

Secretary of the State File Number

**6415**

Regulation of the  
**Department of Consumer Protection**  
Concerning

**Accountancy Licensing**

Regulations adopted after July 1, 2013, become effective upon posting to the Connecticut eRegulations System, or at a later date if specified within the regulation.

Posted to the Connecticut eRegulations System on **August 8, 2024**

EFFECTIVE DATE

**August 8, 2024**

Approved by the Attorney General on

**May 20, 2024**

Approved by the Legislation Regulation Review Committee on

**January 23, 2024**

Electronic copy with agency head certification statement electronically submitted to and received by the Office of the Secretary of the State on

**August 1, 2024**

Form ICM-ECOPY (NEW 6/2015)  
State of Connecticut  
Secretary of the State



**IMPORTANT NOTICE FOR CONNECTICUT STATE AGENCIES**  
This form should be used only for regulations first noticed *on and after March 23, 2015*.

## Electronic Copy Certification Statement

*(Submitted in accordance with the provisions of section 4-172 of the Connecticut General Statutes)*

Regulation of the  
**Department of Consumer Protection**  
Concerning  
**Accountancy Licensing: Continuing Education and Reinstatement**

Approved by the Legislative Regulation Review Committee: **July 23, 2024**

eRegulations System Tracking Number: **PR2023-042**

**I hereby certify** that the electronic copy of the above-referenced regulation submitted herewith to the Secretary of the State is a true and accurate copy of the regulation approved in accordance with sections 4-169 and 4-170 of the *Connecticut General Statutes*.

**And I further certify** that in accordance with the approval of Legislative Regulation Review Committee, all required technical corrections, page substitutions and deletions, if any, have been incorporated into said regulation.

**In testimony whereof**, I have hereunto  
set my hand on **July 31, 2024**.

A handwritten signature in blue ink that reads "Avallone". The signature is written in a cursive style and is positioned above a horizontal line.

Julianne Avallone

Legal Director

Department of Consumer Protection

STATE OF CONNECTICUT  
Regulation of  
Department of Consumer Protection  
Concerning  
Accountancy Licensing

**Section 1:** Section 20-280-23 of the Regulations of Connecticut State Agencies is amended to read as follows:

**Section 20-280-23. Examination**

(a) **Educational qualifications to sit for the certified public accountant's examination.** An applicant shall be eligible to apply to sit for the examination for the first time on or after May 26, 2007 if he or she, at the time of the examination, has completed not less than one hundred twenty (120) semester hours of education at a college accredited by the regional accrediting commission subscribing to the national policies and procedures established by the Council for Higher Education Accreditation; or a college of equivalent accreditation as determined by the Connecticut State Board of Accountancy. The candidate shall have received credit for at least forty-six (46) semester hours from such an accredited college in the study of accounting and related subjects, including, but not limited to business law, economics, and finance; of which at least twenty-four (24) semester hours shall be in the study of accounting.

(b) **Application process.**

(1) Requirements to take the examination. An applicant shall:

(A) Submit to the examination service authorized by the board to administer the examination any application, documentation and proof of identity that the examination service may require, and pay any fee that the examination service may require;

(B) Submit documentation that, prior to applying for the examination, the applicant has met the educational qualifications set forth in subsection (c) of section 20-281c of the Connecticut General Statutes;

(C) Submit to the board satisfactory evidence of good character, as defined in subsection (b) of section 20-281c of the Connecticut General Statutes.

(2) Notice. The board, or its designee, shall for each applicant and eligible candidate:

(A) Determine the eligibility of each applicant;

(B) Forward notice of the time and place of the examination to each eligible candidate; and

(C) Forward notification of eligibility for the computer-based examination to the National Association of State Boards of Accountancy's National Candidate Database.

(3) Failure to appear for the examination. A candidate who fails to appear for the examination shall forfeit all fees charged for both the application and the examination.

(c) **Content.** The examination shall test the knowledge and skills required for performance as a newly licensed certified public accountant. The examination shall include the subject areas of accounting and auditing and related knowledge and skills as the board may require.

(d) **Passing Grade.** A candidate shall attain a scaled score of seventy-five points in each section.

(e) **Granting of Credit.** The exam shall be administered as scheduled by the board or its designee. A candidate may take the required exam sections individually and in any order. Credit for any exam section(s) taken and passed before October 1, 2023, shall be valid for eighteen (18) months [from the actual date the candidate took that exam section] from the date the passing score for such exam is released, without having to attain a minimum score on any failed exam section and without regard to whether the candidate has taken any other exam sections. Credit for any exam section(s) taken and passed on or after October 1, 2023, shall be valid for thirty (30) months from the date the passing score for such exam is released, without having to attain a minimum score on any failed exam section and without regard to whether the candidate has taken other exam sections. Credit for any exam section(s) taken and passed on or after April 1, 2021, and on or before October 1, 2023, shall be extended from eighteen (18) months to thirty (30) months if the candidate applies to take any section of the exam on or after October 1, 2023.

