

# ARKANSAS REGISTER

## Transmittal Sheet

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



Secretary of State

**John Thurston**

500 Woodlane, Suite 026

Little Rock, Arkansas 72201-1094

(501) 682-5070

[www.sos.arkansas.gov](http://www.sos.arkansas.gov)



For Office

Use Only:

Effective Date \_\_\_\_\_ Code Number \_\_\_\_\_

Name of Agency Arkansas State Board of Public Accountancy

Department 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 - Continuing Education

Intended Effective Date  
(Check One)

☐ Emergency (ACA 25-15-204)

☒ 10 Days After Filing (ACA 25-15-204)

☐ Other \_\_\_\_\_  
(Must be more than 10 days after filing date.)

Legal Notice Published .....

Final Date for Public Comment .....

Reviewed by Legislative Council .....

Adopted by State Agency .....

Date

1/7/2022

2/11/2022

4/22/2022

4/22/2022

Electronic Copy of Rule e-mailed from: (Required under ACA 25-15-218)

Jimmy Corley james.corley@arkansas.gov

4/22/2022


Contact Person

E-mail Address

Date

### CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted  
In Compliance with the Arkansas Administrative Act. (ACA 25-15-201 et. seq.)



Signature

501.682.5533  
Phone Number

james.corley@arkansas.gov  
E-mail Address

Director  
Title

4/22/22  
Date

### **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 ten-minute courses. For all other CPE courses, credits must be earned in one-half hour (25 minute) increments.