

Webinar Series Zoom Q&A

“2024 to 2026 Standards: Crossing the Bridge Together: Sessions 1-3”

General Questions/Applicable for all Delivery Methods

This document contains general questions which were asked during the NASBA Registry’s recent webinar series titled, “2024 to 2026 Standards: Crossing the Bridge Together Sessions 1- 3.” Some questions were similar in nature but worded slightly differently. In this scenario, the questions have been merged, and the answers have been summarized into one combined question/answer. Questions are in black, bolded text while the answers appear beneath in blue.

If a question your organization submitted is not within this document, please reach out to us at cpe@nasba.org to speak with your account manager regarding your specific inquiry.

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Available Resources

1. When does NASBA anticipate updating sponsor tools, templates, and guidance materials to align with the new standards?

Updated Sponsor tools, templates and guidance are available now at [nasbaregistry.org](https://www.nasbaregistry.org) – click on “Registry Forms & Policies” below the 2024 [Statement on Standards Template](#) section is a new 2026 Statement on Standards template and that information is located below the heading.

The information relating to individual Delivery Methods is located under About the Registry --> Application Process. There are tabs for Group, QAS™ self study, blended learning, and nano learning available.

2. Is there going to be a simple compare/contrast and/or summary of the changes and necessary timeline for completion?

A crosswalk of the 2024 to 2026 Standards, as well as other resources are available on the National Registry website, <https://www.nasbaregistry.org/the-standards>.

3. Are there "checklists" for sponsors that can be used to satisfy they are meeting the requirements?

Yes, there are checklists that are available on the website for 2026 standards. Please see the 2026 sample [templates page](#) and look at the first link under each delivery method column to find an updated applicant checklist for each.

- [Group](#)
- [QAS™ Self Study](#)
- [Nano Learning](#)
- [Blended Learning](#)

The checklists are implementation tools; completing a checklist does not replace the sponsor's responsibility under Standard 2.01 to ensure compliance with all applicable Standards.

General Questions

1. Will the ADM application fees be changing with the new Standards?

As of August 2026, the initial and Additional Delivery Method (ADM) application fees are not changing as a result of the 2026 Standards. Current Registry fees are available on the National Registry website, [here](#), by selecting the appropriate delivery method near the bottom of the page.

2. For the Type of Formal Learning Program, can you confirm that it will be acceptable to list them on certificates of completion as shown below?

- Group (Group Live)
- Group (Group internet based)
- QAS self-study
- Nano Learning

Yes, this format is acceptable especially during the transition period.

For consistency and ease of transition across the profession—including CPAs, boards of accountancy, and CPE sponsors—NASBA recommends using the same formal learning program terminology across certificates, promotional materials, and course documentation.

For **internal** course documentation and promotional materials where “Group Live” and “Group Internet Based” are already programmed into core systems, those terms may continue to be used without parentheses, provided the delivery method is clear and participants can assess the course’s appropriateness and applicability.

However, consistent terminology remains NASBA’s preferred approach, and sponsors should update systems when reasonably practicable.

3. Why were the reference to University courses carrying CPE equivalent hours to semester credit hours removed from the new standards?

The Independent Study guidelines have been condensed in Section 2, Paragraph 2.02 of the revision, and the College/University course distinctions were removed. **NASBA's 2026 CPE Standards do not establish a semester-hour or quarter-hour conversion formula for college or university courses.** A CPA seeking CPE credit for a college or university course should follow the requirements of the applicable state board of accountancy or other organization to which the credit will be reported.

4. What is the difference between "delivery method" and "type of formal learning program?"

Formal learning programs under the 2026 Standards are group programs, self study programs, or blended learning programs. For operational purposes, the Registry uses "delivery method" to refer to the formal learning program type, including any applicable sub-delivery method such as Nano Learning or QAS Self Study, for which the organization is seeking approval and must demonstrate compliance with the applicable Standards.

5. Have the Fields of Study Changed for the 2026 changed?

The fields of study were not impacted by the 2026 revisions. They can still be found on our [website](#) on the [fields of study document](#).

6. How should the delivery method be listed on the CPE certificate? And is the header delivery method still ok to use on the certificate?

The delivery methods under the 2026 standards are:

- Group
- QAS™ self-study
- Nano Learning
- Blended Learning

Headers on the certificate of completion will be accepted if they are labeled as any of the following:

- Formal Learning Program
- Delivery Method
- Formal Learning Program/Delivery Method

7. Were there any changes to the descriptive/promotional materials requirements?

The 2026 requirements for descriptive and promotional materials are contained in Section 8.

