Check appropriate boxes:

- AUDITING
- ACCOUNTING
- TAXATION
- ADVISORY SERVICES
- SPECIALIZED KNOWLEDGE AND APPLICATIONS RELATED TO SPECIALIZED INDUSTRIES
- ALL OF THE ABOVE

DO NOT WRITE IN THIS BOX
FOR OFFICIAL USE ONLY

I certify that the statements made in this application and any accompanying documentation are true, complete, and correct. I understand that any misrepresentation or any false or misleading information made in connection with my application may be cause for denial of the application and may result in criminal prosecution.

Contact Person Signature: _____ Date _____

Telephone Number: (_____) _____

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Cat12A - 0403

↑Detach here↑

↑Detach here↑

Please read the application materials carefully to determine whether your offerings in one or more subject areas will qualify and whether you are willing to comply with the terms of the enclosed Agreement. Previous approval does not constitute grounds for renewal if the criteria for sponsorship throughout have not been met.

Information:

Under Section 7409, New York State Education Law, and Section 70.6, Regulations of the Commissioner of Education (enclosed), New York Certified Public Accountants and Public Accountants practicing public accounting in New York State and not otherwise exempted have the option of completing **each year** ending August 31 either (a) a minimum of 40 contact hours of acceptable formal continuing education in recognized areas of study or (b) a minimum of 24 contact hours of acceptable formal continuing education exclusively in accounting or auditing or taxation. Programs that do not fall within the recognized areas of study will not be accepted for credit; please see the enclosed CPA 63 Description of Subject Areas. Please note that practice management, personal development and general computer science studies are **not** approved areas.

The Department looks for educational institutions and professional organizations that have a direct interest in offering courses on a regular basis during each year of the Agreement to licensed accountants **in practice in New York State**. Programs limited to those who do not practice public accounting in New York (e.g. internal programs offered by non-accounting firms to their employees) do not satisfy the intent of the law and regulations.

In order to make New York sponsor status meaningful to New York licensed accountants and insure that the purposes of the continuing education law and regulation are met, programs devoted to the promotion of particular products or services will be deemed unacceptable. Insurance, pension, investment, software and other offerings primarily promotional or informational in nature will **not** be considered relevant to the needs of the continuing education program. Approval will be reserved for substantial technical and educational programs only.

It should be recognized that licensees are expected to have attained a level of professional knowledge and possess certain skills. The objective of the sponsor, then, is to present studies that will broaden, expand and/or increase the practitioner's knowledge or skills within the approved subject areas.

The Department does not authorize the use of language or terms that imply that a determination has been made on the merits or quality of any particular course or program. If your renewal application is accepted, an endorsed copy of Form CPA 60R Sponsor Agreement will be returned to you. You may then inform potential participants that such an Agreement has been made or that you are authorized by the New York State Education Department to award continuing professional education (CPE) credits to individuals who successfully complete coursework offered by your organization.

Continuing education credit will be given for whole hours only, with a minimum of 50 minutes of instruction constituting one credit hour. As an example, 100 minutes of continuous instruction would qualify as two credit hours, but continuous instruction lasting longer than 50 but less than 100 minutes would only count for one credit hour.

Instructors or discussion leaders should be certified public accountants licensed in the United States, public accountants licensed in New York, members of the faculty of an accredited college or university, or other recognized authorities in the specific subject area being presented (e.g. tax attorney making a presentation in taxation).

