

1 Board of Accountancy

2

3 Adopted Permanent Rules Relating to Continuing Professional
4 Education

5

6 Rules as Adopted

7 CONTINUING PROFESSIONAL EDUCATION

8 1100.6400 STATUTORY AUTHORITY; PURPOSE.

9 Under Minnesota Statutes, section 214.12, the board
10 prescribes parts 1100.6400 to 1100.7800 to establish
11 requirements of continuing professional education (CPE) to be
12 met from time to time by licensees in order to maintain their
13 professional knowledge and competence, as a condition to
14 continuing to practice as licensed certified public accountants
15 or licensed public accountants.

16 1100.6500 CONTINUING PROFESSIONAL EDUCATION REQUIREMENT.

17 Subpart 1. **Basic requirement.** Except as otherwise
18 provided in subpart 2, all persons who renew their active
19 licenses by December 31 as described in part 1100.2150 shall
20 complete 120 hours of continuing professional education meeting
21 the requirements of parts 1100.6800 to 1100.7800 by the
22 preceding June 30 according to the schedule outlined in this
23 subpart.

24 A. Reporting Cycle A: All those licensees originally
25 licensed in 1909 to 1977, and in 1980, 1983, 1986, 1989, and
26 1992 shall report 120 hours of CPE by June 30, 1996. Thereafter
27 those licensees, new licensees licensed in the state's 1996
28 fiscal year (July 1, 1995, to June 30, 1996), and those
29 licensees licensed every third fiscal year thereafter shall
30 report 120 hours on each three-year anniversary of the date June
31 30, 1993.

32 B. Reporting Cycle B: All those licensees originally
33 licensed in 1978, 1981, 1984, 1987, and 1990 shall report 120
34 hours of CPE by June 30, 1994. Thereafter those licensees, new
35 licensees licensed in the period January 1, 1993, to June 30,

1 1993, or in the state's 1994 fiscal year (July 1, 1993, to June
2 30, 1994), and those licensees licensed in every third fiscal
3 year thereafter shall report 120 hours on each three-year
4 anniversary of the date June 30, 1994.

5 C. Reporting Cycle C: All those licensees originally
6 licensed in 1979, 1982, 1985, 1988, and 1991 shall report 120
7 hours of CPE by June 30, 1995. Thereafter those licensees, new
8 licensees licensed in the state's 1995 fiscal year (July 1,
9 1994, to June 30, 1995), and those licensees licensed in every
10 third fiscal year thereafter shall report 120 hours on each
11 three-year anniversary of the date June 30, 1995.

12 Subp. 2. **Exceptions.** The board shall have authority to
13 make exceptions for reasons of individual hardship including
14 health, military service, foreign residency, retirement, or
15 other good cause. Licensees have the burden of proving such
16 hardship.

17 Subp. 3. [See repealer.]

18 Subp. 4. **Annual minimum CPE report.** Before July 1 of each
19 year, every active licensee shall report a minimum of 20
20 continuing professional education credits to the board on the
21 required form.

22 Subp. 5. **License renewals.** Individual licenses will not
23 be renewed until the CPE requirements in subparts 1 and 4 have
24 been met.

25 1100.6700 COMPLIANCE AND EXCEPTIONS.

26 [For text of subps 1 to 3a, see M.R.]

27 Subp. 4. **Formerly active licensees reentering active**
28 **public practice.** A formerly active licensee reentering public
29 practice shall report continuing education as described in items
30 A to C.

31 A. Before receipt of an active license and reentry
32 into public practice, the formerly active licensee shall submit
33 evidence of completion of 50 hours of continuing professional
34 education meeting the requirements in parts 1100.6800 to
35 1100.7800 in the last 12 months prior to application for active

1 licensure.

2 [For text of item B, see M.R.]

3 C. Once relicensed as active, the licensee shall be
4 placed on a three-year reporting cycle as outlined in part
5 1100.6500, subpart 1, based on the date the licensee was
6 originally approved for licensure and shall report continuing
7 education accordingly.

8 [For text of subp 6, see M.R.]

9 1100.6900 ACCEPTABLE SUBJECT MATTER AND PROGRAMS.

10 The following general subject matters are acceptable so
11 long as they contribute to the professional competence of the
12 individual practitioner:

13 [For text of items A to K, see M.R.]

14 L. administrative practice; for example, engagement
15 letters, fee structures, or personnel.

16 Areas other than those in items A to L may be acceptable if
17 the licensee can demonstrate that they contribute to
18 professional competence. The responsibility for substantiating
19 that a particular program is acceptable and meets the
20 requirements rests only with the licensee.

21 No more than 40 hours of CPE in a three-year cycle will be
22 given for the following types of courses: (1) behavioral
23 courses, (2) motivational courses, (3) computer courses, and (4)
24 management courses; unless it can be shown by the licensee that
25 the course is directly related to the practice of public
26 accounting.

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28 TERM CHANGES. The term "continuing education" shall be changed
29 to "continuing professional education" wherever it appears in
30 Minnesota Rules, chapter 1100. The citations to part 1100.7900
31 shall be changed to part 1100.7800 in parts 1100.0500 and
32 1100.2110.

33 REPEALER. Minnesota Rules, parts 1100.6500, subpart 3; and
34 1100.7900, are repealed.