For programs offered for sale or to external audiences, Standard 8.01 requires sponsors to make the following information available in advance: learning objectives; type of formal learning program; recommended CPE credit and field of study; prerequisites; program knowledge level; advance preparation; program description; registration and applicable attendance requirements; refund or cancellation policy; complaint resolution policy; and the official NASBA sponsor statement when applicable.

Different disclosure requirements apply to programs purchased or developed solely for internal training.

Sponsors should review their descriptive materials against Standards 8.01 through 8.01.3 and use the updated Registry templates as implementation guidance.

8. If we are currently not a NASBA sponsor yet, is there anything specific I need to know when I apply with these changes?

Initial and Additional Delivery Method applications subject to the August 1, 2026 effective date are reviewed under the 2026 Standards. Applicants should therefore use the 2026 Registry application materials, templates, and checklists when preparing their submission.

The most significant changes will depend on the formal learning program and delivery method for which the organization is applying, so applicants should use the checklist applicable to that delivery method.

9. We have an additional delivery method application in process that began a couple of months ago. New standard or old to start?

For Registry application processing, an initial or Additional Delivery Method application submitted **before August 1, 2026** will continue to be reviewed under the 2024 Standards. Applications submitted **on or after August 1, 2026** must meet the 2026 Standards.

This is consistent with the August 1, 2026 effective date established for initial and additional delivery method applications under the 2026 Standards.

10. Have the requirements for the course evaluations changed?

All requirements regarding the course evaluation in the 2026 Standards have been carried over from the 2024 Standards. These are outlined in Section 4, Paragraph 4.04.1 of the 2026 Standards.

11. If a human creates the content to be presented (slides, etc) but doesn't give the presentation, it's done by AI instead, can the human still earn speaker credits?

If a human creates the slides, script, or other course content but does not actually participate in presenting or instructing the program, the human would generally not qualify for speaker/instructor credit under Standard 7.04. Standard 7.04.1 applies to instructors, discussion leaders, or speakers who present a learning activity, and allows preparation credit in addition to presentation time.

In that situation, the human's role is more appropriately treated as author/developer. The individual may be eligible for author/developer CPE credit under Standard 7.05 for actual research and writing time, subject to the content review requirements and applicable state board rules.

However, if the human is still actively involved in the instructional delivery—for example, facilitating discussion, answering participant questions, guiding the learning activity, or otherwise serving in an instructional role while AI delivers some of the content—then speaker/instructor credit may be appropriate for the human's actual instructional participation. The use of AI as part of the delivery does not automatically eliminate instructor credit; the relevant question is whether the human is actually functioning as an instructor or speaker during the program

12. I understood you to say that if we want to move ahead with the new 2026 standards immediately, that we should email cpe@nasba.org and let you know. Is that correct? And why is that necessary? Is it because you want to confirm over time that all sponsors have moved forward and this way, you'd check us off your list?

Yes. If your organization intends to transition to the 2026 Standards before its otherwise applicable transition deadline, notify the Registry at cpe@nasba.org.

This notification is part of the **National Registry's administrative transition process; it is not a separate requirement contained in the 2026 Standards**. The notification allows the Registry to update the sponsor's account and document which version of the Standards should be applied when the sponsor's programs are subsequently reviewed.



NATIONAL REGISTRY OF CPE SPONSORS

Once the applicable transition is effective, the sponsor should administer affected programs in accordance with the 2026 Standards.

Renewal Questions

1. When should sponsors expect to see renewal applications that reflect the revised standards?

We are finalizing Renewal applications now and starting in September sponsors should anticipate seeing an updated renewal application. Because existing programs have a transition period under the 2026 Standards, a sponsor's renewal may occur before all of its existing programs have transitioned. Renewal and transition are separate processes

2. Will this affect our renewal date?

Transition to the 2026 Standards does not change your established National Registry renewal cycle.

Separately, under the Effective Date provisions of the 2026 Standards, existing group and self study programs that were already in existence as of July 31, 2026 must comply with the revised Standards by **November 1, 2028**.

Any Registry transition form or acknowledgement requirement is part of the Registry's administrative transition process and is separate from the sponsor's regular renewal date.

3. Our renewal will overlap both standards. Will previous standards hold for CPE calculation prior to the new standards taking effect?

A sponsor's renewal date does not determine which version of the Standards applies to a program.

During the transition period, programs may be reviewed under different versions of the Standards depending on the applicable effective date and the sponsor's documented Registry transition date. Programs that have transitioned to the 2026 Standards are evaluated under the 2026 requirements, including the revised CPE measurement provisions. Programs that remain eligible to operate under the 2024 Standards during the transition period may continue to be evaluated under those Standards until transitioned.



