

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 and, in the case of self-study programs, members of NASBA's Quality Assurance Service program. Seminar or lecture programs sponsored or presented by the entities in items A to D are not subject to the NASBA's CPE Registry requirement:

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

B. CPA firms who have had a system review level quality 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; and

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

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 or part 1105.3000, item A, if the licensee shows that the programs contribute to the licensee's professional knowledge and professional competence and provided at least 72 hours for the three-year period do meet the requirements of subpart 1. All self-study program sponsors must be members of NASBA's Quality Assurance Service Program as required by subpart 1 and the program must comply with part 1105.3000, item A.

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 of this state.

If a nonresident licensee's principal place of business state 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 three-year CPE period:

A. at least 60 hours must be obtained from other than instructor preparation or presentation;

B. at least 60 hours must be obtained from other than the writing of articles, books, or CPE courses for publication;

C. at least 24 hours must be obtained from other than self-study programs; and

D. at least 96 hours must be obtained from programs in subject areas other than personal development as defined in the Statement on Standards for Continuing Professional Education (CPE) Programs.

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

History: *27 SR 1425; 28 SR 1636; 30 SR 422; 33 SR 476*

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