

**1105.3100 CONTINUING PROFESSIONAL EDUCATION PROGRAMS.**

Subpart 1. **Regular qualifications.** A program qualifies as acceptable continuing professional education for purposes of this chapter and Minnesota Statutes, section 326A.04, subdivision 4, if it is a program of learning that contributes to the growth in the professional knowledge and professional competence of a licensee. The program must meet the minimum standards of quality of development, presentation, measurement, and reporting of credits in the Statement on Standards for Continuing Professional Education (CPE) Programs jointly approved by NASBA and AICPA or such other standards acceptable to the board. Except to the extent permitted in subpart 2, program sponsors qualifying under this chapter must be members of NASBA's CPE registry. Group programs designed with interaction between an instructor or facilitator and other participants that are sponsored or presented by the entities in items A to E are not subject to NASBA's CPE Registry requirement:

A. the Office of the Legislative Auditor or State Auditor, if a peer review has been completed in the last three years and an unmodified report on such review has been filed with the board. This peer review must be similar in scope to a system review level peer review conducted on a CPA firm;

B. CPA firms who have had a system review level peer review completed in the last three years and an unmodified report on such review has been filed with the board;

C. colleges and universities whose academic programs qualify an applicant to sit for the CPA examination;

D. CPE programs sponsored by professional organizations recognized by the board as report acceptance bodies pursuant to part 1105.5300; and

E. CPE programs sponsored by professional organizations recognized by another state's board of accountancy.

Subp. 2. **Other qualifications.** The board shall accept programs that, in the determination of the board, contribute to the growth of the professional knowledge and competence of the licensee even if the programs do not meet the specific requirements of subpart 1 if the licensee shows that the programs contribute to the licensee's professional knowledge and professional competence. All self-study; blended learning, with the exception of courses offered by institutions described in subpart 1, item C; and nano-learning programs and program sponsors must be approved by NASBA and listed on NASBA's CPE Registry. The following learning activities are eligible for CPE credit as specified in the *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019), which is incorporated by reference in part 1105.0250, item C, and jointly approved by NASBA and AICPA:

A. group live programs;

B. group Internet-based programs;

C. independent study;

D. authoring articles, books, or CPE courses for publication or content review of such works as described in the *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019), which is incorporated by reference in part 1105.0250, item C; and

E. preparation time and presentation of courses or seminars.

Subp. 3. **Nonresident.** A nonresident licensee holding a certificate with an active status issued by this state meets the CPE requirement of this chapter by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal place of business is located.

Nonresident applicants for renewal of a certificate shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located by signing a statement to that effect on the renewal application for this state.

If the state in which a nonresident licensee's principal place of business is located has no CPE requirements for renewal of a certificate, the nonresident licensee must comply with all CPE requirements of this state.

Subp. 4. **CPE hour limitations.** The following hour limitations apply during the rolling three-year CPE period:

A. a maximum of 60 hours may be claimed for presenting or instructing qualifying courses or seminars;

B. a maximum of 60 hours may be claimed for authoring articles, books, or CPE courses for publication or for content review of such works as described in the *Statement on Standards for Continuing Professional Education (CPE) Programs* (revised December 2019), which is incorporated by reference in part 1105.0250, item C;

C. at least 24 hours must be obtained from attending group or blended learning programs;

D. a minimum of 60 hours must be obtained from technical learning activities as defined in the NASBA Fields of Study, July 2016 revision, and incorporated by reference;

E. at least 72 hours must be obtained through programs meeting the registry requirements under subpart 1;

F. at least eight hours must be obtained in regulatory ethics or behavioral ethics; and

G. the identical self-study course may not be retaken for credit within the one-year CPE period.

**Statutory Authority:** *MS s 197.4552; 326.18; 326A.02*

**History:** *27 SR 1425; 28 SR 1636; 30 SR 422; 33 SR 476; 38 SR 1367; 40 SR 953; 42 SR 736; 48 SR 349*

**Published Electronically:** *October 26, 2023*