NATIONAL REGISTRY OF CPE SPONSORS

A sponsor-selected transition date cannot extend any mandatory date established by the 2026 Standards. In particular:

- existing group and self study programs as of July 31, 2026 must be transitioned by **November 1, 2028**; and
- group and self study programs in development and/or being published for the first time are subject to the **March 1, 2027** effective date.

Therefore, a renewal may include programs governed by both versions of the Standards during the transition period.

Transition Timeline

1. What is a transition date?

A **transition date** is a National Registry administrative date identifying when a sponsor will have completed its transition to the 2026 Standards for a particular Registry delivery method.

The transition date identifies the point by which **all programs within that delivery method** will be administered under the 2026 Standards. Different Registry delivery methods may have different transition dates.

Before that overall transition date, individual programs may already be subject to or voluntarily follow the 2026 Standards. Once the stated transition date for the delivery method is reached, programs within that delivery method should no longer be administered under the 2024 Standards.

A sponsor's selected transition date cannot be later than an applicable mandatory effective date contained in the 2026 Standards.

2. When are we required to begin using the 2026 Standards? What is the timeline?

The Standard Transition Plan is for sponsors following the published deadlines. This plan outlines specific dates by which certain types of group, self study, and blended learning programs must be transitioned over to the 2026 Standards. Initial and Additional Delivery Method applications must be aligned with the 2026 Standards by 8-1-26. Any programs which are in development or being published for the first time must be aligned by 3-1-27, and programs which were existing before 7-31-26 must be aligned with the 2026 Standards by 11-1-28.

Transition Process

1. Where is the Transition Acknowledgement Form that we need to submit and what is it?

The **2026 Standards Transition Acknowledgement Form** is part of the National Registry's administrative process for documenting a sponsor's transition to the revised Standards. It will be provided to current Registry sponsors and made available on the National Registry website

2026 Standards Transition Acknowledgement form:

Please submit the Transition Acknowledgement Form. Within this form, you will submit your acknowledgment of the 2026 Standards requirements and acknowledge that these Standards will be applied consistently.

Within the document, you will identify an effective transition date—the date by which all current and new programs will comply with the 2026 Standards. The Registry will rely on this date when reviewing your programs for compliance. Ideally, all programs will be transitioned before you submit the Acknowledgement form; however, this is not required. Any programs not yet transitioned at the time of submission must be updated by the effective transition date provided.

2. Do all of my programs need to be transitioned to the 2026 Standards before I submit my 2026 Standards Transition Plan Acknowledgment Statement form?

A sponsor does not need to have every program transitioned before submitting the Transition Acknowledgement Form.

The sponsor should identify the date by which **all programs within the applicable Registry delivery method** will be administered under the 2026 Standards.

Before that date, some individual programs may already operate under the 2026 Standards while other programs remain under the 2024 Standards, provided:

1. Each individual program is administered consistently under the applicable version of the Standards; and
2. All mandatory effective dates in the 2026 Standards are met.

Once the sponsor reaches its stated transition date for a delivery method, all programs within that delivery method should follow the 2026 Standards.

3. When you refer to programs in development and/or being published for the first time, does that mean the date of the live event? Or does it mean the date the course appears on our website and is available for purchase?

For purposes of the transition provisions in the 2026 Standards, “in development and/or being published for the first time” refers to a new CPE program that is being developed or first made available as a CPE offering. The date of the live presentation, by itself, does not determine whether a program is considered newly published. Accordingly, if a new program has been developed and is made available for registration or purchase before August 1, 2026, it would generally be considered published before that date, even if the live presentation occurs on or after Aug. 1, 2026. If the program is still in development and is not first made available as a CPE offering until on or after March 1, 2027, the program should comply with the 2026 Standards.

4. Can sponsors use the new standards while using the 2024 standards, before submitting the document requiring ALL courses to be on the new standards?

During the transition period, a sponsor may have some programs operating under the 2026 Standards while other eligible programs remain under the 2024 Standards.

For Registry review purposes, however, an individual program should be administered consistently under one version of the Standards. A sponsor should not selectively combine individual requirements from the 2024 and 2026 Standards within the same program in a manner that makes the program's compliance basis unclear.

Once an individual program has transitioned to the 2026 Standards, the applicable 2026 requirements should be followed for that program. All programs must also meet the mandatory transition dates established by the 2026 Standards.

5. When is the deadline for courses which were published prior to 7/31/26 (and will be offered again), to be aligned with the 2026 Standards?

For a **group, self study, or blended learning program that was already existing as of July 31, 2026**, the program must comply with the 2026 Standards no later than **November 1, 2028**.

A sponsor may transition the program earlier through the Registry's transition process.