

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

Purpose and Legal Disclaimer: This form was designed to facilitate submission of the "statement from the department head" required by CGS 4-172(a) as amended by PA 12-92, Section 6. This form does not constitute legal advice. The Office of the Secretary of the State (SOTS) is not authorized to provide legal advice to state agencies. Consult with your agency's legal counsel before completing and submitting this form for filing

Instructions: (1) Save a copy of this document to your computer; (2) To enter data, use the Tab key to move between fields, or click-and-highlight an entire <text field>; (3) When complete, submit to your agency's legal counsel for review and approval; (4) After approval by counsel, PRINT and submit to your agency head for his/her original signature; (5) Scan the originally-signed form and submit it as an email attachment, along with the electronic copy of the regulation that the statement certifies, to regulations.sots@ct.gov; (6) retain the originally-signed copy for your agency's regulation-making record.

Submit the electronic copy and its certification statement to the Secretary of the State at regulations.sots@ct.gov concurrently with the paper copy of the original regulation, as required by CGS Section 4-172 as amended.

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)

IMPORTANT: Use this form (REGS-1) to submit permanent regulations to the Legislative Regulation Review Committee.
For *emergency regulations*, use form REGS-1-E instead.
For *non-substantive technical amendments and repeals* proposed without prior notice or hearing as permitted by subsection (g) of CGS 4-168, as amended by PA 13-247 and PA 13-274, use form REGS-1-T instead.

Please read the additional instructions on the back of the last page (Certification Page) before completing this form. Failure to comply with the instructions may cause disapproval of proposed regulations.

State of Connecticut
REGULATION
of the

NAME OF AGENCY:

Secretary of the State, State Board of Accountancy

Concerning

SUBJECT MATTER OF REGULATION:

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

This certification statement must be completed in full.

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(g)9.

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 9/09/2013, and posted to the Secretary's regulations website on 9/09/2013; (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) <i>[Signature]</i> | OFFICIAL TITLE, DULY AUTHORIZED Temporary Chairman of the Board of Accountancy | DATE November 4, 2013 |
|---|---|--------------------------|

| | | |
|--|--|---|
| APPROVED by the Attorney General as to legal sufficiency in accordance with CGS Section 4-169, as amended. | | |
| DATE <u>11/14/13</u> | SIGNED (Attorney General or AG's designated representative) <i>[Signature]</i> Joseph Rubin | 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 <u>1/28/14</u> | SIGNED (Administrator, Legislative Regulation Review Committee) <i>[Signature]</i> |
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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.

| | | |
|------|---------------------------------|----|
| DATE | SIGNED (Secretary of the State) | BY |
|------|---------------------------------|----|

(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:

GENERAL INSTRUCTIONS

1. All regulations proposed for adoption, amendment or repeal, *except* emergency regulations, must be presented to the Attorney General for determination of legal sufficiency. (See CGS Section 4-169.)
2. After approval by the Attorney General, the original and one electronic copy (in Word format) of all regulations proposed for adoption, amendment or repeal must be presented to the Legislative Regulation Review Committee for its action. (See CGS Section 4-168, as amended by PA 13-247, section 28, and PA 13-274, and CGS Section 4-170.)
3. Each proposed regulation section must include the appropriate regulation section number and a section heading. (See CGS Section 4-172.)
4. New language added to an existing regulation must be in underlining or CAPITAL LETTERS, as determined by the Regulation Review Committee. (See CGS 4-170(b).)
5. Existing language to be deleted must be enclosed in [brackets]. (See CGS 4-170(b).)
6. A completely new regulation or a new section of an existing regulation must be preceded by the word "(NEW)" in capital letters. (See CGS Section 4-170(b).)
7. The proposed regulation must have a statement of its purpose following the final section of the regulation. (See CGS Section 4-170(b).)
8. The *Certification Statement* portion of this form must be completed, including all applicable information regarding notice submission and website posting date(s) and public hearing(s). (See more specific instructions below.)
9. Additional information regarding rules and procedures of the Legislative Regulation Review Committee can be found on the Committee's web site: <http://www.cga.ct.gov/rr/>.
10. A copy of the Legislative Commissioners' Regulations Drafting Manual is located on the LCO website at http://www.cga.ct.gov/lco/pdfs/Regulations_Drafting_Manual.pdf.

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.