NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY MEETING AGENDA
July 29, 2026

80 Wolf Rd, 3rd Floor, Colonie
370 Woodcliff Drive, Suite 2A, Fairport
1411 Broadway 10th Floor, Regents Room, NYC
333 West Washington Street, Suite 500, Syracuse
8321 Main Street, Williamsville

10:00 a.m. Motion to move to Executive Session

10:30 a.m. Motion to move to Public Session

• Review and approval of minutes of the April 29, 2026 Board Meeting Minutes	Pages 2 - 5
• Board Member Update	
• Board office update	
• Legislative and Regulatory Update o Proposed website changes and forms	 Pages 6 - 45
• Education Committee Committee Report o NASBA –Proposed Updated to Statement on Standards for CPE Programs o Foreign Endorsement	 Pages 46 - 83 Pages 84 - 86
• Examination Committee Committee Report o Extension Requests o Score transfer to another state with NY disapproved extension o CPA Examination Review Board – security at Prometric o AICPA CPA Exam software changes o NASBA Gateway exam system updates	 Pages 87 - 88
• Ad Hoc Education and Practice Committee	
• Practice Committee – AICPA international firm survey	Pages 89 - 90
• NASBA o Meetings: Eastern Regional – June 2026; Annual Meeting – Oct 2026	 Pages 91 - 95
• New Business	
• Upcoming Meeting Date – October 21, 2026 – Video locations	

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

April 29, 2026

Meeting Minutes
New York State Education Department
Board Meeting
1411 Broadway, 10th Floor, Regents Room, NYC

Chair Ms. Moran called the meeting to order at 10:01 a.m.

The following members were present:	
Charles Abraham, CPA	Maria Moran, CPA
Anthony Basile, CPA	Mark Nickerson, CPA
Ann Burstein Cohen, CPA	Charles Pezzino, CPA
Crisy Geerholt	Thomas Sciametta, CPA
Gretchen Guenther-Collins, CPA	James Schnell, CPA
Timothy Hammond, CPA	Denise Stefano, CPA
Gregory Horton, CPA	Shelly Taleporos, CPA
Rose Hu, CPA	Deborah Todaro, CPA
Danilsa Lopez, CPA	Anthony Tucci, CPA
Members absent: Elizabeth Bush, CPA John Lauchert, CPA	

Others in attendance:
Jennifer Winters, Executive Secretary, NYSED
Julie McLoughlin, NYSED
Stephen Langowski, CPA – Extended Board Member
D. Edward Martin, CPA - Extended Board Member, Public session only

Executive Session only:
Umberto Jean-Louis, NYSED
Bradley Kilmer, NYSED
David Napitupulu, NYSED
Catherine Slattery, NYSED

Public Session only:
Debbie Cutler, Debra Cutler CPA PC.
Casey Fenton, Ostroff Associates, Inc.
Calvin Harris, NYSSCPA

The Board moved into Executive Session at 10:01 a.m., based on a motion made by Ms. Taleporos and seconded by Mr. Schnell. Staff from the Office of Professional Discipline (OPD) presented on various disciplinary processes and matters.

Ms. Winters reviewed testing information for a candidate with the board.

Executive Session adjourned at 11:33 a.m. based on a motion made by Ms. Hu and seconded by Mr.

Schnell. The Chair moved the Board into Public Session at 11:40 a.m. based on a motion by Ms. Stefano and seconded by Ms. Lopez.

Review and Approval of Minutes

Based on a motion made by Mr. Abraham and seconded by Ms. Lopez, the Board unanimously approved the January 28, 2026, Board meeting minutes, with one correction of the spelling of the acronym NYSED.

Board Member Update

Ms. Winters announced Mr. Nickerson joined the board and all welcomed him to the board. There is one licensed member and one public member positions still open. Send recommendations to Ms. Winters.

Board Office Update

Ms. Winters provided a verbal report regarding an appeal of the acceptability of experience made by an applicant applying under the 15-year experience pathway. Under the Commissioner's Regulations, the experience requirement states that the CPA supervisor and the applicant must be employed by the same organization. Our website further defines this requirement indicating that "experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. have not been accepted." The employer moved the organization and employees to a PEO entity. Therefore, this experience was not acceptable. The appeal was denied and the decision remained.

Ms. Winters provided a visual of the proposed design for the website. Ms. Todaro and Ms. Bush volunteered to assist with reviewing the new layout once completed.

Ms. Winters noted that there was a total of 57 educational degree programs submitted to be reviewed as license qualifying under the 150E education requirements. Currently 18 education proposals are not finalized and 39 were approved by the Department. Ms. Winters noted that the backlog was eliminated and only two were in the queue to be reviewed.

Ms. Winters reported that if a school that currently has a license qualifying program under the 150-semester hour pathway and does not submit a proposal for meeting the new 150E semester hour education requirement, then their license qualifying program will expire as of August 2027. A school that has been approved will be found on the website in the inventory of registered program listing with two dates for the current 150 semester hour and the 150E semester hour programs.

Ms. Winters announced that the Deputy Commissioner, David Hamilton, will be retiring at the end of May.

Legislative and Regulatory Update

Ms. Winters noted that regulations for the signed legislation, which outlines a 120-semester-hour bachelor's degree and a two-year experience requirement for licensure as well as practice privilege, were presented at the April Board of Regents meeting. As of April 29th, the proposed amendment was published in the State Register for a 60-day comment period. It is anticipated that the proposed amendment will be presented for permanent adoption at the September 2026 Board of Regents meeting with an effective date of November 21, 2026, based on the law.

Education Committee

Ms. Hu reported that the education committee met to discuss the acceptability of a unique 1.5 semester hour accounting course covering the topic of carbon accounting. After reviewing the course syllabus, the committee determined the course to be acceptable toward the overall accounting credits needed.

Ms. Hu presented highlights from the 2025 pathways report provided in the packet.

Ms. Winters reported that U.S., Canada and Mexico have extended the Mutual Recognition Agreement (MRA) with NASBA and the AICPA. It was noted that several providences are no longer part of CPA Canada. Therefore, a foreign endorsement applicant would need to hold a Canadian CPA credential and be a member in good standing of a Provincial, Territorial or Bermudian Body (PTB) that has signed a Ratification Agreement. Ms. Winters noted that a signed Ratification Agreement has been requested from NASBA for us to consider a few applicants; however, one has not yet been obtained.

Ms. Winters reported that NASBA established a CPE Task Force to review and improve CPA continuing education requirements for relevance and effectiveness. The Board will continue to monitor.

Ms. Cohen reported that proposed updates to the UAA are under review for the education requirements for licensure. The model rules are being reviewed to ensure consistency.

Examination Committee

Mr. Abraham noted the examination extension requests from the last board meeting.

Mr. Abraham provided an overview regarding an applicant that was denied an exam extension by the Board of Regents in 2022 and is now seeking licensure in another jurisdiction. Ms. Winters confirmed with NASBA that under the NY jurisdiction, the examination status will show as “No Credit” as the sections were not completed within the testing window and the extension was denied. If the exams are transferred to the other jurisdiction, it is unknown how the exams would be displayed in the test system as they would remain expired under New York.

Ms. Winters noted applicants applying via the initial license pathway who complete examinations in another jurisdiction, and transfer the examination to New York, still must pass the examinations within the approved testing window for New York to be acceptable. Applicants applying under the endorsement pathway who did not complete the examinations within the approved testing window for New York would need to be reviewed on a case-by-case basis by the Examination Committee.

Mr. Abraham shared the responses to a survey by the CPA Examination Review Board (ERB). Mr. Abraham and Ms. Stefano agreed to visit a Prometric Center for observation.

Mr. Abraham highlighted NASBA’s quarterly exam statistics for Q4 2025 and Q1 2026. It was noted that the TCP discipline has a higher number of candidates and this may be a trend to be monitored. Board members also noted the need for better descriptors for each specific category reported on the NASBA Candidate Care Concerns report.

Ms. Winters noted that there will be a slight increase in the exam fee to be implemented in August 2027.

Ms. Winters provided a verbal report regarding some of the concerns with the exam that was presented at the NASBA Executive Directors meeting.

Ad Hoc Education and Practice Committee

No activities since the last meeting.

Practice Committee

Mr. Pezzino reported that the practice committee met to further discuss the AICPA PEEC Exposure Draft: Proposed Revisions related to alternative practice structures. It was noted that it is a complex situation. As such, the committee did not feel comfortable providing a thorough review; however, it felt the need to provide a comment letter as abstaining from comment could be seen as agreement. The comment letter was reviewed and will be submitted by April 30, 2026, with revisions.

It was reported that many other states and NASBA also provided comment letters voicing their concerns with the AICPA PEEC Exposure Draft: Proposed Revisions related to alternative practice structures and the complexity of the structures.

Ms. Winters reported that the AICPA is proposing that certain ethics enforcement actions will be handled through the Peer Review process rather than the Ethics Division for investigation. The Peer Review Oversight Committee is reviewing this information as there are some concerns about how this would occur.

NASBA

Ms. Winters reported that NASBA presented on Principal Place of Business, practice privilege, and mobility. Principal Place of Business is defined in the Education Law in New York State. This will be an item to monitor.

Ms. Winters and Mr. Kilmer, a NYSED OPD representative, attended the Executive Director & Legal conference in March.

Ms. Hu, Ms. Cohen, Ms. Taleporos, Ms. Todaro, and Mr. Tucci will be attending the Eastern Regional meeting in June 2026.

The annual meeting will be in October 2026 and the two board members attending are still to be determined.

New Business

No new business.

The next board meeting will be held via video conference on July 29, 2026, at the approved video locations.

The public session adjourned at 1:31 p.m. based on a motion made by Ms. Guenther-Collins and seconded by Ms. Geerholt.

Respectfully submitted,

Jennifer B. Winters, CPA
Executive Secretary

https://www.op.nysed.gov/professions/certified-public-accountants/initial-license-requirements

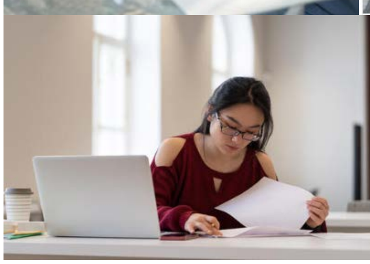
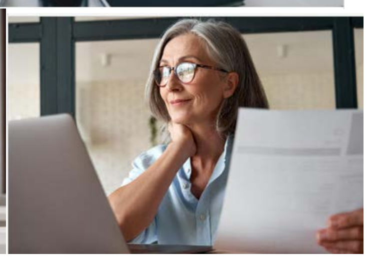
Create a new landing **Initial Licensure Pathways** page here with the following options for initial licensure with pictures:

Title at top of box in bold	Text at bottom of box (not bolded)
New 120 semester hours and 2 years of acceptable experience	Effective November 21, 2026
150 semester hours – Evolution and 1 year of acceptable experience	Effective After August 1, 2027
150 semester hours and 1 year of acceptable experience	Prior to August 1, 2027
Grandfathered 120 semester hours and 2 years of acceptable experience	Prior to August 1, 2009
15 Years Experience	Experience in lieu of education

Picture choices





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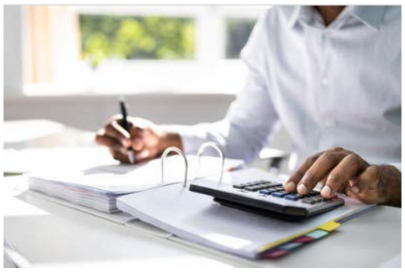
Will want titles at top, picture in middle, and text at bottom for explanations.



120 semester hours and 2 years of acceptable experience Effective November 21, 2026

Commented [JW2]: This will be a completely new section for the new 120-semester hour pathway. Includes all three e's.

Education Requirements

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The Form 2 - Certification of Professional Education and/or transcripts must be submitted directly by the educational institution that you attended to the address listed on the Form 2.

On or after November 21, 2026: 120-Semester Hour Pathway
To fulfill the education requirement for licensure as a 120-semester hour pathway:

- **NYS Licensure Qualifying Registered Programs.** You must complete an accounting program registered by the Department as licensure-qualifying. For a listing of currently registered licensure qualifying programs see the NYS Education Department's Inventory of Registered Programs. Click on the toggle "Search for programs leading to a Professional License". Select CPA-120. Click SUBMIT.
  Please Note: If your program is not listed, contact your school to determine if it is a NYS licensure qualifying program; or

- **All other programs.** You must meet the requirements that are determined by the Department to be equivalent to a New York State Licensure Qualifying Registered Program. This is determined by reviewing your official transcripts. See the requirements outlined below for this type of review.

Applicants who have not completed a New York State Licensure Qualifying Registered Program must complete postsecondary education that is considered substantially equivalent to the education requirements for programs registered with the Department. The Department considers the following postsecondary education substantially equivalent for this purpose:

- A bachelor's or higher degree in accounting or its equivalent from a college or university that is accredited by at least one of the accrediting agencies listed below. Any coursework taken as part of a degree program or non-matriculated must be taken from a college or university that is accredited by the accrediting agencies listed below (refer to Listing of Accrediting Agencies). To meet the degree in accounting requirement you must have either:

    1. A bachelor's degree in accounting or business must include 24 semester hours of accounting course work in the degree program.

    2. A Master's degree in accounting or business must include 21 semester hours of accounting course work in the degree program.

- **Completion of 120 semester hours in the following content areas:**

Twenty seven (27) semester hours in accounting in the content areas listed below, with **one course in each of the first five listed content areas**. Of the 27 semester hours, 18 semester hours of accounting must be at the upper-level division.

1. financial accounting and reporting**
2. cost or managerial accounting
3. taxation**
4. auditing and attestation services**
5. accounting information systems**
6. fraud examination
7. internal controls and risk assessment
8. accounting ethics; and
9. accounting data analytics

**One course is required to be taken at the upper-level (junior or senior) or graduate level.

Thirty (30) semester hours in business in the content areas listed below, with **one course in each of the first five listed content areas**:

1. information technology and systems;
2. business law;
3. business data analytics;
4. economics;
5. finance;
6. management;
7. marketing;
8. operations management;
9. organizational behavior;
10. business strategy;
11. quantitative methods;
12. business statistics; and
13. computer science.

(Acceptable course work is detailed further in the 120 semester hour course content table.)

Commented [JW4]: Link to new table for 120 semester hour course work (see bottom of this document)

List of Accrediting Agencies

For the purpose of meeting licensure requirements for public accountancy, an applicant must hold a bachelor's degree or higher and any course work taken from non-matriculated programs, the college or university must be accredited from one of the following accrediting agencies or bodies:

- Accrediting Commission for Community and Junior Colleges (ACCJS)
- Western Association of Schools and Colleges
- Higher Learning Commission (HLC)
- Middle States Commission on Higher Education (MSCHE)
- New England Commission of Higher Education (NECHE)
- Northwest Commission on Colleges and Universities (NWCCU)
- Southern Association of Colleges and Schools Commission on Colleges (SASCOC)
- WASC Senior College and University Commission (WSCUC)

Foreign Education

Applicants who completed any of their post-secondary (college) education outside of the United States and did not complete a New York State Licensure Qualifying Program will be required to have a full review of their education to determine whether it meets the education requirements for licensure. NASBA's International Evaluation Service (NIES) is not authorized to approve applicants with education outside of the United States for licensure.

To be approved for licensure, the candidate must apply to the Department for licensure by submitting the Application for Licensure (Form 1) and application fee and have a Certification of Professional Education (Form 2) completed by their school(s). The school(s) must mail the Form 2, along with official copies of the applicant's transcripts or mark sheets, directly to the Department for review. The original transcripts or mark sheets will be reviewed to determine if the applicant meets New York State's 120 semester hour education requirements for licensure.

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Commented [A7]: For CompEd - does this need to be modified in anyway?

Examination Requirements

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New York State recognizes the Uniform CPA Examination, prepared and graded by the American Institute of Certified Public Accountants (AICPA). In New York, the examination is administered by CPA Examination Services, a division of the National Association of State Boards of Accountancy.

The Uniform CPA examination is a computerized exam consisting of four (4) parts. The passing score for each of the four parts of the examination is 75. The candidate may sit for the parts individually, in any order within a rolling window.

Beginning in 2024 the exam sections consist of four parts, three core and one discipline that must be passed within a rolling thirty (30) month window. The credit retention begins on the date the score is released for the first section passed. The exam candidate must sit for each section prior to the 30-month window credit expiration date. The examination consists of the following:

- Core: Auditing & Attestation (AUD)
- Core: Financial Accounting and Reporting (FAR)
- Core: Taxation and Regulation (REG)

Discipline (Select one):

- Discipline: Business Analysis and Reporting (BAR)
- Discipline: Information Systems and Controls (ISC)
- Discipline: Tax Compliance and Planning (TCP)

Expiration of Examination Scores

In New York State, once an applicant has passed all four sections of the examination, the examination credit does not expire. Further, after successfully passing all four sections of the examination, there is no time requirement to meet the education or experience requirements for licensure. This applies to candidates who physically sat for the exam in the U.S. or abroad at an overseas location.

NOTE: In order for New York to have jurisdiction over the exam scores, the candidate must become an applicant in New York by applying with a Form 1 and paying the fee of $427. If a candidate does not apply for the license, New York will not have jurisdiction over the exam scores.

Examination scores older than 10 years
Applicants with exam scores older than 10 years are required to complete 40 hours of continuing professional education (CPE) within the past 12 months, prior to being licensed.

- A list of approved subject areas may be found here.
- All CPE may be completed through approved NASBA or NYS sponsors.

