May 2025

Learning & Development Collaboration Group Call

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CPA Licensure & Compliance

Updates and Key Strategies for NASBA Sponsors

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Meet the Team that Makes Complex CPE Compliance Easy for Your Firm

- **Agenda**
  - CPA Licensure Updates
  - Importance of Compliance
  - Common NASBA Sponsor Updates
  - CIO Overview
  - Pro Tips & Best Practices
  - Questions

- **Presenters from LCvista**

Toni Williams
Business Development Manager

Danielle Turner
Principal Compliance Expert

Kate Fisher
Senior Success Specialist

Cindy Hessling
Compliance Success Manager

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TONI.CNF.IO

- Navigate to https://toni.cnf.io/ and tap the session titled "LEA Global L&D Webinar"

- OR just point your phone’s camera at the QR code to join directly

Learning Objectives

By the end of this session, participants will be able to:

- Summarize recent changes in CPA licensure requirements across various states
- Explain the importance of CPE compliance
- Identify the most frequent findings from NASBA sponsor audits
- Apply CPE sponsor best practices

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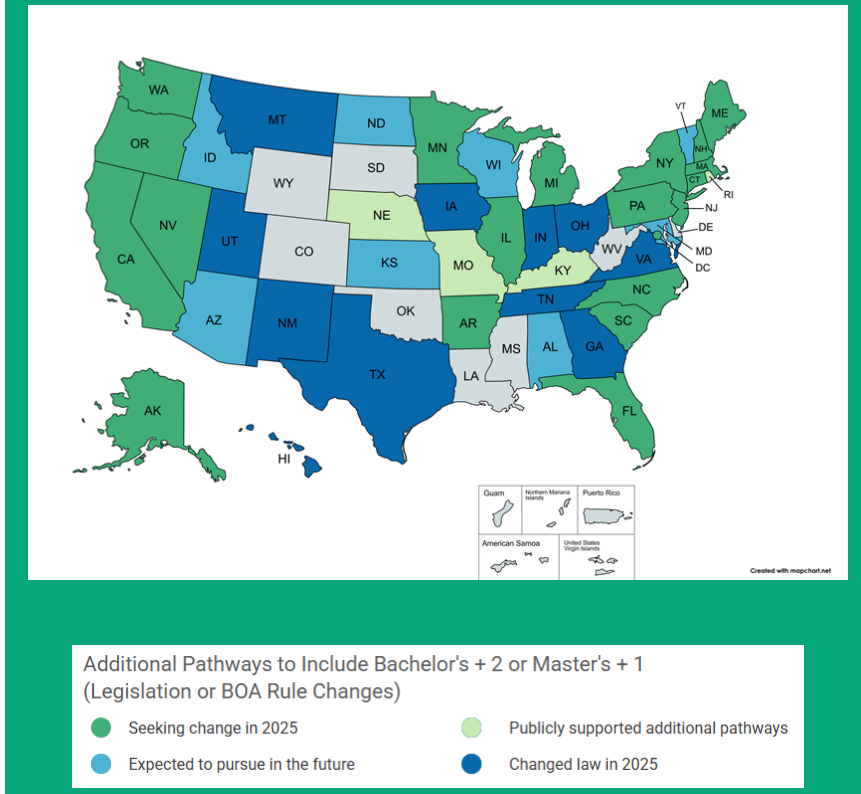
CPA Licensure Update

- AICPA & NASBA proposed changes to the Uniform Accountant Act model legislation in February
- Ohio first to pass legislation offering new pathways with Virginia right behind them
- Several states have since introduced bills or signed bills adding additional pathways to CPA licensure
- CPA Exam is still a requirement in all pathways
- Resources:
  - MNCPA
  - AccountingToday



Additional Pathways to Include Bachelor's + 2 or Master's + 1
(Legislation or BOA Rule Changes)

- Seeking change in 2025
- Publicly supported additional pathways
- Expected to pursue in the future
- Changed law in 2025

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Poll: Is your firm a NASBA sponsor for at least 1 delivery method?

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Live Content Slide

When playing as a slideshow, this slide will display live content

Poll: Is your firm a NASBA sponsor for at least 1 delivery method?

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Who Cares If CPAs meet their CPE Requirements?

Individuals

State Boards

Firms

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Poll: What common errors do you think NASBA sponsors commit?

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Common NASBA Sponsor Audit Findings

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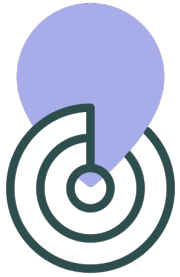
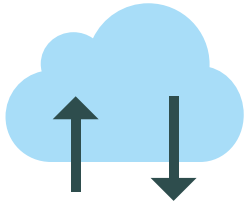


Promotional Material Omissions

Inadequate Bibliographic Data

CPE Calculation Errors

Failure to Note Elements of Engagement



Incomplete or Inadequate Attendance Monitoring

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Promotional Materials

- Promotional materials can be a brochure, link to a site, internal document, etc.
- NASBA's sample templates page is very helpful!
- Learning objectives best practice: Bloom's Taxonomy

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Instructor Biographical Requirements

S24-01. Required documentation elements. Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors includes the following:

- Records of participation.
- Dates and locations.
- 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.
- Number of CPE credits earned by participants.
- Results of program evaluations.
- Program descriptive materials (course announcement information).

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CPE Calculation

- One-fifth **OR** one-half increments allowed

- Best practice: review the agenda!

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Element of Engagement

- Applies to group live (and group-internet based when done simultaneously with group live)
- Be sure to have at least 1 element of engagement per credit hour
- Best practice: when all else fails, add a “Questions?” slide!

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Poll: What are your current pain points for tracking attendance?

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Poll: What are your current pain points for tracking attendance?

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Attendance Monitoring

https://www.nasbaregistry.org/what-sponsors-need-to-know/as-a-cpe-provider-what-are-my-responsibilities-for-attendance-monitoring-and-record-keeping-for-a-cpe-program-p1mz

Group Live

- Sign-in/sign-out attendance logs
- Proctors/event administrators to monitor attendance
- Stickers on attendance sheets for attendance at individual sessions within an event
- Code submissions through mobile devices
- Bar code scanning

Group Internet Based

- Real time monitoring mechanism required
- Lack of predictability required

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Pro Tips & Best Practices

- Templates folder
- Internal content policies
  - Timing
  - Materials
  - Technical review
- LCvista Community
- Non-Texas sponsors
- QAS Self Study learning objectives

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If you are audited…

Expect findings!

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Questions?

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Thank you!

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