New York State Education Department
State Board for Public Accountancy
89 Washington Avenue
Albany, NY 12234

CONTINUING EDUCATION SPONSOR AGREEMENT

Organization Name: _____

Address: _____

Contact Person: _____ Phone: _____

E-mail Address: _____

1. We agree to comply with the requirements of Section 70.9 of the Commissioners Regulations, and that for each program:
 - a. Attendance will be required for participants to earn credit, or, in the case of self-study courses or programs, participants must submit evidence of satisfactory completion.
 - b. CPE credit will be measured by program length, with a minimum of 50 minutes equaling one credit hour. Contact hours in one-half hour increments, equal to 25 minutes, are acceptable after the first full credit has been earned in a given program.
 - c. Programs will be conducted by qualified instructors or discussion leaders.
 - d. A listing of names and addresses of licensees attending each program will be prepared.
 - e. A written program outline, which includes program prerequisites and other relevant information, will be prepared and furnished to participants.
 - f. An appropriate means of evaluating each program, by both participants and instructors, will be applied.
 - g. A certificate will be given to each participant upon his or her completion of the course.
2. We agree to maintain the following records for a period of five years following the date each program is presented:
 - a. The date and location of the presentation.
 - b. The name of each instructor or discussion leader and his/her qualifications.
 - c. The listing of licensees attending each presentation.
 - d. The outline of the presentation and summary of program evaluations.
 - e. Copies of all promotional material used for each presentation.

Do not forward these materials to the Department unless requested by this Office to do so.

We understand and agree that the above records, located at _____

_____ will be subject to review by the Department, and we agree to make these records available to the Department or its designee during regular business hours at the specified location or forward them to the Department upon request. We further agree to notify the Department, in advance, of any location change of these records prior to the expiration of the five-year retention period and to respond to any Department inquiry regarding these records.

In consideration for compliance with this Agreement, we understand that after approval of the Agreement by the Department, we must advise prospective participants of the subject areas in which we are authorized to provide programs and the number of hours of credit allowable for presentation. We agree that in our advertising or notices to licensees we will not use such terms as "accredited" or "approved" or any other terms that imply that a determination has been made by the Department on the merits or quality of specific programs or courses.

We understand and agree that if we fail to comply with this Agreement, or fail to substantiate the capability to offer programs in the authorized subject areas, or fail to meet prescribed standards in our programs, our Sponsor Agreement may be terminated by the Department and that notice of such termination may be given by the Department to licensees.

Executed at _____ this _____ day of _____,
20_____.

(Original signature)

(Print Name)

(Title)

(Submit Original Plus One Copy)

Please Note: The Department will retain \$200 as an evaluation and processing charge when a Sponsor Agreement application is not approved.

DEPARTMENT USE ONLY	
APPROVED:	DATE:

New York State Education Department
State Board for Public Accountancy
89 Washington Avenue
Albany, NY 12234

CONTINUING EDUCATION SPONSOR AGREEMENT

Organization Name: _____

Address: _____

Contact Person: _____ Phone: _____

E-mail Address: _____

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 - f. An appropriate means of evaluating each program, by both participants and instructors, will be applied.
 - g. A certificate will be given to each participant upon his or her completion of the course.
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Executed at _____ this _____ day of _____,
20_____.

(Original signature)

(Print Name)

(Title)

(Submit Original Plus One Copy)

Please Note: The Department will retain \$200 as an evaluation and processing charge when a Sponsor Agreement application is not approved.

DEPARTMENT USE ONLY	
APPROVED:	DATE:

New York State Education Department
State Board for Public Accountancy
89 Washington Avenue
Albany, NY 12234

SPONSOR ADMINISTRATIVE PROCEDURES - UPDATE

Section 70.9 (e) of the Regulations of the Commissioner of Education requires that each sponsoring organization present evidence of adequate resources and administrative procedures governing the conduct of continuing education programs. In order that we may update our files on your organization, we ask that you address each of the following items fully but concisely. Attach as many additional sheets of paper as necessary.

1. Describe the modifications, if any, that have been made in your course offerings as a result of comments made by instructors and/or participants.

2. Describe the following:
 - a. Who is eligible to attend?
 - b. Fee structure
 - c. Procedures for handling refunds, cancellations, and grievances

3. Please identify the number and briefly describe the nature of complaints you may have received during the term of your last sponsor agreement and indicate their disposition.

4. List the method(s) through which the course/material is offered and/or presented, e.g. lectures/seminars, conference, self-study, etc.