Exams passed in another jurisdiction
If an applicant passed part of the Uniform CPA Examination in another jurisdiction you may send either of these documents once you have submitted your application for licensure (Form 1) to the Department:

- NASBA's Transfer of CPA Examination Scores Service. If your state allows NASBA to transfer your scores, submit an order through NASBA's Store website CPA Examination Services. Your scores will be transferred to the New York Board for Public Accountancy on your behalf by NASBA; or

- Form 3. Submit this form to the state board of accountancy where you passed the exams. The other state board of accountancy will certify your exam scores and submit the Form 3 to the New York Board for Public Accountancy on your behalf.

NOTE: If your exam scores were outside the windows noted above and you received an extension from another state board, you must include a copy of the extension approval and supporting documentation with your Application for Licensure (Form 1).

Examination Eligibility Requirements and Application Procedures
If you intend to take all or part of the CPA examination in New York, you must:

- Apply to CPA Examination Services to sit for the examination by submitting the First-Time Application for the Uniform CPA Examination and the application fee to CPA Examination Services.

    - NOTE: This fee is not the license application fee as indicated above. It is a separate fee that the candidate pays to CPA Examination Services to take the CPA Examination.

- Provide CPA Examination Services with transcripts so that they can review your education to sit for the examination. Have your college or university submit copies of

Commented [JW9]: Insert link to NASBA's website https://nasbastore.org/

your official transcript directly to CPA Examination Services on your behalf. Upon receipt, CPA Examination Services will evaluate your education to sit for the exam. See additional information in the Education Requirements to Sit for Examination below.

Contact information for CPA Examination Services: website, phone at 1-800-CPA EXAM (1-800-272-3926), or Email: cpaes-ny@nasba.org.

Education Requirements to Sit for Examination

On or after November 21, 2026

- You may sit for the exam when you have completed:
  - 120 semester hours of course work, including:
  - One course in each of the five required accounting content areas: financial accounting and reporting, cost or managerial accounting, taxation, auditing and attestation services, and accounting information systems; and
  - One course in each of the five required business content areas: information technology and systems, business law, business data analytics, economics, and finance.

If you were approved to sit for the examination prior to November 21, 2026, you will continue to be eligible to sit for any remaining sections. However, at the time of licensure, your education must be evaluated by the New York State Education Department. Please refer to the Education Requirements section, listed above.

NOTE: NASBA's CPA Examination Services (CPAES-NY) or NASBA's International Evaluation Service (NIES) are not authorized to conduct the education evaluation for licensure. After you pass the four sections of the CPA exam, you will need a formal evaluation of your education by the NYS Education Department when applying for licensure.

U.S. Education ONLY: NASBA's CPAES-NY will conduct the education evaluation to sit for the exam.

Foreign Education: If you have completed any of your post-secondary (college) education outside the United States, you may choose to have NIES review your education **to sit for the examination only**. Alternatively, you may choose to apply for licensure and have your foreign education reviewed by the Department prior to completing the exam. With this option you must meet the full 120 semester hour education requirements for licensure as the Department does not perform evaluations to sit for the exam. Once you have completed the 120 semester hour education requirement for licensure, the Department will notify NASBA of the approval to complete the exam.

Foreign Education:
Candidates who completed any of their post-secondary (college) education outside of the United States and did not complete a NYS Licensure Qualifying Registered Program as outlined in the

Commented [JW10]: Does this need to be bolded?

Commented [JM11]: I'm wondering if we should move some of this information to the above paragraph after "to sit for the examination only."

Then start a new paragraph with "Alternatively"?

Or, since this is referring to education and not the exam, leave it on just the education page?

Commented [JW12R11]: Need CompEd input, same as below, make same for new CPA150E

Education Requirements section, will be required to submit a Form 2 with transcripts, mark sheets and translation (if necessary) to the NYS Education Department as outline above.

- NASBA's International Evaluation Service (NIES) is not authorized to approve a candidate's education for licensure. The Department does not accept outside evaluation services of foreign education. This includes, but is not limited to, NIES, Josef Silny, World Education Services, etc.

Reasonable Testing Accommodations
Applicants with disabilities requesting reasonable accommodations for an examination need to contact CPA Examination Services and provide several types of documentation.

Experience Requirements

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The applicant will record their claimed experience on the application (Form 1). The Form 4B(s) - Verification of Experience by Supervisor must be submitted by the CPA supervisor. Form 4B(s) submitted by the applicant will not be accepted.

120 semester hour pathway applicants: An applicant who meets New York's 120 semester hour education requirements for licensure must document at least two years of full-time experience, or the part-time equivalent.

Acceptable experience may be earned in a public accounting firm, government, private industry or an educational institution. The experience can be in one of the following service areas: independent audit, compilation and reviews, internal, management, or government audit, forensic accounting, bookkeeping services and internal financial statement preparation, tax preparation or tax advice, financial advisory, consulting services, teaching college accounting, standards setting, other professional services.

The experience must be gained under the supervision of a U.S. certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the state where they practiced, the experience cannot be accepted. Refer to the instructions on the Form 4b for additional information on acceptable experience, including the requirement for U.S. experience.

- **Same employing organization**: The applicant and the supervisor must be employed by the same organization at the time the experience took place. Experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. will not be accepted.

- **Multiple employers:** If the applicant is unable to gain the required experience at one employing organization, there is no limit to the number of Form 4B(s) that may be submitted on the applicant's behalf.

- **Full-time employment:** Full-time experience is considered to be a 5-day work week, with at least 35 hours per week, excluding overtime. For teaching college accounting experience, the equivalency of semester hours to years, see the chart.

- **Part-time employment:** Part-time experience is acceptable when the applicant has worked at least 20 hours per week. Two part-time weeks equate to one full-time week. When the applicant is in a part-time status and works at least 35 hours per week, it will be accepted as a full-time week. All part-time experience requires supplemental documentation as outlined in the instructions of the Verification of Experience by Supervisor – Form 4B See the instructions for Employer Form 4B for further detail on qualifying experience.

Commented [JW14]: Hyper link to new webpage that will be for teaching college accounting.

150-Semester Hour Pathway (CPA Evolution Model and one year of experience)
Effective on or after August 1, 2027

Commented [JW15]: Note - The language used in the section was taken from the existing website. Proposed changes to the CPA150E will be in track changes (markup).

Education Requirements

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The Form 2 - Certification of Professional Education and/or transcripts must be submitted directly by the educational institution that you attended to the address listed on the Form 2.

~~To fulfill~~ Beginning August 1, 2027, the revised 150E-semester hours (150E) education requirements under CPA Evolution will apply to applicants pursuing ~~for~~ licensure as a 150-semester hour pathway applicant~~if you~~. These requirements apply if you were not licensed before August, 1, 2027, did not complete your education program before that date; **and/or** submitted your licensure application on or after August 1, 2027:

- **NYS Licensure Qualifying Registered Programs.** You must complete an accounting program registered by the Department as licensure-qualifying. For a listing of currently registered licensure qualifying programs see the NYS Education Department's Inventory of Registered Programs. Click on the toggle "Search for programs leading to a Professional License". Select CPA-150E. Click SUBMIT.
  Please Note: If your program is not listed, contact your school to determine if it is a NYS licensure qualifying program; or

- **All other programs.** You must meet the requirements that are determined by the Department to be equivalent to a New York State Licensure Qualifying Registered Program. This is determined by reviewing your official transcripts. See the requirements outlined below for this type of review.

Applicants who have not completed a New York State License Qualifying Registered Program must complete postsecondary education that is considered substantially equivalent to the education requirements for programs registered with the Department. The Department considers the following postsecondary education substantially equivalent for this purpose:

- A bachelor's or higher degree in accounting or its equivalent from a college or university that is accredited by at least one of the accrediting agencies listed below. Any coursework taken as part of a degree program or non-matriculated must be taken from a college or university that is accredited by the accrediting agencies listed below (refer to Listing of Accrediting Agencies). To meet the degree in accounting requirement you must either:

    1. A bachelor's degree in accounting or business must include 24 semester hours of accounting course work in the degree program.

    2. A Master's degree in accounting or business must include 21 semester hours of accounting course work in the degree program.

- **Completion of 150E semester hours in the following content areas:**

Thirty three (33) semester hours in accounting in the content areas listed below, with one course in each of the first five listed content areas. Of the 33 semester hours, 18 semester hours of accounting must be at the upper-level division.

1. financial accounting and reporting**~~;~~
2. cost or managerial accounting
3. taxation**~~;~~
4. auditing and attestation services**~~;~~
5. accounting information systems**
6. fraud examination~~;~~
7. internal controls and risk assessment~~;~~
8. accounting ethics~~;~~ and
9. accounting data analytics

**One course is required to be taken at the upper-level (junior or senior) or graduate level.

Thirty six (36) semester hours in business in the content areas listed below, with one course in each of the first five listed content areas:

1. information technology and systems;
2. business law;
3. business data analytics;
4. economics;
5. finance;
6. management;
7. marketing;
8. operations management;
9. organizational behavior;
10. business strategy;
11. quantitative methods;
12. business statistics; and
13. computer science.

(Acceptable course work is detailed further in the 150E semester hour course content table.)

List of Accrediting Agencies

For the purpose of meeting licensure requirements for public accountancy, an applicant must hold a bachelor's degree or higher and any course work taken from non-matriculated programs, the college or university must be accredited from one of the following accrediting agencies or bodies:

- Accrediting Commission for Community and Junior Colleges (ACCJS)
- Western Association of Schools and Colleges
- Higher Learning Commission (HLC)
- Middle States Commission on Higher Education (MSCHE)
- New England Commission of Higher Education (NECHE)

- Northwest Commission on Colleges and Universities (NWCCU)
- Southern Association of Colleges and Schools Commission on Colleges (SASCOC)
- WASC Senior College and University Commission (WSCUC)

Foreign Education

Applicants who completed any of their post-secondary (college) education outside of the United States and did not complete a New York State Licensure Qualifying Program as outlined above will be required to have a full review of their education to determine whether it meets the education requirements for licensure. NASBA's International Evaluation Service (NIES) is not authorized to approve applicants with education outside of the United States for licensure.

To be approved for licensure, the candidate must apply to the Department for licensure by submitting the Application for Licensure (Form 1) and application fee and have a Certification of Professional Education (Form 2) completed by their school(s). The school(s) must mail the Form 2, along with official copies of the applicant's transcripts or mark sheets, directly to the Department for review. The original transcripts or mark sheets will be reviewed to determine if the applicant meets New York State's 150E semester hour education requirements for licensure.

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~~**Accounting Review Courses**~~

~~Accounting review courses or CPA Exam review courses that are taken for academic credit at a college or university cannot be accepted toward the 33 semester hour accounting course work requirement. These courses may only be accepted toward the business and/or overall course requirement.~~

~~Examples of review courses include, but are not limited to, Wiley CPAExcel; Becker's CPA Exam Review; Bisk Education; and Roger CPA Exam Review. If the textbook for the course is a review course, it cannot be accepted toward the accounting course work requirement.~~

Examination Requirements

Commented [A20]: Will be in an accordian

New York State recognizes the Uniform CPA Examination, prepared and graded by the American Institute of Certified Public Accountants (AICPA). In New York, the examination is administered by CPA Examination Services, a division of the National Association of State Boards of Accountancy.

The Uniform CPA examination is a computerized exam consisting of four (4) parts. The passing score for each of the four parts of the examination is 75. The candidate may sit for the parts individually, in any order within a rolling window.

Beginning in 2024 the exam sections consist of four parts, three core and one discipline that must be passed within a rolling thirty (30) month window. The credit retention begins on the date the score is released for the first section passed. The exam candidate must sit for each section prior to the 30-month window credit expiration date. The examination consists of the following:

- Core: Auditing & Attestation (AUD)
- Core: Financial Accounting and Reporting (FAR)
- Core: Taxation and Regulation (REG)

Discipline (Select one):

- Discipline: Business Analysis and Reporting (BAR)
- Discipline: Information Systems and Controls (ISC)
- Discipline: Tax Compliance and Planning (TCP)

Expiration of Examination Scores
In New York State, once an applicant has passed all four sections of the examination, the examination credit does not expire. Further, after successfully passing all four sections of the examination, there is no time requirement to meet the education or experience requirements for licensure. This applies to candidates who physically sat for the exam in the U.S. or abroad at an overseas location.

NOTE: In order for New York to have jurisdiction over the exam scores, the candidate must become an applicant in New York by applying with a Form 1 and paying the fee of $427. If candidate does not apply for the license, New York will not have jurisdiction over the exam scores.

Examination scores older than 10 years
Applicants with exam scores older than 10 years are required to complete 40 hours of continuing professional education (CPE) within the past 12 months, prior to being licensed.

- ~~Please refer to this link for a description of subject areas~~
- A list of approved subject areas may be found here.
- All CPE may be completed through approved NASBA or NYS sponsors.

Exams passed in another jurisdiction
If an applicant passed part of the Uniform CPA Examination in another jurisdiction you may send either of these documents once you have submitted your application for licensure (Form 1) to the Department:

- ~~Authorization for Interstate Exchange of Examination Information. Upon your request, CPA Examination Services will submit this form to the New York Board for Public Accountancy on your behalf; or~~ NASBA's Transfer of CPA Examination Score Service. If your state allows NASBA to transfer your scores, submit an order through NASBA's Store website CPA Examination Services. Your scores will be transferred to the New York Board for Public Accountancy on your behalf by NASBA; or

- Form 3. Submit this form to the state board of accountancy where you passed the exams. The other state board of accountancy will certify your exam scores and submit the Form

Commented [JW21]: Insert link to NASBA's website https://nasbastore.org/

3 to the New York Board for Public Accountancy on your behalf.

- NOTE: If your exam scores were outside the windows noted above and you received an extension from another state board, you must include a copy of the extension approval and supporting documentation with your Application for Licensure (Form 1).

Examination Eligibility Requirements and Application Procedures
If you intend to take all or part of the CPA examination in New York, you must:

- Apply to CPA Examination Services to sit for the examination by submitting the First-Time Application for the Uniform CPA Examination and the application fee to CPA Examination Services.
  - NOTE: This fee is not the license application fee as indicated above. It is a separate fee that the candidate pays to CPA Examination Services to take the CPA Examination.
- Provide CPA Examination Services with transcripts so that they can review your education to sit for the examination. Have your college or university submit copies of your official transcript directly to CPA Examination Services on your behalf. Upon receipt, CPA Examination Services will evaluate your education to sit for the exam. See additional information in the Education Requirements to Sit for Examination below.

Contact information for CPA Examination Services: website, phone at 1-800-CPA EXAM (1-800-272-3926), or Email: cpaes-ny@nasba.org.

Education Requirements to Sit for Examination ~~(120-to-sit Rule)~~

~~Prior to August 1, 2027~~

- ~~If you are applying under the 150-semester hour pathway, you may sit for the exam when you have completed 120 semester hours of course work, including one course in each of the four required accounting content areas: financial accounting and reporting; cost or management accounting, taxation; and auditing.~~

On or after ~~August 1, 2027~~November 21, 2026

- ~~If you are applying under the 150-semester hour "CPA Evolution Model" pathway, y~~You may sit for the exam when you have completed:
  - 120 semester hours of course work, including:
  - ~~o~~One course in each of the five required accounting content areas: financial accounting and reporting, cost or managerial accounting, taxation, auditing and attestation services, and accounting information systems; and
  - One course in each of the five required business content areas: information ~~systems and~~ technology and systems, business law, business data analytics, economics, and finance.

If you were approved to sit for the examination prior to November 21, 2026, you will continue to be eligible to sit for any remaining sections. However, at the time of licensure, your education must be evaluated by the New York State Education Department.

NOTE: NASBA's CPAES-NY or NIES is not authorized to conduct the education evaluation for licensure. After you pass the four sections of the CPA exam, you will need a formal evaluation of your education by the NYS Education Department when applying for licensure.

U.S. Education ONLY: NASBA's CPA Examination Service (CPAES-NY) will conduct the ~~120-to-sit~~education evaluation to sit for the exam.

Foreign Education: If you have completed any of your post-secondary (college) education outside the United States, you may choose to have NASBA's International Evaluation Service (NIES) review your education **to sit for the examination only**. Alternatively, you may choose to apply for licensure and have your foreign education reviewed by the Department prior to completing the exam. ~~If your education is approved as meeting the full 150 semester hour education requirements for licensure in effect at the time of your application and **completion** of the education requirements, the Department will notify NASBA of the approval.~~ With this option you must meet the full 150 semester hour education requirements for licensure as the Department does not perform evaluations for ~~the 120-to-sit rule~~sitting for the exam. Once you have completed the 150 semester hour education requirement for licensure, the Department will notify NASBA of approval to complete the exam.

~~NOTE: If you choose to pursue the 120-to-sit Rule, the license will not be issued until you have met New York's 150 semester hour requirements for licensure in effect at the time of your application for licensure and **completion** of the education requirements.~~

- ~~NIES and CPAES-NY are **not** authorized to conduct the full 150-semester hour education review for licensure.~~

Foreign Education:
Candidates who completed any of their post-secondary (college) education outside of the United States and did not complete a NYS Licensure Qualifying Registered program ~~or an AACSB program~~ as outlined in the Education Requirements section, will be required to submit a Form 2 with transcripts, mark sheets and translation (if necessary) to the NYS Education Department as outline above.

- NASBA's International Evaluation Service (NIES) is not authorized to approve a candidate's education for licensure. The Department does not accept outside evaluation services of foreign education. This includes, but is not limited to, NIES, Josef Silny, World Education Services, etc.

Reasonable Testing Accommodations
Applicants with disabilities requesting reasonable accommodations for an examination need to contact CPA Examination Services and provide several types of documentation.

Commented [JM22]: Same comment as previously. This seems to be about the education for licensure, not the exam.

Commented [JW23R22]: CompEd - Need input here and make the same for the new 120 pathway section as well.

Experience Requirements

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The applicant will record their claimed experience on the application (Form 1). The Form 4B(s) - Verification of Experience by Supervisor must be submitted by the CPA supervisor. Form 4B(s) submitted by the applicant will not be accepted.

