

TEXAS STATE BOARD OF PUBLIC ACCOUNTANCY

William Treacy, Executive Director
(512) 305-7800

333 Guadalupe, Tower 3, Suite 900
Austin TX 78701-3900
www.tsbpa.texas.gov

GENERAL INFORMATION FOR BECOMING A REGISTERED SPONSOR OF CONTINUING PROFESSIONAL EDUCATION (CPE)

The Texas State Board of Public Accountancy (the Board) has adopted new rules to improve the Continuing Professional Education (CPE) program in Texas. The Board will periodically review your company's programs to evaluate their content.

A sponsor should recognize that a CPA already possesses certain educational and technical skills. The sponsor's objective in presenting acceptable CPE programs should be to increase those skills and to increase the level of professional competence expected of a CPA.

All sponsors applying for registration as a Board CPE Sponsor are to first read the Board Rules. These can be found at www.tsbpa.texas.gov on the "CPE Sponsors" drop-down menu. The following rules will assist you in preparing your course and the documents required to be retained for Board inspection:

- Subchapter A - Rule 523.102
- Subchapter D - Rule 523.140 thru 523.147

Complete and return the registration application with a check made payable to the Texas State Board of Public Accountancy. Refer to Board Rule 523.144 *Board Registered CPE Sponsors* for registration fee information.

The registration fee is based on the number of course titles offered and is identified in the following chart:

NO. OF COURSE TITLES OFFERED	TOTAL ANNUAL REGISTRATION FEE
1 - 10	\$ 400
11 - 40	\$ 750
41 & over	\$1250

A sponsor identification number (Sponsor ID) will be assigned to your organization. This Sponsor ID will serve as authorization for the distribution of information to prospective enrollees.

The Board will select CPE sponsors for review of their courses to verify compliance with Board rules. If your organization is selected for review, you will be notified by separate mailing when to submit your courses.

The Board developed an agreement form, which must be completed and returned to the Board for the registration to be processed. The privilege this agreement confers on a CPE Sponsor is substantial. The Board offers this privilege to all who merit it without discrimination, and for that reason, the Board will not negotiate individual terms for specific agreements.

Some organizations may qualify to be a registered CPE sponsor exempt from payment of the registration fee if they are an entity of the federal, state, or other governmental agency that provides CPE for its employees and others at no charge; if they participate in the NASBA Registry Program; or if they are an institution of higher education offering classes for degree credit. Management development programs do not qualify for the exemption.

To determine if your organization qualifies for an exemption from the payment of the registration fee, refer to Board Rule 523.144(d) *Board Registered CPE Sponsors*.

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All CPE offered by registered sponsors must meet Board standards in Chapter 523 of Title 22 of the *Texas Administrative Code*.

Board staff will review each application and notify the sponsor of its acceptance or rejection.

To become a REGISTERED sponsor with the Board, a sponsor must complete the sponsor registration forms and return them to the Board office. Please allow four to six weeks for processing. The sponsoring organization is responsible for ensuring compliance with the terms of the registration. Refer to Rule 523.144 *Board Registered CPE Sponsors*.

To avoid delays in processing your registration, complete all the requested information.

Sponsors (except those exempt) must complete and return the following forms along with a check for the required annual registration fee. (PACKET A)

- *CPE Sponsor Registration Information*
- *Statement of a Registered CPE Sponsor*
- *CPE Sponsor Registration Agreement*
- *CPE Course Description Form*
- *CPE Sponsor Registration Fee Worksheet*
- *Fee Payment*

Sponsors that qualify for an exemption from payment of the annual registration fee must complete and return the following forms. (PACKET B)

- *CPE Sponsor Registration Information*
- *Statement of a Registered CPE Sponsor*
- *CPE Sponsor Registration Agreement*
- *CPE Course Description Form*
- *Affidavit for Exemption from the Annual Sponsor Registration Fee*

When completing the forms, the following requirements must be considered.

