

**North Carolina State Board of Certified Public Accountant Examiners**  
1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605  
Phone 919-733-1423 • Fax 919-733-4209 • Web www.nccpaboard.gov

**INITIAL APPLICATION FOR THE NORTH CAROLINA REGISTER  
OF CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS**

**NOTE:** NASBA-approved sponsors do not need to complete this application. NASBA-approved sponsors should complete the "Addendum to NASBA Sponsor Agreement."

1. \_\_\_\_\_  
Organization Name (see Item 11 on Attachment List)

\_\_\_\_\_

Mailing Address

\_\_\_\_\_

City	State	ZIP
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\_\_\_\_\_

Telephone Number	Fax Number	Web Site Address
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2. \_\_\_\_\_  
Chief Executive Officer

3. \_\_\_\_\_  
Individual Completing Application

\_\_\_\_\_

Telephone Number	Fax Number	E-Mail Address
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\_\_\_\_\_

Mailing Address (If different from above)

\_\_\_\_\_

City	State	ZIP
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4. \_\_\_\_\_  
Individual Responsible for Administration of CPE

\_\_\_\_\_

Telephone Number	Fax Number	E-Mail Address
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\_\_\_\_\_

Mailing Address (If different from above)

\_\_\_\_\_

City	State	ZIP
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Length of Service with Sponsor	Length of Service in Current Position
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5. Indicate organization type:

- 1. An accredited university or college
- 2. A recognized national or state accounting organization or a local chapter thereof
- 3. A North Carolina accounting firm, a North Carolina office of an accounting firm, or the executive office of an accounting firm which is registered with this office as required by NCGS 93-12(8a)
- 4. A group of North Carolina accounting firms presenting programs (Submit an attachment listing firms/names and states where licensed or registered.)
- 5. An educational foundation related to a recognized national or state accounting organization
- 6. Other (Please describe): \_\_\_\_\_

6. List the names and addresses of three business references.

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Name of Business Contact Person	E-mail Address
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Name of Business	Mailing Address
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City/State/ZIP	Telephone Number	Fax Number
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Name of Business Contact Person	E-mail Address
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Name of Business	Mailing Address
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City/State/ZIP	Telephone Number	Fax Number
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Name of Business Contact Person	E-mail Address
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Name of Business	Mailing Address
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City/State/ZIP	Telephone Number	Fax Number
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7. Check the item(s) below which best describe the nature of the sponsor's role in providing CPE programs.

- Develops and administers all programs offered
- Develops programs for administration by other organizations
- Administers programs developed by other organizations

8. Indicate the fields of study in which courses will be offered:

- A.  Accounting and Auditing
- B.  Advisory Services
- C.  Management
- D.  Personal Development
- E.  Specialized Knowledge and Applications
- F.  Taxation
- G.  All subject areas listed
- H.  Other \_\_\_\_\_

9. Describe the overall size and intended scope of the organization's CPE activities in the following areas:

- A. Projected number of live CPE courses per year: \_\_\_\_\_
- B. Projected number of CPE hours awarded per year for live course: \_\_\_\_\_
- C. Projected number of participants in live courses per year: \_\_\_\_\_
- D. Projected number of self-study programs per year: \_\_\_\_\_
- E. Projected number of CPE hours awarded per year for self-study courses: \_\_\_\_\_
- F. Projected number of participants in self-study courses per year: \_\_\_\_\_
- G. Projected percentage of CPAs in attendance (see below): \_\_\_\_\_
- H. Professions of other participants: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I. Describe the facilities typically used for live CPE programs. \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

10. Attach to this Agreement the most recent catalog, advance notice, or promotional material of courses or programs. Pursuant to 21 NCAC 08G .0403(d)(3), the following information should be included in the catalog or advance notice for each course:

- the general content of the course and the specific knowledge or skill taught in the course;
- prerequisites, if any, for the course and any advance preparation required (if there are no prerequisites or advance preparation required, please state);
- the level of the course (basic, intermediate, or advanced);
- the teaching methods (lecture, self-study, group study, etc.) to be used in the course;
- the amount of recommended CPE credit a CPA who takes the course can claim; and
- the date the course is offered, and if the course is offered only on a certain date, the location.

**NOTE:** The courses offered by your organization must be geared specifically toward CPAs. If not, you cannot be a registered sponsor in North Carolina. However, pursuant to 21 NCAC08G .0404(c), North Carolina CPAs may take CPE courses from non-registered sponsors.