150 semester hour pathway applicants: An applicant who meets New York's 150 semester hour education requirements for licensure must document at least one year of full time experience, or the part-time equivalent.

Acceptable experience may be earned in a public accounting firm, government, private industry or an educational institution. The experience can be in one of the following service areas: ~~accounting, attest,~~independent audit, compilation and reviews, internal management, or government audit, forensic accounting, bookkeeping services and internal financial statement preparation, tax preparation or tax advice, ~~management advisory,~~ financial advisory, ~~taxation, or~~ consulting ~~skills~~services, teaching college accounting, standards setting, other professional services.

The experience must be gained under the supervision of a U.S. certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the state where they practiced, the experience cannot be accepted. Refer to the instructions on the Form 4b for additional information on acceptable experience, including the requirement for U.S. experience.

- **Same employing organization**~~.~~: The applicant and the supervisor must be employed by the same organization at the time the experience took place. Experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. ~~have~~will not be~~en~~ accepted.

- **Multiple employers**~~.~~: If the applicant is unable to gain the required experience at one employing organization, there is no limit to the number of Form 4B(s) that may be submitted on the applicant's behalf.

- **Full-time employment**~~.~~: Full-time experience is considered to be a 5-day work week, with at least 35 hours per week, excluding overtime. For teaching college accounting experience, the equivalentcy of semester hours to years, see the chart.

Commented [JW25]: Hyper link to new webpage that will be for teaching college accounting.

- **Part-time employment**~~.~~: Part-time experience is acceptable when the applicant has worked at least 20 hours per week. Two part-time weeks equate to one full-time week. When the applicant is in a part-time status and works at least 35 hours per week, it will be accepted as a full-time week. All part-time experience requires supplemental documentation as outlined in the instructions of the Verification of Experience by

Supervisor – Form 4B See the instructions for Employer Form 4B for further detail on qualifying experience.

150-Semester Hour Pathway and 1 year experience Effective prior to August 1, 2027

Education Requirements

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The Form 2 - Certification of Professional Education and/or transcripts must be submitted directly by the educational institution that you attended to the address listed on the Form 2.

This pathway will be phased out on August 1, 2027 and applicants must complete the entire licensing process (including Education, Examination, and Experience Requirements) before this date. In order to ensure timely review of the application and a license to be issued, all materials for licensure should be submitted by May 1, 2027.

Applicants who do not complete the licensing process by August 1, 2027 will need to comply ~~with the 150E-semester hour~~ with another Initial Licensure pathway ~~outlined below~~. Contact the board office for more information.

Commented [JW27]: Link to new Initial Licensure landing page.

To fulfill the education requirement for licensure as a 150-semester hour pathway applicant prior to August 1, 2027:

- **NYS Licensure Qualifying Registered Programs**. You must complete an accounting program registered by the Department as licensure-qualifying. For a listing of currently registered licensure qualifying programs see the NYS Education Department's Inventory of Registered Programs. Click on the toggle "Search for programs leading to a Professional License". Select CPA-150. Click SUBMIT.
  Please Note: If your program is not listed, contact your school to determine if it is a NYS licensure qualifying program; or

- **AACSB Programs.** You must complete an accounting program that is accredited by a programmatic accrediting body specialized in accounting that is accepted by the Department. Currently, the Association for the Advancement of Collegiate Schools of Business (AACSB) is accepted by the Department. The school must be accredited in business **and** accounting by AACSB. Receipt of a Master's degree in accounting from such a program will be deemed as meeting New York State's 150 semester hour education requirements. See the AACSB website for a listing of institutions accredited by AACSB in business and accounting.

- **All other programs.** You must meet the requirements that are determined by the Department to be equivalent to a New York State Licensure Qualifying Registered Program. This is determined by reviewing your official transcripts. See the requirements outlined below for this type of review.

Applicants who have not completed a New York State Registered Program or received a Master's degree in accounting from an AACSB institution that is accredited in business **and** accounting, must complete postsecondary education that is considered substantially equivalent to the education requirements for programs registered with the Department. The Department considers the following postsecondary education substantially equivalent for this purpose:

- A bachelor's or higher degree from a college or university that is accredited by at least one of the accrediting agencies listed below. Any coursework taken as part of a degree program or non-matriculated must be taken from a college or university that is accredited by the accrediting agencies listed below (refer to Listing of Accrediting Agencies).

Commented [A28]: Make sure hyperlink works.

- **Completion of 150 semester hours in the following content areas:**

Thirty three (33) semester hours in accounting in the content areas listed below, with at least one course in each of the first four listed content areas:

1. financial accounting and reporting*;
2. cost or managerial accounting;
3. taxation;
4. auditing and attestation services*;
5. fraud examination;
6. internal controls and risk assessment; and
7. accounting information systems.

*Course is required to be taken at the upper-level (junior or senior) or graduate level.

Thirty six (36) semester hours in general business electives in any combination of the following areas:

1. business statistics;
2. business law;
3. computer science;
4. economics;
5. finance;
6. management;
7. marketing;
8. operations management;
9. organizational behavior;
10. business strategy;
11. quantitative methods; or
12. information technology and systems.

The curriculum must also include, either as stand-alone courses or integrated into other courses, the study of business or accounting communications, ethics and professional responsibility, and accounting research.
(Acceptable course work is detailed further in the 150 semester hour course content table)

List of Accrediting Agencies

For the purpose of meeting licensure requirements for public accountancy, an applicant must hold a bachelor's degree or higher and any course work taken from non-matriculated programs, the college or university must be accredited from one of the following accrediting agencies or bodies:

- Accrediting Commission for Community and Junior Colleges (ACCJS)
- Western Association of Schools and Colleges
- Higher Learning Commission (HLC)
- Middle States Commission on Higher Education (MSCHE)
- New England Commission of Higher Education (NECHE)
- Northwest Commission on Colleges and Universities (NWCCU)
- Southern Association of Colleges and Schools Commission on Colleges (SASCOC)
- WASC Senior College and University Commission (WSCUC)

Foreign Education

Applicants who completed any of their post-secondary (college) education outside of the United States and did not complete a New York State Licensure Qualifying Program or an AACSB program, as outlined above, will be required to have a full review of their education to determine whether it meets the education requirements for licensure. NASBA's International Evaluation Service (NIES) is not authorized to approve applicants with education outside of the United States for licensure.

To be approved for licensure, the candidate must apply to the Department for licensure by submitting the Application for Licensure (Form 1) and application fee and have a Certification of Professional Education (Form 2) completed by their school(s). The school(s) must mail the Form 2, along with official copies of the applicant's transcripts or mark sheets, directly to the Department for review. The original transcripts or mark sheets will be reviewed to determine if the applicant meets New York State's 150 semester hour education requirements for licensure.

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Commented [A30]: Link

Commented [A31]: For CompEd - does this need to be modified in anyway?

~~**Accounting Review Courses**~~

~~Accounting review courses or CPA Exam review courses that are taken for academic credit at a college or university cannot be accepted toward the 33 semester hour accounting course work requirement. These courses may only be accepted toward the business and/or overall course requirement.~~

~~Examples of review courses include, but are not limited to, Wiley CPAExcel; Becker's CPA Exam Review; Bisk Education; and Roger CPA Exam Review. If the textbook for the course is a review course, it cannot be accepted toward the accounting course work requirement.~~

Examination Requirements

Commented [A32]: Will be in an accordian

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Discipline (Select one):

- Discipline: Business Analysis and Reporting (BAR)
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Expiration of Examination Scores

In New York State, once an applicant has passed all four sections of the examination, the examination credit does not expire. Further, after successfully passing all four sections of the examination, there is no time requirement to meet the education or experience requirements for licensure. This applies to candidates who physically sat for the exam in the U.S. or abroad at an overseas location.

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Examination scores older than 10 years

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- ~~Please refer to this link for a description of subject areas~~
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Exams passed in another jurisdiction

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- Form 3. Submit this form to the state board of accountancy where you passed the exams. The other state board of accountancy will certify your exam scores and submit the Form 3 to the New York Board for Public Accountancy on your behalf.

- NOTE: If your exam scores were outside the windows noted above and you received an extension from another state board, you must include a copy of the extension approval and supporting documentation with your Application for Licensure (Form 1).

Commented [JW33]: Insert link to NASBA's website https://nasbastore.org/

Examination Eligibility Requirements and Application Procedures
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- Provide CPA Examination Services with transcripts so that they can review your education to sit for the examination. Have your college or university submit copies of your official transcript directly to CPA Examination Services on your behalf. Upon receipt, CPA Examination Services will evaluate your education to sit for the exam. See additional information in the Education Requirements to Sit for Examination below.

Contact information for CPA Examination Services: website, phone at 1-800-CPA EXAM (1-800-272-3926), or Email: cpaes-ny@nasba.org.

Education Requirements to Sit for Examination (120-to-sit Rule)
Prior to ~~August 1, 2027~~November 21, 2026

~~If you are applying under the 150-semester hour pathway, y~~You may sit for the exam when you have completed 120 semester hours of course work, including:

- ~~-o~~One course in each of the four required accounting content areas: financial accounting and reporting; cost or management accounting, taxation; and auditing and attestation services.

On or after ~~August 1, 2027~~November 21, 2026

- ~~If you are applying under the 150-semester hour "CPA Evolution Model" pathway~~, ~~y~~You may sit for the exam when you have completed:
    - 120 semester hours of course work, including:
    - ~~o~~One course in each of the five required accounting content areas: financial accounting and reporting, cost or managerial accounting, taxation, auditing and attestation services, and accounting information systems; and
    - One course in each of the five required business content areas: information ~~systems and~~ technology and systems, business law, business data analytics, economics, and finance.

If you were approved to sit for the examination prior to November 21, 2026, you will continue to be eligible to sit for any remaining sections. However, at the time of licensure, your education must be evaluated by the New York State Education Department.

NOTE: NASBA's CPAES-NY or NIES is not authorized to conduct the education evaluation for licensure. After you pass the four sections of the CPA exam, you will need a formal evaluation of your education by the NYS Education Department when applying for licensure.

U.S. Education ONLY: NASBA's CPA Examination Service (CPAES-NY) will conduct the 120-to-sit evaluation.

Foreign Education: If you have completed any of your post-secondary (college) education outside the United States, you may choose to have NASBA's International Evaluation Service (NIES) review your education **to sit for the examination only**. Alternatively, you may choose to apply for licensure and have your foreign education reviewed by the Department prior to completing the exam. ~~If your education is approved as meeting the full 150 semester hour education requirements for licensure in effect at the time of your application and **completion** of the education requirements, the Department will notify NASBA of the approval~~. With this option you must meet the full 150 semester hour education requirements for licensure as the Department does not perform evaluations for the 120-to-sit rule. Once you have completed the 150 semester hour education requirements for licensure, the Department will notify NASBA of approval to complete the exam.

NOTE: If you choose to pursue the 120-to-sit Rule, the license will not be issued until you have met New York's 150 semester hour requirements for licensure in effect at the time of your application for licensure and **completion** of the education requirements.

- NIES and CPAES-NY are **not** authorized to conduct the full 150-semester hour education review for licensure.

Foreign Education:
Candidates who completed any of their post-secondary (college) education outside of the United States and did not complete a NYS Licensure Qualifying Registered program or an AACSB program as outlined in the Education Requirements section, will be required to submit a Form 2 with transcripts, mark sheets and translation (if necessary) to the NYS Education Department as outline above.

Commented [JM34]: Same comment as above.

Commented [JW35R34]: Need CompEd input

- NASBA's International Evaluation Service (NIES) is not authorized to approve a candidate's education for licensure. The Department does not accept outside evaluation services of foreign education. This includes, but is not limited to, NIES, Josef Silny, World Education Services, etc.

Reasonable Testing Accommodations
Applicants with disabilities requesting reasonable accommodations for an examination need to contact CPA Examination Services and provide several types of documentation.

Experience Requirements

Commented [A36]: Will be in an accordian

The applicant will record their claimed experience on the application (Form 1). The Form 4B(s) - Verification of Experience by Supervisor must be submitted by the CPA supervisor. Form 4B(s) submitted by the applicant will not be accepted.

150 semester hour pathway applicants: An applicant who meets New York's 150 semester hour education requirements for licensure must document at least one year of full time experience, or the part-time equivalent.

Acceptable experience may be earned in a public accounting firm, government, private industry or an educational institution. The experience can be in one of the following service areas: ~~accounting, attest~~independent audit, compilation and review services, ~~management advisory~~internal, management, or governmental audit, forensic accounting, bookkeeping services and internal financial statement preparation, tax preparation or tax advice, financial advisory, ~~taxation, or~~ consulting ~~skills~~services, teaching college accounting, standards setting, other professional services.

The experience must be gained under the supervision of a U.S. certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the state where they practiced, the experience cannot be accepted. Refer to the instructions on the Form 4b for additional information on acceptable experience, including the requirement for U.S. experience.

- **Same employing organization**~~.~~: The applicant and the supervisor must be employed by the same organization at the time the experience took place. Experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. ~~have~~will not be~~en~~ accepted.

- **Multiple employers**~~.~~: If the applicant is unable to gain the required experience at one employing organization, there is no limit to the number of Form 4B(s) that may be submitted on the applicant's behalf.

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Commented [JW37]: Hyper link to new webpage that will be for teaching college accounting.

Grandfathered 120 Semester Hours and two years of experience

Effective prior to August 1, 2009

Applicants must have applied for licensure and completed all education requirements under this pathway prior to August 1, 2009. Applicants who did not satisfy both requirements are required to file under another Initial Licensure Pathway.

Commented [A38]: Hyperlink to the new Initial Licensure page. page.

Education Requirements

Commented [A39]: Will be in an accordian

The Form 2 - Certification of Professional Education and/or transcripts must be submitted directly by the educational institution that you attended to the address listed on the Form 2.

Prior to August 1, 2027: 120 -Semester Hour Pathway
This pathway will be phased out on August 1, 2027 and applicants must **complete the entire licensing process** (including the Examination and Experience Requirements) before this date.

Applicants who did not become licensed under the grandfathered 120-semester hour pathway by August 1, 2027, will not automatically meet the new 120-semester hour pathway. Applicants will need to choose another Initial Licensure Pathway and have their education re-evaluated. Contact the board office for more information.

Commented [JW40]: Hyperlink to main initial licensure selection page (see top of this document)

- **Applicants Not Licensed in Another State.** Applicants who are not licensed in another state as a CPA must have applied for licensure and completed their education **prior to August 1, 2009** to be considered grandparented into this pathway. If the education was not approved under this pathway, it may be reviewed by the Department to determine eligibility. Applicants who did not satisfy both requirements by **August 1, 2009** are required to file under ~~the 150-semester hour~~ another Initial Licensure ~~p~~Pathway.

Commented [A41]: Hyperlink to the new Initial Licensure landing page (new at top of this document).

- **Applicants Licensed in Another State.** Applicants who were licensed in another state **prior to August 2009** and cannot certify 4 years of experience within the last 10 years may apply under the 120 Semester Hour Pathway prior to August 1, 2027 and they must complete the licensing process before this date. Similar to endorsement, the applicant's out-of-state license must be active to apply under this pathway. If an applicant was licensed **after August 2009**, they must file under ~~the 150 Semester Hour~~ another Initial License Pathway or the Endorsement Pathway if they have been licensed for at least 4 years with the appropriate post-license experience.

Commented [A42]: Hyperlink to the initial licensure landing page (new at top or this document)

~~NOTE: Applicants under the 120-semester hour pathway who have completed additional coursework may request to have their education re-evaluated to determine if they meet the 150-semester hour pathway.~~

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Commented [A43]: Will be in an accordian

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Examination Eligibility Requirements and Application Procedures

Applicants under the grandfathered 120-semester hour pathway would have already completed their education and would likely have been admitted to the examination. Applicants must contact NASBA CPA Examination Services to apply for a Notice to Schedule.

The Uniform CPA examination is a computerized exam consisting of four (4) parts. The passing score for each of the four parts of the examination is 75. The candidate may sit for the parts individually, in any order within a rolling window.

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- ~~Please refer to this link for a description of subject areas~~

- A list of approved subject areas may be found here.
- All CPE may be completed through approved NASBA or NYS sponsors.

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Experience Requirements

Commented [A44]: Will be in an accordian

The applicant will record their claimed experience on the application (Form 1). The Form 4B(s) - Verification of Experience by Supervisor must be submitted by the CPA supervisor. Form 4B(s) submitted by the applicant will not be accepted.

120 semester hour pathway applicants: An applicant for licensure who met the eligibility requirements for grandparenting under New York's 120 semester hour education requirements must document at least two years of full time experience, or the part-time equivalent.~~, as described in the paragraph above. An applicant who is eligible for grandparenting may choose to take the additional course work required to meet the 150 semester hour requirements and thereby qualify for a one year reduction in the experience requirement. Such an applicant must have the schools submit official transcripts documenting the additional course work to the Education Department for review.~~

Acceptable experience may be earned in a public accounting firm, government, private industry or an educational institution. The experience can be in one of the following service areas: ~~accounting, attest~~, independent audit, compilation or review services, ~~management advisory~~internal, management, or government audit, forensic accounting, bookkeeping services and internal financial statement preparation, tax preparation or tax advice, financial advisory, ~~taxation, or~~ consulting ~~skills~~services, teaching college accounting, standards setting, other professional services.

The experience must be gained under the supervision of a U.S. certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the state where they practiced, the experience cannot be accepted. Refer to the instructions on the Form 4b for additional information on acceptable experience, including the requirement for U.S. experience.

- **Same employing organization**~~.~~: The applicant and the supervisor must be employed by the same organization at the time the experience took place. Experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. ~~have~~will not be~~en~~ accepted.

- **Multiple employers**~~.~~: If the applicant is unable to gain the required experience at one employing organization, there is no limit to the number of Form 4B(s) that may be submitted on the applicant's behalf.

