

CHAPTER 5
CERTIFICATE STATUS AND MAINTENANCE
Sections 12-2-108, 12-2-115.5, 12-2-119(5), 12-2-122.5, 12-2-123,
and 24-34-102(8)(d), C.R.S.

5.1 INTRODUCTION

Chapter 5 sets forth the requirements, including continuing professional education (CPE), for a certificate holder to renew, reactivate or reinstate a certificate, and to obtain a retired or inactive status certificate. For CPE standards, see Chapter 6. It is the responsibility of the certificate holder to complete the renewal process every two years and the responsibility of the firm registrant to complete the renewal process every three years.

5.2 DEFINITIONS

A. CPE. Continuing professional education that satisfies the requirements of Chapter 6 of the Board's Rules.

B. Active. The status of a certificate holder's certificate or a firm's registration allowing the CPA or firm registrant to use the CPA designation and to perform any service for which an active CPA certificate or firm registration is required pursuant to Section 12-2-120(6), C.R.S.

C. Inactive. The status of a certificate holder's certificate following the certificate holder's request that the Board transfer their status to inactive. An inactive certificate holder is not required to comply with continuing education requirements for the period during which the certificate is inactive. A certificate holder with a certificate in inactive status is prohibited by law from holding out as a CPA and from performing any service for which an active certificate is required pursuant to Section 12-2-120(6), C.R.S.

D. Retired. The status granted to an eligible certificate holder who elects not to receive any earned compensation, including director's fees, for professional services, as defined in Rule 1.1.L. or for performance of any service involving the use of accounting or auditing skills. Retired status must be indicated by the word "retired" if the certificate holder uses the CPA designation in any manner. Retired certificate holders are prohibited from performing any service for which an active certificate is required pursuant to Section 12-2-120(6), C.R.S.

E. Expired. The status of a certificate holder's certificate or firm's registration following a failure to renew the certificate or registration by the expiration date. A certificate holder with a certificate in expired status is prohibited by law from holding out as a CPA and from performing any service for which an active certificate is required pursuant to Section 12-2-120(6), C.R.S. A firm registrant is prohibited by law from holding out as a firm composed of CPAs and from performing any service for which an active registration is required pursuant to Section 12-2-120(6), C.R.S.

F. Good Standing. The certificate holder is not suspended, on probation, or subject to any practice restriction or limitation.

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- Deleted: Status... The ... to renew an inactive status certificate or has not reported sufficient continuing education on the renewal application.....as defined in Rule 1.1.M, ...issuing attestation reports as those reports are defined in... section [4]
- Deleted:Expired Status The certificate holder has failed to renew his or her certificate on the expiration date. A certificate holder with a certificate in expired status is prohibited by law from holding out as a C.P.A. and from issuing attestation [5]
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- Deleted:Renewal The process of applying to retain a certificate in [6]
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- Deleted: Reactivation The process by which an inactive status certificate [7]

G. Renewal. The process of applying to retain a certificate in an active, inactive or retired status every two years in accordance with the schedule established by the Division of Registrations pursuant to Sections 12-2-108 (3) and 24-34-102, C.R.S. or of applying to retain a firm registration every three years pursuant to Section 12-2-117(1), C.R.S.

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H. Reactivation. The process by which an inactive or retired status certificate is returned to active status.

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I. Reinstatement. The process by which a certificate that has expired is returned to active or inactive status or by which a firm registration that has expired is returned to active status.

Deleted: Reinstatement The process by which a certificate that has expired is returned to active status.

J. Reporting Period. A two-year period from January 1 of the even-numbered year through December 31 of the odd-numbered year immediately preceding the expiration date of a certificate during which the certificate holder shall complete CPE.

Deleted: Reporting Period A two-year period from January 1 of an even-numbered year through December 31 of the odd-numbered year immediately preceding the expiration date of a certificate during [9]

K. Joint Standards. The Joint AICPA/NASBA Statement on Standards for Continuing Professional Education (CPE) Programs, incorporated by reference in Rule 6.2.

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L. Fields of Study. The NASBA CPE Fields of Study, incorporated by reference in Rule 6.3.

