

Sec. 20-280-15b. Definitions

Unless otherwise defined in section 20-279b of the Connecticut General Statutes, for the purposes of sections 20-280-15a to 20-280-16, inclusive, and sections 20-280-20 to 20-280-28, inclusive, of the Regulations of Connecticut State Agencies the following terms have the meanings indicated:

(1) “Accreditation” means a level of the quality control of the education process provided by specialized or professional regional or national accrediting organizations recognized by the Council for Higher Education Accreditation.

(2) “Adjudication” means the board process in which a sanction may be imposed.

(3) “Attest documentation” means documentation used to provide attest services as defined in Section 20-279b of the Connecticut General Statutes.

(4) “Audit” means procedures performed in accordance with applicable auditing standards for the purpose of expressing or disclaiming an opinion on the fairness with which the historical financial information is presented in conformity with generally accepted accounting principles, another comprehensive basis of accounting, or basis of accounting described in the report.

(5) “Client” means the person or entity which retains a licensee for the performance of professional services.

(6) “Commissioner” means the Commissioner of Consumer Protection or his designee.

(7) “CPA” means a certified public accountant.

(8) “Continuing professional education year” (“CPE year”) means a period commencing on July 1 and ending on June 30 of the succeeding year.

(9) “Department” means the Department of Consumer Protection.

(10) “Enterprise” means any person or entity, whether organized for profit or not, with respect to which a licensee performs professional services.

(11) “Financial statements” means statements and notes to the financial statements related thereto that purport to show financial position which relates to a point in time or changes in financial position which relate to a period of time, including statements which use a cash or other incomplete basis of accounting. The term includes balance sheets, statements of income, statements of retained earnings, statements of changes in financial position and statements of changes in owners’ equity, but does not include incidental financial data included in management advisory services reports to support recommendations to a client, nor does it include tax returns and supporting schedules.

(12) “Freedom of Information Act” means chapter 14 of the Connecticut General Statutes.

(13) “Group program” means an educational process designed to permit a participant to learn a given subject through interaction with an instructor and other participants. If a program complies with the standards specified in 20-280-15a to 20-280-16, inclusive, and sections 20-280-20 to 20-280-28, inclusive, of the Regulations of Connecticut State Agencies it is a “formal” group program.

(14) “He, his, him” means masculine pronouns when used in sections 20-280-15a to 20-280-16, inclusive, and sections 20-280-20 to 20-280-28, inclusive, of the Regulations of Connecticut State Agencies also include the feminine and the neuter.

(15) “Instructional design” means a teaching plan that considers the organization and

interaction of the materials as well as the method of presentation, such as lecture, seminar, workshop, or programmed instruction.

(16) “Interactive self-study program” means any program designed to use interactive learning methodologies that simulate classroom learning processes by employing software, other courseware or administrative systems that provide significant ongoing interactive feedback to the participant regarding the participant’s learning process.

(17) “License” means any license, certificate, or registration granted by the board.

(18) “Order” means the whole or part of any final disposition of an adjudication.

(19) “Person” means any individual, partnership, corporation, association, or other public or private entity, organized or existing under the laws of this state or any other state, or the federal government, including any federal corporation or foreign entity.

(20) “Personal Data Act” means chapter 55 of the Connecticut General Statutes.

(21) “Professional engagement” means an agreement between a client and a licensee relative to the performance of professional services and the services performed under this agreement.

(22) “Program” means both formal group and formal self-study programs.

(23) “Professional services” means any services performed or offered to be performed by a licensee for a client in the course of the practice of public accountancy.

(24) “PCAOB” means the Public Company Accounting Oversight Board.

(25) “Qualifying CPE program sponsor” means the AICPA and any state CPA society, any accredited college or university, any member of NASBA’s National Registry of CPE sponsors, and any person, firm, association, legal entity or other group recognized by the board.

(26) “Registered” means, when used in the context of a certificate, registration pursuant to subsection (f) of section 20-281c of the Connecticut General Statutes.

(27) “Sanction” means revocation or suspension of a license, or a censure of the license.

(28) “Self-study program” means an educational process designed to permit a participant to learn a given subject without major interaction with an instructor, and where the sponsor of the program provides the participant with a certificate upon evidence of satisfactory completion, such as an examination, and complies with the standards specified in sections 20-280-15a to 20-280-16, inclusive, and sections 20-280-20 to 20-280-28, inclusive, of the Regulations of Connecticut State Agencies.

(Effective December 26, 1978; Amended November 19, 2015; Amended February 11, 2019)