

SAMPLE

Certificate of Completion for In-House Continuing Education

Participant's name:

Program title:

Completion Date:

Delivery Method:

Field of Study:

Total CPE: (based on a 50-minute hour)

Signature

Typed Sponsor/Instructor Name

Sponsor: Name
 Address
 Phone number
 Email address

Program types as prescribed in the 2016 NASBA/AICPA Statement of Standards:

Group Internet based program. Individual participation in synchronous learning with real time interaction of an instructor or subject matter expert and built-in processes for attendance and interactivity.

Group live program. Synchronous learning in a group environment with real-time interaction of an instructor or subject matter expert that provides the required elements of attendance monitoring and engagement.

Group program. Any group live or group Internet based programs.

Independent study. An educational process designed to permit a participant to learn a given subject under a learning contract with a CPE program sponsor.

Blended learning program. An educational program incorporating multiple learning formats.

Self study program. An educational program completed individually without the assistance or interaction of a real-time instructor.

Nano learning program. A tutorial program designed to permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real-time instructor. A nano learning program differs from a self study program in that it is typically 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.

How to calculate CPE hours as prescribed in 2016 NASBA/AICPA Statement of Standards:

3.4 - Standards for CPE Program Measurement Standard No. 16. Sponsored learning activities are measured by actual program length, with one 50-minute period equal to one CPE credit. Sponsors may recommend CPE credits under the following scenarios:

- **Group programs, independent study, and 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).

Course field of study

Technical Fields:

Accounting;

(b) Accounting (Government);

(c) Auditing;

(d) Auditing (Government);

(e) Business Law;

(f) Economics;

(g) Finance;

(h) Information Technology;

(i) Management Services;

(j) Regulatory Ethics;

(k) Specialized Knowledge;

(l) Statistics; and

(m) Taxes.

Non-Technical Fields:

(a) Behavioral Ethics;

(b) Business Management & Organization;

(c) Communications and Marketing;

(d) Computer Software & Applications;

(e) Personal Development;

(f) Personnel/Human Resources; and

(g) Production.

• **Self study** – A minimum of one-half credit must be awarded initially, but after the first full credit has been earned, credits may be awarded in one-fifth increments or in one half increments (0.5, 1.0, x.2, x.4, x.5, x.6, x.8, and so on).

• **Nano learning** – 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.

Sponsors may round down CPE credits awarded to the nearest one-fifth, one-half, or whole credit at their discretion and as appropriate for the instructional delivery method; however, the CPA claiming CPE credits should refer to respective state board requirements regarding acceptability of one-fifth and one-half CPE credits.

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. Time for activities outside of actual learning content, including, for example, excessive welcome and introductions, housekeeping instructions, and breaks, is not accepted toward credit.