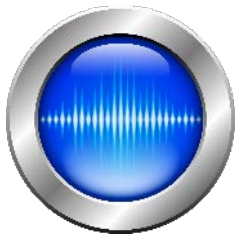NASBA

2017 National Registry Summit

Nashville, TN   Tuesday, September 26

The Tempo of Change

Nano Learning & Blended Learning

Tips for Applying

Miki Klein and John Owsley
Instructional Design Administrators

Learning Objectives

- Identify the basic requirements of a Nano Learning program as outlined in Standard 10

- Recognize the requirements of the Blended Learning delivery method

- Discuss method of integrating instructional methods to create a blended learning program

What is nano?

One nanometer is to a tennis ball

- Tutorial program

- 10 minutes in length

- Interactive and teaches by example

- Electronic media

Earth

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Review Process

- Administrative review

- No preliminary instructional design review

- Instructional design review

Standard 10

What is required in a Nano Learning program?

- A learning objective

- Instructions for course navigation and completion

- Course expiration date

- No review questions

- Two qualified assessment questions

Polling Question

What is the most important element for compliance in a Nano Learning program from the items listed below?

A. Course Description

B. Learning Objective

C. Course Responsive Design

D. Review Question with Feedback

Please submit your answers at: nasba.cnf.io

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Requirements of Blended Learning

1. Combines different learning or instructional delivery methods

   - Group live

   - Group Internet based

   - Nano learning

   - Self study

Requirement of Blended Learning

2. Combines different scheduling

- Synchronous

- Asynchronous

Requirements of Blended Learning

3. Combines different levels of guidance

- Instructor or SME led

- Group or social learning

Key Component of Blended Learning

CLEAR INSTRUCTIONS

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Two Delivery Methods in One

1. Group – No more than 25% of CPE credits may constitute pre-, post-, and homework assignments

2. Asynchronous

   - Must include a qualified assessment

   - Qualified assessment must measure 75% or more of the learning objectives

Application Process

Organizational approval only after review of 3 courses with same primary format

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Application Process

- First application – full review of all materials and one course

- Approval of first application is for the one course only

Application Process

- Abbreviated review process for 2nd and 3rd courses

- Organizational approval granted after 3rd course review

Application Process

Repeat process for Blended Learning programs with different primary component

Let's make a Wordcloud!

What would you include in a group program to make it a Blended Learning program?

Please submit your answers at: nasba.cnf.io

Time for Another Wordcloud…

What would you include in an asynchronous program to make it a Blended Learning program?

Please submit your answers at: nasba.cnf.io

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Please submit your questions at: nasba.cnf.io

Implementing the CPE Standards

Avoid Compliance Pitfalls

Jeff Price
Instructional Design/Registry Administrator
Jeanetta Cothron
Compliance Auditor

Learning Objectives:

- Define Group Programs.
- Identify examples of elements of engagement in Group Live programs.
- List common audit deficiencies that relate to CPE measurement and attendance monitoring.
- Identify best practices that relate to CPE measurement and attendance monitoring.

Group Programs: Definition

- Group Live:
  - Synchronous learning in a **group environment** with real-time interaction of an instructor or subject matter expert that provides the required elements of attendance monitoring and engagement.

- Group Internet Based:
  - **Individual participation** in synchronous learning with real-time interaction of an instructor or subject matter expert and built-in processes for attendance and interactivity.

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Interactivity in Group Live Programs

"OK, I'm now going to read out loud every single slide to you, word for word, until you all wish you'd just die."

Interactivity in Group Live Programs

Standard 7: Must include at least one element of engagement, related to course content, <u>during</u> each credit of CPE.

Examples:
- Instructor-posed questions
- Group discussion
- Q & A (instructor prompts, if needed)
- Polling Questions
- Use of a Case Study

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Instructor-posed Question

Slide #3 – Presenter asks the audience to think about what is in their estate. After a minute or so, the presenter will show the rest of the slide

What is My Estate?

"Property or Assets"

- Money (i.e., CDs, Money Market Accounts, etc.)
- Life Insurance
- Real Estate (i.e., 1st and 2nd homes, rental properties, etc.)
- Personal Property (i.e., furnishings, cars, etc.)
- Business
- Business Properties
- Investments (i.e., stocks and bonds)

Group Discussion

Time   Topic

9:45-10:30   VTax Update (Focus on Use Tax and the Health Care Assessment)

Element of Engagement: Question for group discussion—
How can preparers get their clients to comply and pay use tax? What is the catalyst to get them to pay?

Element of Engagement: Question for group discussion—
How can preparers and the Department work together to make myVTax more user friendly—so that more taxpayers and tax preparers will use it?

