

**17-12-502. Continuing education requirement.**

(a) Every application for renewal of a license by any person who holds a certificate as a certified public accountant or registration as a public accountant shall be accompanied or supported by such evidence as the Arkansas State Board of Public Accountancy shall prescribe, documenting completion of forty (40) hours of acceptable continuing education, approved by the board, during the twelve-month period immediately preceding the expiration date of the license, or one hundred twenty (120) hours of acceptable continuing education approved by the board, during the thirty-six-month period immediately preceding the expiration date of the license.

(b) Failure by an applicant for renewal of a license to furnish such evidence shall constitute grounds for revocation, suspension, or refusal to issue or renew such a license in a proceeding under § 17-12-601 unless the board in its discretion shall determine the failure to have been due to reasonable cause.

(c) The board in its discretion may renew a license despite failure to furnish evidence of satisfaction of requirements of continuing education and may renew a license to an applicant who has previously maintained inactive status under § 17-12-505 upon the condition that the applicant follow a particular program or schedule of continuing education.

(d) In issuing rules, regulations, and individual orders in respect to requirements of continuing education, the board in its discretion:

(1) May, among other things, use and rely upon guidelines and pronouncements of recognized educational and professional associations;

(2) May prescribe content, duration, and organization of courses;

(3) Shall take into account the accessibility to applicants of such continuing education as it may require;

(4) Shall consider any impediments to interstate practice of public accountancy which may result from differences in the requirements in other states; and

(5) May provide for relaxation or suspension of the requirements in regard to applicants who certify that they do not intend to engage in the practice of public accountancy and for instances of individual hardship.

(e) The board is authorized to prescribe regulations, procedures, and policies in the manner and condition under which credit shall be given for participation in a program of continuing education that the board may deem necessary and appropriate to maintain the highest standard of proficiency in the profession of public accounting.

(f) Examples of programs of continuing education which will be acceptable include, but are not limited to, programs or seminars sponsored by higher education institutions, government agencies, professional organizations of certified public accountants and public accountants, and firms of certified public accountants and public accountants.

(g) The board is authorized to prescribe conditions under which sponsors of continuing education programs must register with the board or a third party approved by the board in order for the programs to be acceptable to the board. A fee for the registration may be charged in an amount established by board rule. In the event the board provides for registration with a third party, the fee charged by the third party may be charged to and paid by the sponsor.

(h) The board in its discretion may require licensees to provide evidence of compliance with the requirements of this section and may investigate licensees to verify compliance with this section. All persons acting on behalf of the board in connection with such investigations shall be considered officers or employees of the State of Arkansas for purposes of:

(1) Immunity from civil liability pursuant to § 19-10-301 et seq.; and

(2) Payment of actual damages on behalf of state officers or employees pursuant to § 21-9-201 et seq.

**History.** Acts 1975, No. 160, § 11; 1979, No. 432, § 5; A.S.A. 1947, § 71-621; Acts 1997, No. 242, §§ 14, 15; 1999, No. 180, § 32; 2005, No. 54, § 13.