- **Full-time employment**~~.~~: Full-time experience is considered to be a 5-day work week, with at least 35 hours per week, excluding overtime. For teaching college accounting experience, the equivalency of semester hours to years, see the chart.

- **Part-time employment**~~.~~: Part-time experience is acceptable when the applicant has worked at least 20 hours per week. Two part-time weeks equate to one full-time week. When the applicant is in a part-time status and works at least 35 hours per week, it will be accepted as a full-time week. All part-time experience requires supplemental documentation as outlined in the instructions of the Verification of Experience by Supervisor – Form 4B See the instructions for Employer Form 4B for further detail on qualifying experience.

Commented [JW45]: Hyper link to new webpage where teaching college accounting is

15 Years Experience

Education Requirements

There are no education requirements for this pathway. 15 years of experience is in lieu of formal education.

Examination Requirements

New York State recognizes the Uniform CPA Examination, prepared and graded by the American Institute of Certified Public Accountants (AICPA). In New York, the examination is administered by CPA Examination Services, a division of the National Association of State Boards of Accountancy.

The Uniform CPA examination is a computerized exam consisting of four (4) parts. The passing score for each of the four parts of the examination is 75. The candidate may sit for the parts individually, in any order within a rolling window.

Beginning in 2024 the exam sections consist of four parts, three core and one discipline that must be passed within a rolling thirty (30) month window. The credit retention begins on the date the score is released for the first section passed. The exam candidate must sit for each section prior to the 30-month window credit expiration date. The examination consists of the following:

- Core: Auditing & Attestation (AUD)
- Core: Financial Accounting and Reporting (FAR)
- Core: Taxation and Regulation (REG)

Discipline (Select one):

- Discipline: Business Analysis and Reporting (BAR)
- Discipline: Information Systems and Controls (ISC)
- Discipline: Tax Compliance and Planning (TCP)

Expiration of Examination Scores

In New York State, once an applicant has passed all four sections of the examination, the examination credit does not expire. Further, after successfully passing all four sections of the examination, there is no time requirement to meet the education or experience requirements for licensure. This applies to candidates who physically sat for the exam in the U.S. or abroad at an overseas location.

NOTE: In order for New York to have jurisdiction over the exam scores, the candidate must become an applicant in New York by applying with a Form 1 and paying the fee of $427. If a candidate does not apply for the license, New York will not have jurisdiction over the exam scores.

Examination scores older than 10 years

Applicants with exam scores older than 10 years are required to complete 40 hours of continuing professional education (CPE) within the past 12 months, prior to being licensed.

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Commented [A47]: Will be in an accordian

Commented [JW48]: Update hyper link ***Should already be done.*** Delete if updated

- A list of approved subject areas may be found here.
- All CPE may be completed through approved NASBA or NYS sponsors.

Exams passed in another jurisdiction
If an applicant passed part of the Uniform CPA Examination in another jurisdiction you may send either of these documents once you have submitted your application for licensure (Form 1) to the Department:

- NASBA's Transfer of CPA Examination Scores Service. If your state allows NASBA to transfer your scores, submit an order through NASBA's Store website CPA Examination Services. Your scores will be transferred to the New York Board for Public Accountancy on your behalf by NASBA; or

- Form 3. Submit this form to the state board of accountancy where you passed the exams. The other state board of accountancy will certify your exam scores and submit the Form 3 to the New York Board for Public Accountancy on your behalf.

NOTE: If your exam scores were outside the windows noted above and you received an extension from another state board, you must include a copy of the extension approval and supporting documentation with your Application for Licensure (Form 1).

Admission to the examination
If you are applying for admission to the examination based on 15 years of acceptable experience in lieu of meeting the education requirements, you do not need to submit transcripts to NASBA's CPA Examination Services or the New York State Education Department. Instead, apply to NYS Education Department for licensure by submitting the Application for Licensure (Form 1) and fee.

The applicant will record their 15 years of claimed experience on the application (Form 1). The applicant will request their U.S. licensed CPA or CPAs who supervised their 15 years of acceptable experience to complete and submit a Verification of Experience by Supervisor (Form 4B) to the New York State Education Department. Verification of Experience by Supervisor - Form 4B submitted by the applicant will not be accepted.

The New York State Education Department will notify NASBA's CPA Examination Service with your examination eligibility based on 15-years of experience.

Experience Requirements
Fifteen years of experience acceptable to the State Board for Public Accountancy may be substituted for education for admission to the examination and licensure. This experience must be earned under the direct supervision of a U.S. Certified Public Accountant (CPA).

An applicant who was approved to sit for the examination based on 15 years of experience acceptable to the State Board for Accountancy in lieu of meeting the education requirements does not need to document any additional experience after passing the examination.

Commented [JW49]: Insert link to NASBA's website https://nasbastore.org/

Commented [JW50]: Link to Form 1

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Acceptable experience may be earned in a public accounting firm, government, private industry or an educational institution. The experience can be in one of the following service areas: ~~accounting, attest~~independent audit, compilation and review services, ~~management advisory~~internal, management, or government audit, forensic accounting, bookkeeping services and internal financial statement preparation, tax preparation or tax advice, financial advisory, ~~taxation, or~~ consulting ~~skills~~services, teaching college accounting, standards setting, other professional services.

The experience must be gained under the supervision of a U.S. certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the state where they practiced, the experience cannot be accepted. Refer to the instructions on the Form 4b for additional information on acceptable experience, including the requirement for U.S. experience.

- **Same employing organization**~~.~~: The applicant and the supervisor must be employed by the same organization at the time the experience took place. Experience gained by outside employer relationship such as contractors, third party relations, consultants, board members, etc. ~~have~~will not be~~en~~ accepted.

- **Multiple employers**~~.~~: If the applicant is unable to gain the required experience at one employing organization, there is no limit to the number of Form 4B(s) that may be submitted on the applicant's behalf.

- **Full-time employment**~~.~~: Full-time experience is considered to be a 5-day work week, with at least 35 hours per week, excluding overtime. For teaching college accounting experience, the equivalency of semester hours to years, see the chart.

- **Part-time employment**~~.~~: Part-time experience is acceptable when the applicant has worked at least 20 hours per week. Two part-time weeks equate to one full-time week. When the applicant is in a part-time status and works at least 35 hours per week, it will be accepted as a full-time week. All part-time experience requires supplemental documentation as outlined in the instructions of the Verification of Experience by Supervisor – Form 4B See the instructions for Employer Form 4B for further detail on qualifying experience.

Commented [JW52]: Hyper link to new webpage that will be for teaching college accounting.

120 Semester Hour Content Table

Commented [JW53]: New page to be added.

On or after November 21, 2026: 120-Semester hour Education Requirements

<Insert same table from CPA150E link, include the single and double asterisk at the bottom of the table.>
https://www.op.nysed.gov/professions/certified-public-accountants/license-requirements/cpa-evolution-150-hour-education-requirement

Frequently Asked Questions:

1. **What type of degree is required for licensure?**

   A bachelor or master's degree in accounting (or its equivalent). The bachelor's degree must contain 24 semester hours of accounting in the degree program. A master's degree must contain 21 semester hours of accounting in the degree program. A bachelor's (or higher) degree in any other field supplemented by accounting credits earned as part of a non-matriculated status is not acceptable.

2. **What type of courses are acceptable?**

   In order to be acceptable, studies must be credit-bearing (not continuing education, or non-credit, courses). Credits must be taken at an accredited (or non-U.S. government-recognized), degree-granting, postsecondary institution acceptable to the Department. Only the following assessment credits can be used to award college credits: CLEP, DSST or UExcel exams. Assessment credits are college credits earned for taking examinations. Assessment credits may be accepted toward the overall 120 semester hour education requirement. For the 30-semester hour requirement in business, assessment credits must be credited on the transcript as part of the bachelor's degree program. Assessment credits will not be accepted toward the 27-semester hour requirement in accounting. Credit bank transcripts and assessment credits for passing the CPA exam will not be accepted.

3. **How many courses must be taken at the upper-level division (junior/senior/graduate)?**

   A total of 18 of the 27 semester hours in accounting must be at the upper-level division. The four core courses in accounting: Financial Accounting and Reporting; Taxation; Auditing and Attestation; and Accounting Information Systems are required to be taken at the upper-level division.

4. **Can I take the same or similar course twice?**

   Course work should have an overall incremental gain of knowledge. Duplicate course work will not be accepted toward the education requirement.

5. **Can I use an internship in accounting for the accounting content requirement?**

   Transcripted college-level credit given for internships in accounting may be counted toward the accounting content requirement or the general business content area (maximum 3 credit hours). The same internship used for academic credit cannot also be used for the experience requirement.

6. **Can personal finance or personal economics course be accepted toward the business content requirement?**

   Personal finance or personal economics courses are acceptable for business credit and can be accepted toward the 120-credit total. However, neither a personal finance nor personal economics course can be accepted towards the Economics or Finance core course work requirement.

7. **Can insurance courses be accepted toward the business content requirement?**

   Insurance courses may be counted toward the general business content area.

8. **What type of course satisfies the Auditing and Attestation requirement?**

   To satisfy the Auditing and Attestation Services requirement, applicants must complete a course covering "external" auditing. Internal auditing and performance auditing courses will be accepted as accounting credit; however, they will not fulfill the Auditing and Attestation Services requirement.

9. **Are accounting review courses accepted?**

   Accounting review courses or CPA Exam review courses that are taken for academic credit at a college or university cannot be accepted toward the 27-semester hour accounting course work requirement. These courses may only be accepted toward the business and/or overall course requirement. Examples of review courses include, but are not limited to, Wiley CPAExcel; Becker's CPA Exam Review; Bisk Education; and Roger CPA Exam Review. If the textbook for the course is a review course, it cannot be accepted toward the accounting course work requirement.

10. **Are career preparation courses acceptable towards the accounting or business requirement?**

    No. Career preparation courses such as "Introduction to the Profession" or "Introduction to Accounting Careers" may not be used towards the semester hour requirement in accounting or business. They may, however, be used towards the overall 120 semester hour requirements.

11. **Can accounting communications courses count towards the 27-semester hour requirement in accounting?**

No. Accounting communication courses may be accepted towards the 30-semester hour requirement in business.

12. **What type of accounting information systems course is acceptable?**

    A course in accounting information systems should cover the process flow of the financial reporting transactions, internal controls over the financial reporting process, the testing and recording of financial transactions, in the inventory management, production cycle, etc. Courses that are limited to a specific software, such as Quickbooks, are not accepted toward this core course requirement, however, can be accepted towards the 27-semester hour requirement in accounting.

13. **What type of course is considered a business law course?**

    A course in business law that examines the basic principles of law that cover business transactions. The course may cover content such as, ownership of business, contracts, uniform commercial code, torts, consumer law, corporate law, antitrust, bankruptcy, etc. Real estate law does not satisfy this requirement.

14. **What type of course is considered a business data analytics course?**

    A course in data analytics that is taken from the business department may be acceptable to satisfy this core course requirement. The course should incorporate business data for analysis with a focus on the business industry. An accounting data analytics course may satisfy this requirement; however, the semester credits cannot be accepted towards accounting and will be accepted towards the 30-semester hour requirement in business. Data analytics courses offered from other departments besides the accounting or business departments, for example, the social science, engineering, or public administration departments are generally not accepted towards this requirement.

Teaching College Accounting – Equivalent Acceptable Experience

Commented [JW54]: New webpage that will link from the experience sections of each pathway.

Preparation and delivery of accounting courses for academic credit at an accredited degree granting college or university. Teaching college accounting experience for an equated year or years is defined in the following table. Teaching assignments must be certified by an accounting department chair or dean who is a licensed as a CPA and must provide the report of the professor's course load and/or teaching assignment with the Form 4B – Verification of Experience by Supervisor

Commented [JW55]: Link to form 4b

Experience	Total # of required semester hours	# of Lower-Level Allowed	# of Upper-Level (Junior or Senior) or Graduate Required
1 year	18	Up to 6	Minimum of 12
2 years	36	Up to 12	Minimum of 24
4 years	72	Up to 24	Minimum of 48
15 years	270	Up to 90	Minimum of 180

https://www.op.nysed.gov/professions/certified-public-accountants/licensure-endorsement

Who is Eligible for Licensure by Endorsement?

Licensure by endorsement is a streamlined application process that is available to individuals who are:

- Licensed in another state that has significantly comparable licensing requirements to New York State (see list of significantly comparable states); and
- have at least 4 years of acceptable accounting, tax, financial or management advisory experience in the following service areas independent audit, compilation and reviews, interna, management or government audit, forensic accounting, bookkeeping and internal financial statement preparation, tax preparation or tax aide, financial advisory services, consulting servs, teaching college accounting, standards setting, or other profession services, since their initial license was issued and within the last 10 years;

The experience must be gained under the supervision of a U.S. certified public accountant who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the state where they practiced, the experience cannot be accepted. Refer to the instructions on the Form 4b for additional information on acceptable experience, including the requirement for U.S. experience.

If you cannot certify 4 years of acceptable post licensure experience, you are not eligible for licensure by endorsement and must apply as an applicant for initial licensure. If your initial CPA license was issued by a state that does not have significantly comparable licensure requirements to New York State, you will need to submit all of the documentation required of an applicant for initial licensure so that the Education Department can determine whether your personal qualifications are substantially similar to New York State' licensing requirements.

Teaching College Accounting
For teaching college accounting experience, the equivalency of semester hours to years, see the chart.

How do I apply for Licensure by Endorsement?

To apply for licensure by endorsement you must submit:

- Form 1 - Application for Licensure and First Registration along with the $427 fee; and
- Verification of your licensure status from the State in which you were initially licensed, and if it is different, the state of your current principal place of business. We will accept a printout of another state's online license verification if it provides your initial date of licensure, license number and indicates whether there has been any disciplinary action taken against your license. If the state(s) in which you are licensed do not provide this information through online verification you must have the Board for Accountancy in that

Commented [JW56]: Needs review - Pending discussion with legal counsel.

Commented [JW57]: Link to new webpage for teaching college experience state complete and submit a Certification of Out of State Licensure and Examination Scores (Form 3); and

- Form 4B - Certification of Employer completed and submitted by the CPA who supervised 4 years of post-licensure experience within the last 10 years. Please see the instructions for completing form 4B for details on acceptable self-certification of experience.

CPA Application Form 1 – Online and Paper

ONLINE APPLICATION
Form 1

Existing Initial page:

Before You Begin the Certified Public Accountant Application

What are you applying for?

- Apply for a new license.
- If applied and paid under the 120 Semester hour Grandfathered option.
- Renew an existing license registration / certification.

Suggest we modify this area so we don't get a lot of people selecting 120 here:
What are you applying for?

- A new license
- Switching pathways for licensure
- Grandfathered – applied and paid under the 120 semester hour before August 1, 2009
- Renew an existing license registration / certification.

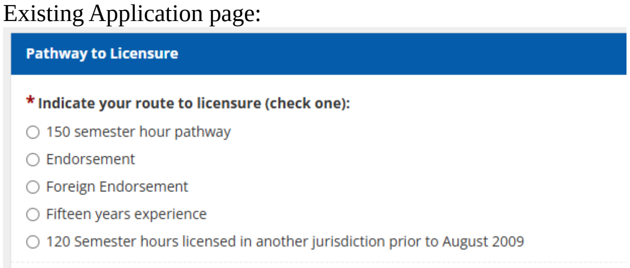
Commented [A1]: Goes to PDF application

Commented [A2]: Goes to PDF application

"A new license" should be selected for 120 and 150 semester hour pathways, endorsement and foreign endorsement, and 15 years' experience pathway.

"Switching pathways" should be selected if you previously filed an application and paid a few; however, you want to change your pathway for licensure. You do not pay another fee.

Existing Application page:



Pathway to Licensure

* Indicate your route to licensure (check one):

- 150 semester hour pathway
- Endorsement
- Foreign Endorsement
- Fifteen years experience
- 120 Semester hours licensed in another jurisdiction prior to August 2009

Suggestions to switch to:

- 120 semester hour pathway
- 150 semester hour pathway
- Endorsement
- Foreign Endorsement

- Fifteen years experience
- 120 semester hours licensed in another jurisdiction prior to Aug 1, 2009

Commented [A3]: Do we really need to keep this? We've licensed 3 people via this pathway over the last 6 years.

Commented [A4R3]: I don't think it is necessary. More often then not, they are better suited for endorsement even if they choose that pathway.

PAPER APPLICATION

Existing choices

15 Indicate your route to licensure (check one):

- ☐ 120 semester hour pathway (check one):
  - ☐ Grandparented (application on file and education completed prior to August 1, 2009)
  - ☐ Licensed in another jurisdiction prior to August 1, 2009
- ☐ 150 semester hour pathway
- ☐ Endorsement
- ☐ Foreign Endorsement
- ☐ Fifteen years experience

<Note> The New 120 pathway will be a subset of the 120 semester hour options. Although this will likely be the predominant pathway, this subset will only be required for about 8 months until the two others (grandfathered and licensed in another state) are permanently phased out Aug 2027.

Suggested Revisions:

- 120 semester hour pathway (check one)
  - Pathway effective on or after November 21, 2026
  - Grandparented (application on file and education completed prior to August 1, 2009)
  - Licensed in another jurisdiction prior to August 1, 2009

EXPLANATORY MEMORANDUM

PROPOSED STATEMENTS ON STANDARDS FOR CONTINUING PROFESSIONAL EDUCATION (CPE) PROGRAMS

August 1, 2026

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CONTENTS

Page

Explanatory Memorandum

Introduction

The Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*) is published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) to provide a framework for the development, presentation, measurement, and reporting of CPE programs.