10:45-11:30   Taxpayer Services/Fraud Update

Element of Engagement: Question for group discussion—
What fraud and ID theft are tax preparers seeing this year? What types of new fraudulent email/phone schemes have you seen this year?
Element of Engagement: Question for group discussion—
What are some strategies we can undertake as a group to deter fraud/ID theft?

1:30-2:30   Legislative Update

Element of Engagement: Question for group discussion—
Is the use tax "safe harbor" fair to taxpayers?

Q & A (instructor prompts, if needed)

Program Engagement

The instructor will include a group discussion in the Q&A portion along with imposed-questions

Q&A

- Can anyone in the audience identify either Sample Credit 1 or 2?

- Specific to the banking sector, does anyone in the audience have an opinion on how fundamental trends are likely to evolve in light of:

  - Regulatory outlook under President Trump?

  - Revenue and earnings outlook for the banking sector as the Federal Reserve moves further away from the zero interest rate policy?

- Does anyone in the audience keep track of investment grade new issuance trends?

  - The primary market is a very important source of information for investors to ponder when considering purchasing a Corporate name in the secondary market.

  - Issuance trends are cyclical and somewhat predictable throughout the calendar year.

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Polling Questions

Which of the following is NOT anticipated to be a focus area for the PCAOBs 2017 inspection cycle?

a) Audit of management review controls
b) Maintaining independence for implementation of new auditing standards
c) Going concern
d) Legal confirmations

Debrief

Which of the following is NOT anticipated to be a focus area for the PCAOBs 2017 inspection cycle?

a) Audit of management review controls
b) Maintaining independence for implementation of new auditing standards
c) Going concern
d) **Legal confirmations**

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Case Study

Partnership X proposes a development option to build a senior housing complex.

- Is the land currently zoned for a senior housing complex or would the appropriate government entity provide that zoning?
- What are the costs associated with that and have they accurately been studied?
- Has the partnership run an accurate discounted cash flow model to prove that their would be enough revenue generated to create the valuation that has been provided by an appraiser?
- Has appropriate market research been conducted to prover there a high enough demand within the community for additional senior housing?

Case Study - Development Budget for Senior Housing

Item	Expected Cost
Facilities	$1,659,635.00
Engineering & Surveying	$130,000.00
Clearing & Grading	$428,347.80
Construction management contingency and insurance	$450,000.00
Waterline	$496,647.00
Erosion Control	$139,007.00
Sanitary septic systems	$114,255.00
Storm Drain	$87,655.00
700 units with commerce center & amenities shell	$32,292,818.97
Curb & Paving	$3,853,102.00
Amenities and commercial components build out	$1,988,344.00
Totals	**$41,639,811.77**

Senior Housing Development CashFlows

	Planned Units	Monthly Rate/Unit	Monthly Costs/Unit	EBITDA/Unit /Year	EBITDA/Year
Independent Living	224	$2,000	$1,600	$4,800	$1,075,200.00
Assisted Living	390	$3,000	$2,400	$7,200	$2,808,000.00
Short-Term Care	86	$6,000	$4,800	$14,400	$1,238,400.00
Totals	**700**				$5,121,600.00

Question for Audience

Which type of element of engagement are you most likely to implement in your Group Live programs?

A. Instructor-posed Question
B. Group Discussion
C. Q & A (with instructor prompts, if needed)
D. Polling Questions
E. Case Study

Send answers to: nasba.cnf.io

Common Deficiencies in Group Programs

Standard Number 16

- Dual responsibility

- Requires initial offering of 1 full CPE credit

- Round down to whole, 1/5, or 1/2 increments

- Count only learning portions

Items reviewed during an audit

- Promotional Materials

- Program Materials

- Written Attendance Monitoring Statement

- Attendance Supporting Documents

- Certificate of Completion

Polling Question

What new item must be retained to demonstrate compliance with the 2016 Standards?

A. Program Materials

B. Instructor Resumes

C. Promotional Materials

D. Records of Participation

Send answers to: nasba.cnf.io

CPE Credit Calculation

Finding:

The certificate of completion awarded 16 total CPE credits allocated as 2 CPE credits in Audit and 14 CPE credits in Specialized Knowledge. However, based on the agenda provided by the sponsor, the total amount of CPE credits appears to calculate to 15.7 CPE credits.

