

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.

*AUTHORITY: section 326.271, RSMo 2016, and section 326.310, RSMo Supp. 2019.\* This rule originally filed as 4 CSR 10-4.031. Original rule filed April 5, 2004, effective July 30, 2004. Moved to 20 CSR 2010-4.031, effective Aug. 28, 2006. Amended: Filed Feb. 23, 2010, effective Aug. 30, 2010. Amended: Filed May 20, 2019, effective Dec. 30, 2019. Amended: Filed Oct. 30, 2020.*

*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.*