

17 CAR § 236-1203. Basic requirements.

(a) An applicant for renewal of a license must have completed acceptable CPE, except as otherwise provided in subsection (f) of this section, in the amount of one hundred twenty (120) hours within thirty-six (36) months or forty (40) hours within twelve (12) months immediately preceding January 1 of the year for which the license is renewed.

(b)(1) Licensees engaged in the practice of public accounting shall complete at least forty percent (40%) of the required hours in content subject areas.

(2) Licensees not engaged in the practice of public accounting shall complete at least twenty percent (20%) of the required hours in content subject areas.

(3) Content subject areas include:

- (A) Accounting;
- (B) Accounting ethics;
- (C) Attest; or
- (D) Taxation.

(c) Licensees engaged in any attest or compilation function shall complete at least twenty percent (20%) of the required hours in the subject areas of attest and accounting theory/practice;

(d)(1) Licensees must complete at least four (4) hours of CPE in the area of accounting professional conduct and ethics during the thirty-six (36) months immediately preceding the expiration date of their current license.

(2)(A) Licensees must complete one (1) hour of CPE on Arkansas State Board of Public Accountancy specific laws and rules (also known as Arkansas Ethics or ETA) during the thirty-six (36) months immediately preceding the expiration date of their current license.

(B) This requirement may be satisfied by completing a web-based course via the Arkansas State Board of Public Accountancy's website or attending group training taught by a board member, board staff member, or a designee of the board.

(C) CPE hours obtained for the Arkansas Ethics requirement count towards the four-hour ethics requirement of this subsection.

(3) The four-hour ethics requirement, including the one-hour Arkansas Ethics, is not required until your first full calendar year of initial licensure.

(e) Licensees who are in their first calendar year of licensure must obtain CPE hours prorated based on the date of initial licensure in order to renew their license.

(f)(1) The board may make exceptions from continuing education requirements for reasons of individual hardship including, but not limited to:

- (A) Health;
- (B) Military service;
- (C) Foreign residency; or
- (D) Other good cause.

(2) No exception shall be made solely because of age or retirement.

(g)(1) The board shall allow a full or partial exemption from continuing education requirements for the following licensees:

(A) An active duty military service member deployed outside of the State of Arkansas;

(B) A returning military veteran within one (1) year of his or her discharge from active duty; or

(C) The spouse of a person under subdivision (g)(1)(A) or (B) of this section.

(2)(A) In order to receive a full or partial CPE exemption, a qualifying individual must submit a written request for an exemption to the board.

(B) The written request must explain whether a full or partial waiver of the CPE requirement is sought and why such waiver is appropriate under the individual's specific circumstances.

(C) In deciding the extent of any CPE waiver allowed under this part, the board will take into consideration factors including, but not limited to:

- (i) Ability to access any CPE programs;
- (ii) Ability to access various types of CPE;
- (iii) Applicant's personal circumstances; and
- (iv) The length of time on duty.

(h) Responsibility for documenting the acceptability of the continuing education

requirement rests with the applicant, who must retain such documentation for a period of five (5) years following the end of the year of completion of the continuing education hours.