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M. CR&R. CPE concerning Sections 12-2-101-132 and 13-90-107(1)(f), C.R.S. and Colorado State Board of Accountancy Rules and Regulations. In order to qualify as a CR&R course, the course must review and encourage compliance with Colorado statutes, rules and regulations regarding CPAs.

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N. Ethics. CPE concerning professional ethical behavior in Regulatory Ethics or Behavioral Ethics, as defined by the Fields of Study.

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5.3 APPLICATION FOR BOARD ACTION

A certificate holder or a person wishing the Board to take any action regarding the status of a certificate shall apply on a form and in a manner prescribed by the Board.

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5.4 ACTIVE CERTIFICATE

An active certificate expires and shall be renewed every even-numbered year, according to the schedule established by the Division of Registrations pursuant to Section 24-34-102, C.R.S., to maintain the certificate in an active status.

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A. Conditions of Renewal

As a condition for the renewal of an active status certificate, each certificate holder shall complete a total of 80 hours of CPE during the reporting period. No more than 16 hours may be in Personal Development, as defined by the Fields of Study. Four hours of CPE must be in Ethics, of which up to two hours may be in CR&R.

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B. Conditions of Renewal after Initial Certification

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A certificate holder who obtains initial Colorado certification during a reporting period shall complete ten hours of CPE during each full quarter remaining in the reporting period, of which no more than 20 percent shall be in Personal Development, as defined by the Fields of Study. Within six months of the date the Board grants an initial certificate, the certificate holder shall complete two hours of CR&R.

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5.5 INACTIVE CERTIFICATE

An inactive certificate expires and shall be renewed every even-numbered year, according to the schedule established by the Division of Registrations pursuant to Section 24-34-102, C.R.S., to maintain the certificate in an inactive status.

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a. The certificate holder shall complete ten hours of continuing education for each full quarter remaining in the reporting period, of which at least 40 percent shall be in Code A subjects. The certificate holder is not required to complete CR&R during the partial reporting period. ¶
b. Any course used to meet the.. [21]

A. Conditions of Transferring a Certificate to Inactive Status

To transfer a certificate from active to inactive status, a certificate holder shall submit written notice by first class mail to the Board of the certificate holder's request to transfer to inactive status.

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B. Conditions of Renewal of an Inactive Certificate

Inactive certificate holders are not required to comply with CPE requirements for the period during which the certificate is inactive. A certificate holder with a certificate in inactive status is prohibited by law from holding out as a CPA and from performing any service for which an active certificate is required pursuant to Section 12-2-120(6), C.R.S.

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5.6 RETIRED STATUS CERTIFICATE

A retired certificate expires and shall be renewed every even-numbered year, according to the schedule established by the Division of Registrations pursuant to Section 24-34-102, C.R.S., to maintain the certificate in a retired status. Retired certificate holders are not required to comply with CPE requirements for the period during which the certificate is in retired status.

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A. Conditions for a Retired Status Certificate

1. To be eligible for a retired status certificate, a certificate holder shall satisfy the following conditions:

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a. The certificate holder shall hold a Colorado certified public accountant certificate, which may be in active, inactive or expired status, at the time of the application for a retired status certificate.

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b. The certificate holder shall be at least 55 years old and have held a certificate in good standing from any state, as state is defined in Section 12-2-102(5), C.R.S., for a total of 15 years.

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c. The certificate holder no longer receives any earned compensation, including director's fees, for professional services, as defined in Rule

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1.1L, or for performance of any types of services involving the use of accounting or auditing skills for the certificate holder's employer.

2. Retired certificate holders are prohibited from performing any service for which an active certificate is required pursuant to Section 12-2-120(6), C.R.S.

B. Restriction upon Earned Compensation

1. A certificate holder who holds a retired status certificate shall not receive any earned compensation, including director's fees, for professional services, as defined in Rule 1.1L, or for performance of any types of services involving the use of accounting or auditing skills for the certificate holder's employer as long as the certificate remains in retired status.

2. A certificate holder who holds a retired status certificate may perform volunteer accounting-related services for which the retired certificate holder receives no direct or indirect compensation, provided the retired certificate holder does not sign any documents related to such services as a certified public accountant.

