Title 20—DEPARTMENT OF
COMMERCE AND INSURANCE
Division 2010—Missouri State Board of Accountancy
Chapter 4—Continuing Education Requirements

PROPOSED AMENDMENT

20 CSR 2010-4.031 Continuing Professional Education (CPE) Documentation. The board is amending section (1).

PURPOSE: This amendment clarifies acceptable documentation for qualifying CPE.

(1) Continuing Professional Education (CPE) Records.

(B) Acceptable documentation [requirements are set forth in the Statement on Standards for Continuing Professional Education (CPE) Programs in rule 20 CSR 2010-4.020].

1. Licensees shall demonstrate compliance in meeting their CPE requirements by maintaining and providing certificates of completion from the AICPA, a state society of CPAs, or a registered NASBA CPE Program Sponsor. Program Sponsors may be verified at the NASBA website: https://nasba.org.

2. Licensees seeking credit for CPE from any non-registered NASBA program, other than the AICPA or a state society of CPAs, shall maintain and provide the following documentation:
   A. Program materials;
   B. Agenda with dates, times, and locations;
   C. Sign-in sheets/records of attendance;
   D. Number of CPE credits earned by participants;
   E. Name, contact information, and qualifications of the developer;
   F. Name, contact information, and qualifications of the reviewer;
   G. Results of program evaluations; and
   H. Other information or documentation as the board may request.

(C) Responsibility for documenting the acceptability of the program and the validity of the credits rests with the applicant or license holder who [should] shall retain such documentation for a [period] minimum of five (5) calendar years from the end of the year in which the learning activities were completed.

(D) The board may verify the CPE reported by applicants for licensure and licensees. Licensees who do not provide the board with either a completed certificate from the AICPA, a state society of CPAs, or a registered NASBA CPE program sponsor, or the documentation required for a non-registered NASBA program, will not receive CPE credit. In cases where the board determines that the requirement is not met, the board may grant an additional period of
time in which the deficiencies may be cured.


PUBLIC COST: This proposed amendment will not cost state agencies or political subdivisions more than five hundred dollars ($500) in the aggregate.

PRIVATE COST: This proposed amendment will not cost private entities more than five hundred dollars ($500) in the aggregate.

NOTICE TO SUBMIT COMMENTS: Anyone may file a statement in support of or in opposition to this proposed amendment with the Board of Accountancy, PO Box 613, Jefferson City, MO 65102, by facsimile at 573-751-0012 or via email at mosba@pr.mo.gov. To be considered, comments must be received within thirty (30) days after publication of this notice in the Missouri Register. No public hearing is scheduled.