(1) [Except as provided in subdivision (2) of this subsection, candidates shall pass all four exam sections of the examination within a rolling eighteen-month period, which begins on the date that the first exam section passed is taken. Any exam section passed outside the eighteen-month period shall expire and that exam section shall be retaken.] A candidate shall be deemed to have passed the examination if, at the time the candidate sat for the final exam section passed, the candidate had valid passing scores for all other sections of the exam.

[(2) For reason of health, military service, or other individual hardship, the board may, in its discretion, extend the time limit for passing all remaining subjects beyond that set forth in subdivision (1) of this subsection.]

(2) A candidate shall not retake an exam section until the candidate has been notified of the score for the most recent attempt of that exam section.

**(f) Credit for examinations taken out-of-state.**

(1) Any individual who has obtained credit for any section of the uniform certified public accountant examination as graded by the Board of Examiners of the American Institute of Certified Public Accountants from a state other than Connecticut or other examination approved by the board, and who qualifies under subsection (a) of this section to take the examination in Connecticut shall receive credit for such sections subject to the provisions of this section.

(2) A candidate who has received full credits from a state other than Connecticut shall make application on forms prescribed by the board, and such application shall be filed with the board. A candidate's out-of-state credits shall not be accepted unless at the time the candidate received his or her [out- of-state] out-of-state credits the state of issuance had in effect credit procedures and standards substantially equivalent to or stricter than those credit procedures and standards then in effect in [state of] Connecticut.

(g) [**Hardship**. For reason of health, military service, or other individual hardship, the board may, in its discretion, extend the term of any credit.]

[(h)] **Cheating**.

(1) Cheating by a candidate shall be deemed to invalidate any grade earned by that candidate on any section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time ranging from until the next administration of the examination up to a lifetime ban.

(2) Actions including, but not limited to, the following may be considered cheating:

(A) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(B) Communication between candidates inside or outside the examination site or copying another candidate's answers while the examination is in progress;

(C) Communication with others inside or outside the examination site while the examination is in [process] progress;

(D) Substitution of another person to sit in the examination site in the stead of the candidate;

(E) Possession of or reference to crib sheets, textbooks or other material or electronic media (other than that provided to the candidate as part of the examination) inside or outside the test site while the examination is in progress;

(F) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or

(G) Retaking or attempting to retake an examination section by an individual who has unexpired credit for having already passed the same examination section, unless the individual has been directed to retake an examination section pursuant to board order to participate in a "Secret Shopper" program.

(3) In any case where it appears that cheating has occurred or is occurring, the board or its designee may summarily expel the candidate involved from the examination or move the candidate to a position in the examination center away from other examinees.

(4) In any case where the department believes that it has evidence that a candidate has cheated on the examination, it shall conduct an investigation. Such investigation may include hearings conducted in accordance with chapter 54 of the Connecticut General Statutes. Such hearing may result in a remedy, including, but not limited to:

(A) Full or partial invalidation of credit for any [session] section of the examination completed for that session; and

(B) Permanently or temporarily barring the candidate from taking all or any section of the examination.

(5) Upon final written determination that a candidate has cheated on the examination, the department shall notify the national candidate database, the American Institute of Certified Public Accountants, and the test center where the examination was administered.

(6) The department shall provide information to any state board of accountancy, concerning its finding and actions in such cases when a candidate has applied to take the CPA examination in such other state.

**Section 2.** Section 20-280-25 or the Regulations of Connecticut State Agencies is amended to read as follows:

**Sec. 20-280-25. Renewal and reinstatement of license and continuing professional education requirement**

(a) A license issued under chapter 389 of the [general statutes] Connecticut General Statutes shall be valid for a period of one year from January 1 to December 31. Each CPA and each public accountant who holds such a license shall annually apply electronically for renewal of such license and submit the fee prescribed under the applicable provision of chapter 389 of the Connecticut General Statutes by December 31. An application for renewal which is [filed electronically, postmarked or otherwise] received after such December 31, but prior to February 1, shall be accepted as a late application for renewal. An application for renewal which is [filed electronically, postmarked or otherwise] received on or after such February 1 shall be rejected and the license shall lapse. As a condition precedent to renewal of such license, each applicant shall complete forty (40) hours of continuing professional education[, complying with these regulations,] in accordance with this section and section 20-280-26 of the Regulations of Connecticut State Agencies during the period from July 1 through June 30, immediately preceding each such December 31, and shall report completion of such continuing professional education as required by [these regulations] section 20-280-27 of the Regulations of Connecticut State Agencies by such December 31.

