Regulation of the
State Board of Accountancy

Concerning
Continuing Education for Certified Public
Accountants

Regulations adopted after July 1, 2013, become effective upon posting to the website of the Secretary of the State, or at a later date specified within the regulation.

Website posted on
February 14, 2014

Effective Date
February 14, 2014

Approved by the Attorney General on
November 14, 2013

Approved by the Legislative Regulation Review Committee on
January 28, 2014

Received and filed in the Office of the Secretary of the State on
February 11, 2014

Electronic copy with agency head certification statement submitted to the Office of the Secretary of the State on
February 7, 2014

Published in the Connecticut Law Journal on
Electronic Copy Certification Statement

I, Denise W. Merrill, Secretary of the State of the Secretary of the State's Office, in accordance with the provisions of Section 4-172 of the General Statutes of the State of Connecticut, do hereby certify:

That the electronic copy of a regulation concerning Connecticut State Board of Accountancy, which was approved by the Legislative Regulation Review Committee on January 27, 2014, and which shall be submitted electronically for filing to the Secretary of the State by Sonia Worrell Asare of this agency on February 7, 2014, is a true and accurate copy of the original regulation approved in accordance with Sections 4-169 and 4-170 of the General Statutes of the State of Connecticut.

In testimony whereof, I have hereunto set my hand on February 7, 2014.

(Signature of agency head)
State of Connecticut

REGULATION
of the

NAME OF AGENCY:
Secretary of the State, State Board of Accountancy

SUBJECT MATTER OF REGULATION:
Concerning Continuing Education for Certified Public Accountants

Section 1. Section 20-280-24(i)(3) of the Regulations of Connecticut State Agencies is amended to read as follows:

(3) Continuing professional education. The individual shall earn [16] 8 hours of the 40 hours of continuing professional education, required pursuant to section 20-280-25 (a) of the Regulations of Connecticut State Agencies, in the subject area of attest or compilation services.
Statement of Purpose

Pursuant to CGS Section 4-170(b)(3), "Each proposed regulation shall have a statement of its purpose following the final section of the regulation." Enter the statement here.

The proposed amendment to the State Board of Accountancy’s regulation is an attempt to amend the current regulatory requirement that a licensee obtain 16 hours of the required 40 hours of continuing professional education in the subject area of attestation or compilation. The proposed amendment will require 8 hours of attestation or compilation continuing professional education, which is the current standard as adopted by the American Institute of Certified Public Accountants. This proposed amendment will bring the Connecticut State Board of Accountancy in line with the national trend requiring 8 hours of attestation or compilation continuing education requirements.
CERTIFICATION

I hereby certify that the above Regulation(s)

1) is/are (check all that apply) □ adopted □ amended □ repealed by this agency pursuant to the following authority(ies): (complete all that apply)
   a. Connecticut General Statutes section(s) 20-280(0).
   b. Public Act Number(s) ______.
      (Provide public act number(s) if the authorizing act has not yet been codified in the Connecticut General Statutes.)

And I further certify

2) that Notice of Intent to adopt, amend or repeal said regulation(s) was electronically submitted to the Secretary of the State on 9/9/2013, and posted to the Secretary’s regulations website on 9/9/2013; (Insert dates notice was (a) emailed to the Secretary of the State and (b) posted on the Secretary’s website, if notice and posting were required by CGS 4-168, as amended by PA 13-247 and PA 13-274.)

3) and that a public hearing regarding the proposed regulation(s) was held on ____ or □ that no public hearing was held; (Insert date(s) of mandatory public hearing(s) held pursuant to CGS 4-168(a), as amended, or other applicable statute, and/or voluntary hearing, or if no hearing was held, check the box for that statement.)

4) and that notice of Decision to Take Action on said regulations was electronically submitted to the Secretary of the State on 10/24/2013, and posted to the Secretary’s regulations website on 10/24/2013; (Insert dates notice was (a) emailed to the Secretary of the State and (b) posted on the Secretary’s website, if notice and posting were required by CGS 4-168, as amended by PA 13-247 and PA 13-274.)

