

Michigan Department of Licensing and Regulatory Affairs
Bureau of Commercial Services
Licensing Division
BOARD OF ACCOUNTANCY
P.O. Box 30018, Lansing, MI 48909
517-241-8205
www.michigan.gov/accountancy

CONTINUING EDUCATION REPORTING INSTRUCTIONS

- Each applicant has the responsibility for documenting the evidence to support the CPE hours claimed. Please send copies, not originals, of all verification documents. All verification must be certified by the sponsor or firm CPE coordinator. You cannot verify your own attendance or completion of CPE, nor can you verify the number of credits or category. The reporting form must be completed, signed, and dated. Failure to do so will result in the form being returned to you.
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| You must have earned 40 hours of continuing education, 8 of which must be qualifying Accounting/Auditing and 2 hours must be qualifying ethics within the 12-month period preceding your application. For relicensure and reinstatement, an <u>additional</u> 80 hours will be due at renewal. You will not have any carry over hours from the previous continuing education period. |
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- If you claimed hours under a GROUP PROGRAM, furnish the following information from the program sponsor for each group program attended:
 1. Title, sponsor, location, date(s) and content description or categorization of credits (A/A, ethics, or other). Licensee cannot verify credit category.
 2. The sponsor must certify in writing the information specified above. In addition, the sponsor must certify attendance.
 3. **If you have attended programs through the MACPA or AICPA, you must obtain their printouts as verification. Attendance tickets which you have signed are not acceptable as verification.**
 4. CPE printouts from accounting firms must be certified by someone other than yourself and must be categorized as to A/A, ethics, or other by Firm CPE Coordinator.
- If you claimed hours under individual self-study programs, furnish the following information from the sponsor for each program:
 1. Title, sponsor name and address, date(s) completed, description of course content and categorization of credits.
 2. Written certification or certificate of completion stating number of hours and category.
- If you claimed qualifying hours with respect to university or college courses, send us written evidence (transcript or letter from college) of credit hours, and date of satisfactory completion. If the course was a noncredit course, please ask the university or college to confirm the course description and number of classroom hours that you attended in lieu of the credit hours earned.
- If you claimed qualifying hours as a teacher, instructor, speaker, lecturer, or discussion leader, send for each program the same information requested for attendance at a group program or university or college courses.
- A maximum of 20 hours can be used for self-study or teaching.

LARA is an equal opportunity employer/program. Auxiliary aids, services and other reasonable accommodations are available upon request to individuals with disabilities.