- The CPE course description portion of the agreement **MUST** be completed. It enables the Board to determine the nature of the course(s) and the number of recommended CPE credit hours.
- "CPE credit" is 50 minutes of participation in a program of learning.

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**GENERAL INFORMATION FOR BECOMING A REGISTERED SPONSOR
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- A self-study program is an educational process designed to permit a participant to learn a given subject without major interaction with an instructor. All phases of the self-study program must conform to the Board's requirements. Refer to Board *Rule 523.142 Program Time Credit Measurement for Sponsors*.

The sponsor must pre-test the self-study program to determine the average completion time.

- The sponsor must provide the participant with a signed *certificate of completion* upon satisfactory completion of the course.
- The certificate should have the sponsor's identification number, the number of credits earned, name of the instructor, and date(s) attended. Refer to Board *Rule 523.111 Required CPE Reporting*.
- The sponsor and participant must retain records for five years as verification of participation. Refer to Board *Rule 523.143 Sponsor's Record*.
- The sponsor must notify the Board if the records are moved to a new location. All materials must be provided to the Board upon request. Refer to Board *Rule 523.145 Obligations of the Sponsor*.
- The following types of programs may not meet the objectives of Board Rule 523.140 Program Standards:

Information to the general public on such matters as personal investments, elementary income tax, social security and retirement benefits, etc.;

Sales oriented presentations for office equipment and other system applications; elementary language skills; or

Self-improvement courses (e.g., dressing for success, weight loss programs, job search programs, networking programs).

A sponsor identification number will be assigned to the sponsor when the application has been processed. The sponsor identification number must be included on all completion certificates given to licensees.

For a sponsor's registration to remain active the sponsor will receive a letter and a registration package annually from the Board. All registration forms must be executed annually and returned to the Board.

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Sponsor Name: _____

Date: _____

**CPE SPONSOR INSTRUCTIONS
FOR REGISTRATION**

Include all of the required forms listed below. If you do not submit all of the required forms, your registration will not be processed and all forms will be returned to you for completion.

SPONSOR CHECK-OFF LIST

PACKET A

Sponsors (except those exempt) must complete and return the following forms along with a check for the required annual registration fee. **Type or print all responses. Sign all required forms.**

- CPE Sponsor Registration Information*
- Statement of a Registered CPE Sponsor*
- CPE Sponsor Registration Agreement*
- CPE Course Description Form (make copies as needed)*
- CPE Sponsor Registration Fee Worksheet*
- Fee Payment*
 - Make check payable to Texas State Board of Public Accountancy
 - Write the Sponsor name on your check

PACKET B

Sponsors that qualify for an exemption from payment of the annual registration fee must complete and return the following forms. **Type or print all responses. Sign all required forms.**

- CPE Sponsor Registration Information*
- Statement of a Registered CPE Sponsor*
- CPE Sponsor Registration Agreement*
- CPE Course Description Form (make copies as needed)*
- Affidavit for Exemption from the CPE Sponsor Registration Fee*

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Sponsor Name: _____ Date: _____

