

**Office of Professional Responsibility
Licensure and Education
Continuing Professional Education (CPE)
Audit of Enrolled Agents**

The Office of Professional Responsibility (OPR) has completed Phase I of the CPE audit of Enrolled Agents. Approximately 350 randomly selected Enrolled Agents with Social Security Numbers ending in 0, 1, 2 or 3 received letters requesting documentation to verify the CPE hours they claimed on their most recent Form 8554, Renewal Application of Enrolled Agents.

The purpose of the audit was to verify the compliance of courses taken compared to the information provided on the renewal applications received. The results were very positive. Over 94% of the audited agents were in full compliance with the CPE requirements. Over 83% of the audited agents provided documentation verifying that they had taken **more** courses than required by Circular 230.

We are very pleased to see that Enrolled Agents take their educational requirements very seriously. OPR is in the process of beginning Phase II of the CPE audit for Enrolled Agents with Social Security Numbers ending in 4, 5 or 6.