CPE Calculation Best Practices

- Calculate on a 50-minute hour

- Only count learning portions of program

- Always round down

- Calculate the total time of the program when offering multiple fields of study and then assign CPE credits per subject area

Inadequate Attendance Documentation
Example: GL Attendance Support

FULL NAME (First then Last - i.e. Jane Smith)		Count	Percent
	Times answered	121	100.0%
	Times skipped	0	0.0%
Email you used to register for the convention		**Count**	**Percent**
	Times answered	103	85.1%
	Times skipped	18	14.9%
Stated learning objectives were met		**Count**	**Percent**
1		0	0.0%
1		6	5.0%
2		0	0.0%
2		5	4.2%
3		0	0.0%
3		9	7.5%
4		0	0.0%
4		42	35.0%
5		0	0.0%
5		58	48.3%
	Times answered	120	99.2%
	Times skipped	1	0.8%

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Inadequate Documentation

Example: Self Reporting Form

Continuing Professional Education – CPE
Course Attendance Verification Form
Annual Tax Law Conference

The purpose of this form is to notify the sponsor listed below how many hours of credit you have attended.

- If this form is not returned, the sponsor will presume that you do not require or want credit for this conference. You must take a CPE certificate of attendance after returning this form to FBA staff.
- If you did not attend the full CPE course, this form must be returned to the sponsor prior to your leaving, and you must pick-up a CPE certificate of attendance.

Seminar Sponsor:	Easy Tax law, Inc.
Seminar Name:	Annual Tax Law Conference
Seminar Date:	March 6, 2015

Approved Credits: 9 CPE Credits

March 6, 2015   TIME OF ARRIVAL   _7:30 am_

March 6, 2015   TIME OF DEPARTURE   _6:00 pm_

TOTAL CPE CREDITS EARNED: ___9___

Printed Name: _Margaret Woodard_   State _Oregon_

Please provide your legible email address:
mwoodard@gmail.com

I hereby certify that I have earned the number of general/ethics credits inserted above on the Total Credits Earned line.

Signature: _Margot Wood_   Date: _3/6/15_

Inadequate Documentation
Example: GIB Attendance Log

COURSE NO.	DATE	TIME	SESSION TITLE	BADGE NUMBER	FIRST NAME	LAST NAME
HR702	4/11/2016	10:26:30 AM	Developing Supply Chain Plans For Production Cycles	19620	MARIA	GOMEZ
HR702	4/11/2016	10:26:32 AM	Developing Supply Chain Plans For Production Cycles	19592	SHULTZ	LISA
HR702	4/11/2016	10:29:26 AM	Developing Supply Chain Plans For Production Cycles	20416	CHRIS	HEROD
HR702	4/11/2016	10:29:48 AM	Developing Supply Chain Plans For Production Cycles	21266	BILLY	ANTHONY
HR702	4/11/2016	10:30:08 AM	Developing Supply Chain Plans For Production Cycles	22585	RODNEY	ELLSWORTH
HR702	4/11/2016	10:39:53 AM	Developing Supply Chain Plans For Production Cycles	19998	SALISA	PATEL
HR702	4/11/2016	10:41:52 AM	Developing Supply Chain Plans For Production Cycles	20492	ROGER	STERLING
HR702	4/11/2016	10:43:37 AM	Developing Supply Chain Plans For Production Cycles	20002	DANNA	SILVERMAN
HR702	4/11/2016	10:47:19 AM	Developing Supply Chain Plans For Production Cycles	20068	HAL	PRICKETT

Attendance Monitoring Best Practices

- Alignment of Stated Policy and Documentation
- Targeted Registration Questions
- Combination of Procedures
- GIB Best Practices