C. Permitted Titles

A certificate holder granted retired status may be styled and known as a "retired certified public accountant" or "retired C.P.A."

D. Exceptions

The Board in its discretion may grant exceptions to the requirements set forth in paragraphs A1 and B of Rule 5.6 for reasons of individual hardship or other good cause.

5.7. REACTIVATION

A. Conditions of Reactivation: Inactive or Retired Less Than Two Years

When a certificate has been in inactive or retired status less than two years, it may be reactivated provided the certificate holder completes a total of 80 hours of CPE within the two years immediately preceding the application receipt date. No more than 16 hours may be in Personal Development, as defined by the Fields of Study. Four hours of CPE must be in Ethics. Two hours of CPE must be in CR&R.

B. Conditions of Reactivation: Inactive or Retired Two Years or More

When a certificate has been in inactive or retired status for two years or more, it may be reactivated provided the certificate holder completes a total of 80 hours of CPE within the two years immediately preceding the application receipt date. No CPE in Personal Development, as defined by the Fields of Study, shall be counted toward the 80 hours. The CPE must include the completion of the AICPA ethics course as defined in Rule 1.1.K and two hours of CR&R.

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- 1. A retired status certificate expires in an even-numbered year according to a schedule established by the Division of Registrations pursuant to section 24-34-102, C.R.S., and shall be renewed once every two years to maintain the certificate in retired certificate status. ¶
- 2. Continuing education is not required to be reported on the application to renew the certificate as a retired status certificate. ¶ ... [26]
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5.8 REINSTATEMENT

A. Conditions of Reinstatement: Expired Less Than Two Years

When a certificate has been expired for less than two years, it may be reinstated provided the certificate holder completes a total of 80 hours of CPE within the two years immediately preceding the application receipt date. No more than 16 hours may be in Personal Development, as defined by the Fields of Study. Four hours of CPE must be in Ethics. Two hours of CPE must be in CR&R.

B. Conditions of Reinstatement: Expired Two Years or More and Less Than Six Years

When a certificate has been expired for two years or more and less than six years, it may be reinstated provided the certificate holder completes a total of 80 hours of CPE within the two years immediately preceding the application receipt date. No CPE in Personal Development, as defined by the Fields of Study, shall be counted toward the 80 hours. The CPE must include the completion of the AICPA ethics course as defined in Rule 1.1.K and two hours of CR&R. When the certificate holder provides satisfactory evidence of completing the conditions of this paragraph, it will be deemed that continued professional competency has been demonstrated.

C. Conditions of Reinstatement: Expired Six Years or More

When a certificate has been expired for six years or more, it may be reinstated provided the certificate holder satisfies the conditions set forth in either paragraph 1 or paragraph 3 of this Rule 5.8.C.

1. Within two years immediately preceding the application receipt date, the certificate holder shall satisfy the following conditions:

a. The certificate holder shall complete a total of 80 hours of CPE. No CPE in Personal Development, as defined by the Fields of Study, may be counted toward the 80 hours. The CPE must include the completion of the AICPA ethics course as defined in Rule 1.1.K and two hours of CR&R, and

b. The certificate holder shall also obtain experience or education according to one of the following conditions:

(1) one year of experience as provided in Chapter 4 of the Board's Rules, but excluding the independence requirement,

(2) a post-baccalaureate degree with a concentration in accounting obtained from an accredited college or university, as defined by Section 12-2-102(1), C.R.S.; or

~~Deleted: C. Conditions of Reinstatement: Inactive More Than Six Years ¶~~

~~When a certificate has been inactive for more than six years, it may be reactivated provided the certificate holder satisfies the following: ¶~~
~~1. The certificate holder shall complete 80 hours of continuing education within the two years immediately preceding the date of the application. ¶~~
~~2. All of the continuing education shall be in Code A subjects and include at least two hours of CR&R. ¶~~
~~Statement of Basis and Purpose – February 2008 ¶~~

~~The statutory authority for the adoption of amendments to Rule 5 6 is sections 12-2-104(1)(b), 12-2-119(5) and 12-2-122.5, C.R.S. The basis is that the Board is responsible for administering inactive status certificates and has jurisdiction over them. The Board also has authority to determine the continuing education requirements for returning a certificate from inactive to active. ¶ [34]~~

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~~2. At least 32 hours of the total continuing education shall be in Code A. ¶~~

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(3) one year of teaching experience as a professor of accounting employed full time in an accredited college or university, as defined by Section 12-2-102(1), C.R.S.