5. Please comment on your experiences as a CPE sponsor during your prior Agreement. Are there any recommended changes to the Regulations governing continuing education, which you propose?

(Original signature)

(date)

New York State Education Department
State Board for Public Accountancy
89 Washington Avenue
Albany, NY 12234

PRIOR OFFERING DATA SHEET

Organization Name: _____

Address: _____

Contact Person: _____ Phone: _____

Current Sponsor License #: _____

To assist the Department in assessing your continuing education programs and previous Agreement, please provide a listing of all offerings **during the twelve-month period prior to the expiration of your Agreement**. Attach as many additional sheets as necessary.

Title of Course	Approved Subject Area(s)*	CPE Credit	Number of Times Conducted	No. of NY CPA Licensees Awarded Credit

(Original signature)

(Title)

(Print or type name)

(Date)

*Accounting, Auditing, Attest, Taxation, Advisory Services, Specialized Knowledge and Applications Related to Specialized Industries, and Ethics

NOTE: This form must be fully completed. The information provided on this form should be used in conjunction with the fee schedule in the instructions to determine your organization's renewal fee.

Please attach detailed outlines for courses which are offered free of charge and/or which may include promotional material.

New York State Education Department
State Board for Public Accountancy
89 Washington Avenue
Albany, NY 12234

DESCRIPTION OF CPE SUBJECT AREAS

The Education Department registers sponsors who award CPA licensees Continuing Professional Education (CPE) credit for participation in formal programs of learning that are in accordance with Section 7409 of New York State Education Law and Section 70.9 of the Regulations of the Commissioner of Education. These statutes require that programs for which CPE credit is awarded: 1) contribute to the development or maintenance of a licensee's professional competence, **and 2) fall within one of the subject areas described below. Consistent with the statutory intent, CPE credit will not be given for participation in programs that focus on the marketing of professional services or improving the profitability of an accounting firm or practice.**

Clearly some courses could fall into more than one of the proscribed subject areas (e.g. auditing and specialized industries). As a guide, however, a course will be categorized based on its primary focus and predominant subject matter. A ruling on the classification of a specific course may be obtained from the Board office by sending a written request and a detailed description of the course's contents to the address listed above.

ACCOUNTING: Courses in this subject area focus on the development of professional knowledge and skills related to generally accepted accounting principles; comprehensive bases of accounting; and/or accounting processes and related financial reporting. Relevant subject matter includes authoritative pronouncements and accounting principles issued by the standard setting bodies as well as related subjects that are generally classified within the accounting discipline.

Individual programs in this subject area could cover newly promulgated financial reporting requirements/standards; accounting concepts and principles; preparation and compilation of financial statements; measurement; recognition and presentation of specific financial statement items; and internal controls for profit and nonprofit entities.

AUDITING: This subject area includes the body of knowledge that deals with the basic service of the public accounting profession - examining and reporting on financial statements. It also includes the examination or review of internal and administrative controls, operations and/or government programs. Courses on professional conduct and ethics are appropriately categorized in the auditing category.

Individual programs classified in this area could cover audit theory and philosophy; generally accepted auditing standards; evaluation of internal controls; substantive audit procedures; audit sampling; reporting on financial statements; review services; computer and government audits; and Securities and Exchange Commission audit activities and requirements.

ATTEST: This subject area includes the body of knowledge that deals with engagements, other than auditing and reporting on financial statements, where the licensee is engaged to issue or does issue an examination, a review, or an agreed-upon procedures report on subject matter, or an assertion about the subject matter, that is the responsibility of another party.

Individual programs classified in this area could cover among other things, Statement of Standards for Attestation Engagements (SSAE; the relationship of attestation standards to quality control standards; other information in a client prepared document containing the licensee's attest report; consideration of subsequent events in an attest engagement, attest documentation; and attest services related to consulting service engagements.

