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## Certified Audit Program 2013 Training Schedule

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### Initial Certification

#### **Certified Audit Training - Qualified Practitioner Level, Seminar (CATR)**

**CATR 00:** TBD

**CATR 05:** November 13-15, 2013

Credit: Up to 20 CPE hours: 11 Accounting & Auditing; 9 Technical Business

Dates (in Tallahassee)

For more information, contact: Brenda Hubbard at [hubbardb@ficpa.org](mailto:hubbardb@ficpa.org)

To register, contact: FICPA Member Service Center at (800) 342-3197

#### **Certified Audit Examination - Qualified Practitioner Level (CAE)**

**CAE 10:** open date

Credit: Up to 20 TB hours after passing the exam with a 70 or above

The exam can be scheduled at our office or at/near your office with a designated proctor.

To arrange, contact Brenda Hubbard at [hubbardb@ficpa.org](mailto:hubbardb@ficpa.org)

### Recertification

#### **Certified Audit Ongoing Recertification Training (CARO)**

Credit: Up to 8 TB CPE hours

For more information, contact: Brenda Hubbard at [hubbardb@ficpa.org](mailto:hubbardb@ficpa.org)

To order, contact: FICPA Member Service Center at (800) 342-3197 (in Florida).

#### **Florida Sales & Use Tax Issues Seminar (SUT)**

Credit: Up to 8 TB CPE hours

Live: June 19, 2013 (in Boca Raton)      Live: August 22, 2013 (in Tampa)

Webcasts: May 13, 2013; June 6, 2013; and November 19, 2013 (tentative)

For information or to register, contact: FICPA Member Service Center at (800) 342-3197 (in Florida) or search for keyword SUT in the FICPA online CPE catalog at [www.ficpa.org/cpe](http://www.ficpa.org/cpe).

#### **State Tax Conference (STC)**

Credit: Up to 16 CPE hours

Date: June 12-13, 2013 (at Mega Conference)

For information or to register, contact: FICPA Member Service Center at (800) 342-3197 (in Florida) or search for keyword STC in the FICPA online CPE catalog at [www.ficpa.org/cpe](http://www.ficpa.org/cpe).

#### **Annual FICPA/Florida Dept. of Revenue Liaison Meeting (NO)**

Credit: Up to 6 TB CPE hours

Date: TBD 2013 (in Tallahassee) *No charge for FICPA members!*

For more information or to register, contact: FICPA Member Service Center at (800) 342-3197 (in Florida) or Karen Nuziek at [nuziek@ficpa.org](mailto:nuziek@ficpa.org)

#### **Florida Dept. of Revenue Statistical Sampling Course**

Credit: Offered through DOR only

Date: July at various DOR locations.

For more information, contact: Scott Chunn at [chunns@dor.state.fl.us](mailto:chunns@dor.state.fl.us)

## Requirements to Conduct Certified Audits

To conduct certified audits, both the individual and firm requirements below must be met.

### Individuals must have:

- An active Florida CPA license.
- Attended the mandatory 2.5 day certified audit training (CATR) course.
- Passed the certified audit exam (CAE).
- Issued a Certified in Florida Sales Tax (CFST) specialty designation from the Florida Department of Revenue.
- Renewed their CFST (if applicable)
- Engagement team staff must have completed the self-study training and passed the exam (CAST)

### Firms must have/be:

- A current on-site/system peer review with a Pass (previously Unmodified) opinion.
- A staff member trained on the Florida Multi-Tax software (software and training are provided at no expense by DOR).
- A licensed audit firm with the Florida Board of Accountancy.
- Engagement team staff (outside of those receiving the CFST) who have completed the Practitioner Level Certified Audit self study training and passed the examination.
- Certified Audits must be performed as "agreed upon procedures" subject to SSAE as established by the Auditing Standards Board of the AICPA.

## NASBA QAS Sponsorship

The Florida Institute of Certified Public Accountants is registered with the National Association of State Boards of Accountancy (NASBA) as a Quality Assurance Service (QAS) sponsor of continuing professional education. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding QAS program sponsors may be submitted to NASBA through its website: [www.learningmarket.org](http://www.learningmarket.org).

QAS sponsorship applies to self-study programs only; QAS sponsors are able to award one credit for every 50 minutes of self-study.

For more information on FICPA CPE policies for self-study such as refunds, complaints, and program cancellation policies, please contact the Member Service Center at (800) 342-3197 (in Florida only) or (850) 224-2727 or by e-mail at [MSC@ficpa.org](mailto:MSC@ficpa.org).

For questions regarding purchase of these products, please contact Brenda Hubbard, Director of Academic Relations & Student Initiatives at (800) 342-3197 (In Florida) or (850) 224-2727, Ext. 419 or at [HubbardB@ficpa.org](mailto:HubbardB@ficpa.org).

Policies are also found online at: [CPE Policies](#)



## Course Information

### **Certified Audit Training - Qualified Practitioner Level Seminar (CATR)**

**Audience:** Initial training for CPAs licensed in Florida who are conducting certified audits and managing the engagement team.

**Objectives:**

- To prepare the participant CPAs to pass the Certified Audit exam.
- To prepare certified auditors to perform sales and use tax audits that are satisfactory to the Florida Department of Revenue.