The *Standards* are periodically reviewed in their entirety by the CPE Standards Working Group (Working Group). The Working Group is comprised of thirteen (13) members representing various stakeholders in CPE including state boards of accountancy, state societies, educators, CPE providers and the AICPA. If the Working Group determines that revisions or modifications are required, then the Working Group will make its recommendation to NASBA's CPE Committee (CPE Committee), which in turn makes recommendations to the Joint AICPA/NASBA CPE Standards Committee (Joint Committee). The Joint Committee will then make its recommendation to the respective AICPA and NASBA Boards of Directors.

The *Standards* are intended to be an "evergreen" document. The *Standards* are reviewed and evaluated every two years from the effective date of the last revision to the document. The *Standards* were last revised with an effective date of January 1, 2024.

Background

Why the Proposed *Standards* Have Been Developed

During the most recent revision cycle, the Working Group, a sub-committee of NASBA's CPE Committee, considered the advancements in technology and learning platforms, the transformative impact of technology-assisted learning and other innovations in learning and learning modalities that seem to be blurring the lines of how the instructional delivery methods for CPE programs are currently defined in the *Standards*.

The Working Group believed that it was time to holistically reconsider the instructional delivery methods and challenge what those might be in the future. In addition to considering the items noted above, the Working Group addressed challenges inherent in the current delivery methods of the *Standards*. The Working Group also created strategies for building flexibility to accommodate future innovations in learning and the design of professional education.

Overarching Principles

The overall direction of the project was influenced by the purview of the state boards of accountancy, which is focused on formal CPE learning programs that are measurable and verifiable. Seven principles of formal CPE learning programs were defined as the framework for the development, presentation, measurement, and reporting of CPE programs. The seven principles are:

1. Learning Objectives
2. Quality of CPE Program
3. Participant Engagement
4. CPE Program Completion Verification
5. CPE Program Measurement
6. Participant Communication
7. Required Documentation of CPE Programs

The proposed *Standards* (Proposal) have been reorganized in sections (instead of the current standards/paragraphs format) by the seven principles to simplify the presentation of the *Standards* and improve readability. The Proposal has expanded the "principles" based approach to help create flexibility to accommodate future changes and innovations in learning. (CPE programs that qualify for CPE credit under the extant 2024 version of the *Standards* will continue to qualify for CPE credit under the Proposal.)

Summary of Significant Changes in the Proposed *Standards*

- Introduction – The Introduction and Preamble from the extant 2024 version of the *Standards* have been revised and combined into the Introduction in the Proposal. Most concepts have been retained.
- Definitions – Renamed from Article I in the extant 2024 version to Section 1 in the Proposal. Updates to definitions to reflect proposed changes and modification throughout the document.
- Article II – General Guidelines for CPAs from the extant 2024 version of the *Standards* has been removed. Article II was historically included in the *Standards* to explain overall guidelines and requirements of CPE for CPAs to CPE program providers. It was not intended to be a resource to CPAs regarding specific jurisdiction CPE requirements. Certain information from paragraph 2.1, Professional Competence, was incorporated into the Introduction of the Proposal. In the spirit of simplifying and improving the readability of the *Standards*, the rest of extant Article II has been removed from the Proposal.
- Article III – Standards for CPE Programs has been reformatted to Section 2 – General Standards in the Proposal. This section now sets out the formal learning programs and learning activities which qualify for CPE under the *Standards*: formal learning programs; instructor/speaker activities; author/developer activities; and content reviewer activities. [Note: References to independent study and college and university credit from the extant 2024 version of the *Standards* have been removed from the Proposal and participants directed to refer to their State board of accountancy for guidance on this type of credit. State boards of accountancy rules and regulations typically include specific requirements regarding the acceptance of college and university credit. Only approximately fourteen (14) out of the 55 state boards of accountancy accept CPE credit for independent study programs and all 14 boards require that any independent study program be approved by the board in advance. Therefore, those areas do not seem meaningful to include in the Proposal.]
- Paragraph 2.02.1 of Section 2 – General Standards further explains that formal learning

programs are defined within the Proposal as group programs, self study programs, or blended learning programs. The Proposal provides the types of programs that could qualify as a group program, corresponding to programs defined as Group Live and Group Internet-Based programs from the extant 2024 version of the *Standards*. Self study programs are described as, but not limited to, traditional on-demand learning programs, adaptive learning programs, and nano learning programs. The description of blended learning programs is unchanged from the extant 2024 version of the *Standards*.

- Section 3 – Standards for Learning Objectives has been carried forward from the extant 2024 version of the *Standards* (Standard No. 2 and No. 3).
- Section 4 – Standards for Quality of CPE Program has been carried forward from the extant 2024 version of the *Standards* with some minor edits (Standard No. 4, No.5, No. 13, No. 14, No. 15, and No. 9 paragraph S9-07).
- Section 5 – Standards for Participant Engagement carries forward the concept of an element of engagement for Group Live programs for the extant 2024 version of the *Standards* (Standard No.7). However, it expands the requirement for learning engagement to all types of formal CPE programs and includes examples for group programs, self study programs, and blended learning programs.
- Paragraph 5.01.2.2 of Section 5 – Standards for Participant Engagement provides guidance for the use of review questions as participant engagement in self study programs. The Proposal includes a change in the requirements for feedback on review questions to move away from requiring evaluative feedback for each incorrect answer and reinforcement feedback for the correct answer. Input from CPE Program sponsors indicates that these feedback requirements are the most time-consuming and difficult requirements to comply for self study programs in the extant 2024 version of the *Standards*. Additionally, many platforms currently available for the design and development of self study programs have limitations providing feedback for review questions.

  The Proposal still requires feedback to be provided for review questions and other content reinforcement tools but allows for more principles-based feedback. The Proposal provides guidance that the objective of the feedback is to reinforce understanding, highlight knowledge gaps and provide additional resources for learning comprehension. Section 6 – Standards for CPE Program Completion Verification carries forward Standard 16 paragraph S16-02 from the extant 2024 version of the *Standards*. Paragraph 6.01.1 of the Proposal emphasizes that for group programs, program completion verification methods should account for both individual presence and the time duration of such presence to address significant compliance issues that currently exist with Registry sponsors. The Proposal allows the sponsor to choose a completion verification method for group programs and provides examples. Completion verification for self study programs is mostly carried forward from the extant 2024 versions of the *Standards* (Standard No. 9 paragraphs S9-04 and S9-05 and Standard 10 paragraphs S10-01 and S10-02). Completion verification for blended learning programs is carried forward from the extant 2024 version of the *Standards* (Standard No. 11 paragraphs S11-02 through S11-03).
- Section 7 – Standards for CPE Program Measurement proposes changes to the amount of CPE credit that can be earned initially for group programs and self study programs. The Proposal allows for group program credit to be earned initially as one-half credit or one

full credit. The Proposal also allows for self study program credit to be earned in one-fifth or one-half credit initially. If one-fifth credit is earned initially, it permits additional credit to be earned in one-fifth increments.

There are state boards of accountancy that currently permit CPE credits to be earned in these initial increments for group and self study programs. Emphasis has been included in the Proposal that rules and regulations of state boards of accountancy may differ on the acceptable increments of CPE credit and CPE program sponsors should comply with those rules in awarding CPE credit.

The proposed change in self study CPE increments is intended to provide greater flexibility for shorter learning activities and to lay the foundation for future simplification within the *Standards.* As the state boards of accountancy evaluate and adopt these increments over time, the distinction between nano learning and traditional self study learning programs may become less necessary.

At this time, nano learning continues to be retained as a distinct category within the Standards because many state boards of accountancy currently recognize nano learning credits as a separate CPE delivery method. Retaining nano learning as a delivery method helps ensure continuity with existing regulatory frameworks and current sponsor practices while allowing the Standards to evolve toward a more streamlined structure in future revisions.

The guidance for the minimum required number of review questions and qualified assessment questions for self study programs has been expanded and revised based on the proposed changes. See paragraphs 5.01.2.1 and 6.01.2.

- Section 7 – Standards for CPE Program Measurement - In the spirit of simplifying and improving the readability of the *Standards*, the measurement methodology paragraphs for traditional on-demand self study programs and adaptive learning programs from the extant 2024 version of the *Standards* have been combined with specific call-out for differences in the sample sizes for pilot testing and the use of an average of all potential learning paths for the word count formula. Section 7 also permits the use of participant actual completion time for adaptive learning if the learning platform or technology can track individual participant completion time.
- Section 7 – Standards for CPE Program Measurement carries forward the CPE credit determination methodologies for nano learning and blended learning programs for the extant 2024 version of the *Standards* (Standard No. 18 and No. 19). Section 7 also carries forward the CPE credit measurement guidance for instructor/speakers; author/developers; and content reviewers from the extant 2024 version of the *Standards* (Standard No. 20, No. 21, and No. 22).
- Section 8 – Standards for Participant Communication carries forward the participant communication requirements and guidance from the extant 2024 version of the *Standards* (Standard No. 12 and language from Standard 16 paragraph S16-03).
- Section 9 – Standards for Required Documentation of CPE Programs carries forward the guidance from the extant 2024 version of the *Standards* for the certificate of completion (Standard No. 23). The Proposal reorganizes the guidance from the extant 2024 version of the *Standards* and includes specific requirements with examples of documentation for each type of formal CPE learning program: group programs, self study programs and blended learning programs.

Effective Date

August 1, 2026

Unless otherwise established by state licensing bodies or other professional organizations, these Standards are to be effective as follows:

1. For group programs or self study programs already existing as of July 31, 2026, the changes will need to be in effect by November 1, 2028.
2. For group and self study programs in development and/or being published for the first time, the changes will be effective March 1, 2027.
3. For initial or additional delivery method applications for group programs or self study, the changes will be effective August 1, 2026.

The Statement on Standards for Continuing Professional Education (CPE) Programs

Jointly issued by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA)

August 2026

NASBA

AICPA

Contents

Introduction

The right to use the title "Certified Public Accountant" (CPA) is regulated by each state's board of accountancy in the public interest and imposes a duty to maintain public confidence by maintaining or enhancing current professional competence, as defined in the Statement on Standards for Continuing Professional Education (CPE) Programs (Standards), in all areas in which they provide services. CPAs must accept and fulfill their ethical responsibilities to the public and the profession regardless of their fields of employment.[1,2]

The profession of accountancy is characterized by an explosion of relevant knowledge, ongoing changes and expansion, and increasing complexity. Advancing technology, globalization of commerce, increasing specialization, proliferating regulations, and the complex nature of business transactions have created a dynamic environment that requires CPAs performing professional services to have a broad range of professional competence. Accordingly, acceptable continuing education encompasses programs contributing to the development and maintenance of professional skills.

The continuing development of professional competence involves a program of lifelong learning activities. Continuing professional education (CPE) is the term used in these Standards to describe the learning activities that assist CPAs in achieving and maintaining quality in professional services.

The following Standards, published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA), have been broadly stated in recognition of the diversity of practice and experience among CPAs. They establish a framework for the development, presentation, measurement, and reporting of CPE programs including standards for learning objectives, quality of CPE program, participant engagement, CPE program completion verification, CPE measurement, participant communication and required documentation of formal CPE programs and thereby help to ensure that CPAs receive the quality CPE necessary to satisfy their obligations in serving the public. The spirit of the Standards is to encourage high-quality learning with measurable objectives by providing baseline requirements.

The fields of study, as published on NASBA's website, www.nasbaregistry.org, represent the primary knowledge and skill areas that CPAs need to perform professional services in all fields of employment.

These Standards may also apply to other professionals by virtue of employment or membership. CPAs are responsible for complying with all applicable CPE requirements, rules, and regulations of boards of accountancy, as well as those of membership associations and other professional organizations, as applicable. Boards of accountancy, membership associations and other professional organizations have final authority on the acceptance of individual courses for CPE credit.

Advances in technology, delivery, and workplace arrangements may lead to innovative learning techniques. Learning theory is evolving to include more emphasis on outcome-based learning. These Standards anticipate innovation in CPE in response to these advances. Sponsors must ensure innovative learning techniques are in compliance with the Standards. CPE program sponsors are encouraged to consult with NASBA regarding questions related to compliance with the Standards when using innovative techniques.

These Standards create a basic foundation for sound educational programs. Sponsors may wish to provide enhanced educational and evaluative techniques to all programs.

The Standards were last revised in 2026.

The Standards and the fields of study are periodically reviewed in their entirety by the CPE Standards Working Group (Working Group). The Working Group comprises 13 members representing the various stakeholders in the CPE arena, including boards of accountancy, state societies, educators, CPE providers, and the AICPA. If the Working Group determines that revisions or modifications are required, then the Working Group will make its recommendations to NASBA's CPE Committee (CPE Committee), which, in turn, makes recommendations to the Joint AICPA/NASBA CPE Standards Committee (Joint Committee). The Joint Committee will then make its recommendation to the respective AICPA and NASBA Boards of Directors. Any revisions or modifications to the Standards will be posted to the AICPA and NASBA websites for comment.

The Standards are intended to be an “evergreen” document. As questions arise related to implementation and application of the Standards, the questions will be presented to the Working Group. NASBA will communicate the findings of the Working Group to the specific CPE program sponsor. Authoritative interpretations will only be issued by the CPE Committee in limited cases in which the matter is not addressed in the Standards, cannot be addressed specifically with the CPE program sponsor, or cannot be addressed in the “Best Practices” web pages. All interpretations issued by the CPE Committee will be reviewed and considered by the Joint Committee upon the next revision of the Standards.

[1] The term “CPA” is used in these Standards to identify any person who is licensed or regulated, or both, by boards of accountancy.

[2] The terms “should” and “must” are intended to convey specific meanings within the context of this joint AICPA/NASBA Statement on Standards for Continuing Professional Education Programs (Standards). The term “must” is used in the Standards and applies to CPAs and CPE program sponsors to convey that CPAs and CPE program sponsors are not permitted any departure from those specific Standards. The term “should” is used in the Standards and applies to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are encouraged to follow such Standards as written. The term “may” is used in the Standards and applies to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are permitted to follow such Standards as written.

Section 1 – Definitions

Adaptive learning self study program. A self study program that uses a computer algorithm, other predictive analytics tools, or participant-driven selections to orchestrate interaction with the participant to deliver customized learning activities and to assist the participant in meeting the course's stated learning objectives. CPE credit for an adaptive learning self study program must be determined based on the methodologies detailed in Section 7 Paragraphs 7.02.1 through 7.02.9.

Advanced. Program knowledge level most useful for learners with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned learners within organizations; however, they may also be beneficial for other learners with specialized knowledge in a subject area.

Asynchronous. A learning activity in which the participant has control over time, place, or pace of learning.

Basic. Program knowledge level most beneficial to learners new to a skill or an attribute. These learners are often at the staff or entry level in organizations, although such programs may also benefit a seasoned learner with limited exposure to the area.

Blended learning program. One formal learning program with defined learning objectives that includes both asynchronous and synchronous learning activities, and incorporates different instructional strategies, or levels of guidance.

Content reinforcement tools. Tools used within the overall learning activity to reinforce learning and influence behavior change throughout the learning or at the end of the learning.

Content reviewer. Individuals or teams qualified in the subject matter involved in a review capacity during the development of a learning program other than those who developed the content.

Continuing professional education (CPE). An integral part of the lifelong learning required to provide competent service to the public. The set of activities that enables CPAs and other professionals to maintain or improve their professional competence.

CPE credit. Fifty minutes of participation in a formal learning program equals one CPE credit.

CPE program sponsor (sponsor). The individual or organization responsible for ensuring the learning program meets all the requirements of the Standards, issuing the certificate of completion, and maintaining the documentation required by the Statement on Standards for Continuing Professional Education (CPE) Programs.

Feedback. Specific response to answers of review questions or other content reinforcement tools in self study programs that helps learners evaluate their understanding of course material and gauge the effectiveness of learning efforts.

Formal learning program. A collection of learning activities that are designed and intended as continuing education, which have defined learning objectives, and that comply with Standards for either a group program, self study program or blended learning program.

Group program. A facilitated learning program with multiple learners in real time in which the Instructor (as defined below) has control of timing, place and pace of learning.

Instructional strategies. Strategies such as but not limited to case studies, computer-assisted learning, lectures, group interaction, programmed instruction, and use of audiovisual aids employed within the group, self study, or blended learning programs

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Instructor. A human or technology-assisted teaching mechanism which guides, facilitates, instructs, coaches, models and/or evaluates learning activities.

Intermediate. Program knowledge level that builds on a basic program and is most appropriate for learners with detailed knowledge in a particular topic. Such learners are often at a mid-level within the organization, with operational or supervisory responsibilities, or both.

Learning activity. An educational endeavor that maintains or improves professional competence.

Learning program completion verification. A process to monitor the successful completion of the learning program to assign the correct number of CPE credits to the learner.

Learning objectives. Measurable outcomes that learners should accomplish upon completion of a learning program. Learning objectives are useful to program developers in deciding appropriate instructional strategies and allocating time to various subjects.

Nano learning program. A self study program completed individually without the assistance or interaction of a**n** instructor that is designed to permit a learner to achieve a single learning objective in a minimum of 10 minutes and less than 20 minutes through the use of electronic media (including technology applications and processes and computer-based or web-based technology). A nano learning program differs from a traditional self study learning program in that it is focused on a single learning objective and is not paper-based. A nano learning program is not a group program. Nano learning is not a substitute for comprehensive programs addressing complex issues.

Overview. Program knowledge level that provides a general review of a subject area from a broad perspective. These programs may be appropriate for learners at all organizational levels.

Participant engagement. The level of attention, involvement, interest and active participation demonstrated during the learning process. It involves the use of various strategies like interactive content, group discussions, hands-on activities, simulations, case studies, and personalized learning paths to make the learning experience more engaging and effective.

Pilot test. A method to determine the recommended CPE credit for self study programs that involves sampling learners who are independent of the development team and are representative of the intended audience to measure the representative completion time.

Pre-program assessment. A method of measuring prior knowledge that is given before the learner has access to the course content of the program.

