

**Sec. 20-280-26. Delineation of qualifying continuing professional education programs**

(a) The overriding consideration in determining whether a specific program qualifies as acceptable continuing professional education is that it be a formal program of learning which contributes directly to the professional competence of an individual licensed to practice public accounting under the provisions of chapter 389 of the Connecticut General Statutes and these regulations. The following shall qualify as acceptable continuing education programs, provided the standards set forth in these regulations are maintained, and each individual who reports participation shall provide the appropriate required documentation of completion as determined by the department.

(1) Group continuing education programs, which consist of:

(A) Professional development programs of recognized national and state accounting organizations.

(B) Technical sessions at meetings of recognized national and state accounting organizations and their chapters or other subdivisions.

(C) Participation and work on a technical committee of an international, national or state professional association, council or member organization, or a governmental entity that supports professional services or industries that require unique and specific knowledge in accounting or tax compliance.

(D) Courses in subject matters included in subsection (b) of this section, taken at universities or colleges which are accredited by the Regional Accrediting Commission subscribing to the national policies and procedures established by the Council for Higher Education Accreditation, or a university or college of equivalent accreditation as determined by the board,

(E) Formal organized in-firm educational programs.

(F) Programs of other accounting, industrial or professional organizations which are recognized by the board.

(G) Formal correspondence or other individual study programs which require registration and provide evidence of satisfactory completion.

(2) University and college courses

(A) Credit will be calculated as 15 hours for each semester hour credit and 10 hours for each quarter hour credit.

(B) Individuals shall provide, upon the board's request, an official transcript that includes the course.

(3) Other programs

(A) Individuals shall provide, upon the board's request a certificate of completion or attendance.

(4) Interactive self-study program

(A) Shall be at least 10-minutes in duration and shall include at least one stated learning objective and require the participant to correctly answer at least two final assessment questions at the end of the program.

(5) Peer reviews

(A) Only an individual in a firm that receives a "passing" peer review report with no deficiencies may receive credit and the peer reviewer shall allocate the credit hours among

the engagement personnel in attendance at the exit conference.

(B) The peer reviewer shall allocate a maximum of 12 hours for an engagement review and 16 hours for a system review.

(C) Peer review credit hours may not exceed 16 credit hours per individual for any license period.

(D) Individuals shall provide, upon the board's request, a written certificate by the peer reviewer containing the name of the individual, the name of the reviewed firm, the permit number of the firm, the type of peer review performed and the number of credit hours awarded to the individual.

(6) Continuing education publications

(A) Continuing education credit will be awarded only if the publication has been reviewed prior to publication by a qualified independent party.

(B) Credit hours awarded to an individual will be based on the time spent performing research associated with the publication and writing the publication.

(C) An individual may be awarded a maximum of 10 credit hours per publication, but credit hours may not exceed 40 per individual for any license period.

(D) Individuals shall provide, upon the board's request, documentation of the published work that may include but is not limited to, a copy of the work if printed, and if online media, the complete uniform resource locator, the title and date of the published work. The individual shall further certify the hours spent researching and writing and identify the independent party who reviewed said publication.

(7) Services as a teacher, lecturer or discussion leader

(A) Credit hours for services as a teacher, lecturer or discussion leader may not exceed 45 credit hours per individual for any license period.

(B) Individuals shall provide, upon the board's request, documentation that includes the professional credentials of the individual, the name of the course or program, the group or institution offering the course or program, an outline of the subject matter presented, and the date, location and duration of said presentation.

(b) The following general subject matters are acceptable if they contribute to the professional knowledge and competence of the applicant:

(1) Accounting and Auditing

(2) Taxation

(3) Management Science

(4) Computer Science

(5) Communications Arts

(6) Mathematics, Statistics, Probability, and Quantitative Applications in Business

(7) Economics

(8) Business Law

(9) Functional Fields of Business, including Finance, Production, Marketing, Personnel Relations, and Business Management and Organization

(10) Behavioral Science

(11) Social Environment of Business

(12) Specialized Areas of Industry

(13) Management of an Accounting Practice; e.g., Engagement Letters, Fee Structures,

Personnel, etc. and

(14) Courses in such other disciplines as may be acceptable to the board. Areas other than those listed above may be deemed acceptable if the applicant can demonstrate to the board that they contribute to his professional competence. The responsibility for substantiating that a particular program is acceptable and meets the requirements of these regulations rests solely upon the applicant.

(c) The following standards for development of continuing professional education programs must be met to insure acceptance of the program for credit:

(1) The program shall contribute to the professional competence of participants.

(2) The objectives of the program shall be stated and shall specify the level of knowledge the participant shall have obtained or the level of competence he shall be able to demonstrate upon completing the program.

(3) The education or experience prerequisites for the program shall be stated.

(4) Programs shall be developed by individuals qualified in the subject matter and in instructional design.

(5) Program content shall be current.

(6) Programs shall be reviewed by a qualified person(s) other than the preparer(s) to ensure compliance with the above standards.

(7) Sponsors are the organizations responsible for presenting programs but are not necessarily program developers. It is the responsibility of sponsors to see that their programs comply with all the standards of these regulations.

