



## Frequently Asked Questions from Boards of Accountancy

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## 1 HOW DO ACCOUNTS GET SET UP IN THE CPE AUDIT SERVICE PLATFORM?

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1. Accounts in the CPE Audit Service platform are populated with select pieces of information provided in a Board's ALD feed. Boards eligible to utilize the Audit Service platform are participating in the ALD (Accounting Licensee Database) and have their data properly hashing. The Audit Service uses the license status, license number, license date, e-mail information (if available) and address information from the ALD feed to establish accounts. [Return](#)

## 2 HOW ARE PASSWORDS GENERATED FOR ACCESS TO THE PLATFORM?

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2. **Answer:** Initial passwords and sign in links are generated when accounts are created in the *CPE Audit Service* from the state's ALD Feeds. Licensees may change the initial password to one of their choosing after their first login. [Return](#)

### 3 IF LICENSEES CHANGE THEIR EMAIL IN THE CPE AUDIT SERVICE DOES IT FLOW BACK TO ALD?

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3. **Answer:** No, however a report is built for the Board to query any changes to the email address field. The boards can extract this information from *CPE Audit Service* and use that information to update their database. [Return](#)

### 4 WHAT IF LICENSEES PROVIDE NEGATIVE FEEDBACK ABOUT HAVING TO ENTER THEIR CPE ONLINE?

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4. **Answer:** The goal of the Audit tool is to assist the Boards in performing their licensee audits by making the data collection more efficient for the Board and providing tools to manage the audit process online. Licensees are required to provide the Board the necessary information and documentation by some mechanism at present (spreadsheet, paper forms, paper certificates, etc.) – this provides the licensee and the Board a more efficient and reliable way to do that. Most Boards will make exceptions to this on a case-by-case basis as they see fit and enter a licensee’s credits for them – but to benefit the Board in performing CPE audits those instances really should be the exception and not the rule. [Return](#)

### 5 CAN STOCK FIELDS FOR CREDIT ENTRY BE REMOVED OR ALTERED?

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5. **Answer:** The credit entry process is built so that a course entered once could be applied across any jurisdiction. Fields not required in one state may be required in another state where the person is licensed. Since courses entered in one site are linked to that person via hashing information in the ALD feed, those courses will be populated to any other state Board site that is utilizing the CPE Audit Service – the fields may be needed on the course there. [Return](#)

### 6 CAN ATTACHMENTS BE REQUIRED FOR ALL CREDIT ENTRY?

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6. **Answer:** As licensees are encouraged to enter their credit as they take them, rather than waiting to enter all credits “en masse” if they are audited – the flexibility needs to be there to allow licensees to enter in credits over multiple sessions and they may not have certificates handy at the time of entry and may need to come back in later to add those to their credits. They are warned in multiple locations that their credit does not have any attachment. [Return](#)

## 7 ARE THERE A MAXIMUM NUMBER OF COURSES THAT CAN BE ENTERED IN TO THE SYSTEM?

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7. **Answer:** There is no known limit to the number of courses that can be entered in to the system. [Return](#)

## 8 DOES THE BOARD HAVE TO OPEN UP THE SITE TO ALL ACTIVE LICENSEES?

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8. **Answer:** No, the board can opt to only open up the installation to those selected for audit. Typically, most participating boards have elected to open up the site to all Active licensees. [Return](#)

## 9 CAN OTHER SUBJECT CATEGORIES BE ADDED TO THE CPE AUDIT SERVICE SYSTEM?

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9. **Answer:** The rules engine utilized in CPE Audit Service is designed to use the subject areas defined in the Joint Standards. If a licensee has a certificate of completion with a category of CPE not listed, they should consider the content of the course and choose the most appropriate subject area(s) from the list provided. The rules engine will apply those subject area credits to the appropriate category based on each individual state's rules. [Return](#)

## 10 HOW IS THE SERVICE COMMUNICATED TO THE LICENSEES?

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10. **Answer:** Other Boards have utilized letters and e-mails sent en masse. NASBA can provide a template of verbiage to get the Board started and it can be altered to the Board's choosing. The Board can choose to mail a letter or send an e-mail to invite its licensees to register in the site. CPE Audit Service will generate a unique registration code for each user account. The platform can be configured to send an email to each licensee with the registration code and a link to the registration page. Alternatively, a report can be generated whose contents can be merged with a letter to send via postal mail to the relevant licensees with their registration code and the link to the registration page. NASBA can also add a state-specific page to the NASBA.org webpage with a link to the *CPE Audit Service*. [Return](#)

## 11 CAN LARGE FIRMS UPLOAD ATTENDANCE RECORDS FOR THEIR CPAs?

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11. **Answer:** Accounts are created for individual CPAs to enter their attendance either manually or via template upload. The licensee can also attach the appropriate documentation. NASBA has a program with State CPA Societies to upload courses and attendance *where they are the provider of record* that will be available to each participating Audit state where the CPA is licensed. As the CPE Audit Service is implemented in new states, the state's corresponding society will be

engaged to request participation in sending electronic attendance records to the service. The advantage to the Board is that records fed directly from the provider are already verified, which will reduce audit time considerably. [Return](#)

## 12 WHAT GUIDANCE IS PROVIDED TO LICENSEE USERS WITHIN CPE AUDIT SERVICE?

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12. **Answer:** “Tool Tip” help text is available throughout the system for screens and specific fields. In addition, a complete user manual is available along with help videos for the functions the licensee will engage in most often (Credit Entry, for example). Furthermore, when questions are presented to licensees regarding credits (provider approval, state-specific ethics content, etc.), guidance is provided in the question text and links to the Board webpage or rules are included where needed. [Return](#)

## 13 WHAT INFORMATION IS AVAILABLE REGARDING CPE STATUS IN THE PLATFORM?

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13. **Answer:** The CPE Audit Service platform is programmed with the CPE rules for all of the State Boards. Each credit is evaluated to determine whether or not the Program Type, subject area(s) or delivery method are accepted or limited based on the Board rules. The resulting credits earned are compared to the CPE requirements for a reporting period to determine if a licensee is compliant with the requirements. Both the CPA and Board Staff will have access to the Compliance Report tab to view this information in the user interface. In addition, when a CPA is selected for Audit, a snapshot of this compliance report will be provided to the Board staff in the form of an Audit Report where the audit work will be conducted. [Return](#)