Professional competence. Having requisite technical competence, professional skills, values, ethics, and attitudes to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest.

Qualified assessment. A method of measuring the achievement of a representative number of learning objectives for the learning activity.

Review questions. A learning activity to reinforce learning and influence behavior changes throughout the learning program.

Self study program. A learning program in which the individual learner has control over the timing, place and pace of learning.

Subject matter expert. A person who has expertise in a particular area or topic. Expertise may be demonstrated through practical experience or education, or both.

Synchronous. A learning activity in which learners engage simultaneously with an instructor.

Traditional self study learning program. A learning program in which the learner controls access to educational content and resources as well as timing, place, and pace of learning.

Update. Program knowledge level that provides a general review of new developments. This level is for learners with a background in the subject area who desire to keep current.

Word count formula. A method, detailed under Section 7 Paragraphs 7.02.5 through 7.02.8 method 2, to determine the recommended CPE credit for self study programs that uses a formula, including word count of learning material, number of questions and exercises, and duration of audio and video segments.

Section 2 – General Standards

2.01. CPE program sponsors are responsible for compliance with all applicable Standards and other CPE sponsor requirements.

2.01.1. CPE requirements of licensing bodies and others. CPE program sponsors may have to meet specific CPE sponsor requirements of state licensing bodies, other governmental entities, membership associations, and other professional organizations or bodies. Professional guidance for CPE program sponsors is available from NASBA and state-specific guidance is available from the boards of accountancy. CPE program sponsors should contact the appropriate entity to determine requirements.

2.02. Learning activities which qualify for CPE credit under these Standards. The following learning activities qualify for CPE credit under these Standards:

1) Formal learning programs;
2) Instructor/speaker activities (See Section 7 Paragraph 7.04.1, & 7.04.2);
3) Author/developer activities (See Section 7 Paragraph 7.05.1); and
4) Content reviewer activities (See Section 7 Paragraph 7.05.3).

Other learning activities not listed above, such as independent study and college/university credit, may also be acceptable by state licensing bodies, governmental entities, membership associations and other professional organizations or bodies. Participants should refer to their state board or approving organization for guidance on acceptance of CPE credit not covered by the Standards.

2.02.1. Formal learning programs. To qualify for CPE credit, CPE program sponsors must comply with the requirements of learning objectives, quality of CPE program, participant engagement, CPE program completion verification, CPE program measurement, participant communication and required documentation of CPE programs as contained within these Standards. Formal learning programs must employ instructional strategies that guide a participant through a program of learning and are defined, within these Standards, as a group program, a self study program or a blended learning program.

Formal learning programs and learning activities that could qualify as a group program, as defined in Section 1, include but are not limited to:

1) Physical classroom setting;
2) Physical conference setting;
3) Internet enabled two-way video participation in a program;
4) Participation in a conference call;
5) Participation in watching a live broadcast or rebroadcast of a program; or
6) Webcast/webinar.
7) Two or more of the above.

Formal learning programs and learning activities that could qualify as a self study program, as defined in Section 1, include but are not limited to:

1) Traditional learning program;
2) Adaptive learning program; or
3) Nano learning program.

Formal learning programs and learning activities that could qualify as a blended learning program, as defined in Section 1, include but are not limited to:

1) Blended learning program in which the primary components of the program are synchronous learning activities; or
2) Blended learning program in which the primary components of the program are asynchronous learning activities.

Section 3 – Standards for Learning Objectives

3.01. Sponsored learning activities must be based on relevant learning objectives and outcomes assigned to the learning activities that clearly articulate the professional competence that should be achieved by participants in the learning activities. When determining the learning objectives, program sponsors must consider the program knowledge level and prerequisite education/experience for the learning activity.

3.01.1. Program knowledge level. Learning activities provided by CPE program sponsors must specify the knowledge level, content, and learning objectives so that potential participants can determine whether the learning outcomes are appropriate to their professional competence development needs, except as provided in Section 8 Paragraph 8.01 for mandatory internal courses. Knowledge levels consist of Basic, Intermediate, Advanced, Update, and Overview.

3.02. CPE program sponsors must develop and execute learning activities in a manner consistent with the learning objectives, prerequisite education, experience, and advance preparation of participants.

3.02.1. Prerequisite education and experience. To the extent it is possible to do so, CPE program sponsors should make every attempt to equate program content and knowledge level with the backgrounds of intended participants. All programs identified as Intermediate, Advanced or Update must clearly identify prerequisite education, experience, and advance preparation in precise language so that potential participants can readily ascertain whether they qualify for the program. For courses with a program knowledge level of Basic and Overview, prerequisite education or experience and advance preparation, should be noted if applicable, otherwise, state “none” in the course announcement or descriptive materials.

Section 4 – Standards for Quality of CPE Program

4.01. CPE program sponsors must employ activities, materials, and delivery systems that are current, accurate, and effectively designed. Course documentation must contain the most recent publication, revision, or review date. Courses in subjects that undergo frequent changes such as

updates to codes, laws, rulings, decisions, interpretations, etc. must be reviewed and revised, as necessary, by a subject matter expert as soon as possible but at least once a year to verify the currency of the content. Other courses must be reviewed and revised, as necessary, at least every two years.

4.01.1. Developed by subject matter expert(s). Learning activities must be developed by subject matter expert(s). The content developer must be competent and current in the subject matter, skilled in the use of the appropriate instructional strategies and technology. If technology is used in the development of the program, the content developer is responsible for reviewing the content for accuracy.

4.02. CPE program sponsors must ensure that learning activities are reviewed by content reviewers other than those who developed the programs to ensure that the program is accurate and current and addresses the stated learning objectives. These reviews must occur before the first presentation of these materials and again after each significant revision of the CPE programs.

The participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an "active" CPA license in a U.S. jurisdiction) is required in the development of every program in accounting and auditing. The participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active CPA license or the equivalent of an "active" license in a U.S. jurisdiction) is required in the development of each program in the field of study of taxes. In the case of the subject matter of international taxes, the participation of the equivalent of an "active" licensed CPA for the international jurisdiction involved is permitted. As long as this requirement is met at some point during the development process, a program would be in compliance. Whether to have this individual involved during the development or the review process is at the CPE program sponsor's discretion.

4.02.1. Qualifications of content reviewers. Individuals or teams qualified in the subject matter must review programs. The intent of the review is to serve as a quality control procedure to ensure the course content is accurate and current as well as appropriate for CPE. In *rare circumstances*, it may be impractical to review certain programs in advance. In those rare circumstances, greater reliance should be placed on the recognized professional competence of the instructor or presenter, and the basis for the lack of content review must be documented.

4.03. CPE program sponsors must ensure that instructors are qualified with respect to both program content and instructional strategies used.

4.03.1. Qualifications of instructors. Instructors are key ingredients in the learning process for any group or blended learning program. Therefore, it is imperative that CPE program sponsors exercise great care in selecting qualified instructors for all group or blended learning programs. Qualified instructors include individuals and technology-assisted mechanisms capable of delivering intended program content and fostering a learning environment. While technology may assist in instruction, it must not override the judgment of the human instructor. Instructors must be competent and current in the subject matter, skilled in appropriate instructional strategies and technology, prepared in advance, and committed to engaging participants effectively.

4.03.2. Evaluation of instructor's performance. CPE program sponsors should evaluate the instructor's performance at the conclusion of each program to determine the instructor's suitability to serve in the future.

4.04. CPE program sponsors must employ an effective means for evaluating learning activity quality with respect to content and presentation, as well as provide a mechanism for participants to assess whether learning objectives were met.

4.04.1. Required elements of evaluation. The objectives of evaluation are to assess participant and instructor satisfaction with specific programs and to increase subsequent program effectiveness. Evaluations, whether written or electronic, must be solicited from participants and instructors for the overall program. Sponsors may elect to solicit evaluations for each session within an overall program. Evaluations determine, among other things, whether

1) stated learning objectives were met.
2) stated prerequisite requirements were appropriate and sufficient.
3) program materials, including the qualified assessment, if any, were relevant and contributed to the achievement of the learning objectives.
4) time allotted to the learning activity was appropriate.
5) instructors were effective, where applicable.

4.04.2. Evaluation results. CPE program sponsors must periodically review evaluation results to assess program effectiveness and should inform developers and instructors of evaluation results.

4.05. CPE program sponsors must ensure that instructional strategies employed are appropriate for the learning activities.

4.05.1. Assess instructional strategy in context of program objectives. CPE program sponsors must assess the instructional strategies employed for the learning activities to determine whether the design is appropriate and effective.

4.05.2. Facilities and technology appropriateness. Learning activities must be presented in a manner consistent with the program materials provided. Integral aspects of the learning environment that should be carefully monitored include the number of participants and the facilities and technologies employed in the delivery of the learning activity.

4.05.3. Based on materials developed for instructional use. Programs must be based on materials specifically developed for instructional use and not on third-party materials. Self study programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by a test will not be acceptable. However, the use of the publications and reference materials in self study programs as supplements to the instructional materials could qualify if the self study program complies with each of the relevant CPE standards.

Instructional materials for a self study program include teaching materials that are developed for instructional educational purposes. These materials must demonstrate the expertise of the author(s). At a minimum, instructional materials must include the following items:

1) An overview of topics

2) The ability to find information quickly (for example, an index or key word search function)
3) The definition of key terms (for example, a glossary or a search function that takes a participant to the definition of a key word)
4) Instructions to participants regarding navigation through the course, course components, and course completion
5) Review questions or other content reinforcement tools with feedback
6) Qualified assessment

4.06. Review responsibilities if content is purchased from another entity. CPE program sponsors may purchase course content from other entities and developers. The organization that issues the certificate of completion under its name to the participants of the program is responsible for compliance with all Standards and other CPE requirements.

If a CPE program sponsor plans to issue certificates of completion under its name, then the CPE program sponsor must first consider whether the content was purchased from an entity registered with NASBA on the National Registry of CPE Sponsors.

1) If the content is purchased from a sponsor registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor that issues the certificate of completion under its name must maintain the author/developer and content reviewer documentation from that sponsor to satisfy the content development requirements of the Standards. The documentation should be maintained as prescribed in Section 9 Paragraphs 9.02.1 through 9.02.3.

2) If the content is purchased from an entity not registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor must independently review the purchased content to ensure compliance with the Standards. If the CPE program sponsor does not have the subject matter expertise on staff, then the CPE program sponsor must contract with a content reviewer to conduct the review. The CPE program sponsor must maintain the appropriate documentation regarding the credentials and experience of both the course author/developer(s) and content reviewer(s) as prescribed in Section 9 Paragraphs 9.02.1 through 9.02.3.

Section 5 – Standards for Participant Engagement

5.01. CPE program sponsors must design programs of learning and learning activities to drive participant engagement.

5.01.1. Participant engagement for group programs. A group program must include participant engagement related to course content during each full credit of CPE as outlined in Section 6. In certain limited circumstances, for example, a high-profile keynote session, an element of engagement may not be appropriate. In such cases, the sponsor should document the justification.

Examples of content related participant engagement in group programs include but are not limited to:

1) Group discussion;
2) Polling questions;
3) Instructor-posed question with time for participant reflection;
4) Case studies;
5) Simulations/role play;
6) Hands-on activities/application of skills or tools;
7) Shared whiteboards/discussion boards;
8) Virtual breakout rooms; and
9) Collaboration with other participants.

5.01.2. Participant engagement for self study programs. Examples of content related participant engagement in self study programs include but are not limited to:

1) Instructional strategies, such as interactive content, hands-on activities, personalized learning paths, or audiovisual aids;

2) Content Reinforcement tools with feedback as required by 5.01.2.1, such as review questions or simulations.

3) Qualified Assessments as required by 6.01.2, such as multiple-choice questions or simulations.

5.01.2.1. Use of review questions or other content reinforcement tools in self study programs. Review questions or other content reinforcement tools must be placed throughout the program in sufficient intervals to allow the participant the opportunity to evaluate the material that needs to be re-studied. At least three review questions or other content reinforcement tools with scored responses per CPE credit must be included. If the program is marketed for one-half CPE credits, then two review questions or other content reinforcement tools with scored responses must be included. Other content reinforcement tools with scored responses, such as simulations, that guide participants through structured decisions can be used in lieu of review questions. "True or false" questions do not count toward the number of required review questions per CPE credit. There is no minimum passing rate required for review questions or other content reinforcement tools.

If the program is marketed for one-fifth CPE credit or 0.2 CPE credit, then a review question or other content reinforcement tool with scored response is not required. After the first one-fifth credit is earned, review questions or other content reinforcement tools with scored responses are required based on the one-fifth credit measurement amount of the program as follows:

Credit	Review Questions or Other Content Reinforcement Tools
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
1.0	3

After the first full credit and the minimum of three review questions or other content reinforcement tools with scored responses, additional review questions or other content reinforcement tools with scored responses are required based on the chart above.

5.01.2.2. Feedback on review questions or other content reinforcement tools. Feedback must be provided on review questions or other content reinforcement tools. At a minimum, feedback must indicate that a response was "correct" or "incorrect". The goal of providing feedback is to reinforce understanding, highlight knowledge gaps, and provide additional resources for learning comprehension.

5.01.3. Participant engagement for blended learning programs. Blended learning programs and learning activities must be designed to drive participant engagement. For blended learning programs in which the primary components are synchronous learning activities, CPE program sponsors may consider Paragraph 5.01.1 for guidance on participant engagement. For blended learning programs in which the primary components are asynchronous activities, CPE program sponsors may consider Paragraphs 5.01.2 through 5.01.2.2 for guidance on participant engagement.

Section 6 – Standards for CPE Program Completion Verification

6.01. Although it is the CPA's and other professional's responsibility to report the appropriate number of credits earned, CPE program sponsors must maintain a process to monitor individual attendance at group and blended learning programs or verify individual successful program completion for self study and blended learning programs to assign the correct number of CPE credits. Self-certification of attendance/completion alone is not sufficient.

6.01.1. CPE Program completion verification for group programs. Verification methods should account for both individual presence in the CPE program and the time duration of such presence. Program completion verification for group programs should include:

1) Documented attendance records.
    i. Verification methods that capture the learner identity and indicate the duration of attendance along with a statement from the program instructor, attendance monitor, or the technology-based administrator attesting to learning participation and noting

any variances in attendance time.

ii. Examples include *but are not limited to*:

a. Use of attendance logs, registration records, or similar documentation, including sign-in, and noting any late arrivals, early departures or elongated break times.

b. Technology-based verification mechanisms such as technology tools (e.g., QR codes, key words or codes, polling questions, electronic badging, platform-based attendance prompts or similar mechanisms) to document learner participation.

c. In situations where individual participants log into a group program.

2) Monitoring and oversight.

i. Real-time monitoring of learner attendance by instructor or attendance monitor to verify presence throughout the program.

ii. Learner-to-attendance monitor ratio must not exceed 25:1, unless a dedicated attendance monitor is assigned in which case the ratio must not exceed 100:1.

iii. Technology-delivered attendance prompts or verification mechanisms must occur at least three times per 50-minute credit hour and lack predictability to reasonably ensure learners are present and engaged throughout the program.

If the program is marketed for one-half CPE credits, then two attendance monitoring mechanisms must be employed and completed by the participant.

After the first full credit and the three instances of attendance monitoring, additional attendance monitoring mechanisms are required based on the additional credit amount of the program as follows:

Additional Credit	Additional Monitoring Mechanisms
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
Next full credit	3

CPE program sponsors should verify with the respective boards of accountancy regarding any specific monitoring requirements applicable to particular delivery methods.

6.01.2. CPE program completion verification for self study programs. Examples of program completion verification for self study programs include but are not limited to:

1) For traditional self study learning and adaptive learning programs:

i. To provide evidence of satisfactory completion of the course, CPE program sponsors of self study programs must require participants to successfully complete a qualified assessment during or after the program with a cumulative minimum passing grade of at least 70 percent before issuing CPE credit for the course. Assessments may contain questions of varying format (for example, multiple choice, essay, and simulations). At least 5 questions and scored responses per CPE credit must be included on the qualified assessment or 4 assessment questions and scored responses if the program is marketed for one-half CPE credits. For example, the qualified assessment for a 5-credit course must include at least 25 questions and scored responses. Alternatively, a 5 ½ credit course must include at least 29 questions and scored responses. Except in courses in which recall of information is the learning strategy, duplicate review and qualified assessment questions are not allowed. Forced choice responses such as "True or false" or "yes or no" questions are not permissible on the qualified assessment.

If the program is marketed for one-fifth credit, at least 2 questions or scored responses must be included on the qualified assessment with a cumulative minimum passing grade of at least 70%. After the first one-fifth credit is earned, qualified assessment questions and scored responses are required based on the one-fifth credit measurement amount of the program as follows:

Credit	**Questions/Scored Responses**
0.2	2
0.4	3
0.5	4
0.6	4
0.8	5
Next full credit	5

After the first full credit and the minimum of five questions and scored responses per CPE credit, additional qualified assessment questions and scored responses are required based on the chart above.

For adaptive learning programs, the noted minimum requirement of at least 5 questions and scored responses per CPE credit must be met by the fastest completion path through the program. When assessment questions are used to evaluate the participant's path through the program such that they must reach 100% success to complete the program, then an additional qualified assessment is not required at the end of the course.

A qualified assessment must measure a representative number of the learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The representative number of the learning objectives can be less than 75 percent of the learning objectives for the program only if a randomized question generator is used, and the test bank used in the creation of the assessment includes at least 75 percent of the learning objectives for the program. Assessment items must be written to test the achievement of the stated learning objectives of the course.

The number of re-takes a participant is permitted to take is at the sponsor's discretion.

ii. Providing feedback on the qualified assessment is at the discretion of the CPE program sponsor. If the CPE program sponsor chooses to provide feedback and

a. uses a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size to minimize overlap of questions on the qualified assessment for the typical repeat test taker. Feedback may comply with the feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

b. does not use a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then

1. on a failed assessment, the CPE program sponsor may not provide feedback to the test taker.