**FOR ITEMS 11-16, TYPED ATTACHMENTS MAY BE INCLUDED IF ADDITIONAL SPACE IS NEEDED.**

11. Describe how CPE programs are marketed.

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12. Describe how instructors' performance, as well as the overall quality and effectiveness of CPE programs, are monitored and evaluated. Attach a sample of documents used in evaluation process.

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13. Describe the procedure and formula that is used to determine the amount of credit to award for each type of CPE program offered, including self-study programs.

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14. Describe how participants' attendance and successful completion of programs are verified. Attach a sample record attendance record and certificate of completion.

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15. Describe the procedures used to manage complaints.

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16. Describe the sponsor's policy regarding cancellation of programs.

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**CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSOR AGREEMENT**

1. The Sponsor agrees to comply with the requirements of the North Carolina State Board of CPA Examiners' Statutes and Rules and to cooperate with the Board in monitoring compliance with this Agreement including maintenance of appropriate documentation.
2. The Sponsor agrees to notify the Board in writing at least thirty (30) days in advance of the date, time, and location of each course to be offered under this Agreement. Members of the Board, or its representatives, may attend any course offered to evaluate the sponsor's compliance with this Agreement and the Board's rules.
3. The Sponsor agrees to maintain the following records for each CPE program:
  - The date and location of the presentation;
  - The names of each instructor and his/her qualifications;
  - A listing of participants and the CPE hours earned for each presentation;
  - An outline of the presentation; and
  - Evaluation forms or a summary of the evaluations completed by the participants. (If summaries of evaluations are prepared, a sample of actual participant evaluations must be available for review.)
4. As part of the application and complaint investigation process, the Sponsor understands and agrees that the above records will be subject to review by the Board, and the Sponsor agrees to make these records available to the Board or its designee on the date(s) of presentation or during normal office hours. The Sponsor further agrees to respond to any Board inquiry regarding these records and to allow a representative of the Board to attend and audit any of the Sponsor's programs at no cost.
5. The Sponsor agrees that upon acceptance of the Agreement by the Board, the Sponsor will inform course participants of having entered into an Agreement with the Board by use of the following language:
 

"Name of Sponsor is registered with the North Carolina State Board of CPA Examiners as a sponsor of continuing professional education. Complaints or comments regarding registered sponsors may be addressed to the North Carolina State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605."

The Sponsor agrees to use only the approved language in promotional materials to inform potential participants of the Sponsor's Agreement with the Board.
6. The Sponsor understands and agrees that if the Sponsor fails to comply with this Agreement, or fails to meet acceptable standards in the conduct of programs, the Sponsor's Agreement may be terminated by the Board and that notice of such termination may be given to licensees. The Sponsor further agrees that upon such termination The Sponsor will cease and desist the use of the language included in paragraph five (5) of the Agreement. In the event a lawsuit is instituted on behalf of the Board to obtain compliance of a sponsor whose Agreement has been terminated to cease and desist use of the approved language, the Sponsor agrees to pay such sums as the court may adjudge for reasonable attorney fees and to pay all costs and disbursements incurred therein.

\_\_\_\_\_ hereby agrees with all of the foregoing terms and conditions.  
 Organization Name

\_\_\_\_\_  
 Signature of CEO or authorized individual  
 responsible for administration of CPE

\_\_\_\_\_  
 Job Title

\_\_\_\_\_  
 Printed Name

\_\_\_\_\_  
 Date

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**ATTACHMENTS TO THE INITIAL APPLICATION FOR NORTH CAROLINA REGISTERED  
CONTINUING PROFESSIONAL EDUCATION (CPE) SPONSORS**

The following attachments must be included with the completed application and Agreement form:

- A copy of the most recent catalog or list of courses or programs;
- Samples of complete program promotional literature or other forms of program announcements for recent programs;
- A mock-up of an announcement for a future program that includes all information required by 21 NCAC 08G .0403(c)(3) and the Board's registration disclaimer (when no prerequisite or advance preparation, please state);
- Sample of form used to monitor and evaluate instructors;
- Sample of form used to record attendance and credits awarded;
- Sample of form given to participants to show course completion;
- Sample of evaluation forms completed by participants;
- (Type 6 Sponsors) Supplementary Schedule of Courses completed with program outlines for each course listed (A Type 6 sponsor is an organization which checked "other" as its organization type.);
- Statement explaining how each course will enhance the professional competence of North Carolina CPAs if the majority of participants will not be CPAs;
- Letter of authorization from owner/manager to use company name when sponsoring CPE;
- Typed attachments for items 11-16, if needed; and
- NASBA Addendum Agreement, if necessary.

