**20:75:04:15.  Documentation for continuing professional education credit.** A CPA or PA must document the credit claimed with the following acceptable evidence of completion:

 (1)  For group programs, a certificate or other verification supplied by the CPE program sponsor;

 (2)  For self-study programs using a pilot test, a certificate of completion from the CPE sponsor that has been approved by NASBA's National Registry of CPE Sponsors or NASBA's Quality Assurance Service after satisfactory completion of an examination;

 (3)  For self-study programs using the word count formula, a certificate of completion from the CPE sponsor that has been approved by NASBA's national registry of CPE sponsors or NASBA's quality assurance service after satisfactory completion of the course;

 (4)  For instruction credit, a certificate, program outline, or other verification supplied by the CPE program sponsor;

 (5)  For a university or college course that is successfully completed for credit, a record or transcript of the grade the participant received;

 (6)  For university or college noncredit courses, a certificate of attendance issued by a representative of the university or college;

 (7)  For published articles, books, or CPE programs:

 (a)  A copy of the publication, or in the case of a CPE program, course development documentation, that names the writer as author or contributor;

 (b)  A statement from the writer supporting the number of CPE hours claimed; and

 (c)  The name and contact information of the independent reviewer or publisher;

 (8)  For independent study programs, a certificate of completion from the CPE sponsor that has been approved by NASBA's National Registry of CPE Sponsors or NASBA's Quality Assurance Service after satisfactory completion of the course;

 (9)  For nano learing program a certificate of completion from the CPE sponsor that has been approved by NASBA's national registry of CPE sponsors or NASBA's quality assurance service after satisfactory completion of the course.

 **Source:** 31 SDR 97, adopted December 17, 2004, effective July 1, 2005; 41 SDR 111, effective January 19, 2015; 45 SDR 84, effective December 20, 2018; effective July 1, 2019.

 **General Authority:** SDCL 36-20B-12(3).

 **Law Implemented:** SDCL 36-20B-27.