## 2.5.2 QUALIFYING CPE ACTIVITIES

The Internal Audit Advisory Board, upon written request to the Board's CPE Coordinator, will issue interpretations of what CPE activities qualify as acceptable.

A specific program or activity qualifies as acceptable CPE if it directly enhances the auditor's professional proficiency to perform audits and/or attestation engagements. Additionally, the CPE Sponsor must either be registered as a CPE Sponsor with the Illinois Department of Professional Regulation or the National Association of State Boards of Accountancy (NASBA) National Registry.

The following programs and activities qualify for CPE hours, provided they are in subjects or topics that qualify as discussed in the "Subjects and Topics that Qualify Section" immediately following this section:

## a. Group programs including:

- 1. Internal training programs (e.g., courses, seminars, and workshops)
- 2. Education and development programs presented at conferences, conventions, meetings, seminars, and meetings or workshops of professional organizations
- 3. Training programs presented by other audit organizations, educational organizations, foundations, and associations
- 4. Web-based seminars and structure programs of study
- 5. Audio conferences
- 6. Accredited university and college courses credit and noncredit. (Each unit of college credit under a semester system equals 15 CPE hours, and each unit of college credit under a quarter system equals 10 CPE hours. For university or college noncredit courses, CPE hours may be granted only for the actual classroom time)
- 7. Audit organization staff meetings when a structured educational program with learning objectives is presented (e.g., that portion of the meeting where a structured educational program is used to teach auditors about how auditing standards apply to their work or topics related to the government environment)

For group programs, participants should receive CPE hours only for the actual time they attend the program. Preparation time for students participating in a CPE program should only be counted if the CPE provider has designated a portion of the CPE program as individual study.

## b. Auditing and accounting Individual study programs, including:

- 1. Web-based courses
- 2. Correspondence courses, individual-study guides, and workbooks
- 3. Courses given through Internet web-casts, televised presentations, DVD, CD-ROM, audio cassette tapes, videotapes, and computer programs