



1. MSBO is providing CPE credits based on the Michigan Board of Accountancy Requirements.
2. We have made contact with the Board and they provided us with a response that included “read our requirements as posted and follow the guidance.” They did not provide any other information and or guidance.
3. We have reviewed the requirements and believe that our professional development opportunities meet the Michigan requirements:

**R 338.5215 Rule 215 (1) (a)**

Attendance in a group program that meets all the following requirements:

Subject matter of the program complies with R 338.5255

“YES”

The program is conducted by an instructor or discussion leader whose background, training, education, or experience makes it appropriate for him or her to lead a discussion on the subject matter.

“OUR INSTRUCTORS AND DISCUSSION LEADERS MEET THE AFOREMENTIONED CRITERIA”

The sponsor of the program takes individual attendance.

“PARTICIPANTS REGISTER, PAY AND ATTEND EITHER ONLINE OR IN-PERSON. SIGNATURES ARE REQUIRED FOR IN-PERSON SESSIONS AND ONLINE SESSIONS ARE THE RESPONSIBILITY OF THE INDIVIDUAL ATTENDEE AND ARE EXPECTED TO BE PROVIDED IF AUDITED”

The sponsor of the program issues to each attendee a program outline and a written certification of the attendee’s hours of attendance.

“MSBO PROVIDES SESSION DESCRIPTION AND LEARNING OUTCOMES AND ALSO PROVIDES A WRITTEN CERTIFICATION OF THE ATTENDEE’S HOURS AVAILABLE FOR CPE.”

The sponsor of the program maintains written records of individual attendance and the program outline for 4 years.

“MSBO MAINTAINS WRITTEN AND ELECTRONIC RECORD OF ATTENDANCE AND PROGRAM OUTLINE FOR THE PRESCRIBED TIMEFRAME.”

Each individual participant is responsible for determining the session content and qualifying CPE to include in their annual/term requirements for licensure. MSBO will follow the Michigan Board of Accountancy guidelines in our session planning.