

TRANSMITTAL SHEET FOR
NOTICE OF INTENDED ACTION

Control 30 Department or Agency Alabama State Board of Public Accountancy
Rule No. 30-X-5-.03
Rule Title: Calculation of Hours of Credit

 New X Amend Repeal Adopt by Reference

Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? No

Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? Yes

Is there another, less restrictive method of regulation available that could adequately protect the public? No

Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? No

Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? No

Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? Yes

Does the proposed action relate to or affect in any manner any litigation which the agency is a party to concerning the subject matter of the proposed rule? No

Does the proposed rule have an economic impact? No

If the proposed rule has an economic impact, the proposed rule is required to be accompanied by a fiscal note prepared in accordance with subsection (f) of Section 41-22-23, Code of Alabama 1975.

Certification of Authorized Official

I certify that the attached proposed rule has been proposed in full compliance with the requirements of Chapter 22, Title 41, Code of Alabama 1975, and that it conforms to all applicable filing requirements of the Administrative Procedure Division of the Legislative Services Agency.

Signature of certifying officer D. Boyd Busby
D. Boyd Busby, CPA, Executive Director

Date November 16, 2022

(DATE FILED)
(STAMP)

ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

NOTICE OF INTENDED ACTION

AGENCY NAME: The Alabama State Board of Public Accountancy

RULE NO. & TITLE: Section 30-X-5-.03: Calculation of Hours Of Credit

INTENDED ACTION: The Alabama State Board of Public Accountancy intends to amend Rule 30-X-6-.04.

SUBSTANCE OF PROPOSED ACTION: Rule will be amended to clarify what courses can be claimed for instructor/developer of a CPE program.

TIME, PLACE, MANNER OF PRESENTING VIEWS: Interested persons may present their views in writing to the Executive Director of the Alabama State Board of Public Accountancy at any time until and including January 20, 2023 following the 31st day of October 2022, or, if requested in advance, by personally appearing at the Alabama State Board of Public Accountancy Board Meeting to be held at the University of Alabama at Birmingham, Collat School of Business, 710 13th Street South, Birmingham, AL 35233, at 10:00 a.m., January 20, 2023.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE: January 20, 2023

CONTACT PERSON AT AGENCY:



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satisfaction of the Board that the applicant has completed the above requirement, the Board shall issue him a permit to practice and transfer him to active status.

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-11.

History: Filed September 3, 1982. **Amended:** Filed June 27, 1986; August 10, 1990. **Amended:** Filed

August 16, 2019; effective September 30, 2019. **Amended:**

Published May 28, 2021; effective July 12, 2021. **Amended:**

Filed November 16, 2022

30-X-5-.03 **Calculations Of Hours Of Credit.** The following standards will be used to measure the hours of credit to be given for acceptable continuing professional education (CPE).

Qualifying CPE Program	Minimum initial credit that must be earned	After first credit has been earned, credit may be earned in these increments
Group	One (50 minutes)	One-fifth or one-half
Blended learning	One (50 minutes)	One-fifth or one-half
Self-study	One-half (25 minutes)	One-fifth or one-half
Nano-learning	One-fifth (10 minutes)	Not applicable (single nano-learning program is one-fifth credit)

(a) Credit will be given based on program length, with one fifty (50)-minute period equal to one CPE hour. One-fifth CPE hour increments (equal to 10 minutes) and one-half CPE hour increments (equal to 25 minutes) are permitted after the first CPE hour has been earned in a given learning activity for all delivery methods, except nano-learning, which is always only one-fifth credit in length. The minimum allowable credit for self-study CPE is one-half hour (25 minutes). For group and blended learning activities in which individual segments are less than 50 minutes, the sum of the segments should be considered one total program. For example, five 30-minute presentations would equal 150 minutes and should be counted as three CPE hours. When the total minutes of a sponsored learning activity are greater than 50, but not equally divisible by 10, the CPE hours granted should be rounded down to the nearest one-fifth hour.

(b) In order to qualify, a group and blended learning program must be at least one hour (fifty minute period) in length, a self-study program must be at least one-half hour (twenty-five minutes) in length, and a nano-learning program must be at least one-fifth hour (ten minutes) in length. Eight

hours credit will be granted for a one-day or split-day session or program, provided the course or program, exclusive of the time taken by introductions, announcements or other activity which may be a part of the program, is in actual session at least six clock hours (360 minutes).

(c) Only class hours, actual hours of attendance, or equivalent (and not student hours devoted to preparation) will be counted.

(d) The credit to be granted for service as a lecturer, instructor/developer or discussion leader of an acceptable program will be equal to twice the number of actual hours of the lecture or session. However, no additional credit will be allowed for repetition of a program. The instructor/developer of any approved CPE program who wishes to claim CPE credit as instructor/developer must be either instructing individuals who are required by Section 30-X-5-.01 to complete CPE or instructing an acceptable course for university/college credit, as allowed for in Section 30-X-5-.04 (2) (e).

Author: Alabama Board of Public Accountancy

Statutory Authority: Code of Ala. 1975, §34-1-3.

History: Filed September 3, 1982. **Amended:** Filed

January 24, 2005; effective February 28, 2005. **Amended:**

Filed August 16, 2019; effective September 30, 2019. Amended:
Filed November 16, 2022

30-X-5-.04 Programs Which Qualify.

(1) The overriding consideration in determining whether a specific program qualifies as acceptable continuing professional education CPE is that it be a formal program of learning which contributes directly to the professional competence of a person who is required by Section 30-X-5-.01 to meet the Board's CPE requirements. It is left up to each individual to determine the course of study to be pursued, provided that the course of study meets all applicable CPE requirements. For example, the individual in public practice may study accounting and auditing, tax, or other topics concerning their practice; individuals in government may study government related topics; and individuals in business or industry may study topics related directly to their specific business or industry.