5) and that said regulation(s) is/are EFFECTIVE (check one, and complete as applicable)
   □ When posted online by the Secretary of the State.
   OR □ on (insert date) ______.

6) SIGNED (Head of Board, Agency or Commission) 
   OFFICIAL TITLE, DULY AUTHORIZED 
   DATE
   November 4, 2013

   Temporary Chairman of the Board of Accountancy

   APPROVED by the Attorney General as to legal sufficiency in accordance with CGS Section 4-169, as amended.

   DATE 11/4/13
   SIGNED (Attorney General or AG’s designated representative) 
   OFFICIAL TITLE, DULY AUTHORIZED

   ASSOC. ATTY. GENERAL

   Proposed regulations are DEEMED APPROVED by the Attorney General in accordance with CGS Section 4-169, as amended, if the Attorney General fails to give notice to the agency of any legal insufficiency within thirty (30) days of the receipt of the proposed regulation.

   (For Regulation Review Committee Use ONLY)

   APPROVED □ in WHOLE or WITH □ technical corrections □ deletions □ substitute pages
   □ DEEMED APPROVED, pursuant CGS 4-170(c), as amended.
   □ Rejected without Prejudice □ Disapproved, pursuant to CGS 4-170(c), as amended.

   By the Legislative Regulation Review Committee
   In accordance with CGS Section 4-170, as amended

   DATE 12/28/14
   SIGNED (Administrator Legislative Regulation Review Committee)

   In accordance with CGS Section 4-172, as amended by PA 13-247 and PA 13-274, one certified paper copy and one electronic copy with agency head certification statement received on the date(s) specified below.

   (For Secretary of the State Use ONLY)

   Date Posted to SOTS Regulations Website: 
   Date Electronic Copy Forwarded to the Commission on Official Legal Publications: 
   SOTS file stamp:
CERTIFICATION STATEMENT INSTRUCTIONS
(Numbers below correspond to the numbered sections of the Certification Statement page)

1. a) Indicate whether the regulation contains newly adopted sections, amendments to existing sections, and/or repeals of existing sections. Check all cases that apply.
   b) Indicate the specific legal authority that permits or requires adoption, amendment or repeal of the regulation. If the relevant public act has been codified in the most current biennial edition of the Connecticut General Statutes, indicate the relevant statute number(s) instead of the public act number. If the public act has not yet been codified, indicate the relevant public act number.

2. An agency must electronically submit notice of its intent to adopt the regulation to the Secretary of the State at regulations.sots@ct.gov for posting on the Secretary’s regulations website. Enter both the date notice of intent was submitted to the Secretary of the State and the date the notice was posted on the Secretary’s website. For emergency regulations, use Form REGS-1-E instead of this form. For non-substantive technical amendments and repeals adopted without prior notice or hearing as permitted by subsection (g) of CGS 4-168, use Form REGS-1-T instead of this form.

3. CGS 4-168(a), as amended by PA 13-247 and PA 13-274, prescribes requirements for holding a public hearing on proposed regulations. Enter the date(s) of all hearing(s) held under that section, if any, also enter the date(s) of any hearing(s) the agency was required to hold under the provisions of any other law; and enter the date(s) of any public hearing(s) the agency elected to hold voluntarily. If no public hearing was held, mark (X) the check box.

4. NEW REQUIREMENT: CGS 4-168(d), as amended by PA 13-247 and PA 13-274, prescribes requirements electronically submitting notice of decision to take action (proceed with adoption) of a proposed regulation for posting to the Secretary’s regulations webpage. Enter both the date notice of decision was submitted to the Secretary of the State and the date the notice was posted on the Secretary’s website.

5. As applicable, enter the specific effective date of the regulation; or indicate that it is effective upon posting online by the Secretary of the State. Please note the important information below.

   Permanent regulations adopted after July 1, 2013 are effective upon posting online by the Secretary of the State (SOTS), or at a later date specified by the agency, or at a later date if required by statute. See CGS 4-172(b). An effective date may not precede the date of posting online by SOTS, and it may not precede the effective date of the public act requiring or permitting the regulation.

6. Submit the original proposed regulation to your agency commissioner for signature.