NASBA and AICPA collaborated with multiple organizations and various individuals to modernize and keep pace with the current learning models. One of the most significant changes to the Standards is the addition of two new instructional delivery methods: nano learning and blended learning. The updated Standards will provide for one-fifth (0.2) of CPE credit for nano learning, and the ability to award one-fifth (0.2) CPE credit for programs using other delivery methods after a minimum amount of credit has been awarded. Also the 2016 Standards now require that an element of participant engagement be included in group live programs for each CPE credit. Additionally the Standards revised the definitions of group live and group Internet-based programs to focus the definitions from how the content is delivered by the instructor to how the content is received by the participants. Finally, the information to be provided on certificates of completion has also been revised. NASBA/AICPA 2016 Statement of Standards for CPE.

While the Board has accepted the 2016 NASBA/AICPA Statement of Standards for continuing professional education and will present as a rule change during the upcoming Idaho Legislative Session, they have allowed for early implementation for accepting the new instructional methods and the calculating of credit for all delivery methods. To help you plan your CPE for the coming years we have condensed the necessary information to help you acclimate to the changes. Please feel free to contact the Board office if you have any questions or need clarification.
Delivery Methods

**Group** Programs (Any group live or group Internet based programs.)

**Independent Study** Programs (An educational process designed to permit a participant to learn a given subject under a learning contract with a CPE program sponsor.)

**Blended** Programs (An educational program incorporating multiple learning formats.)

**Self-Study** Programs (An educational program completed individually without the assistance or interaction of a real-time instructor.)

**Nano** Programs (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.)

**Instructor/Developer**

**University or College course**

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**How credits are calculated?**

**Group, Independent, and Blended** – 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).

**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** – Credits must be awarded only as one-fifth credit (0.2 credit) for each individual 10 minute training. A 20-minute program would have to be produced as two stand-alone nano learning programs.

**Instructor/Developer**—Contact the Board office for how to calculate credit.

**University or College** - 45 CPE per 3 credit course, per semester. (15 CPE per credit)
It’s never too early to plan your Continuing Professional Education!

What information needs to be on your certificate of completion to be accepted?

- CPE program sponsor name and contact information
- Participant’s name
- Course title
- Course field of study
- Date offered or completed
- If applicable, location
- Type of instructional and delivery method used
- Amount of CPE credit recommended
- Verification by CPE program sponsor representative (signature)

Note: Location has been replaced by delivery method. When you record your next CPE, make sure to list the delivery method in place of the location.

Do you hold multiple certifications or designations? Your CPE should be a reflection on your CPA license not on the other designations. If you are unsure of whether a program pertains to your CPA License, please see the Field of Study guidelines or contact the Board office.

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Based on last year's CPE audit, below are a few items regarding In-House CPE which warrant calling your attention to:

**Are you creating your own In-house training?**
If so, remember that the minimum program standard should meet the standard quality development, presentation, measurement, and reporting of credits set forth in the NASBA/AICPA Statement of Standards as per Idaho Accountancy Rule 503.

**Have you purchased CPE for In-house training?**
If you purchase a program from a CPE provider make sure that you understand how the program is to be administered and that you have purchased the program for each licensee that will be submitting the course to the Board for CPE.

For your convenience we have a sample In-House certificate on our website which both the CPE Committee and the Board recommend using. By using this form you will help any licensee who goes through an audit.

**Did you know?**
The CPE you complete in 2017 is what allows you to renew your license in an Active status in the upcoming license year?

Looking to change your license status?

Step 1: log into your CPE report to let us know that you will be changing your license status for the upcoming license renewal.

Step 2: at license renewal time, confirm the status change by logging into renew your license.

**License Status Options**

**Lapsed** License Requested - No fee, no CPE requirement and may not practice public accounting or use title CPA or LPA. Do not publicly display, wall certificate.

**Inactive** License Requested – $100.00 annual fee, no CPE requirement and may not practice public accounting; must use "CPA-Inactive" or "LPA-Inactive". Do not publicly display, wall certificate.

**Retired** License Requested - Must be 55 years of age or disabled. $100.00 annual fee, no CPE requirement and may not practice public accounting; must use "CPA-Retired" or "LPA-Retired". Do not publicly display, wall certificate.

You may bring your license back into ‘Active’ status by completing the re-instatement/Re-entry process at any time by completing the reinstatement/re-entry application, submitting 80 hours of CPE (4 of which must be ethics with at least 2 Idaho specific ethics, and pay the reinstatement/re-entry fee.) Contact the Board office for the fee amount.
Reminder that you may only receive credit for the **first time** you have completed a specific course unless it has been significantly modified.

January 31st is the deadline for timely reporting. CPE courses are taken on a calendar year, January through December. The completion date on your CPE certificate indicates the CPE year in which the course will qualify. Use the online CPE Reporting system no later than January 31st of the following year. R**emember to click the submit button, then print a copy of the report for your files and as your receipt before closing the window or clicking on the EXIT button.** (Care should be taken when taking online courses on December 31st as the certificate may be dated January 1st of the following year, thus making it ineligible.)

You may always call into the Board office if you have any questions regarding CPE!

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**Who’s responsibility is it to make sure my CPE qualifies?**

Per Idaho Accountancy Rule 504, each individual licensee is responsible for the validity of any course reported to the Board. Courses cannot be pre-approved but the Board office can help guide you through the decision making process of whether a course meets the Statement of Standards.

**How will I know if my CPE has not been accepted?**

Per Idaho Accountancy Rule 508, you will be notified that your CPE has been found to be deficient and will be provided an opportunity to address the deficiencies. If the corrective action has not been complete the Board may suspend your license or take other action as per Idaho Accountancy Rule 509.