

April 18, 2016

RE: CPE AUDIT

Your license has been selected for an audit of Continuing Professional Education (CPE) course completion credits. You may submit course completion information for 2014-2015 via mail or email (to Denise Hickerson at denise.hickerson@tn.gov) by submitting the attached CPE Reporting Form and your certificates of completion. Please submit all materials in chronological order. If you have a listing of your CPE credits, you may attach that to your Reporting Form.

You may choose to submit your CPE information by using the Board's online CPE tracking tool, at <https://tn.cpetracking.com>. Should you need password assistance, please contact Denise Hickerson at [615-253-1679](tel:615-253-1679)/denise.hickerson@tn.gov.

CPE records submitted via the tracking tool must have supporting documentation attached in an electronic format, such as a PDF or JPEG file.

Submission deadline is June 10, 2016.

Please note that compliance with this CPE audit is mandatory. Failure to respond to the audit request will result in a complaint against your license.

Your cooperation with this CPE audit is greatly appreciated.

Sincerely,

Denise Hickerson
Education Coordinator



STATE OF TENNESSEE
DEPARTMENT OF COMMERCE AND INSURANCE
BOARD OF ACCOUNTANCY
500 JAMES ROBERTSON PARKWAY
NASHVILLE, TENNESSEE 37243-1141
888-453-6150 or 615-741-2550

CPE requirements are:

- 80 hours for each reporting period, to include
- 40 hours in technical subjects
 - 20 must be in A&A if you perform attest services
- 20 hours each reporting year
- 2 hours of state-specific ethics

A User Guide to the CPE tracking tool can be accessed by choosing “Help” after you have logged in. You will also find a video tour to familiarize yourself with the site. If you have not yet used the tracking site, please contact Denise Hickerson at 615-253-1679 to obtain your password.

Entering your credits is as easy as choosing “Add New Credit” from the “Manage CPE Credits” menu. Choose the type of CPE credit and enter the required fields describing the course, remembering to upload a PDF or JPG of your document. When you have successfully entered all credits, click “Submit to Board”. After submitting, you will not have access to your account until your audit is complete.

What if...

...my firm tracks my CPE and keeps my certificates?

Choose “In-Firm Programs” when entering a new credit.

Enter the course title “In-Firm Programs”.

Enter the dates of the first and last credits as the start and end dates.

Choose a delivery method and add your firm as a New Provider.

Choose the appropriate subject area for your credits

- Specify the number of credits in each field of study on your tracking sheet.

Attach a PDF copy of your CPE tracking sheet provided by your firm.

...I have carryover hours?

Credits can be carried forward only if you earned more than 80 hours in the 2012-2013 reporting period.

Carryover cannot exceed 24 hours and is always counted as non-technical. If you are using carryover hours to complete your 80-hour requirement, you must enter all credits and certificates from the 2012-2013 reporting period for verification.

...my CPE was earned through TSCPA and I have a transcript of my credits?

Choose “AICPA and State Society Programs” when entering a new credit.

Enter the course title “TSCPA Programs”.

Enter the dates of the first and last credits as the start and end dates.

Choose a delivery method.

Choose TSCPA as the provider.

Choose the appropriate subject area for your credits

- Specify the number of credits in each field of study on your tracking sheet.

Attach a PDF copy of your CPE tracking sheet provided by TSCPA.

...I don't have the required CPE?

Submit the hours you have completed and after review, you will be advised to complete the hours you are missing and any additional penalty hours. The Board assesses:

- 8 penalty hours for not meeting the 80-hour requirement
- 8 penalty hours for any year in which you did not get at least 20 hours
- 8 penalty hours for not meeting the 40-hour technical requirement
- 8 penalty hours for not meeting the 2-hour state-specific ethics requirement

...my certificate lists “Other” as the field of study?

Use “Specialized Knowledge and Applications” as the subject.

