NASBA CPE Audit Service

Frequently Asked Questions from Boards of Accountancy

1 How do accounts get set up in the CPEtracking platform?

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?

2. **Answer:** If a Board already has state-issued passwords or PIN numbers for their licensees, those can be utilized within CPEtracking for the licensee accounts. If the Board does not generate passwords or PIN numbers for their licensees, initial passwords can be generated for use in the Board's site by NASBA. The licensee would utilize this password for their first login only and

then be prompted to change the password to one of their choosing for subsequent access to the site. Return

3 If licensees do not have email in the ALD feed, when an email address is entered into CPE Tracking does it flow back to ALD?

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 CPEtracking and use that information to update their database. Return

4 How would a licensee be handled with no email address?

4. **Answer:** An e-mail address is required when a licensee first logs in to the site. Not only does this provide an additional point of contact for the Board, but it allows the "Forgot Password?" functionality to generate a link that is e-mailed to the licensee in the event that they forget their password. Free e-mail accounts are available through sites like www.mailinator.com, www.google.com and www.yahoo.com. Return

5 What if licensees provide negative feedback about having to enter their CPE online?

5. **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

6 Can stock fields for credit entry be removed or altered?

6. **Answer:** The tool 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

7 Can attachments be required for all credit entry?

7. **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 – including immediately prior to submitting credits to the Board for an audit. Return

8 Are there a maximum number of courses that can be entered in to the system?

8. **Answer:** There is no known limit to the number of courses that can be entered in to the system. Return

9 Does the Board have to open up the site to all active licensees?

9. **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

10 Can other subject categories be added to the CPEtracking system?

10. **Answer:** The rules engine utilized in CPEtracking is designed to use the 23 subject areas defined in the Joint Standards. If a licensee has a certificate of completion with a category of CPE not listed in the 23, 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

11 Can the Board add state specific help text?

11. **Answer:** Yes. Each installation of the CPEtracking tool comes with standard "callout" help text for many of the fields and screens. In those same locations, State specific text can be added by a Board Staff administrator to use in conjunction with the standard text or in place of the standard system text. Return

12 How is the service communicated to the licensees?

12. **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 the licensees populated to their site. CPEtracking has a report whose contents can be merged with the letter to send out to the relevant licensees with their user name and initial password. NASBA can also add a state-specific page to the NASBA.org webpage with links to the Board's installation of the product. Return

13 Can large firms upload attendance records for their CPAs?

13. **Answer**: Accounts are created for individual CPAs to enter their attendance and upload documentation manually. However, NASBA is currently piloting a program with a sample of State CPA Societies to upload courses and attendance *where they are the provider of record* that will be copied to each state Audit installation where a person is licensed. The eventual goal is to open this Global Catalog platform to any CPE provider (including firms that provide in-house CPE) to upload their courses/attendance to that Global Catalog. The advantage to the Board is that records fed directly from the provider are already verified, which will reduce audit time considerably. Return

14 What guidance is provided to licensee users within CPEtracking?

14. **Answer:** "Callout" 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

15 What information is available regarding CPE status in the platform?

15. **Answer:** The CPEtracking 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. Board Staff can see this information on the Compliance Status tab where they perform their audit work – licensees have access to the CPE Status report (a .pdf report) which shows a more summarized version of the same compliance information. Return