

**2008 NASCIO Award Submission**

**Title:** Nebraska Board of Public Accountancy Online Continuing Professional Education (CPE)

**Category:** Government to Business

**State:** Nebraska

## **Executive Summary**

The Nebraska Board of Public Accountancy (NBPA) has streamlined the process for submitting and approving continuing professional education credits with an online application. This new online application not only saves CPA's time and effort in submitting their yearly courses and managing past course entries in a centralized and secured database, but has increased the efficiency of the NBPA staff tremendously.

CPA's are able to login to a secure user site that keeps record of their past course submissions, including a user-centric submission site for new continued education courses taken, an innovative hours page, and a revision site. Over 80% of Nebraska CPA's utilize the online system.

The application includes a pioneering administrative site that enables board staff members to securely log in, update, review and approve or decline CPA submissions. With 1,641 CPA users now submitting their courses online, the NBPA staff has radically decreased the time spent on manually processing paper forms. Now, instead of spending almost four months of manual process or opening, reviewing and submitting entries into a database, the Board of Public Accountancy staff can go online, review and approve the submissions with a few clicks. The Board approximates about three months of manual labor is saved by this new online process.

The application was developed in collaboration with Nebraska.gov and was funded with \$10,000 from a grant from the Nebraska State Records Board. The application went live in December 2006.

## **Description of Business Problem and Solution**

Per title 288 revised and substituted Rules of the Nebraska Board of Public Accountancy, licensed CPA's are to report continuing education classes and submit them to the Board on a biennial basis for approval in order to keep their licenses in good standing. Preceding the development of the online continuing education system, in order for NBPA to keep track of CPA course submissions, CPA's were only able to submit their continuing education courses in the months of October through December. The paper form was two pages long and included information (i.e., name, firm, firm number) that had been included in previous submissions.

The Nebraska Board of Public Accountancy spent four to five months receiving, opening, reviewing, approving and/or denying CPA's submissions, then manually entering all of the 2,000 plus approved submissions into a database which could have anywhere from one to one hundred pages of supporting documentation.

In July of 2006, in collaboration with Nebraska.gov, the Board began the concept phase of the online continuing education system. Through the concept phase it was decided that various innovative modules would be put in place that would simplify the process for both CPA's and the Board. After passing the password protected login, users are taken to the personal information summary where they either enter or update their individual information. This is then verified by the Board. Because this is a biennial submission, users are able to verify their history and note if new submissions are necessary to keep them in good standing.

Another problem with manual submissions and entries was keeping track of inactive CPA's. Each year, although a CPA was in an inactive status, that individual would still have to submit a form to the Board, notifying them that the individual continued to be inactive. With the new system, right after the login, the CPA is able to check a box to confirm he or she is inactive and not worry about going back each year because now the Board is able to run a report to verify inactive CPA's.

The hours page is the most innovative and user centric-piece of the online system. The Board of Public Accountancy requires each CPA to take 80 total hours of courses biennially. There are also requirements that include taking at least 40 of the total 80 hours in the first year, then the remaining in the second year. Then the system must distinguish between formal and ethics classes that make up the 80 hour total and finally, the courses must be either pre-approved by the NBPA and/or National Association of the State Boards of Accountancy (NASBA). The challenge was making an interactive application that included all of these criteria and a backend administrative site where the board could verify all of this information without a lot of hassle.

Determining the year in which CPA's were required to submit continuing professional education courses for approval added to the challenge of creating an all-inclusive online application. All CPA's born in an even-numbered year can only submit courses for approval between October – January 31 for the odd year reporting. Conversely, CPA's born in an odd-numbered year can only submit courses for approval in an even-numbered year. The development challenge was coming up with an algorithm that determined each user's current status and in what years they

are required to report. For example, the new system knows that a CPA with a birth date of June 15, 1967 is only eligible to enter in submissions for even-numbered year reporting periods.

Also included is a custom web application framework for the Board which can be used in future application development. For example, the framework has built in security features. Now when developing a new application like the Nebraska's new Accountability and Disclosure online campaign statement filing form, that legwork does not have to be re-written. Not having to re-invent the wheel with every application has saved a significant amount of time, resources and ultimately money for the parties involved.

This new system has been in production since December 2006 and is available at

[https://www.nebraska.gov/nbpa/nbpa\\_cpe/](https://www.nebraska.gov/nbpa/nbpa_cpe/) .

### **Significance to the Improvement of the Operation of Government**

The improvement of the operation of government has been significant; especially with 82% of all CPA's entering their continuing education courses online within 1.5 years of having the system in production. With 1,641 CPA users now submitting their courses online, the NBPA staff has radically decreased the time spent on manually processing paper forms. They estimated at least 3 months of manual database entry is saved by having their new online system. Now, in place of the 3 months that was spent on processing and entering data, the Board is spending their time on improving internal processes and dedication time to technology projects to increase their efficiencies even more.

Once online CPE was launched, the Board immediately began their second online application project, Online License Renewals. If it had not been for the success of their online CPE application, they would have never had the time to move forward with new projects. Both online CPE and online License Renewals are the NBPA's first interactive online user applications, not counting their online search.

### **Benefits of this Project**

Both Nebraska CPA's and the Board of Public Accountancy have benefited from the online continuing professional education system. As noted in the previous section, the system has saved the Board of Public Accountancy three months of manual database entry and increased efficiency.

On the user side, CPA's no longer have to second guess how many continuing education hours they have submitted during a 2 year period. Certified public accountants also no longer have to fill out paper forms and mail them in. The new online continuing professional education system is a quick and easy answer for busy CPA's and the adoption rate and overwhelming positive

responses are at testament to how much this new system is valued. Some user comments include the following:

*“The application was simple to complete. It's a good move by the State Board.”*

*“Excellent program. Very easy to use. Thank you.”*

*“Thank you for making this available online. Great looking website.”*

*“I love the cpe guidelines in the little help window. Great webpage. I won't use paper again.”*

*“This application was easy to use and understand. It is much better than the paper application which didn't allow enough space to enter some information.”*