**20:75:04:14.  Documentation required by CPA or PA.** A CPA or PA engaged in sponsored learning activities may claim credit only for activities through which the CPA's or PA's competencies were maintained or improved. A CPA or PA who participates in part of a program may claim credit only for the portion attended or completed.

 The following documentation of a CPA's or PA's participation in sponsored learning activities should be retained by the CPA or PA for four years:

 (1)  Name and address of continuing education program sponsor;

 (2)  Title and description of content;

 (3)  Dates of program;

 (4)  Location of program; and

 (5)  Number of credits.

 Any CPA or PA claiming continuing professional education provided by informal organizations must maintain documentation as required by §§ 20:75:04:19 and 20:75:04:20.

 **Source:** 31 SDR 97, adopted December 17, 2004, effective July 1, 2005.

 **General Authority:** SDCL 36-20B-12(3).

 **Law Implemented:** SDCL 36-20B-27.