

CONTINUING EDUCATION GUIDELINES

(Effective January 2021)

TABLE OF CONTENTS

	<u>Page</u>
I. Basic Requirements	2
II. Types of Qualifying Courses	2
A. Formal Courses	3
B. University and College Courses	3
III. Credit Hours Granted	3
A. Acceptable Subject Matter and Courses	3
B. Credit Hours Granted	3
IV. What is a Qualified Instructor	3
V. Evidence of Completion – Retention	3
VI. Controls and Reporting	4
A. Annual Reporting	4
B. Verification	4
C. Audit Process	4
D. Course Disapproval	4
E. Failure to Comply	4
F. Request for Waiver	4
Continuing Education Training Request Form	5
Example of Sign-In Sheet	6

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document.

CONTINUING EDUCATION GUIDELINES

I. BASIC REQUIREMENTS

- A. Except as provided under **Subsection B** of this section, County and municipal treasurers shall complete 8 hours of APA-approved continuing education during each calendar year (January 1 to December 31). Continuing education taken in a calendar year must be reported to the APA by January 31 of the following year.
- B. Treasurers of entities with less than \$100,000 in expenditures during the fiscal year shall be required to complete only 4 hours of APA-approved continuing education, which must be reported to the APA by January 31 of the following year. Please note that such treasurers may be subject to specific continuing education requirements, as detailed in **Section II** herein.
- C. The treasurer shall submit to the APA, on or before the subsequent January 31 of each year, a completed **Certificate of Continuing Education**, which lists all continuing education courses taken during the preceding calendar year. If there is a valid reason for being unable to submit the **Certificate of Continuing Education** by the due date, the treasurer must communicate that reason to the APA in writing before January 31.
- D. The APA shall reserve the right to require additional or specific continuing education hours of a treasurer, if determined necessary.
- E. Continuing education hours are required of each individual treasurer, not the office held. Should a treasurer leave office, the incoming treasurer must complete the full hours required. If there is a valid reason that the required hours cannot be reported or completed by the January 31 reporting due date, the incoming treasurer must inform the APA in writing of that reason prior to the reporting due date. In response to such a communication, the APA may waive the continuing education requirement completely or partially, extend the deadline for reporting the hours completed, or take other action deemed appropriate to the circumstances. The APA will reject any reason for noncompliance determined to be invalid.
- F. A city or village clerk acting as the treasurer must also comply with these continuing education requirements.

II. TYPES OF QUALIFYING COURSES

The primary consideration for course approval is whether it teaches skills relating directly to the duties of a treasurer and is likely to be utilized for that purpose. Courses should contribute to the professional development and technical competence of the treasurer. A list of approved continuing education courses is available on the APA's website (<https://auditors.nebraska.gov/>). That list will be updated periodically to include new eligible continuing education courses.

A completed **Continuing Education Training Request Form** should be submitted to the APA prior to attending any continuing education course that is not included on the APA's list of approved courses. The APA's formal approval must be obtained before attending any such course that the attendee wishes to claim for credit. A link to the **Continuing Education Training Request Form** is available on the APA's website (<https://auditors.nebraska.gov/>).

Due to the reduced continuing education hours for municipalities with less than \$100,000 in expenditures during the fiscal year, the APA may require specific training courses to be taken. These courses will be designated on the list of approved courses available on the APA's website (<https://auditors.nebraska.gov/>).

CONTINUING EDUCATION GUIDELINES

The following are types of courses that would qualify for continuing education credit upon approval by the APA:

A. Formal Courses requiring class attendance shall qualify if: (i) the course is conducted by a qualified instructor; (ii) the attendee maintains a record of registration and proof of attendance; (iii) the course is at least one hour (50 minute period) in length; (iv) an outline of the course with a detailed timeline is prepared in advance; and (v) the course contributes directly to the professional skills and competence of the treasurer. The following are deemed acceptable as formal courses:

1. Courses offered by national and state professional societies or entities.
2. Technical sessions at meetings of national and state professional societies, entities, and chapters.
3. Webinars/Internet-based learning in a formal setting with periodic demonstration of participation or the ability to ask questions of the instructor.

B. University and college courses require the following: (i) the course must be conducted by a qualified instructor; (ii) the attendee must maintain a record of registration and proof of attendance; (iii) an outline of the course with a detailed timeline is prepared in advance; and (iv) the course contributes directly to the professional skills and competence of the treasurer. The course must be completed with a passing grade before credit is allowed.

III. CREDIT HOURS GRANTED

A. Acceptable Subject Matter and Courses

The purpose of continuing education is to assist the treasurer in maintaining and increasing professional knowledge and competence. Courses can be approved, partially approved, or rejected for continuing education credit based upon their relevance (or lack thereof) to the duties of county or municipal treasurers, as determined by the APA. The responsibility for substantiating that a particular course is acceptable and meets the requirements rests upon the county or municipality and is subject to approval by the APA. A list of approved courses will be maintained on the APA's website (<https://auditors.nebraska.gov/>) and updated periodically.

