

DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS

Bureau of Commercial Services
Licensing Division
P.O. Box 30018
Lansing, MI 48909
(517) 241-8205
www.michigan.gov/accountancy

July 25, 2011

Michelle R Barney
Alt Langenhain 6
65719 Hofheim
Germany

PLEASE PRINT NAME AND/OR
ADDRESS CHANGES

License No: 1101024393

Exp Date: 12/31/2011

INSTRUCTIONS TO ACCESS ONLINE CPE AND PEER REVIEW REPORTING

Your 2011 CPE Hours and Peer Review requirement may be reported electronically at www.michigan.gov/acctreporting.

1) Enter your MyLicense username and password. Click "Login".

If you do not have an existing account, use the [Register a Person](#) link from the menu to create an account.

2) Select [CPE/Peer Review](#) link from the menu.

3) Verify correct license information is listed. Click "Continue".

4) Update CPE information and provide response to Peer Review statement. Click "Continue".

5) Verify reporting information is correct. Print a copy for your records. Click "Finish".

Transaction is not complete or submitted until you click "Finish".

6) If you wish to report a change of address, you may do so using the [License Address Change](#) link from the menu on the Home Page.

If you report your information electronically, do not return this form.

DUE DATE: September 15, 2011

You should only report hours earned after your date of certification. If you were certified for the first time between July 1, 2009 and June 30, 2010, you only need to report 40 CPE hours. If you received your CPA certificate between July 1, 2010 and June 30, 2011, you are exempt from reporting any CPE for this reporting period. You may verify your reporting requirements at www.michigan.gov/acctreporting. Hours reported in excess of what is required may be counted as carryover hours for the next CPE period.

If you are currently licensed, but do not wish to continue practicing public accounting, you do not need to maintain your license and report CPE hours. If you wish to change to registered status you may do so by checking "registered status" on the renewal application that will be mailed to you in November.

If you have questions, please contact the Accountancy Unit by email at bcslicensing@michigan.gov or by telephone at (517) 241-8205. NOTE: Reported hours will not be available for review online. You are required to maintain your records in accordance with R338.5270.

NOTE: If you report your information electronically, do not return this form.

Continuing Professional Education:

Report all hours earned between July 1, 2009 and June 30, 2011, excluding the hours reported during this period for reentry, relicensure or a reciprocal CPA certificate. **DO NOT include carry-over hours from the previous period in the hours you report. Indicate only hours earned from July 1, 2009 to June 30, 2011.**

Permanent ID # _____
Accounting/Auditing _____
Ethics _____
Other _____

Peer Review:

I am a sole practitioner who is engaged in activities requiring a peer review (as listed below).

_____ Yes _____ No

I certify this information to be true and correct and calculated in accordance with P.A. 299 of 1980, as amended, and the board's administrative rules.

Signature _____ Date _____

Each sole practitioner that performs any of the following services shall participate in a peer review program established by rule of the department and approved by the board:

- a) Audit
- b) Review
- c) Compilations that are relied upon by third parties

The Department may require proof of peer review. Sole practitioners may wish to "opt in" to the AICPA's Facilitated State Board Access (FSBA) site which allows the Department to view their peer review results.

NOTE: A sole practitioner required to participate in a peer review program **shall notify the department** within 30 days after receipt of a fail rating or second consecutive pass with deficiencies rating. The notification must be submitted directly to the Department. "Opting in" via the AICPA's FSBA site **does not** fulfill this requirement.

If you are engaged in the activities requiring a peer review **as an employee of a firm**, not as a sole practitioner, the firm is responsible for reporting the requirement and providing proof of peer review.

For more information regarding the State of Michigan's peer review requirement for license renewal go to www.michigan.gov/accountancy.

DUE DATE - SEPTEMBER 15, 2011

RETAIN A COPY OF THIS FORM FOR YOUR RECORDS

AUTHORITY: The information requested on this form is required under Public Act 299 of 1980, as amended, and will be used to process your license renewal.