(b) Certified public accountants shall be exempt from the continuing professional education requirement for the initial period of July 1 to June 30 during which they were first licensed.

(c) Extensions, waivers or adjustments to the mandatory continuing professional education requirement may be granted for reasons of health certified by a physician, an extended active duty of armed forces or other good cause acceptable to the board.

(d) The holder of a certificate whose license has lapsed ninety (90) days or less may reinstate his license by submission of an application on such form as the board may require which demonstrates that the applicant meets all requirements for renewal including continuing professional education requirements for the year immediately preceding the submission[; provided that an applicant who has not held a valid license within five years prior to his application for reinstatement shall also meet such additional requirements, including but not limited to additional continuing professional education, as the board may impose].

(e) Twenty (20) hours of continuing professional education credit in excess of the minimum mandatory forty (40) hours may be transferred from the preceding year to the subsequent year. Any excess credits transferred from the preceding year shall not be counted toward the eight (8) credits in the subject area of attest or compilation services required pursuant to section 20-280-24 of the Regulations of Connecticut State Agencies.

[(e)] (f) [The holder of a certificate whose license has been reinstated, pursuant to the preceding subsection, during the months of January through July need not complete or report on

the completion of any additional continuing professional education credits during the current continuing professional education year.] Each licensee shall meet an ethics requirement of four (4) hours within three (3) consecutive continuing professional education cycles after the expiration of the exemption period set forth in subsection (b) of this section and for every subsequent three (3) year period. Such requirement may be met through any course covering ethical behavior and the understanding of the State and National Code of Conduct, Professional Conduct and State Licensing Regulations.

~~[(f)]~~ [(g)] [The applicant for renewal of a license shall submit a signed application prescribed by the department, together with the fee prescribed by statute.] When a license has lapsed for more than ninety (90) days, an applicant may apply for reinstatement to the department. Upon receipt of such application and payment of the corresponding application fee, the department may, at its discretion and if such application was made not later than three (3) years after the date on which the license expired, reinstate the lapsed license. The applicant, prior to reinstatement by the department, shall attest that he or she has not engaged in the practice of public accountancy or used the title or designation “certified public accountant” or the abbreviation “CPA” or any other title, designation, words or letters tending to indicate that such person is a certified public accountant while the license was lapsed, in violation of law, shall pay the current year’s renewal fee for reinstatement and shall demonstrate completion of forty (40) hours of continuing professional education credits earned in the year immediately preceding the date of the submission of the reinstatement application form. If the applicant engaged in the practice of public accountancy while the license was lapsed, the applicant shall pay all license and late fees owed during the lapsed period, shall demonstrate completion of any required annual continuing professional education required for each year from the date of his or her license issuance or the last renewal, shall provide a detailed description of and supporting documentation attesting to the nature and extent of the work the applicant performed in such applicant’s occupation or profession from the date on which such license lapsed, and shall submit any other information required by the department to determine whether to approve the reinstatement. If the applicant used the title or designation “certified public accountant” or the abbreviation “CPA” or any other title, designation, words or letters tending to indicate that such person is a certified public accountant in this state in violation of law while the license was lapsed, but has not otherwise engaged in the practice of public accountancy, the applicant shall pay all license and late fees owed during the lapsed period and shall demonstrate completion of forty (40) hours of continuing professional education credits earned in the year immediately preceding the date of the submission of the reinstatement application form. If the license lapse is three (3) years or more, the applicant shall apply for a new license.

~~[(g)]~~ [(h)] [Twenty hours of credit in excess of the minimum mandatory forty hours may be transferred from the preceding year to the subsequent year.] Late fees shall be assessed in accordance with section 21a-4 of the Connecticut General Statutes for any applicant who used the title or designation “certified public accountant” or the abbreviation “CPA” or any other title, designation, words or letters tending to indicate that such person is a certified public accountant in this state while the license was lapsed or who engaged in the practice of public accountancy while the license was lapsed.

~~[(h)]~~ Each license holder shall meet an ethics requirement of four hours every three years. Such requirement may be met through any course covering ethical behavior and the understanding of State and National Code of Conduct, Professional Conduct and State Licensing Regulations.]

**Statement of Purpose**

To expand the amount of time a candidate for Certified Public Accountant can take to complete all sections of the accountancy licensing examination from eighteen (18) to thirty (30) months pursuant to Public Act 2023-180 and limit applicants from retaking a section of the accountancy licensing examination until the scores for the prior attempt have been released.