CPE SPONSOR REGISTRATION INFORMATION

Street Address: _____

City: _____ State: _____ Zip Code: _____

Contact Person: _____ Telephone Number: _____

Email Address: _____ FAX Number: _____

TYPE OF ORGANIZATION (CHECK ONE)														
<p>Sponsors (except those exempt) must check one of the following. Fee is required.</p> <p><input type="radio"/> University or college educational foundation</p> <p><input type="radio"/> A national or state accounting organization, local chapter, or its related foundation</p> <p><input type="radio"/> Accounting firm licensed by the Texas State Board of Public Accountancy</p> <p><input type="radio"/> Accounting firm/group not licensed in Texas</p> <p><input type="radio"/> Proprietary school: schools that are privately owned and operated for profit or a related educational foundation</p> <p><input type="radio"/> Financial advisory services, financial institutions and related groups</p> <p><input type="radio"/> Industry for profit making business</p> <p><input type="radio"/> Non-profit organization</p> <p><input type="radio"/> Other: specify type of organization and purpose below (required)</p>	<table border="1"> <thead> <tr> <th colspan="2">BOARD USE</th> </tr> <tr> <th colspan="2">Type</th> </tr> </thead> <tbody> <tr><td>(03)</td></tr> <tr><td>(04)</td></tr> <tr><td>(05)</td></tr> <tr><td>(06)</td></tr> <tr><td>(07)</td></tr> <tr><td>(08)</td></tr> <tr><td>(09)</td></tr> <tr><td>(10)</td></tr> <tr><td>(01)</td></tr> </tbody> </table>	BOARD USE		Type		(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(01)
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<p>Sponsors that qualify for an exemption must check one of the following. No fee is required.</p> <p><input type="radio"/> Government agency - federal/state/local</p> <p><input type="radio"/> Accredited university or college</p> <p><input type="radio"/> National Association of State Boards of Accountancy (NASBA) Registered Sponsor NASBA assigned ID (required): _____</p> <p><input type="radio"/> Sponsor whose courses are reviewed by another entity Name of Reviewing Entity (required): _____ (Attach a separate page identifying the Reviewing Entity, information on the level of Review Procedures performed, and the estimated number of courses that are reviewed.)</p>	<table border="1"> <thead> <tr> <th colspan="2">BOARD USE</th> </tr> <tr> <th>Exempt</th> <th>Type</th> </tr> </thead> <tbody> <tr><td>(02)</td><td>(11)</td></tr> <tr><td>(04)</td><td>(02)</td></tr> <tr><td>(03)</td><td>(12)</td></tr> <tr><td>(05)</td><td>(13)</td></tr> </tbody> </table>	BOARD USE		Exempt	Type	(02)	(11)	(04)	(02)	(03)	(12)	(05)	(13)
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Sponsor Name: _____ Date: _____

STATEMENT OF REGISTERED CPE SPONSOR

AS A REGISTERED SPONSOR YOU MUST AGREE TO THE FOLLOWING AND SIGN THE FORM.

We understand that after acceptance of the application or reapplication for registration by the Board we may advise prospective attendees of the program sponsor registration, our sponsor number, and the number of credits recommended. We further acknowledge that if we notify licensees of this agreement we may do so by use of the following language:

- *“We have registered with the Texas State Board of Public Accountancy as a CPE sponsor. This registration does not constitute an endorsement by the Board as to the quality of our CPE program.”*

We understand that our advertising shall not be false or misleading.

We agree that persons designated by the Board may inspect our facilities, examine our records, attend our courses or seminars at no charge, and review our program to determine compliance with the sponsor registration requirements, CPE standards and applicable Board rules.

We understand and agree that if we fail to comply with the registration requirements or fail to meet acceptable standards in our programs, our Sponsor Registration may be terminated at any time by the Board; the sponsor registration or renewal application may be denied and notice of such termination or denial may be provided to licensees by the Board.

Full Name of Sponsoring Organization

hereby acknowledges and accepts all the conditions of registration.

Executed by

Signature Printed/Typed Name

Title City/State

Date _____

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Sponsor Name: _____ Date _____

CPE Sponsor Agreement

This CPE Sponsor Agreement ("Agreement") is made and entered into by and between the Texas State Board of Public Accountancy ("the Board"), with offices at 333 Guadalupe, Tower 3, Suite 900, Austin, TX 78701-3900, and _____ ("Sponsor"). with offices at _____

The parties hereby agree as follows:

1. Definitions

The capitalized terms used herein shall have the definitions assigned to them in this Section 1, and shall include the singular as well as the plural.