TAXATION: This subject area includes local, state, federal and international tax compliance and tax planning for individuals, businesses, estates and trusts. Compliance includes tax return preparation and review, as well as Internal Revenue Service examinations, ruling requests and protests. Tax planning focuses on applying tax rules to prospective transactions and understanding the tax implications of unusual or complex transactions. It also includes alternative tax treatments and advising clients on tax-saving opportunities.

Programs offered in this subject area could cover tax research and theory; application of tax rules to different forms and types of taxpayers; specialized taxes, return preparation; tax authorities' examinations; rulings and appeals; tax exempt organizations; tax accounting; and employee compensation and tax deferral plans.

ADVISORY SERVICES: This subject area encompasses the various advisory services provided by accountants to clients. Traditionally these services involve analyzing, evaluating, designing and, in some situations, implementing the

systems that affect the planning, organizing and controlling of any phase of activity in a business or nonprofit enterprise. Less traditional advisory services include technology consulting, personal financial planning and small business consulting.

Relevant programs within this category could cover planning and control systems for business or not-for-profit organizations. These systems could target specific business processes such as manufacturing, marketing, human resources, research and development, and information management.

Practice management courses would be eligible for CPE credit under this category IF the course content focuses on improving the delivery of services to clients. Such courses could cover organizational structure, human resources management, preparation for quality review and other client-related administrative services. Courses that focus on marketing professional services or improving profitability for the accounting firm will not be eligible for CPE credit.

SPECIALIZED KNOWLEDGE AND APPLICATIONS RELATED TO SPECIALIZED INDUSTRIES: This subject area focuses on the development of professional skills and knowledge related to specialized industries and business entities. These industries are often identified by the title of an AICPA industry audit guide and employ specialized accounting principles and practices, encounter distinctive tax problems and audit issues, or require unique advisory services.

Individual programs that fall within this category could cover industry-specific: accounting and auditing standards; terminology and technology; legislative or regulatory requirements; marketing or distribution systems and issues; economic structures; and sources of financing.

ETHICS: This field of study includes coursework which will increase the accountants' knowledge of ethical standards for the profession. Coursework will focus on New York State Education Law, Rules of the Board of Regents and Regulations of the Commissioner of Education. The foundation course will cover topics including introduction to ethic concepts, the psychology of moral development, judgment and values, the sociology of professions, virtue and the role of rules of ethics, public expectations of CPA's responsibilities, and ethical dilemmas. The role of the Board of Regents and the State Education Department, highlighting New York State law, rules, and regulations, including a comparison and contrast to AICPA and New York State Society of CPAs ethics rules, and enforcement of rules on ethics will also be covered.

Ethics coursework in the specific fields of accounting, auditing, and taxation will be acceptable and should include updates on New York State and AICPA ethics rules, ethical guidance in the specialty practice, information on recent litigation related to ethical concerns or issues in the area of specialization, and discussion of case studies in the field relating to ethical issues.

For additional information, laws, rules and regulations, refer to <http://www.op.nysed.gov/prof/cpa/>.

**NEW YORK STATE EDUCATION DEPARTMENT
OFFICE OF THE PROFESSIONS
STATE BOARD FOR PUBLIC ACCOUNTANCY
CONTINUING PROFESSIONAL EDUCATION ETHICS SPONSOR AGREEMENT
(Complete this form only if you plan to offer an ethics course to New York CPAs
or Public Accountants)**

Section 70.9(b)(2) of the Regulations of the Commissioner of Education requires all New York licensed CPAs and Public Accountants who are engaged in the practice of public accounting to complete a minimum of four contact hours of professional ethics during each triennial registration period.

As an approved sponsor of continuing professional education, this organization wishes to offer a course in professional ethics for New York licensed CPAs and Public Accountants. I have read the ethics course guidelines and agree to present courses designed to meet the New York State continuing professional education requirement in accordance with the standards set by the New York State Board for Public Accountancy.

Signed _____

Print Name _____

Title _____

Organization Name _____

Address _____

Date _____

Note: Please enclose an outline of the ethics course that you plan to offer with your application.

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