To create clear standards for reinstatement up the lapse of an accountancy credential and to deter accountants from advertising licensable services while their credential is inactive.

**IMPORTANT NOTICE FOR CONNECTICUT STATE AGENCIES**

This form is to be used for proposed permanent and technical amendment regulations only and must be completed in full.

**AGENCY CERTIFICATION**

**Department of Consumer Protection**

Proposed Regulation Concerning

**Accountancy Licensing**

eRegulations System Tracking Number **PR2023-042**

**I hereby certify the following:**

(1) The above-referenced **regulation** is proposed pursuant to the following statutory authority or authorities: **Conn. Gen. Stat. Sec. 20-280(g); Public Act 2023-180.**

*For technical amendment regulations proposed without a comment period, complete #2 below, then skip to #8.*

(2) As permitted by Section 4-168(h) of the *Connecticut General Statutes*, the agency elected to proceed without prior notice or hearing and posted the text of the proposed technical amendment regulation on eRegulations System website on **n/a**.

*For all other non-emergency proposed regulations, complete #3 - #7 below, then complete #8)*

(3) The agency posted notice of intent with a specified comment period of not less than 30 days to the eRegulations System website on **February 23, 2024**.

(4) *(Complete one)*  No public hearing held or was required to be held. **OR**  One or more public hearings were held on: **n/a**.

(5) The agency posted notice of decision to move forward with the proposed regulation to the eRegulations System website on **April 3, 2024**.

(6) *(Complete one)*  No comments were received. **OR**  Comments were received and the agency posted the statements specified in subdivisions (1) and (2) of CGS Section 4-168(e) to the eRegulations System website on \_\_\_\_\_.

(7) The final wording of the proposed regulation was posted to the eRegulations System website on **February 23, 2024**.

(8) Subsequent to approval for legal sufficiency by the Attorney General and approval by the Legislative Regulation Review Committee, **the final regulation shall be effective**

*(Check one and complete as applicable)*

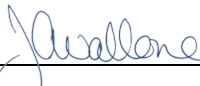
When posted to the eRegulations System website by the Secretary of the State.

**OR**  On \_\_\_\_\_

*(Date must be a specific calendar date not less than 11 days after submission to the Secretary of the State)*

**SIGNED**

*(Head of Board, Agency or Commission, or duly authorized deputy)*



Legal Director  
 OFFICIAL TITLE

5/8/2024  
 DATE

**OFFICE OF THE ATTORNEY GENERAL  
REGULATION CERTIFICATION**

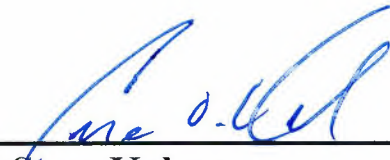
**Agency: Department of Consumer Protection**

**REGULATION NUMBER: PR2023-042**

**This Regulation is hereby APPROVED by the Attorney General as to legal sufficiency in accordance with Connecticut General Statutes § 4-169.**

**DATE: 5/20/2024**

**Signed:**



**Sean Kehoe**

*Associate Attorney General*

*Chief of the Division of Government Affairs*

*Duly Authorized*

# The Connecticut General Assembly

## Legislative Regulation Review Committee

Senator John Kissel  
Senate Chair



Representative Lucy Dathan  
House Chair

### Official Record of Committee Action

July 23, 2024

Agency: Department of Consumer Protection  
Description: Accountancy Licensing: Continuing Education and Reinstatement  
LRRC Regulation Number: 2024-014  
eRegulation Tracking Number: PR2023-042

The above-referenced regulation has been

### Approved with Technical Corrections

by the Legislative Regulation Review Committee in accordance  
with CGS Section 4-170.

Catherine M. Thomas  
Committee Administrator



State of Connecticut  
Office of the Secretary of the State

## Confirmation of Electronic Submission

Re: Regulation of the Department of Consumer Protection concerning  
Accountancy Licensing  
eRegulations System Tracking Number PR2023-042  
Legislative Regulation Review Committee Docket Number 2024-014

The above-referenced regulation was electronically submitted to the Office of the Secretary of the State in accordance with Connecticut General Statutes Section 4-172 on August 1, 2024.

Said regulation is assigned Secretary of the State File Number 6415.

The effective date of this regulation is August 8, 2024.

A handwritten signature in blue ink, appearing to read "Stephanie Thomas".

Stephanie Thomas  
Secretary of the State  
August 8, 2024

By:

/s/ Christopher R. Drake  
Christopher R. Drake  
Director, Business Services  
Division