- 1.1 "Annual Registration Interval" means a period of time beginning on the first day of the month when this Agreement is signed by Sponsor and ending on the last day of the twelfth month thereafter.
- 1.2 "Course" means an organized presentation of a specific topic for learning purposes that has a unique syllabus. A Course can be provided through a classroom lecture, distance learning, computer-based instruction, self-study, or by other methods of instruction acceptable to the Board.
- 1.3 "CPE" means that continuing professional education required of all Board licensees by the *Public Accountancy Act*, the Board's Rules of Professional Conduct and the CPE Rules.
- 1.4 "CPE Rules" means *22 Tex. Admin. Code*, Chapter 523, as amended.
- 1.5 "Public Accountancy Act" means *Tex. Occ. Code* Chapter 901, as amended.
- 1.6 "Representative" means the representative of a party designated by timely written notice to the other party for the purpose of administering this Agreement; provided that the initial Representatives of the parties shall be:
 - 1.6.1 For the Board: William Treacy, Executive Director, Texas State Board of Public Accountancy, 333 Guadalupe, Tower 3, Suite 900, Austin, Texas 78701-3900; phone: (512) 305-7800.

1.6.2 For the Sponsor (provide name, title, address, phone and FAX numbers):

[Redacted area for sponsor information]

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Sponsor Name: _____ Date: _____

CPE Sponsor Agreement - continued

1.1 "Services" means the provision by Sponsor of CPE Courses to Board licensees.

2. Deliverables/Payment

2.1 The Board shall permit Sponsor to provide Services under this Agreement. This permission is effective during the term of this Agreement and may be withdrawn by the Board pursuant to this Agreement.

2.2 Sponsor shall pay the Board a non-refundable annual registration fee in accordance with the following chart.

NO. OF COURSE TITLES OFFERED	TOTAL ANNUAL REGISTRATION FEE
1 - 10	\$ 400
11 - 40	\$ 750
41 & over	\$1250

2.2.1 Sponsors that offer regularly scheduled course titles that are at least one (1) hour and up to four (4) hours in length may accumulate these course titles into an eight (8) hour course block when determining fees. A maximum of twenty-four (24) hours may be accumulated into three (3) eight (8) hour course blocks.

2.2.2 Sponsor is exempt from paying the non-refundable annual registration fee if:

2.2.2.1 Sponsor is a state, federal or other governmental agency that provides CPE for its employees and others at no charge;

2.2.2.2 Sponsor is registered and in good standing with the National Association of State Boards of Accountancy's (NASBA's) National Registry of CPE Sponsors;

2.2.2.3 Sponsor is an institution of higher education whose courses are accepted for transfer credit by the reporting institution in the State of Texas. Other than courses acceptable for transfer credit, continuing education does not qualify for the exemption whether offered through an institution of higher education or through an educational foundation operating within such an institution; or

2.2.2.4 Sponsor's courses are subject to review by another entity (this exemption is available to Sponsor at the Board's sole discretion upon application by Sponsor).

2.3 Sponsor agrees to complete all forms required by the Board for registration and be bound by any declarations and affidavits required by the Board for registration.

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CPE Sponsor Agreement - continued

3. Warranty

3.1 Sponsor shall provide the Services hereunder using the standards of care, skill and diligence normally provided by a professional in the performance of such services. Sponsor warrants that Services comply with all standards and requirements in the CPE Rules.

4. Term and Termination

4.1 The term of this Agreement shall commence on the first day of the Annual Registration Interval and shall expire on the last day of the Annual Registration Interval, unless terminated earlier pursuant to this Agreement.

4.2 This Agreement may be terminated by the Board upon thirty (30) business days notice.

5. General

5.1 Neither party shall represent that it is, or hold itself out as, an agent or representative of the other party. In no event shall either party be authorized to enter into any agreements or undertakings for or on behalf of the other party without that party's express written approval.

5.2 All notices shall be deemed given as of the day they are received either by messenger, delivery service, or in the United States of America mails, postage prepaid, certified or registered, return receipt requested, and addressed to a Representative.

