



# Activity Review

## North Carolina State Board of Certified Public Accountant Examiners

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### How Do the Amended CPE Rules Affect Me?

Four CPE rules, 21 NCAC 08G .0401, .0403, .0409, and .0410, were amended effective January 1, 2014. These rules, as well as 11 other amended rules, were published in the January 2014 *Activity Review* showing the text added and deleted during the rule-making process.

The amended rules, have been posted to the Board’s website, [www.nccpaboard.gov](http://www.nccpaboard.gov), under the “Resources” tab (click on the NC Administrative Code link).

21 NCAC 08G .0401 now requires that a CPA receive a certificate of completion from the course sponsor in order to receive credit for completing a CPE course.

The completion of an examination of a self-study CPE course or a copy of the completed examination is not acceptable verification of the completion of a course for CPE credit toward the annual CPE requirement.

A certificate of completion must be provided to the CPA by the CPE course vendor and the certificate of completion must include the information specified in 21 NCAC 08G .0403(c)(13).

Pursuant to the amended 21 NCAC 08G .0403, the Board no longer registers sponsors of CPE courses to provide CPE in North Carolina.

The 81 sponsors (23 CPA firms, 23 businesses, 15 colleges, 9 government agencies, 5 law firms, 4 associations, and 2 non-for-profit organizations) that were registered with the Board as

of December 31, 2013, may continue to offer CPE courses to North Carolina licensees, but may no longer advertise themselves as sponsors registered with the Board.

North Carolina licensees have never been required to take CPE from a CPE sponsor registered with the Board, a CPE sponsor registered with the National Association of State Boards of Accountancy (NASBA) National CPE Registry, or any other specific entity, and the amendments to the CPE rules do not affect that.

The exception is that the annual ethics CPE course required for certificate renewal must be taken from a CPE sponsor on NASBA’s National CPE Registry.

Numerous behavioral or regulatory ethics courses are offered by several sponsors, including the North Carolina Association of CPAs (NCACPA), registered with the Registry.

Please note that the Accountancy Law Course required for certificate applicants is only available from the NCACPA.

21 NCAC 08G .0409 reflects two changes that the Board adopted from the NASBA/AICPA CPE Standards.

21 NCAC 08G .0409(a) now includes the requirement for a monitoring mechanism for Internet-based CPE programs and 21 NCAC 08G .0409(c) references the NASBA word count formula for determining credit for self-study CPE courses.

In accordance with the amended 21 NCAC 08G .0410, as part of the annual CPE requirement, licensees must take a behavioral or regulatory ethics course offered by a CPE sponsors registered with the National CPE Registry maintained by NASBA.

In addition to the changes in content and intent, the staff of the Rules Review Commission (RRC) of the Office of the Administrative Hearings made changes in the structure, format, punctuation, and form to the CPE rules and the other rules affected by rule-making.

For questions about 21 NCAC 08G .0401, .0403, .0409, or .0410 please contact Buck Winslow, Manager of Licensing, at [buckw@nccpaboard.gov](mailto:buckw@nccpaboard.gov) or contact Cammie Emery, Licensing Assistant, at [cemery@nccpaboard.gov](mailto:cemery@nccpaboard.gov).

For questions about the amendments to other rules, please contact a member of the Board’s Executive Staff at [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov) or [dnance@nccpaboard.gov](mailto:dnance@nccpaboard.gov).

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