Attendance Monitoring Best Practices

Radio Frequency Identification

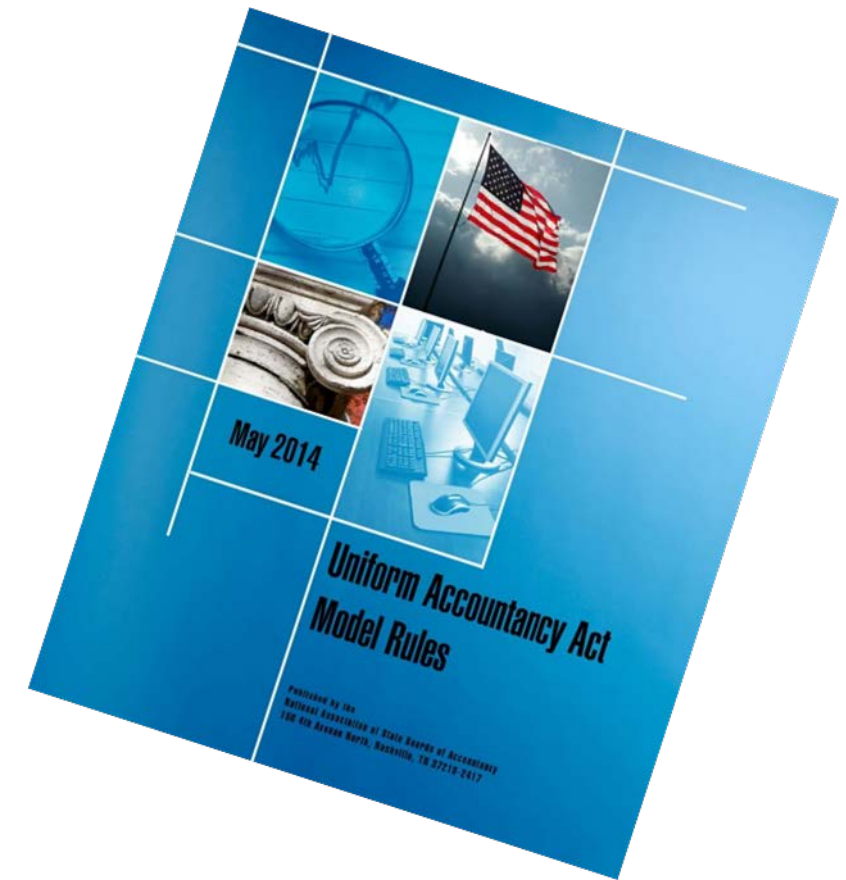Barcodes

0 1 2 3 4 5 6 7 8 9 0

Mobile Apps

Questions?

Learning Objectives

- Describe key components included in the Exposure Draft of the CPE Model Rule

- Identify the jurisdictions that currently accept the nano and blended learning delivery methods and technical review CPE credit

- Classify CPE program subject areas using the revised Fields of Study document

CPE Model Rules v. CPE Standards

- CPE Model Rules are directed to licensees and are provided as a set of rules that prescribe baseline standards for use by Boards of Accountancy in state rules and laws.

May 2014

Uniform Accountancy Act
Model Rules

Published by the
National Association of State Boards of Accountancy
150 4th Avenue North, Nashville, TN 37219-2417

CPE Model Rules v. CPE Standards

- The Statement on Standards for Continuing Professional Education (CPE) Programs – the CPE Standards – are directed to CPE program providers.

CPE Model Rule

Why? – Increased interest in the development of uniformity in rules and requirements for CPE among the jurisdictions

- Revised CPE Standards effective September 1, 2016

- CPE Model Rules Exposure Draft published January 2017

- Public commentary period open until June 30, 2017

CPE Model Rules

Rule 6-4 – CPE requirements for renewal

- Minimum of 50% of the total CPE credits for a CPE reporting period in technical fields of study
  - Article 3 – Definitions in the CPE Model Rule Exposure Draft
  - Incorporates the revised Fields of Study referred to in the CPE Standards
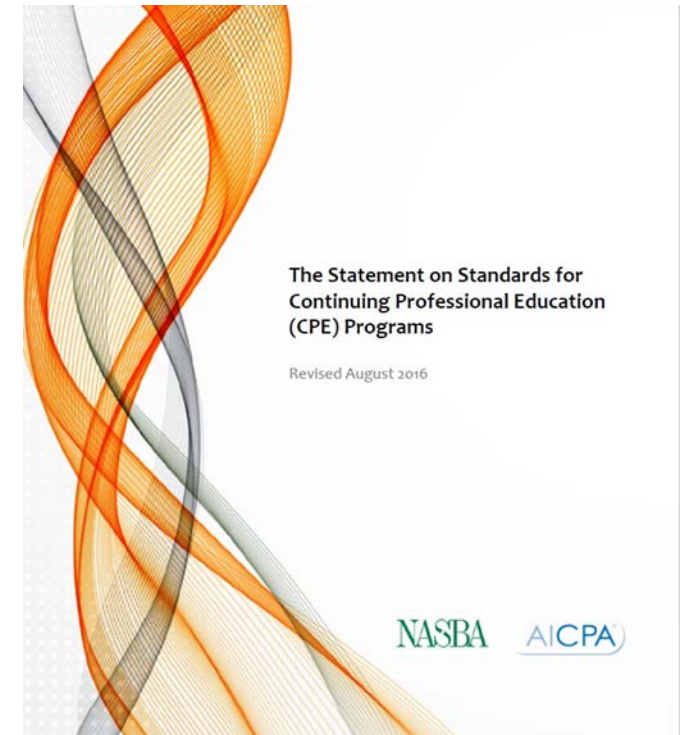
CPE Model Rules

Rule 6-5 – Activities qualifying for CPE credit

The CPE Standards is the framework for **all** CPE providers

CPE Standards – Framework for All

Blended Learning

Nano Learning

CPE Measurement

Technical Reviewer

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Acceptance of New Delivery Methods

15 – **Accept**, various stages of rulemaking

10 – **Undetermined**. Board has not decided.