B. Credit Hour Approval

The APA will not approve any courses in less than one-hour increments. "Hour" shall mean 50 minutes of continuing participation in the course of instruction. Continuing education credit will be given with a minimum of 50 minutes constituting one hour. As an example, 100 minutes of continuous instruction would count for two hours. Travel time cannot be claimed.

IV. WHAT IS A QUALIFIED INSTRUCTOR?

A qualified instructor or discussion leader is anyone whose background training, education, or experience makes it appropriate for him or her to instruct or lead a discussion on the subject matter of the particular course.

V. EVIDENCE OF COMPLETION OF COURSE MATERIAL – RETENTION

Sole responsibility for documenting the continuing education requirements rests with the county or municipality, and evidence to support fulfillment of those requirements must be retained for a period of five years after the completion of courses. Satisfaction of the requirements could include, but is not limited to, the retention of attendance records and written outlines, and may be accomplished as follows:

A. In the case of courses taken for scholastic credit in accredited two and four-year institutions (state, community, or private) or high school districts, evidence of satisfactory completion of the course will be sufficient by attaching either a grade report or a transcript from the institution.

CONTINUING EDUCATION GUIDELINES

- B. In all other instances, the county or municipality must retain an outline or course program and evidence of attendance/completion (i.e., sign-in sheet*, certificate of attendance, or certificate of satisfactory completion, etc.). In the case of non-credit courses taken in educational institutions, a signed statement of the hours of attendance must be obtained from the instructor.

**A sample sign-in sheet is attached.*

VI. CONTROLS AND REPORTING

A. Annual Reporting

A completed **Certification of Continuing Education** form, listing all continuing education courses attended during the calendar year, is due to the APA by the subsequent January 31. Alternatively, treasurers may report completed continuing education courses online throughout the year via the APA's website (<https://auditors.nebraska.gov/>). Submitting continuing education courses online meets the reporting requirement as long as completed prior to the January 31 deadline.

B. Verification

The APA will review course information reported by the treasurers. Any treasurer unable to meet the continuing education requirements described above must, prior to the January 31 reporting deadline, provide the APA with a written plan for achieving compliance. The APA's decision regarding the amount of credit granted for participation in continuing education courses is final.

C. Audit Process

Annually, the APA may select submissions at random for specific evidence of completion of required continuing education courses as reported by the county or municipal treasurer.

D. Course Disapproval

An applicant has thirty (30) days from date of notification to request re-evaluation of disapproved courses.

E. Failure to Comply

If a treasurer does not report completed continuing education courses to the APA by January 31, or the report submitted is incomplete, such noncompliance with State statute will be reported to the county or municipal board, County Attorney, and Attorney General.

F. Request for Waiver

The APA may waive compliance with the annual continuing education requirements for good cause shown in cases involving illness or other hardship or extenuating circumstances beyond the control of the treasurer. The treasurer requesting a waiver of continuing education must notify the APA via email or written request specifically identifying the situation by November 1. The request for continuing education waiver will be officially approved or denied by the APA.

Questions and concerns regarding treasurer continuing education requirements can be directed to:

Rachel Wittler, CPA, CFE
Audit Manager
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E-mail: rachel.wittler@nebraska.gov

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CONTINUING EDUCATION TRAINING REQUEST FORM
USE A SEPARATE FORM FOR EACH QUALIFICATION REQUESTED

Please complete the following and include the requested attachments:

Name of requesting person: _____

Entity Name: _____

E-mail: _____

Address: _____

City: _____ State: _____ Zip: _____

Course Title: _____

Requested number of hours of credit: _____

Note: Hours should be based on 50-minute hour and must be rounded DOWN to nearest whole number.

Date(s) of course/presentation: _____

Course Description: _____

Sponsor of event/training: _____

Registration Fees or Other Costs Required to Attend: Yes No

Method of Delivery: (Please check all that apply)

- | | | |
|--|---|--|
| <input type="checkbox"/> Formal (live) | <input type="checkbox"/> Video-conference | <input type="checkbox"/> Other: (please specify) |
| <input type="checkbox"/> Web-cast (interactive-formal) | <input type="checkbox"/> Audio-conference | _____ |
| <input type="checkbox"/> College Course | <input type="checkbox"/> Tele-conference | |

Location of Course: _____

Contact Person: _____ Phone #: _____

Link to Course Information (if applicable): _____

Attachments that must be included:

1. Course outline/syllabus
2. Course timeline
3. Name and background of Instructor/Speaker

A statement describing how this course relates to your job duties as a county/municipality treasurer may be requested.

EXAMPLE OF A SIGN-IN SHEET

(Sponsor Name Address or Letterhead)

Course Title: _____

Date: _____

Name of Instructor(s): _____

Start Time: _____ End Time: _____

Number of Hours: _____

Printed Name:

Signature:

Instructor's Signature: _____

Date: _____