**20:75:04:20.  Standards for continuing professional education program reporting.** A program sponsor must provide each CPA or PA participating in the program with documentation of participation, which includes the following:

(1)  Continuing professional education program sponsor name and address;

(2)  Name of CPA or PA;

(3)  Course title;

(4)  Course field of study;

(5)  Date offered or completed;

(6)  Location, if applicable;

(7)  Type of instructional or delivery method used;

(8)  Number of continuing professional education credit hours awarded;

(9)  Description of computation used to determine the amount of credit awarded; and

(10)  Verification by continuing professional education program sponsor representative.

Program sponsors must retain adequate documentation for four years to support compliance with these standards. Informal organizations sponsoring continuing professional education courses may abdicate retention of required documentation to the participating CPA or PA.

**Source:** 31 SDR 97, adopted December 17, 2004, effective July 1, 2005.

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

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

**Cross Reference:** Definitions, § 20:75:04:00.