MAINTAINING YOUR CPE: NEBRASKA

CPE EXPIRATION DATE



JANUARY 31 BIENNIALLY

CPE Reporting Period 1/1 to 12/31 Biennially

Based on Birth Year Even Birth Years = Odd Years Odd Birth Years = Even Years

PERMIT EXPIRATION DATE



JUNE 30 BIENNIALLY

Renewals Based on Birth Year Even Birth Years = Odd Years Odd Birth Years = Even Years

CPE CREDIT CALCULATIONS



INSTRUCTION

Credit is equal to presentation plus preparation.

Preparation is limited to two times presentation.

Repeat instruction of the same material within the renewal period is not accepted.



UNIVERSITY/COLLEGE

One semester hour equals 15 CPE hours.

One quarter hour equals 8 CPE hours.

Non credit courses - each classroom hour will equal one qualifying hour.



PARTIAL CREDIT

Half credits are accepted after the first hour.

CPE REQUIREMENTS



80 HOURS GENERAL REQUIREMENT

4 HOURS ETHICS REQUIREMENT

> 6 YEARS CPE RETENTION



CPE CREDIT LIMITATIONS



SELF-STUDY

Self-study credits are limited to 50% of total hours.



COMMITTEE MEETINGS

Credit for technical meetings is limited to 16 hours.

2	2	2
۲		

FIRM MEETINGS

Not accepted unless the program consists of at least 50 minutes of continuous instruction, is conducted by a qualified instructor, and includes an outline of the program with a detailed timeline that was prepared in advance and preserved.



INSTRUCTION

Instructor credits are limited to 50% of total hours.

PERSONAL DEVELOPMENT/ COMMUNICATIONS

Combined credit is limited to 16 hours.



PUBLISHED MATERIALS

Authorship credits are limited to 16 hours.



UNIVERSITY/COLLEGE

University/College credits are limited to 50% of total hours.

OTHER STATE POLICIES

COURSE APPROVAL: Pre-approval of CPE courses is encouraged through the use of the Board's "Program Qualification Form."

PLEASE NOTE: Nebraska generally accepts CPE credits offered by National Registry sponsors.

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY