



**ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY**

**NOTICE OF INTENDED ACTION**

**AGENCY NAME:** The Alabama State Board of Public Accountancy

**RULE NO. & TITLE:** Section 30-X-5-.04: Programs Which Qualify

**INTENDED ACTION:** The Alabama State Board of Public Accountancy intends to amend Rule 30-X-6-.04.

**SUBSTANCE OF PROPOSED ACTION:** Rule will be amended to clarify specific programs which qualify for CPE.

**TIME, PLACE, MANNER OF PRESENTING VIEWS:** Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including January 20, 2023 following the 31st day of October 2022, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the University of Alabama at Birmingham, Collat School of Business, 710 13th Street South, Birmingham, AL 35233, at 10:00 a.m., January 20, 2023.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:** January 20, 2023

**CONTACT PERSON AT AGENCY:**



D. Boyd Busby, CPA  
Executive Director  
Alabama State Board of Public Accountancy  
PO Box 300375  
Montgomery, AL 36130-0375  
Phone: 334-242-5700

hours credit will be granted for a one-day or split-day session or program, provided the course or program, exclusive of the time taken by introductions, announcements or other activity which may be a part of the program, is in actual session at least six clock hours (360 minutes).

(c) Only class hours, actual hours of attendance, or equivalent (and not student hours devoted to preparation) will be counted.

(d) The credit to be granted for service as a lecturer, instructor/developer or discussion leader of an acceptable program will be equal to twice the number of actual hours of the lecture or session. However, no additional credit will be allowed for repetition of a program. The instructor/developer of any approved CPE program who wishes to claim CPE credit as instructor/developer must be either instructing individuals who are required by Section 30-X-5-.01 to complete CPE or instructing an acceptable course for university/college credit, as allowed for in Section 30-X-5-.04 (2)(e).

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §34-1-3.

**History:** Filed September 3, 1982. **Amended:** Filed

January 24, 2005; effective February 28, 2005. **Amended:**

Filed August 16, 2019; effective September 30, 2019. Amended:

Filed November 16, 2022

**30-X-5-.04**      **Programs Which Qualify.**

(1) The overriding consideration in determining whether a specific program qualifies as acceptable continuing professional education CPE is that it be a formal program of learning which contributes directly to the professional competence of a person who is required by Section 30-X-5-.01 to meet the Board's CPE requirements. It is left up to each individual to determine the course of study to be pursued, provided that the course of study meets all applicable CPE requirements. For example, the individual in public practice may study accounting and auditing, tax, or other topics concerning their practice; individuals in government may study government related topics; and individuals in business or industry may study topics related directly to their specific business or industry.

(2) Continuing professional education programs requiring class or meeting attendance must be conducted by persons approved by the Board whose background, training, education and experience qualify them as appropriate instructors, discussion leaders or lecturers on the subject matter of the particular programs.

(3) Subject to the condition that the subject matter meets the definition in Rule 30-X-5-.04(1), the following group study programs will qualify:

(a) Professional development programs of recognized national and state accounting organizations.

(b) Educational portions of technical sessions at meetings of recognized national and state accounting organizations and their chapters. Portions of each meeting devoted to administrative and other organizational matters cannot be included.

(c) Participation and work on a technical committee of an international, national or state professional association, council or member organization or a governmental entity that supports professional services or industries that require unique and specific knowledge in technical fields of study. Portions of each meeting devoted to administrative and other organizational matters cannot be included.

(d) University or college credit courses. Each semester hour credit shall equal fifteen hours toward the requirement. Each quarter hour credit shall equal ten hours.

(e) University or college noncredit courses. Each classroom hour will equal one qualifying hour.

(f) Formal organized in-firm and inter-firm education programs. Portions of each meeting devoted to administrative and firm matters cannot be included.

(g) Programs in other recognized organizations (accounting, industrial, professional, etc.) with attendees who are required by Section 30-X-5-.01 to complete CPE.

(h) Group internet-based education programs (live webinars) that provide for real-time interaction with the instructor.

(4) Subject to condition that the subject matter

meets the definition in Rule 30-X-5-.04(1), the following programs also qualify for credit:

(a) Formal self-study programs (including internet based non-interactive programs and on-demand webinars). Permit holders claiming credit for such courses will be required to obtain evidence of satisfactory completion of the course from the sponsor. Credit will be allowed in the renewal period in which the course is completed. The Board will not approve any program of learning that does not offer sufficient evidence that the work has actually been accomplished. The amount of credit to be allowed in each case shall be determined by the Board. A qualified assessment must be used to evaluate completion before credit is allowed.

(b) Credit may be allowed for published articles and books provided they contribute to the professional competence of the permit holder. The amount of credit so awarded will be determined by the Board. Credit for preparation of such publications may be given on a self-declaration basis up to fifty percent of the renewal period requirement. In exceptional circumstances a permit holder may request additional credit by submitting the article(s) or book(s) to the Board with an explanation of the circumstances which he feels justify a greater credit.

(c) Blended-Learning courses. Credit may be allowed for formal learning activities in which multiple learning formats are incorporated. CPE credit must equal the sum of the CPE credit determination for the various components of the program. A qualified assessment must be used to evaluate completion of any self-study portions of the course before credit is allowed.

(d) Nano Learning courses. Credit may be allowed for tutorial programs designed to permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media and without interaction with a real-time instructor. A nano learning program focuses on a single learning objective and is not paper-based. A qualified assessment must be used to evaluate completion before credit is allowed. No more than twenty-five percent of the total required hours will be allowed for nano learning courses.

(5) Continuing professional education program sponsors must provide program participants with documentation of their participation, which includes the following:

(a) Continuing professional education program sponsor

name and contact information.

- (b) Participant's name.
- (c) Course title.
- (d) Course field of study.
- (e) Date offered or completed.
- (f) If applicable, location and instructor name.
- (g) Type of instructional/delivery method used.
- (h) Amount of continuing professional education credit hours recommended.
- (i) Verification by continuing professional education sponsor representative.

(6) Continuing professional education program sponsors must retain adequate documentation for five years to support their compliance with these rules and the reports that may be required of participants.

**Author:** Alabama Board of Public Accountancy

**Statutory Authority:** Code of Ala. 1975, §§34-1-3, 34-1-4.

**History:** Filed September 3, 1982. **Amended:** Filed July 9, 1987. **Amended:** Filed January 24, 2005; effective February 28, 2005. **Amended:** Filed August 16, 2019; effective September 30, 2019. Amended: Filed November 16, 2022

**30-X-5-.05      Controls And Reporting.**

(1) Annual permits to practice expire on the last day of September of each year. Applications and fees for renewal of annual permits shall be submitted to the Board no later than the last day of December of each year. Each licensee applying for renewal of an annual permit to practice public accounting must submit a signed statement to the Board, under penalty of perjury, that all applicable continuing professional education (CPE) requirements have been met and must disclose at a minimum the following information pertaining to each educational program submitted for the purpose of meeting the CPE requirements:

- (a) Sponsoring organization.