

17 CAR § 236-1206. CPE reporting requirements.

(a)(1) Applicants for renewal of a license must submit with their annual registration a certification that the applicant has met the CPE requirement for issuance of a license together with a CPE statement, in a form prescribed by the Arkansas State Board of Public Accountancy, showing the continuing education programs and hours completed during:

(A) The twelve (12) months immediately preceding January 1 of the year for which the license is being renewed; or

(B) The thirty-six (36) months immediately preceding January 1 of the year for which the license is being renewed if using the three-year rule.

(2) The applicant must retain all supporting documentation for the programs and hours for five (5) years following the end of the year of completion.

(b) The CPE statement shall show the following:

- (1) Name of the attendee;
- (2) NASBA registration number or an E, if the sponsor is exempt;
- (3) Sponsoring organization;
- (4) Location of program;
- (5) Title of program or description of content;
- (6) Dates attended and/or completed and submitted;
- (7) Field of study;
- (8) Hours claimed; and
- (9) Other information as designated by the board.

(c)(1) On an annual basis, the board will audit the CPE statements of a selected number of licensees, and those licensees will be required to submit support documentation acceptable to the board as part of the audit process.

(2) Licensees who fail the CPE audit can appeal to the CPE Compliance Committee, and if necessary, the full board.