5.3 This Agreement shall be binding upon and inure to the benefit of each party's respective successors and lawful assigns, provided, however, that the Sponsor may not assign this Agreement, in whole or in part, without the prior written approval of the Board.

5.4 Sponsor shall at all times comply with all applicable laws, statutes, rules, regulations and ordinances, including without limitation the *Deceptive Trade Practices Act*.

5.5 This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all other communications. If any provision of this Agreement is held invalid, all other provisions shall remain valid. No modification shall be binding unless made in a written amendment signed by authorized representatives of both parties. No waiver of any breach of any provision of this Agreement shall constitute a waiver of any prior, concurrent or subsequent breach of the same or any other provisions hereof, and no waiver shall be effective unless made in writing and signed by an authorized representative of the waiving party.

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Sponsor Name: _____ Date: _____

CPE Sponsor Agreement - continued

IN WITNESS WHEREOF, the Board and Sponsor have caused this Agreement to be executed by their duly authorized representatives.

The Texas State Board of Public Accountancy

Signature
WILLIAM TREACY
Name (Print)
Executive Director
Title
Date: _____

Sponsor Name

Signature

Name (Print)

Title
Date: _____

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CPE SPONSOR REGISTRATION FEE WORKSHEET

INSTRUCTIONS

Sponsors must submit fees according to the chart below (refer to Board Rule 523.144(d), Board Registered CPE Sponsors after January 1, 2005). Refer to Definition 1.6 in the CPE Sponsor Registration Agreement to determine the number of course titles offered and the fee amount to be submitted.)

Fee Schedule

NO. OF COURSE TITLES OFFERED	TOTAL ANNUAL REGISTRATION FEE
1 - 10	\$ 400
11 - 40	\$ 750
41 & over	\$1250

Enter the number of courses you will be offering for the entire twelve (12) month period of your registration based on the fee chart. Fees will not be prorated.

No. of Course Titles Offered	Total Annual Registration Fee
_____	_____

For Board Use

Agreement Status: _____ Approved _____ Denied Fee \$ _____

Actual Number of Course Titles _____ Batch No. _____

Number of Courses Upon Which Fees Were Based _____ Date _____

Average Course Length _____

Most Common Delivery Method _____ Reviewed by _____

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Sponsor Name: _____ Date: _____

**AFFIDAVIT FOR EXEMPTION
FROM THE ANNUAL CPE SPONSOR REGISTRATION FEE**

A sponsor who is registered with the Board may qualify for an exemption from paying the annual sponsor registration fee.

To qualify for an exemption from the annual registration fee, a sponsor must be one of the following:

- A state, federal, or other governmental agency that provides CPE for its employees and others at no charge, or
- A sponsor registered and in good standing with NASBA's National Registry of CPE Sponsors, or
- An institution of higher education whose courses are accepted for transfer credit by the reporting institution in the State of Texas. Other than courses acceptable for transfer credit, continuing education does not qualify for the exemption whether offered through an institution of higher education or through an educational foundation operating within such an institution, or
- At the Board's sole discretion, a sponsor whose courses are subject to review by another entity may apply for an exemption from fees.

Sponsors that are exempt from paying the registration fee must still register with the Board.

I have reviewed the Rules of the Texas State Board of Public Accountancy concerning the annual sponsor registration fee and based on my personal knowledge of the courses my organization offers I swear under oath that the sponsor named above qualifies for an exemption from the annual registration fee.

Should the sponsor's status change we will notify the Board immediately.

I understand that false swearing in any communication to the Board is a violation of the Board rules that may subject me to discipline by the Board.

Signature

Title

Date _____

For Board Use	
Agreement Status: _____ Approved _____ Denied	Batch No. _____
Actual Number of Course Titles _____	Date _____
Average Course Length _____	
Most Common Delivery Method _____	Reviewed by _____

