

**Minnesota Association of Public Accountants**  
**1000 Westgate Drive, Suite 252**  
**St. Paul, MN 55114 651-290-6289**

**Continuing Professional Education**  
**Attendance Report for Non-Credentialed Members**

NOTE: Members not possessing a CPA, RAP, ACAT, or EA credential should complete and return this Continuing Professional Education Attendance Report. This form needs to be filled out with your CPE credits earned for the period July 1, 2008 through June 30, 2009. This form is due at the MAPA office by June 30, 2009. (See Article II. Membership in the MAPA Bylaws provided on back of this sheet.)

Name of Course or Program	Full Name & Address of Sponsoring Organization	Date From - To	# of Hours
1) _____	_____	_____	_____
2) _____	_____	_____	_____
3) _____	_____	_____	_____
4) _____	_____	_____	_____
5) _____	_____	_____	_____
6) _____	_____	_____	_____
7) _____	_____	_____	_____
8) _____	_____	_____	_____
<b>Total Hours</b>			_____

The form may be photocopied as needed. Remember that by June 30 members who are non-credentialed, but qualify for full membership under Article II, Section E of the MAPA Bylaws (see back of this sheet), shall provide a signed statement listing the continuing education credits earned during the period from July 1 through June 30 of that year. They are required to obtain 120 hours of approved Continuing Professional Education in each three-year period with a minimum of 20 hours per year. At least 8 hours of the 120 hours must be in Ethics.

Print Name \_\_\_\_\_  
 Signature \_\_\_\_\_  
 Date \_\_\_\_\_ MAPA Certificate No. \_\_\_\_\_

## **ARTICLE II. MEMBERSHIP\***

### **SECTION 1. FULL MEMBERS**

Persons in public practice who meet the requirements of any one of the following subsections shall be eligible for Full Membership in the Minnesota Association of Public Accountants.

- A. Possess a valid license as a Certified Public Accountant or such other title as may be granted under state law for the practice of accountancy for the public.
- B. Be registered with the State of Minnesota as a Registered Accounting Practitioner.
- C. Be accredited in accountancy or taxation by the Accreditation Council for Accountancy and Taxation.
- D. Be enrolled to practice before the Internal Revenue Service.
- E. Persons who are full members of the Minnesota Association of Public Accountants prior to June 30, 2004, without having a credential in A. through D. above, shall be deemed to have met the eligibility requirements enumerated in Section 1 of this article. Thereafter, all applicants for Full Membership in the Minnesota Association of Public Accountants shall comply with the requirements of Section 1.

In addition to meeting one of the above requirements, each applicant for Full Membership shall be at least 18 years of age and have at least one (1) year of experience in public practice. The Minnesota Association of Public Accountants adopts the Minnesota State Board of Accountancy Rules in their entirety, including the sections on continuing professional education, except as noted below regarding the number of hours of education. Full members must abide by the Code of Professional Conduct of the Minnesota State Board of Accountancy.

Members who qualify as full members under A. through D. above are required to obtain the required number of hours of continuing professional education, in accordance with the credentials they hold. Members who qualify under E. above shall be required to obtain 120 hours of approved Continuing Professional Education in each three-year period with a minimum of 20 hours per year. At least 8 hours of the 120 hours must be in Ethics.

Proof of Continuing Education Credits shall be deemed fulfilled by a current license or registration issued by the Minnesota State Board of Accountancy, current Enrolled Agent status, or current certificate issued by the Accreditation Council for Accountancy and Taxation. Licensed and registered members shall provide a copy of the current license or registration with the dues renewal form. Members using the Accreditation Certificate shall provide a copy of the current seal with the dues renewal form. Members who qualify as enrolled agents must include a copy of their enrollment card with the dues renewal form. Members who qualify under E. above shall provide a signed statement annually at June 30 listing the continuing education credits earned during the period from July 1 through June 30 of that year. The Education Committee shall be charged to review these statements.

Full members shall be required to participate in the Minnesota Association of Public Accountants Quality Review Program, or other equivalent program that meets the quality review standards in rules adopted by the Minnesota State Board of Accountancy and Minnesota Association of Public Accountants.

When a member in good standing discontinues his or her practice as a public accountant to enter another gainful occupation, he or she shall automatically become an associate member until such time as he or she re-enters the field of public accountancy.

### **SECTION 2. ASSOCIATE MEMBERS**

Persons having an interest in accountancy as a student, teacher, or an owner or employee engaged in public, private or governmental accounting work, may be admitted as Associate Members. They may have all rights and privileges of a full member, except the rights to vote and hold office. Associate members must abide by the Code of Professional Conduct of the Minnesota State Board of Accountancy.

No individual who would qualify as a full member under Section 1 of Article II may hold an associate membership in the organization.

### **SECTION 3. RETIRED MEMBERS**

Any member in good standing who has retired from the active practice of public accounting and gainful occupation may by application to the board, be placed in a special category of membership upon payment of a reduced membership fee, which is to be set by the board.

They shall enjoy all the privileges of full members except the rights to vote and hold office.

\*Excerpt from MAPA Bylaws