2. on assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

2) For a nano learning program:

i. To provide evidence of satisfactory completion of the course, CPE program sponsors of nano learning programs must require participants to successfully complete a qualified assessment at the conclusion of the program with a passing grade of 100 percent before issuing CPE credit for the course. Assessments may contain questions of varying format (for example, multiple choice, rank order, and matching). Only two questions must be included in the qualified assessment. Forced choice responses such as "True or false" or "yes or no" questions are not permissible on the qualified assessment. If the participant fails the qualified assessment, then the participant must re-take the nano learning program. The number of re-takes a participant is permitted to take is at the sponsor's discretion.

ii. Providing feedback on the qualified assessment is at the discretion of the CPE program sponsor. If the CPE program sponsor chooses to provide feedback and

a. uses a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size for no overlap of questions on the qualified assessment for the typical repeat test taker. Feedback may comply with the feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

b. does not use a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then

1. on a failed assessment, the CPE program sponsor may not provide feedback to the test taker.
2. on assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

6.01.3. CPE program completion verification for blended learning programs. Examples of program completion verification for blended learning programs include but are not limited to:

1) To guide participants through the learning process, CPE program sponsors must provide clear instructions and information to participants that summarize the different components of the program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must document the process and components of the course progression and completion of components by the participants.
2) If the primary components of the blended learning program are synchronous learning activities, then CPE credits for pre-program, post- program, and homework assignments cannot constitute more than 25 percent of the total CPE credits available for the blended learning program.
3) For asynchronous learning activities that are significant components of the blended learning program, the program must incorporate a qualified assessment as described in 6.01.2. For synchronous learning activities that are significant components of the blended learning program, the program must incorporate completion verification as described in paragraph 6.01.1.

A qualified assessment must measure a representative number of learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The qualified assessment must be completed during or after the program with a cumulative minimum passing grade of at least 70 percent before issuing CPE credit for the course.

Section 7 - Standards for CPE Program Measurement

7.01. Sponsored learning activities are measured by actual program length, with one 50-minute period equal to one full CPE credit. Sponsors may recommend CPE credits under the following scenarios and remain compliant with these Standards. However, rules and regulations of state boards of accountancy may differ on acceptable increments of CPE credit, and CPE program sponsors should comply with those rules in awarding CPE credit:

1) Group programs – A minimum of one-half or one full credit may be awarded initially. If one-half credit is awarded initially, then no increments can be added until a full credit is awarded. After the first full credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).

2) Blended learning programs – A minimum of one full credit must be awarded initially, but after the first credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).

3) Self study programs –

i. Traditional and/Adaptive Self Study: A minimum of one-fifth or one-half credit may be awarded initially. If one-fifth credit is awarded initially, credits may be awarded in one-fifth increments up to a full credit (0.2, 0.4, 0.6, 0.8). If one-half credit is awarded initially, then no increments can be added until a full credit is awarded. Once one full credit has been earned, credits may be awarded in one-fifth increments or in one- half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).

ii. Nano learning program – Credits must be awarded only as one-fifth credit (0.2 credit). A 20-minute program would have to be produced as two stand-alone nano learning programs.

CPE Program	Minimum initial credit that must be earned	After first one-fifth credit has been earned, credit may be earned in these increments	After first full credit has been earned, credit may be earned in these increments, in addition to one whole credit
Group	One-half	Not applicable	One-fifth or one-half
Blended learning	One	Not applicable	One-fifth or one-half
Self study	One-fifth	One-fifth	One-fifth or one-half
	One-half	Not applicable	One-fifth or one-half
Nano learning	One-fifth	Not applicable (single nano learning program is one-fifth credit)	Not applicable (single nano learning program is one-fifth credit)

Only learning content portions of programs (including pre-program, post-program, and homework assignments, when incorporated into a blended learning program) qualify toward eligible credit amounts. Interactive, facilitated question and answer time between instructor and participants qualifies toward eligible credit amounts. Time for activities outside of actual learning content, including, for example, excessive welcome, introductions, and housekeeping instructions, and breaks, is not accepted toward credit.

At their discretion, CPE program sponsors may round down (but not up) CPE credits awarded for a CPE program to the nearest one-fifth, one-half, or whole credit increment as appropriate for the type of formal learning program. The increment chosen by the CPE program sponsor must be applied to all CPE program sessions (learning activities) within the same CPE program. Any resulting certificate(s) issued for the CPE program must also be awarded in the chosen increment for full credit; however, partial credit must be issued in only one-fifth, one-half, or whole increments. In addition, CPE program sponsors must ensure that the total credit for a CPE program

is only in the allowable increment and should round down the credit if necessary. The CPA claiming the CPE credits should refer to the respective state board requirements regarding acceptability of one-fifth and one-half CPE credits.

7.01.1. Learning activities with individual segments. For learning activities in which individual segments are less than 50 minutes, the sum of the segments would be considered one total program. For example, five 30-minute presentations would equal 150 minutes and would be counted as three CPE credits. When the total minutes of a sponsored learning activity are greater than 50, but not equally divisible by 50, the CPE credits granted must be rounded down to the nearest credit basis depending on the type of formal learning program. For example, a group program must be rounded down to the nearest one-fifth, one-half, or whole credit. Thus, learning activities with segments totaling 140 minutes would be granted two and four-fifths CPE credits if using one-fifth increments and two and one-half credits if using one-half increments.

For learning activities in which segments are classified in multiple fields of study, the CPE credits granted should first be computed based on the content time of the total program. Next, the CPE credits granted should be allocated to the fields of study based on the field of study content time. If the sum of the individual segments by field of study content time does not equal the CPE credits computed based on the content time for the total program, then the difference should be allocated to the primary field of study for the program.

7.02. For self study programs, CPE credit must be based on one of the following educationally sound and defensible methods:

Method 1: Pilot test of the representative completion time

Method 2: Computation using the prescribed word count formula

If a pre-program assessment is used, the pre-program assessment is not included in the CPE credit computation.

7.02.1. Method 1 – Sample group of pilot testers. A sample of intended professional participants must be selected to test program materials in an environment and manner similar to that in which the program is to be presented. The sample group for a traditional on-demand learning program must consist of at least three qualified individuals who are independent of the program development group. The sample group for an adaptive learning program must consist of at least seven qualified individuals who are independent of the program development group.

1) For those courses whose target audience includes CPAs, the sample group must be licensed CPAs in good standing, hold an active CPA license or the equivalent of an “active” CPA license in a U.S. jurisdiction, and possess the appropriate level of knowledge before taking the program.
2) For those sponsors who are subject to various regulatory requirements that mandate a minimum number of CPE credits and offer courses to non-CPAs, those courses do not have to be pilot tested by licensed CPAs.
3) For those courses whose target audience includes CPAs and non-CPAs, the sample group must be representative of the target audience and contain both CPAs, as defined previously,

and non-CPAs.

7.02.2. Method 1 – CPE credit based on representative completion time. The sample does not have to ensure statistical validity; however, if the results of pilot testing are inconsistent, then the sample must be expanded or, if the inconsistent results are outliers, the inconsistent results must be eliminated. CPE credit must be recommended based on the representative completion time for the sample. Completion time includes the time spent taking the qualified assessment and does not include the time spent completing the course evaluation or pre-program assessment. Pilot testers must not be informed about the length of time the program is expected to take to complete. If substantive changes are subsequently made to program materials, whether in one year or over a period of years, further pilot tests of the revised program materials must be conducted to affirm or amend, as appropriate, the representative completion time.

7.02.3. Method 1 – Requirement for re-pilot testing. If, subsequent to course release, actual participant completion time warrants a change in CPE credit hours, re-pilot testing is required to substantiate a change in CPE credit prospectively.

7.02.4. Method 1 – Pilot testing when course is purchased from vendor or other developer. CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses in which pilot tests were conducted and provided, CPE program sponsors must review results of the course developer's pilot test results to ensure that the results are appropriate. For purchased courses in which no pilot tests were conducted or provided, CPE program sponsors must conduct pilot testing or perform the word count formula as prescribed in method 2 in Section 7 Paragraph 7.02.5.

7.02.5. Method 2 – Basis for prescribed word count formula. The prescribed word count formula begins with a word count of the number of words contained in the text of the required reading of the self study program and should exclude any material not critical to the achievement of the stated learning objectives for the program. Examples of information material that is not critical and, therefore, **excluded** from the word count are course introduction, instructions to the participant, author/course developer biographies, table of contents, glossary, pre-program assessment, and appendixes containing supplementary reference materials.

Again, only course content text that is critical to the achievement of stated learning objectives should be included in the word count formula. If an author/course developer determines, for example, that including the entire accounting rule or tax regulation is beneficial to the participant, the accounting rule or tax regulation should be included as an appendix to the course as supplementary reference material and excluded from the word count formula. Only pertinent paragraphs or sections of the accounting rule or tax regulation required for the achievement of stated learning objectives should be included in the actual text of the course and, therefore, included in the word count formula.

Review questions, exercises, qualified assessment questions, and other content reinforcement tools are considered separately in the calculation and should not be included in the word count.

7.02.6. Method 2 – Calculation of CPE credit using the prescribed word count formula. The word count for the text of the required reading of the program is divided by 180, the average reading speed of adults. The total number of review questions (including those above the minimum requirements), exercises, and qualified assessment questions are multiplied by 1.85, which is the estimated average completion time per question. These two numbers plus actual audio/video duration time (not narration of the text), if any, are then added together and the result divided by 50 to calculate the CPE credit for the self study program. When the total minutes of a self study program are not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit, one-fifth credit, or whole credit using the guidelines of Section 7 Paragraph 7.01.

[(# of words/180) + actual audio/video duration time + (# of questions × 1.85)] /50 = CPE credit

For adaptive learning programs, the CPE credit issued must be based on the average word count formula calculation of each potential path the participant could take to complete the program using the prescribed word count formula as described above. All potential paths must be documented. For example, if the adaptive learning program has nine potential paths a participant could take to complete the program, then the word count formula must be calculated for each of the nine potential paths, with the sum of the results divided by nine.

7.02.7. Method 2 – Consideration of audio and video segments in word count formula. If audio and video segments of a self study program constitute additional learning for the participant (that is, not narration of the text), then the actual audio/video duration time may be added to the time calculation as provided in the prescribed word count formula. If the entire self study program constitutes a video, then the prescribed word count formula in Section 7 Paragraph 7.02.6 would consist of the actual video time plus the total number of review questions (including those above the minimum requirements), exercises, and qualified assessment questions multiplied by 1.85, divided by 50 (that is, there would be no word count for text used in the formula).

[actual audio/video duration time + (# of questions × 1.85)] /50 = CPE credit

7.02.8. Method 2 – Word count formula when course is purchased from vendor or other developer. CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses in which the word count formula was calculated, CPE program sponsors must review the results of the course developer's word count formula calculation to ensure that results are appropriate. For purchased courses in which the word count formula calculation was not performed or provided, CPE program sponsors must perform the word count formula calculation or conduct pilot testing as described in method 1 in Section 7 Paragraphs 7.02.1 through 7.02.2.

7.02.9. CPE credit for an adaptive learning self study program that tracks individual participant's completion time. If the adaptive learning platform or technology can track an individual participant's actual completion time through the program, then CPE credit may be awarded as the individual participant's actual completion time.

The individual participant's actual completion time should result in a completion time aligned with the stated learning objectives of the program and the design and development of the program by the CPE program sponsor. If the adaptive learning platform or technology is not responsive enough to detect when an individual participant has deviated from the expected learning path or experienced an unreasonable completion time during the program, then the participant's actual completion time must not be used for CPE credit determination.

7.02.10. CPE credit for nano learning programs must be based on the duration of the program including review questions or other content reinforcement tools plus the qualified assessment, which, when combined, should be a minimum of 10 minutes. **The maximum credit to be awarded for a single nano learning program is one-fifth (0.2) credit. Sponsors must use Method 2 in Section 7 Paragraph 7.02.7 to confirm that the nano learning program is a minimum of 10 minutes and less than 20 minutes.**

7.03. CPE credit for blended learning programs must equal the sum of the CPE credit determinations for the various completed components of the program. CPE credits could be determined by actual duration time (for example, audio/video duration time or learning content delivery time in a group program) or by a pilot test of the representative completion time as prescribed in Paragraph 7.02.1 or word count formula as prescribed in Paragraph 7.02.6 (for example, reading, games, case studies, and simulations).

7.04. Instructors and discussion leaders of learning activities may receive CPE credit for their preparation, review, and presentation time to the extent the activities maintain or improve their professional competence and meet the requirements of these Standards.

7.04.1. Instructor CPE credit parameters. Instructors, discussion leaders, or speakers who present a learning activity for the first time may receive CPE credit for actual preparation time up to 2 times the number of CPE credits to which participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the boards of accountancy. For example, for learning activities in which participants could receive 8 CPE credits, instructors may receive up to 24 CPE credits (16 for preparation plus 8 for presentation). For repeat presentations, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

When multiple presenters are actively involved in instructing one CPE program session for the first time, all presenters may receive the maximum CPE credit for preparation time up to 2 times the number of CPE credits to which the participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the boards of accountancy. For example, a CPE program session (learning activity) with 3 presenters offers participants 1 CPE credit. Each presenter may receive up to 3 CPE credits (2 for preparation plus 1 for presentation).

7.04.2. Presenting a program. The CPA claiming CPE credits should refer to respective state board requirements.

7.05. Writers of published articles, books, or CPE programs may receive CPE credit for their actual research and writing time to the extent it maintains or improves their professional competence. Content reviewers of learning activities may receive CPE credit for actual review time up to the actual number of CPE credits for the program, subject to the regulations and maximums established by boards of accountancy.

7.05.1. Authoring a program. As a general rule, receiving CPE credits for authoring and presenting the same program should not be allowed. The CPA claiming CPE credits should refer to respective state board requirements.

7.05.2. Requirement for content review. Writing articles, books, or CPE programs for publication is a structured activity that involves a process of learning. For the writer to receive CPE credit, the article, book, or CPE program must be formally reviewed by a content reviewer other than the writer. CPE credits should be claimed only upon publication.

7.05.3. Content reviewer CPE credit parameters. Content reviewers who review a learning activity for the first time may receive CPE credit for actual review time up to the actual number of CPE credits for the program, subject to regulations and maximums established by boards of accountancy. For repeat content reviews, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

Section 8 – Standards for Participant Communication

8.01. CPE program sponsors must provide descriptive materials that enable participants to assess the appropriateness of learning activities. For CPE program sponsors whose courses are developed for sale or external audiences, or both (that is, not internal training), CPE program sponsors must make the following information available in advance:

1) Learning objectives
2) Type of formal learning program
3) Recommended CPE credit and recommended field of study
4) Prerequisites
5) Program knowledge level
6) Advance preparation
7) Program description
8) Course registration and, where applicable, attendance requirements
9) Refund policy for courses sold for a fee or cancellation policy
10) Complaint resolution policy
11) Official NASBA sponsor statement, if an approved NASBA sponsor (explaining final authority of acceptance of CPE credits)

For CPE program sponsors whose courses are purchased or developed for internal training only, CPE program sponsors must make the following information available in advance:

1) Learning objectives
2) Type of formal learning program
3) Recommended CPE credit and recommended field of study
4) Prerequisites (if required)
5) Advance preparation (if required)
6) Program knowledge level (for optional internal courses only)
7) Program description (for optional internal course only)

8.01.1. Disclose significant features of program in advance. For potential participants to effectively plan their CPE, the program sponsor must disclose the significant features of the program in advance (for example, through the use of brochures, websites, electronic notices, invitations, direct mail, or other announcements). When CPE programs are offered in conjunction with non-educational activities or when several CPE programs are offered concurrently, participants must receive an appropriate schedule of events indicating those components that are recommended for CPE credit. The CPE program sponsor's registration and attendance policies and procedures must be formalized, published, and made available to participants and include refund and cancellation policies as well as complaint resolution policies.

8.01.2. Disclose advance preparation and prerequisites. CPE program sponsors must distribute program materials in a timely manner and encourage participants to complete any advance preparation requirements. All programs must clearly identify prerequisite education, experience, and advance preparation requirements, if any, in the descriptive materials. Prerequisites, if any, must be written in precise language so that potential participants can readily ascertain whether they qualify for the program.

8.01.3. Disclose requirements for earning full credit for a group program. Prior to the commencement of a group program, the CPE program sponsor must communicate how the participants can earn full credit. Participants must be advised if the CPE program sponsor requires polling questions to be answered correctly in order to earn full CPE credit for the program. If polling questions are used for the attendance monitoring mechanism, the participant must be informed of the number of polling questions posted per CPE credit and how many must be answered in order to earn full credit for the program.

Section 9 – Standards for Required Documentation of CPE Programs

9.01. CPE program sponsors must provide program participants with documentation (electronic or paper) of their participation (certificate of completion), which includes the following:

1) CPE program sponsor name
2) Participant's name
3) Course title
4) Date offered or completed
5) If applicable, location
6) Type of formal learning program
7) Amount of CPE credit recommended by field(s) of study
8) NASBA sponsor identification number
9) State registration number, if required by the state boards
10) NASBA time statement stating that CPE credits have been granted on a 50-minute hour
11) Any other statements required by boards of accountancy

The documentation should be provided as soon as possible and should not exceed 60 days (so that participants can report their earned CPE credits in a timely manner).

