

## **ARTICLE 3-03 CONTINUING EDUCATION**

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### **CHAPTER 3-03-01 BASIC REQUIREMENTS**

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#### **3-03-01-01. Credit-hours or days required.**

Continuing education reports are due from all CPAs and LPAs, except those on retired status, before August first of each year and any credit-hours submitted must be for the previous July first through June thirtieth.

At the end of each continuing education reporting year, each CPA and LPA performing accounting, auditing, management or financial advisory, consulting, bookkeeping, or tax services for a client or an employer's client while holding out to the public as a licensee in this state must have completed one hundred twenty credit-hours of acceptable continuing education in the immediate preceding three reporting periods, including six credit-hours of professional ethics content as of June 30, 2022, and a minimum of twenty credit-hours each period.

All other accountants who in any way hold out as a CPA or LPA in this state, except those on retired status and those who include the term "inactive" whenever using the CPA or LPA title or abbreviation, must have completed sixty credit-hours of acceptable continuing education (one hundred twenty credit-hours as of June 30, 2022, including six credit-hours of professional ethics content) in the immediately preceding three reporting periods and a minimum of sixteen credit-hours each period, twenty credit-hours each period, starting July 1, 2021.

At the end of the first full continuing education reporting year following receipt of an initial original certificate, an accountant must meet the applicable per year minimum, and must meet the applicable three-year minimum, including ethics content, two years thereafter.

**History:** Amended effective August 1, 1984; October 1, 1984; July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2000; December 1, 2003; April 1, 2018; January 1, 2020.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-04

#### **3-03-01-02. How credits determined.**

1. Continuing education programs are measured in one-fifth-hour increments, with one-fifth hour of credit awarded for each full ten minutes of instruction.
2. Only class hours or self-study equivalents, and not preparation hours, are to be counted.
3. Service as a lecturer or discussion leader will receive credit to the extent that it contributes to the individual's professional competence, to a total credit limit equal to twice the program's credit allowance for enrolled participants. Repetitious presentations are not to be counted.

4. Courses taken for university or college credit may receive continuing education credit at the rate of fifteen credit-hours per semester hour of institutional credit, or ten credit-hours per quarter hour of institutional credit.
5. A CPA or LPA teaching a specific university or college level accounting course for the first time may be granted credit for preparation and instruction to the extent that it contributes to the individual's professional competence, up to a limit of twice the continuing education course credit available for CPAs or LPAs taking the course. No credit is available for repetitious teaching of the course or for subsequent teaching of courses with similar content.

**History:** Amended effective July 1, 1987; July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2003; April 1, 2018.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-04

### **3-03-01-03. Effective date.**

One hundred twenty credit-hours of continuing education for all accountants becomes effective for the period July 1, 2019, through June 30, 2022, and the twenty credit-hours per year minimum becomes effective for the reporting year starting July 1, 2021. The ethics content provision becomes effective for the three-year period ending June 30, 2022.

**History:** Amended effective August 1, 1984; October 1, 1984; March 1, 1995; October 1, 1999; April 1, 2018.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-05

### **3-03-01-04. Exceptions.**

The board will consider exceptions to the continuing education requirements for reasons including military service, foreign residency, retirement, and circumstances beyond the accountant's reasonable control. Nonresident accountants are exempt from the requirements of article 3-03 if they verify that they meet the continuing education requirements of their jurisdictions of residence, provided the board considers those continuing education requirements to be substantially equivalent to those of this state. Nonresident accountants practicing public accountancy in North Dakota must meet the public practice continuing education requirements of their jurisdictions of residence.

**History:** Amended effective March 1, 1995; September 1, 1997; October 1, 1999; December 1, 2000.

**General Authority:** NDCC 43-02.2-03

**Law Implemented:** NDCC 43-02.2-03, 43-02.2-05