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2 When the applicant provides satisfactory evidence of completing the requirements of Rule 5.8.C.1 it will be deemed that continued professional competency has been demonstrated.

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3 The certificate holder may also obtain a certificate by satisfying the same conditions as an applicant applying for initial certification, including passing the Uniform CPA Examination, meeting the education and experience requirements as established by statute and Board rules, and completing the AICPA ethics course as defined in Rule 1.1.K.

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The statutory authority for the adoption of amendments to Rule 5.7 is sections 12-2-104(1)(b) and 12-2-119(5), C.R.S. The basis is that the Board is responsible for administering the reinstatement of certificates and has jurisdiction over reinstatement. The Board also has authority to determine the continuing education requirements for reinstatement. The amendments' purposes are to clarify the rule's language regarding reinstatement of certificates and to improve the wording throughout the rule. The conditions regarding reinstatement formerly were found in Rule 5.3. ¶

5.9 CPE REQUIRED AFTER REINSTATEMENT OR REACTIVATION

When a certificate is reinstated or reactivated to active status, the CPE required for the next renewal is 10 hours for each full quarter remaining in the reporting period in which the certificate was reinstated or reactivated. No more than 20 percent of the CPE shall be in Personal Development, as defined by the Fields of Study. Four hours of CPE must be in Ethics, of which up to two hours may be in CR&R.

8 ...RETURN TO ACTIVE STATUS FROM RETIRED STATUS¶
A Conditions of Return to Active Status: In Retired Status Two... [50]

5.10 CHANGE OF ADDRESS OR NAME BY A CERTIFICATE HOLDER OR FIRM REGISTRANT

A certificate holder or firm registrant shall notify the Board, in a manner prescribed by the Board, of a change of address or name within 30 days of the change. Failure to notify the Board of a change of address or name shall not excuse the certificate holder or firm registrant from renewing a certificate or firm registration by the date established for renewal or from responding to a Board communication sent pursuant to Section 12-2-123.5, C.R.S.

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5.11 EFFECTIVE DATE

The revisions to Chapter 5 adopted by the Board on October 28, 2009, shall take effect on January 1, 2010.

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The statutory authority for the adoption of Rule 5.9 is section [52]

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The statutory authority for the adoption of Rule 5.7 is section [54]

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Apply to certificate holders' applications received by the Board [55]

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The statutory authority for the adoption of Rule 5.12 is section [56]

CHAPTER 6
CONTINUING PROFESSIONAL EDUCATION
Sections 12-2-119 and 12-2-123, C.R.S.

6.1 INTRODUCTION

All CPAs should participate in learning activities that maintain and/or improve their professional competence. A CPA's field of employment does not limit the need for Continuing Professional Education ("CPE"). CPAs performing professional services need to have a broad range of knowledge, skills, and abilities. Thus, the concept of professional competence should be interpreted broadly. Accordingly, acceptable CPE encompasses programs contributing to the development and maintenance of both technical and non-technical professional skills. It is the responsibility of the certificate holder to be aware of and comply with all CPE requirements set forth in Chapters 5 and 6 of these rules.

6.2 CPE STANDARDS

Certificate holders, program sponsors, and program developers must follow the Joint AICPA/NASBA Standards for Continuing Professional Education (CPE) Programs, which were in effect July 14, 2006 ("Joint Standards"). This rule does not include later amendments to or editions of the Joint Standards.

