ARKANSAS REGISTER



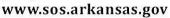
Transmittal Sheet

Use only for **FINAL** and **EMERGENCY RULES**

Secretary of State

John Thurston

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For Office Use Only:		THE STATE OF THE S
Effective Date	Code Number	
Name of Agency Arkansas State Board	of Public Accountancy	
Department of Labor and	Licensing	
Contact Jimmy Corley	E-mail james.corley@arkansas.gov Phone 501.682.5533	
Statutory Authority for Promulgating Rules ACA 17-12-203(C)		
Rule Title: Board Rule 13 - Co	ontinuing Education	
Intended Effective Date (Check One) Emergency (ACA 25-15-204)	Legal Notice Published	Date 1/7/2022
10 Days After Filing (ACA 25-15-204)	Final Date for Public Comment	2/11/2022
Other (Must be more than 10 days after filing date.)	Reviewed by Legislative Council	4/22/2022
	Adopted by State Agency	4/22/2022
Electronic Copy of Rule e-mailed from: (Require	d under ACA 25-15-218)	
Jimmy Corley james.co	orley@arkansas.gov 4/2	22/2022
		Date
I Hereby Certi	ON OF AUTHORIZED OFFICER fy That The Attached Rules Were Adopted kansas Administrative Act. (ACA 25-15-201 et. seq.)	
	Signature	
Sul, 62, SS Phone Number	33 james- Corloy e arbanuas s E-mail Address	UV
Title		
	4/22/22	

13.3 PROGRAMS WHICH QUALIFY

- (a) A program qualifies as acceptable continuing education if it is a formal program of learning which contributes directly to the professional competence of an individual licensed to practice as a public accountant. The responsibility for substantiating that a particular program meets the requirements of this paragraph rests solely upon the licensee. (b) Continuing education programs requiring attendance will qualify only if:
 - (1) An outline of the program is prepared in advance and preserved.
 - (2) The program is at least one-half hour (25 minute period) in length, excluding meal time and business session. Credit shall be based on contact hours. A 50-minute period will be considered as being equal to one hour. Hours devoted to preparation by the participant shall not be counted as a contact hour. Effective January 1, 2020, (CPE taken for the 2021 license year and beyond) a licensee may earn a maximum of 4 hours of CPE each year by completing nano learning courses. A nano learning course is a tutorial program designed to permit a participant to learn a given subject in a ten-minute increment using electronic media and without interaction with a real time instructor. For purposes of calculating nano learning CPE credits, one CPE hour shall consist of five tenminute courses. For all other CPE courses, credits must be earned in one-half hour (25 minute) increments.