**Course Level:** Intermediate

**Format:** Group study

**Subject Area:** Taxes

**Content:**

- Review of sales and use tax law and how it is applied to specific industries.
- Florida Department of Revenue's process and administrative procedures for submitting, conducting, and reporting certified audits.
- Application of the certified audit process to selected case studies.

**Prerequisite:** Some knowledge of Florida Sales and Use Tax

**Advance Preparation:** Read the Sales and Use Tax for Auditors manual in advance of attending the course. The manual is shipped upon receipt of course registration.

**Amount of CPE Credit:** Up to 20 hours – 9 hours of Technical Business and 11 hours of Accounting & Auditing

**Fee:** \$745

## **Certified Audit Examination (CAE)**

**Audience:** CPAs who have completed the initial training course.

**Objective:** To ensure that certified auditors possess the knowledge and skills to successfully perform certified audits for the Florida Department of Revenue.

**Course Level:** Advanced

**Format:** Self study with proctored examination

**Subject Area:** Taxes

**Content:**

- Florida sales and use tax law
- Standard Industry Guides
- Standard Audit Program
- Administrative procedures

**Prerequisite:** Must have completed the two and a half day seminar (CATR)

**Advance Preparation:** Study/review CATR course materials and participant notes.

**Amount of CPE Credit:** Up to 20 hours of Technical Business CPE credit after passing the certified audit examination with a 70 or above.

**Fee:** \$125

**Certified Audit Training and  
Examination – Practitioner Level  
(Staff) Self-Study (CAST)**

**Audience:** Staff who are working on the engagement team including CPAs and non-CPAs.

**Objective:** To prepare staff to conduct sales and use tax audits performed satisfactory to rules and regulations of the Florida Department of Revenue.

**Course Level:** Basic

**Format:** Self study with examination

**Subject Area:** Taxes

**Content:** Review of selected sales and use tax law and how it is applied to specific industries.

**Prerequisite:** None

**Advance Preparation:** None

**Amount of CPE Credit:** 14 hours of Technical Business CPE credit upon passing the self-study examination.

**Fee:** \$195

**Certified Audit Ongoing  
Recertification Training (CARO)**

**Audience:** Florida CPAs who are renewing their CFST designation.

**Objective:** To ensure that certified auditors maintain their knowledge and skills to successfully perform certified audits for the Florida Department of Revenue.

**Course Level:** Advanced

**Format:** Self study with examination

**Subject Area:** Taxes

**Content:**

- Florida sales and use tax law
- Administrative procedures

**Prerequisite:** Must have maintained their CFST designation for each two-year period.

**Advance Preparation:** None

**Amount of CPE Credit:** Up to 8 hours of Technical Business CPE credit after passing the certified audit ongoing recertification examination with a 70 or above.


**Fee:** \$115


# Certified Audit Registration Form

**CAP**

**Select from four ways to register for CPE programs:**

**MAIL** a completed registration form with credit card information or a check made payable to the Florida Institute of CPAs to: *Continuing Professional Education, FICPA, P.O. Box 5437, Tallahassee, FL 32314-5437*

 **FAX** a completed registration form with credit card information to the FICPA at (850) 681-2433

 **CALL** the FICPA Member Service Center at (800) 342-3197 (FL only) or (850) 224-2727 to place a credit card order

 **INTERNET** registrations can be placed at [www.ficpa.org/cpe](http://www.ficpa.org/cpe) (except for the self-study products)

**Method of Payment:**

Check Enclosed              

\_\_\_\_\_ Cardholder Name

Signature \_\_\_\_\_ Exp. Date \_\_\_\_\_

Company issued credit card  
 Personal credit card

*The FICPA is not responsible for checks or registrations delayed or lost in the mail.*

*Registration for any course acknowledges that course participants understand FICPA policies as stated in the FICPA CPE Catalog.*

**Courses and Registration Fees:**

CATR - Certified Audit Training – Qualified Practitioner Level, Seminar, \$745      \$ \_\_\_\_\_  
 CAE - Certified Audit Examination, \$125      \$ \_\_\_\_\_  
 CAE - Certified Audit Retake Examination \$100      \$ \_\_\_\_\_

**Self-Study Products:**

CAST - Certified Audit Training & Exam – Staff Level, Self-Study, \$195      \$ \_\_\_\_\_  
 CARO - Certified Audit Ongoing Recertification Training, \$115      \$ \_\_\_\_\_

**Regular Shipping: (2-3 business days)**

\$ 8.00 per product to business address  
 \$10.00 per product to home address

**Payment:**

|                           |    |       |
|---------------------------|----|-------|
| Product(s) Subtotal       | \$ | _____ |
| Shipping & Handling       | \$ | _____ |
| Subtotal                  | \$ | _____ |
| _____ % Florida Sales Tax | \$ | _____ |
| <b>TOTAL</b>              | \$ | _____ |

Name \_\_\_\_\_ FICPA Membership No. \_\_\_\_\_  
 E-Mail Address \_\_\_\_\_ Telephone: \_\_\_\_\_  
 Firm Name \_\_\_\_\_  
 Address \_\_\_\_\_  
 County: \_\_\_\_\_ City/State/Zip \_\_\_\_\_