6.3 SUBJECT MATTER

The following are acceptable subjects for CPE courses as defined by the NASBA CPE Fields of Study, which were in effect July 14, 2006 ("Fields of Study"):

<u>Accounting</u>	<u>Behavioral Ethics</u>
<u>Accounting (Governmental)</u>	<u>Communications</u>
<u>Auditing</u>	<u>Personnel/HR</u>
<u>Auditing (Governmental)</u>	<u>Personal Development</u>
<u>Administrative Practice</u>	<u>Computer Science</u>
<u>Social Environment of Business</u>	<u>Economics</u>
<u>Regulatory Ethics</u>	<u>Mathematics</u>
<u>Business Law</u>	<u>Production</u>
<u>Business Management and Organization</u>	<u>Specialized Knowledge and Applications</u>
<u>Finance</u>	<u>Statistics</u>
<u>Management Advisory Services</u>	<u>Taxes</u>
<u>Marketing</u>	

This rule does not include later amendments to or editions of the Fields of Study.

6.4 AVAILABILITY OF MATERIALS INCORPORATED BY REFERENCE

The public should contact the Board's Program Director at 1560 Broadway, Suite 1350, Denver, Colorado 80202, (303) 894-7800, or accountancy@dora.state.co.us to examine the Joint Standards and Fields of Study, incorporated by reference in Rules 6.2 and 6.3 respectively. Copies of these materials may also be examined at any state publications depository library.

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- Deleted: CR&R: Continuing education concerning Colorado State Board of Accountancy Statutes, Rules and Regulations. In order to qualify as a CR&R course, the course must review and encourage compliance [1]
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6.5 CPE RECORDS RETENTION

As set forth in the Joint Standards, the certificate holder is responsible for accurate reporting and documentation of all CPE hours completed. Certificate holders must retain appropriate documentation for a minimum of five years from the end of the year in which the CPE was completed. Appropriate documentation includes:

1. name and contact information of CPE program sponsor,
2. title and description of content,
3. date(s) of program,
4. location of program,
5. number of CPE credits completed, and
6. certificate of completion or other verification supplied by the CPE program sponsor (for additional examples of acceptable evidence of completion, see the Joint Standards Section 200.11).

6.6 HARDSHIP EXCEPTIONS

A certificate holder seeking an exception to the CPE requirements must submit a written request and evidence of good cause to the Board. The Board shall decide on a case-by-case basis whether good cause has been demonstrated to make an exception to CPE requirements in accordance with Section 12-2-119(8), C.R.S.

6.7 CPE COMMITTEE

- A. The Board may appoint a committee that may audit the CPE records of certificate holders on a sample or complete basis to verify compliance with the requirements set forth in Chapters 5 and 6.
- B. Upon notice from the Board, a certificate holder shall provide all documents and information requested regarding CPE compliance within 60 days of the Board's notice.

6.8 FAILURE TO COMPLY WITH CPE REQUIREMENTS

- A. If the Board finds that a certificate holder has failed to comply with the CPE requirements set forth in Chapters 5 and 6, the certificate holder shall have 90 days from the mailing of the notice of such finding to:
 1. provide further evidence that the hours completed meet the CPE requirements established by these rules;
 2. provide documentation of having completed additional CPE hours during the reporting period; or

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1. Accounting and Auditing¶
2. Management Consulting Services¶
3. Taxation¶
4. Specialized Industry Accounting¶
5. Business Related Computer Courses¶
6. Financial Planning¶
7. Ethics¶
8. CR&R¶
B. Code B¶

Other subjects, including personal development, may be acceptable if they maintain and/or improve the CPA's professional competence. Such programs may include, but are not restricted to, the areas of communication, quantitative methods, behavioral sciences, statistics and practice management. The certificate holder must be able to demonstrate to the board's satisfaction that the coursework meets the requirements of these rules.¶

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The public should contact the board's Program Administrator at 1560 (... [5])

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3. cure the deficiency by completing the required number of CPE hours. Such hours shall be counted only toward curing the deficiency and shall not be counted toward the CPE requirements for a subsequent reporting period.

B. If the Board finds that a certificate holder has failed to comply with the CPE requirements set forth in Chapters 5 and 6, the Board may include the certificate holder in the CPE audit of a subsequent reporting period.

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6.9 EFFECTIVE DATE

The revisions to Chapter 6 adopted by the Board on October 28, 2009, shall take effect on January 1, 2010.