9.01.1. Entity to award CPE credits and acceptable documentation. The CPE program sponsor is the individual or organization responsible for issuing the certificate of completion and maintaining the documentation required by these Standards. The entity whose name appears on the certificate of completion is responsible for awarding the CPE credits earned by a participant. CPE program sponsors must provide participants with documentation (electronic or paper) to support their claims of CPE credit. Acceptable evidence of completion includes the following:

1) For group and blended learning programs, a certificate or other verification supplied by the CPE program sponsor
2) For self study and nano learning programs, a certificate supplied by the CPE program sponsor after satisfactory completion of a qualified assessment
3) For instruction or content review credit, appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Section 7 Paragraphs 7.04 and 7.05
4) For published articles, books, or CPE programs:
   i. A copy of the publication (or in the case of a CPE program, course development documentation) that names the CPA as author or contributor
   ii. A statement from the writer supporting the number of CPE hours claimed
   iii. The name and contact information of the content reviewer(s) or publisher

9.02. CPE program sponsors must retain adequate documentation (electronic or paper) for a minimum of five years to support their compliance with these Standards and the reports that may be required of participants.

9.02.1. Required documentation elements for group programs. Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of group programs includes the following:

1) Records of program completion verification by individual participant, including the number of CPE credits earned by participant.
   i. The documentation maintained should adequately support the CPE program completion methodology selected by the CPE program sponsor. For example, if the CPE program sponsor selected to use an attendance log with indications of individual participant duration time, including sign in, sign out and any elongated breaks for program completion verification, then the attendance log for the program including all the aforementioned elements of information should be maintained.
   ii. If the group program is a webinar/webcast and the CPE program sponsor used a real time attendance monitoring mechanism to verify that participants are in attendance during the program, then the CPE program sponsor must retain documentation that serves as the evidence of the individual participant response to the attendance monitoring mechanisms.
2) Dates and locations of group program offerings.
3) Documentation of how CPE credits were determined.
   i. CPE credits for group programs are determined based on course content duration time. Supporting documentation includes but is not limited to the group program agenda or program descriptive materials (course announcement information).
4) Documentation of participant engagement.
   i. Group CPE program sponsors must retain the program outline, agenda, speaker notes or other documentation that evidences the participant engagement related to

course content during each credit of CPE planned for the group program. In certain limited circumstances, such as a high-profile keynote session, an element of participant engagement may not be appropriate. In such cases, the sponsor should document the justification.

5) Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.
6) Results of program evaluations.
7) Program descriptive materials (course announcement information).
8) Program materials.

9.02.2. Required documentation elements for self study programs. Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of self study programs includes the following:

1) Records of program completion verification by individual participant, including the number of CPE credits earned by participant and course completion date.
2) Documentation of how CPE credits were determined.
   i. For CPE program self study sponsors using method 1 (pilot tests) as the basis for CPE credit for traditional on-demand learning programs, as well as adaptive learning self study programs, appropriate pilot test records must be retained regarding the following:

      a. When the pilot test was conducted
      b. The intended participant population
      c. How the sample of pilot testers was selected
      d. Names and credentials and relevant experience of sample pilot test participants
      e. For CPA pilot testers, the state of licensure, license number, and status of license should be maintained
      f. A summary of pilot test participants' actual completion time
      g. Statement from each pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time

   ii. For CPE program sponsors using method 2 (word count formula) as the basis for CPE credit for self study programs, the word count formula calculation, as well as the supporting documentation for the data used in the word count formula (for example, word count; number of review questions, exercises, and qualified assessment questions; duration of audit or video segments, or both, if applicable; and actual calculation), must be retained. For adaptive learning self study programs, all potential paths that a participant could take to complete the program must be documented and retained.
   iii. For adaptive learning programs in which the adaptive learning platform or technology can track an individual participant's actual completion time through the

program, the CPE program sponsor must maintain or be able to produce upon request the individual participant's completion path and time through the program.

iv. For nano learning programs, CPE program sponsors must maintain the documentation of the use of method 2 for self study programs in Section 7 Paragraph 7.02.7 to confirm that the nano learning program is a minimum of 10 minutes and less than 20 minutes.

3) Course documentation must include an expiration date (the time by which the participant must complete the qualified assessment). For individual courses, the expiration date is no longer than one year from the date of purchase or enrollment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.

4) Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.

5) Results of program evaluations.

6) Program descriptive materials (course announcement information).

7) Program materials.

9.02.3. Required documentation elements for blended learning programs. Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of blended learning programs includes the following:

1) Clear instructions and information that summarize the different components of the blended learning program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must also retain documentation of the course progression and what CPE credits were earned by individual participants upon the completion of the components.

2) Dates and locations of blended learning program offerings.

3) Documentation of how CPE credits were determined. CPE credit for blended learning programs must equal the sum of the CPE determinations for the various completed components of the program.

i. CPE credits could be determined by actual completion time, for example, audio/video duration time or learning content duration time in a group program. Supporting documentation in those instances includes but is not limited to evidence of audio/video time or group program agenda or group meeting invitation indicating duration time.

ii. CPE credits could also be determined based on pilot tests of the representative completion time or word count formula (for example, reading, games, case studies and simulations). Supporting documentation in those instances includes but is not limited to the pilot test documentation (method 1) and word count formula (method 2) documentation requirements as prescribed for self study programs in Section 7 Paragraphs 7.02.01 and 7.02.6.

4) Author/instructor, author/developer, and content reviewer, as applicable, names and

credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.

5) Results of program evaluations.
6) Program descriptive materials (course announcement information).
7) Program materials.

Effective date: August 1, 2026

Unless otherwise established by state licensing bodies or other professional organizations, these Standards are to be effective as follows:

1. For group programs or self study programs already existing as of July 31, 2026, the changes will need to be in effect by November 1, 2028.
2. For group and self study programs in development and/or being published for the first time, the changes will be effective March 1, 2027.
3. For initial or additional delivery method applications for group programs or self study, the changes will be effective August 1, 2026.

NASBA

Mission Driven - Member Focused

Dear Executive Directors:

I wanted to let you know that the revised mutual recognition agreements have now been executed by NASBA.

We appreciate the cooperation and professionalism shown throughout this process and look forward to continuing to support mobility and public protection.

Please let me know if you have any questions.

Sincerely,

Dan Dustin
President and CEO, NASBA

NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417

NASBA

Mission Driven - Member Focused

Dear Executive Directors:

We wanted to provide a brief update on the revised Canada Mutual Recognition Agreement (MRA) between NASBA and the Canadian provincial and territorial regulatory bodies (PTBs).

As of today, the following Canadian PTBs have executed the revised agreement:

- Alberta
- British Columbia
- Manitoba
- Newfoundland and Labrador
- Nova Scotia
- Ontario
- Prince Edward Island
- Saskatchewan

The two remaining PTBs, New Brunswick and Quebec, are completing their internal approval processes. As additional PTBs execute the agreement, NASBA will continue to provide updates.

The agreement is effective on the NASBA side. U.S. boards may continue processing qualified applicants from all Canadian PTBs in accordance with the revised agreement and each board's statutes, rules, and policies.

We encourage your board to review its statutes, rules, and policies to determine whether any action is needed to implement the revised agreement within your jurisdiction. Please also review any internal procedures that may need to be updated to ensure applications are processed consistent with your board's requirements.

If you have questions regarding licensure implementation or how the revised agreement may affect your jurisdiction, please contact me at phartman@nasba.org.

Thank you.

Patricia Hartman
Director, Client Services

NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417
Phone: 615-880-4200 | **Website:** www.nasba.org

Examination Committee Report

ITEM 1

Report on examination extension requests since the last board meeting:

There were 2 examination extension requests from Apr to Jun 2026 where a final decision was made. This number excludes requests that were made but lacked the required supporting documentation. The review of the cases is noted below.

Approvals: Extension requests approved: None

Reason	# of Requests	# of Committee Reviews
Totals		

Disapprovals: Extension requests that were not approved:

Reason	# of Requests	# of Committee Reviews
Out of state score transfer	2	
Totals	2	

ITEM 2

Follow up to the item discussed at the April Board meeting regarding the Board of Regents denial of examination candidate from May 2022, reported to the board at our July 2022 board meeting (public document). The applicant has now transferred her exam scores to another state. The other state did approve the individual for licensing. Our records were noted that if the candidate attempts to transfer the out of state license to NY via endorsement as we were the original jurisdiction for the exams and did not accept the passing scores.

ITEM 3

Follow up to the request from the Examination Review Board to conduct security review. Verbal update from Denise Stefano.

ITEM 4

AICPA exams folks met with NASBA Committee members of the Executive Directors and Examination Administration Committees in June and they have indicated that they will be doing a software upgrade to the exam system, calculator, and spreadsheet in 2027. They anticipate a one year of score hold for the core exams from Quarter 3, 2027 through Quarter 2, 2028. The discipline sections will remain once per quarter and will not be moved to continuous testing. The discipline sections will not be impacted by the score holds.

Items of concern were lack of transparency and communication to the exam candidates, informing the test prep vendors before the exam candidates, decrease the length of the score hold. Many voiced concern that adding another year long score hold is not helping the exam candidate pipeline issues. There was no planned public announcement until the NASBA Annual Meeting. Several voiced concern on the lack of transparency and request that the information be made publicly available as soon as possible as any section taken in June 2026 will be impacted by this score hold. Ms. Winters sent a follow up email to NASBA to ensure that the concerns were in writing to NASBA.

ITEM 5

The examination system, Gateway, was updated:

- From July 24th – 27th. NASBA was unable to process exam applications for Authorizations To Test (ATT) (Verbal update provide at board meeting)
- NASBA modified the exam system so that any exam candidate's information that was older than 10 years was moved into archives. Concerns with the exams not shown at all in Gateway.

From: cgray@nasba.org via SurveyMonkey
To: Jennifer Winters
Subject: [External]: Expanding Peer Review to International Firms Quick Poll
Date: Wednesday, May 13, 2026 2:01:58 PM

Dear Executive Director,

The AICPA Peer Review Program is currently evaluating whether the peer review process should extend to firms that do not have a physical presence in the United States. While the program has historically been designed for firms located in the U.S., this initiative seeks to better understand how it may apply in an increasingly global environment.

As part of this effort, the AICPA is working to assess the potential scope of firms that could be subject to peer review requirements. This will help inform future decisions and ensure the program continues to operate effectively and consistently as the profession evolves.

Responses to this brief, 3-question poll are requested by close of business on Wednesday, May 20, 2026. Click the below link to begin the poll.

Thanks in advance for your participation and timely response.

Begin Quick Poll

Q1
Please provide the following:

- Name:Jennifer Winters
- State/Board:NY

Q2
Does your state require a physical U.S. presence for a firm to obtain a permit/perform A&A engagements?

- Yes
- Other (please specify):
- All firms conducting attestation or compilation services in NY must have an actual firm registered. Our laws do not allow the registration of foreign (overseas) entities.

Q3
Does your state recognize non-U.S. peer review programs as meeting licensing requirements?

- No

NASBA

2026 Eastern Regional Meeting

Rio Grande, PR – June 9 - 11, 2026

AGENDA

Monday, June 8, 2026

6:30 – 8:00 pm	Dinner for New Accountancy Board Members (and Guests)	Beachfront Deck

Tuesday, June 9, 2026

7:30 – 8:30 am	New Accountancy Board Member Breakfast	Caribbean Salon 3
8:30 am – 3:00 pm	New Accountancy Board Member Orientation	Caribbean Salon 2
4:00 – 5:00 pm	Regional Meeting Registration	El Yunque Foyer
6:30 – 8:30 pm	Welcome Reception	Marbella Garden

Wednesday, June 10, 2026

7:30 – 8:50 am	The Value of NASBA Membership: Tools, Resources and Board Support Breakfast Meeting	Caribbean Salon 1
7:30 – 8:50 am	BREAKFAST (Meeting Attendees & Registered Guests)	Caribbean Salon 2-3
9:00 am – 12:30 pm	**General Session**	Rio Mar Ballroom 5
9:00 – 9:10 am	Welcome Speaker: Timothy F. Egan, CPA NASBA Northeast Regional Director	
9:10 – 10:00 am	Update from NASBA Leadership Speakers: Nicola Neilon, CPA 2025-2026 Chair, NASBA Daniel J. Dustin, CPA President & CEO, NASBA	
10:00 – 10:50 am	Alternative Practice Structures/PE Task Force – Panel Discussion Moderator: Wendy S. Garvin Executive Vice President, NASBA Speakers: D. Boyd Busby, CPA Executive Director, Alabama State Board of Public Accountancy Steven M. Platau, J.D., CPA Director-At-Large, NASBA Professor, University of Tampa	

NASBA

2026 Eastern Regional Meeting

Rio Grande, PR – June 9 - 11, 2026

AGENDA

Wednesday, June 10, 2026 (Continued)

10:50 – 11:20 am MORNING BREAK — Rio Mar Foyer

11:20 am – 12:00 pm CPE Task Force — Rio Mar Ballroom 5

Speakers: Laurie Warwick, CPA
Director-At-Large, NASBA
Chair, NASBA CPE Committee

Allison Alexander, PhD
Director, Human Capital, ICF

Jessica Jenkins, PhD
Director, Organizational Development, ICF

12:00 – 12:30 pm Puerto Rico Audit Process and Timestamping

Speakers: Elias Colon
Executive Director
Puerto Rico Board of Accountancy

Maria T. Laboy, CPA, CGMA
Deputy Executive Director, Member Services & Administrations
Puerto Rico Society of CPAs

12:30 – 1:25 pm LUNCH (Meeting Attendees) — Caribbean Salon 2-3

1:30 – 3:30 pm **Meet with Your Region**

Great Lakes — Rio Mar Salon 1
Moderator: Thuy T. Barron, CPA – Great Lakes Regional Director

Northeast — Rio Mar Salon 2
Moderator: Timothy F. Egan, CPA – Northeast Regional Director

Southeast — Rio Mar Salon 3
Moderator: Wilhelmus J. Schaffers, CPA – Southeast Regional Director

Middle Atlantic — Rio Mar Salon 4
Moderator: Robert M. Todero, CPA – Middle Atlantic Regional Director

(Participation is limited to Board of Accountancy members, staff and former Board of Accountancy members. Each Region will meet in a separate room with the Regional Director leading the discussion. Election of Nominating Committee Representatives will take place in the Middle Atlantic and Southeast Regions.)

NASBA

2026 Eastern Regional Meeting

Rio Grande, PR – June 9 - 11, 2026

AGENDA

Wednesday, June 10, 2026 (Continued)

1:30 – 3:30 pm	Seminar for Other Attendees – A Discussion with State Societies Moderator: John W. Johnson Vice President, Legislative and Governmental Affairs, NASBA	Rio Mar Salon 7
3:30 pm	ADJOURN & DINNER ON YOUR OWN	
4:00 – 5:00 pm	Call to Leadership Reception	Ocean Terrace

Thursday, June 11, 2026

8:00 – 9:25 am	Board of Accountancy Presidents'/Chairs' Breakfast Meeting Moderator: Nicola Neilon, CPA 2025-2026 Chair, NASBA	Caribbean Salon 3
8:00 – 9:25 am	Board of Accountancy Executive Directors' Breakfast Meeting Moderator: Martin Pittioni Chair, NASBA Executive Directors Committee Executive Director, Oregon Board of Accountancy	Caribbean Salon 2
8:15 – 9:25 am	BREAKFAST (Meeting Attendees & Registered Guests)	Rio Mar Salon 7-9
9:30 am – 12:00 pm	**General Session** Moderator: Wilhelmus Schaffers, CPA NASBA Southeast Regional Director	Rio Mar Ballroom 5
9:30 – 10:30 am	Report of FASB/PCC Speaker: Nellie Debbeler Deputy Technical Director, Private Company Council Financial Accounting Standards Board	
10:30 – 11:00 am	2026 Legislative Mid-year Report Speaker: John W. Johnson Vice President, Legislative and Governmental Affairs, NASBA	

NASBA

2026 Eastern Regional Meeting

Rio Grande, PR – June 9 - 11, 2026

AGENDA

Thursday, June 11, 2026 (Continued)

11:00 – 11:30 am	MORNING BREAK	Rio Mar Foyer
11:30 am – 12:00 pm	Update on the Uniform CPA Examination Speakers: William A. Emmer, CPA Chief Operating Officer, NASBA Joe Maslott, CPA Director, CPA Examination Content Management, AICPA	Rio Mar Ballroom 5
12:00 – 12:30 pm	Roundtable Discussion: CPA Exam Moderator: William A. Emmer, CPA Chief Operating Officer, NASBA	
12:30 – 1:25 pm	LUNCH (Meeting Attendees)	Caribbean Salon 2-3
1:30 – 4:30 pm	**General Session** Moderator: Thuy Barron, CPA NASBA Great Lakes Regional Director	Rio Mar Ballroom 5
1:30 – 2:00 pm	Uniform Accountancy Act Speakers: Kent A. Absec Vice President, State Board Relations, NASBA James Cox Vice President, State Advocacy and State Society Relations, AICPA	
2:00 – 2:30 pm	Roundtable Discussion: UAA Topics Moderators: Kent A. Absec Vice President, State Board Relations, NASBA James Cox Vice President, State Advocacy and State Society Relations, AICPA	
2:30 – 3:00 pm	Profession Ready Initiative Speaker: Joe Maslott, CPA, Director, Examination Content Management, AICPA	

NASBA

2026 Eastern Regional Meeting

Rio Grande, PR – June 9 - 11, 2026

AGENDA

Thursday, June 11, 2026 (Continued)

3:00 – 3:30 pm	AFTERNOON BREAK	Rio Mar Foyer
3:30 – 4:00 pm	NASBA Center for the Public Trust Update Speaker: Sedrik Newbern President, NASBA CPT Chief Ethics Officer, NASBA	Rio Mar Ballroom 5
4:00 – 4:10 pm	Meeting Summary Speaker: Robert Todero, CPA NASBA Middle Atlantic Regional Director	
4:10 – 4:30 pm	Daily Recap	
4:30 pm	ADJOURN	
6:15 pm	Closing Celebration	