(d) The following standards for presentation of continuing professional education programs must be met to insure acceptance of the program for credit:

(1) Participants shall be informed in advance of objectives, prerequisites, experience level, content, advance preparation, teaching methods, and CPE contact hours credit.

(2) Instructors shall be qualified both with respect to program content and teaching methods used. A qualified instructor or discussion leader is anyone whose background, education or experience makes it appropriate for him to lead a discussion on the subject matter of the particular program. The program sponsor has the obligation for selecting and assigning qualified instructors for the continuing professional education credits claimed by participants to be accepted by the board.

(3) Program sponsors shall encourage participation only by individuals with appropriate education and/or experience.

(4) The number of participants and physical facilities shall be consistent with the teaching method(s) specified.

(5) All programs shall include some means for evaluating quality.

(6) In order to support the reports that may be required of participants, the sponsors of group or self-study programs shall retain for three years:

(A) appropriate records of attendance or participation,

(B) outline of the course,

(C) date(s),

(D) location,

(E) instructor(s), and

(F) number of CPE contact hours.

(e) The following standards are applicable for measuring credit for continuing professional education programs:

(1) All approved CPE courses, programs or activities shall be measured by program length, with one 50-minute period equal to one CPE credit. CPE courses may be comprised of:

(A) Group programs, independent study and blended learning programs - A minimum of one credit must be earned initially, but after the first credit has been earned, credits may be earned in fractions of credit hours, the shortest duration being 10 minutes; and

(B) Self-study programs including:

(i) Interactive self-study program - credits may be earned in fractions of credit hours, the shortest duration being 10 minutes; and

(ii) All other self-study programs - A minimum of one-half credit must be earned initially, but after the first credit has been earned, credits may be earned in fractions of credit hours, the shortest duration being 10 minutes.

(2) For blended learning programs, CPE credit shall equal the sum of the CPE credit determination for the various completed components of the program.

(3) Preparation time may be claimed only if the participant was required to provide evidence of having completed the advance preparation and the program sponsored monitored and collected such evidence and recorded such fact on the attendance record. Travel time cannot be claimed. A participant shall attend substantially an entire course to be granted entire credit for the course. If a record of registration and attendance is not maintained by the sponsor, the participant must be able to prove registration and attendance.

(4) When an instructor or discussion leader serves at a program for which participants receive CPE credit and at a level that contributed to his or her professional competence, credit shall be given to him for preparation and presentation time measured in terms of contact hours. For the first time they present a program, instructors or discussion leaders shall receive contact hour credit for actual preparation hours up to 2 times the class contact hours. For repetitious presentations the instructor or discussion leader shall receive no credit unless he can demonstrate that the subject matter involved was changed sufficiently to require significant additional study or research. Credit for presentations and/or preparations may not exceed twenty (20) hours in any CPE year.

(5) The amount of credit to be allowed for formal self-study programs, as defined in subsection (a) of this section, including taped study programs, is to be recommended by the program sponsor based upon the average completion time under appropriate "field tests". Applicants claiming credit for such formal self-study programs are required to obtain evidence of satisfactory completion of the program from the sponsor. Credit will be allowed in the CPE year in which the program is completed.

(6) Credit may be claimed for published articles and books provided they contribute to the professional competence of the applicant. The amount of credit so awarded will be determined by the board. Credit for preparation of such publications may be given on a self-declaration basis up to ten (10) hours in any CPE year. In exceptional circumstances an applicant may be allowed additional credit by submitting the article(s) or book (s) to the board with an explanation of the circumstances which may justify a greater credit.

(7) A technical reviewer of qualifying CPE programs may receive CPE credit for actual

review time up to the actual number of CPE credits for the learning activity. For repeat technical reviews, CPE credit may be claimed only if it can be demonstrated that the learning activity content was substantially changed and such change required significant additional study or research. Not more than 20 hours in any CPE year can be claimed for technical reviewer CPE credit.

(8) Credit for courses at accredited universities or colleges will be allowed as follows:

(A) Graduate-level credit courses:

- (i) Fifteen (15) hours for each credit hour of a semester course.
- (ii) Twelve (12) hours for each credit hour of a trimester course.
- (iii) Ten (10) hours for each credit hour of a quarter course.

(B) Undergraduate-level credit course:

- (i) Seven and one-half (7 1/2) hours for each credit hour of a semester course.
- (ii) Six hours (6) for each credit hour of a trimester course.
- (iii) Five (5) hours for each credit hour of a quarter course.

(C) Non-credit courses: credit shall be allowed provided the course meets the standards set forth in subsection (a) of this section.

(9) Not more than 10 hours of the total qualifying CPE credits for a CPE year may consist of a combination of group programs not presented by a qualifying CPE program sponsor and at technical sessions at meetings of recognized national and state accounting organizations and their chapters or other subdivisions.

(10) If a non-resident licensee's principal place of business state has no CPE requirements for renewal of a certificate, the non-resident licensee shall comply with all CPE requirements for renewal of a certificate in this state.

(Adopted effective March 19, 1996; Amended December 2, 2005; Amended November 19, 2015; Amended February 11, 2019)