

## **CHAPTER 3-03-03 GENERAL INFORMATION**

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### **3-03-03-01. Coverage of requirement.**

In order to enter public practice either full time or part time in North Dakota, an accountant must meet the continuing education requirements as specified in section 3-03-01-01 and may be required to furnish evidence of familiarity with current procedures and practices in the service areas they intend to practice.

**History:** Amended effective July 1, 1991; March 1, 1995; October 1, 1999; December 1, 2000; December 1, 2003; July 1, 2008; April 1, 2018.

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

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

### **3-03-03-02. Nonpractice.**

Repealed effective July 1, 1991.

#### **3-03-03-02.1. Temporary practice.**

The board may allow the temporary practice of public accounting and use of the CPA or LPA credential, if the CPA or LPA has acquired at least sixty credit-hours of approved continuing education within the preceding three years and agrees in writing to complete, within one year, the remaining continuing education credit-hours necessary to total one hundred twenty credit-hours. If the remaining continuing education credit-hours are not completed within the one year, the CPA or LPA must immediately cease practicing public accounting and using the CPA or LPA credential.

**History:** Effective July 1, 1991; amended effective 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

### **3-03-03-03. Nonresidents.**

Repealed effective July 1, 1991.

### **3-03-03-04. Documentation.**

Formal evidence of course registrations and written records of course sponsorships, titles, dates, times, locations, and instructors must be maintained by accountants for all continuing education credit claimed.

All documentations must be maintained for a period of at least five calendar years beyond the year of participation.

**History:** Amended effective July 1, 1987; 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

**3-03-03-05. Compliance monitors.**

Continuing education reporting forms filed by individuals must be examined annually by the state board of accountancy or an appointed agent thereof, to confirm eligibility of credit-hours claimed. Individuals claiming ineligible credit-hours will be notified, and the credit-hours will be disqualified. Flagrant violations of reporting standards, and situations where bad faith in compliance appears likely, will be reviewed for possible action as noncompliance.

**History:** Effective July 1, 1987; amended effective 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

**3-03-03-06. Noncompliance.**

Repealed effective March 1, 1995.