4 – **Do Not Accept**

29 out of **55** U.S. licensing jurisdictions responded to survey (as of 9/13/17).

Nano Learning

- Connecticut *
- District of Columbia
- Hawaii
- Idaho
- Maryland
- Massachusetts
- Missouri

- Montana *
- Nebraska
- Nevada
- Ohio
- Texas
- Virginia

* In rulemaking process

Blended Learning

- Connecticut *
- District of Columbia
- Hawaii
- Idaho
- Maryland
- Massachusetts
- Missouri
- Montana *

- Nebraska
- Nevada
- Ohio
- Oklahoma
- Texas
- Virginia
- West Virginia

* In rulemaking process

Acceptance of Technical Review Credit

6 – **Accept**, various stages of rulemaking

11 – **Undetermined**. Board has not decided.

7 – **Do Not Accept**

24 out of **55** U.S. licensing jurisdictions responded to survey (as of 9/13/17).

Technical Review

- Arkansas
- California
- Idaho

* In rulemaking process

- Missouri
- Montana *
- Nevada

Next Steps

- Acceptability information will be included as a separate page on www.nasbaregistry.org

- Information updated as additional responses are received

- Targeted plan to encourage state boards of accountancy to adopt the CPE Model Rule, which requires **all** CPE providers to adhere to the CPE Standards

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Fields of Study

Most significant changes:

- Specialized Knowledge – topics that are particular to specialized industries or services

- Separating Computer Science and Applications and Information Technology in their own categories

- Descriptions of "technical" and "non-technical" **NOT** required on certificates

Fields of Study Responsibilities

CPE Providers: designate and award CPE credit in the field(s) of study based on the course content
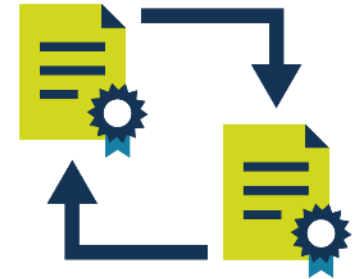
CPAs: report CPE credits in field(s) of study based on the rules and requirements of the jurisdiction

Computer Software and Applications-TECHNICAL

- Application of software in an accounting practice including applying accounting principles in ERP and using an accounting software product to prepare financial statements

- Application of software in auditing

- Using tax software for the preparation of tax returns and application of tax laws and regulations
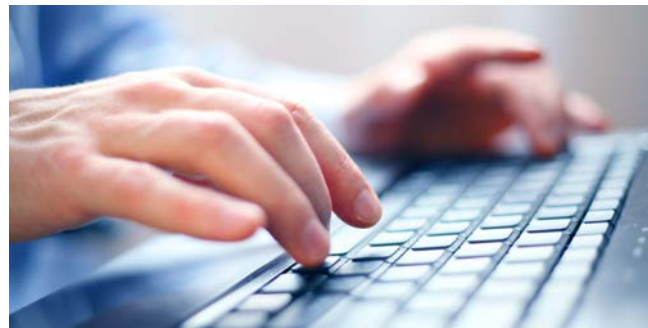
Computer Software and Applications-NON-TECHNICAL

Subjects that focus on the use and study of the software itself:

- Courses in general use of software ("how to") around products such as Excel, Word and bookkeeping software such as Quickbooks

- Courses in the architecture and technical aspects of business process software such as Oracle, SAP or JDEdwards

Fields of Study – Knowledge Check

Check Your Knowledge

Group live program offered by Best of the Best, LLC titled, "Collect and Calculate with BestTax," for 1.5 CPE credits. Course description:

- How BestTax connects to your accounting system
- How BestTax reads your transactional data
- How to configure your nexus settings in the Administration Dashboard

What is the most appropriate field of study?

- Accounting – Technical
- Computer Science – Non-technical
- Information Technology - Technical

Fields of Study – Knowledge Check

Online course offered by Best of the Best, LLC titled, "Manage Varying Taxability with BestTax," for 2.2 CPE credits. Course description:

- Explore taxability of products and services
- Explore BestTax solutions to address varying taxability within the Administration Dashboard
- Understand taxability exposure areas

What is the most appropriate field of study?

A. Taxes – Technical

B. Accounting – Technical

C. Computer Science – Non-technical

Fields of Study - Timing

- Revised fields of study are effective now

- All courses must reflect revised fields of study by December 31, 2017