ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY
ADMINISTRATIVE CODE

CHAPTER 30-X-5
CONTINUING PROFESSIONAL EDUCATION

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30-X-5-.01 Applicability.

(1) The continuing professional education requirement applies to all registered Public Accountants and Certified Public Accountants holding annual permits issued by the Board and all non-licensee owners registered with the Board.

(2) The Board may make exceptions from the continuing professional education rules where:

(a) Reasons of health, certified by a medical doctor, prevent compliance by the permit holder; or

(b) CPAS and PAs who are not in the practice of public accountancy and elect Retired or Inactive status. The continuing professional education requirement does not apply to any individual over the age of 55 who is retired from the practice of public accountancy and who informs the Board in writing that he wishes to be placed on retired status with the Board. Also, a licensee may inform the Board in writing that he wishes to be placed on inactive status with the Board. Retirement and inactive status is defined as not performing any of the duties of public accountancy and which for the purposes of this chapter includes, but is not limited to, services involving the use of accounting or auditing skills, including issuance of reports on financial statements, the preparation of tax returns or the furnishing of advice on tax matters. Although nothing in this section shall preclude a retired or inactive CPA or PA from providing the following volunteer, uncompensated services: tax preparation services, participating in a government-sponsored business mentoring program, serving on the board of directors for a non-profit or governmental organization, or serving on a government-appointed advisory body. In addition, retired and inactive CPAs and PAs should place the word “retired” or "inactive," respective of their status, adjacent to their CPA title or PA title on any business card, letterhead or any other document or device, with the exception of their CPA certificate or PA registration, on which their CPA or PA title appears. Requesting to be placed on retired or inactive status shall be deemed to be reasonable cause for the failure of a certificate holder to report continuing professional education. Additionally, electing retired status no longer requires the CPA or PA to renew his annual permit to practice under Code of Ala. 1975, §34-1-11, so as not to constitute grounds for revocation or suspension of the individual's certificate under Code of Ala. 1975, §34-1-12.

(c) Other good cause exists.

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23, 2004; effective February 27, 2004. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Filed August 16, 2019; effective September 30, 2019. **Amended:** Published September 30, 2024; effective November 14, 2024. **Amended:** Published August 31, 2026; effective October 15, 2026.

30-X-5-.02 Hours Required.

(1) Each person to whom the continuing professional education requirement applies must complete forty (40) hours of acceptable continuing professional education each fiscal year ending September 30.

(a) At least eight of the forty hours reported must be obtained in the subject of accounting and auditing. Computer software and applications courses dealing with the general use of software will not qualify for accounting and auditing CPE; although, software courses that focus on the application of the software in accounting or audit will qualify as accounting and auditing CPE.

(b) At least 2 hours must be earned in a qualifying ethics course.

(c) The Board will accept a maximum of twelve hours of the forty in personal development courses. CPE classified as personal development center on workplace behaviors, including but not limited to time management, leadership, team building, goal setting, and other soft skills related to working in an office or professional setting.

(2) A person who elects active licensure within 5 years of passing the Certified Public Accountant examination must complete at least forty (40) acceptable professional continuing education hours within the period ending one year after the September 30 following the date of initial election of active licensure.

(3) If a CPA or PA who has been licensed previously (active status) and who has since elected any status other than active wishes to return to active status, he shall make application to the Board for an annual permit to practice with proof that he has obtained forty (40) hours of continuing professional education (CPE) for each year that he was not on active status, not to exceed a total of 120 hours of CPE. Twenty percent of the hours submitted to the Board must be obtained in accounting and auditing courses, and five percent obtained in ethics courses, and all of the hours must be obtained during the three-year period preceding the date of request for an annual permit to practice. Upon 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.

(4) If a licensee has never elected active status, has elected inactive status for more than five years, and wishes to enter the practice of public accountancy, he shall make application to the Board for an annual permit to practice with proof that he has obtained forty (40) hours of continuing professional education (CPE) for each year that he was on inactive status, not to exceed a total of 120 hours of CPE. Twenty percent of the hours submitted to the Board must be obtained in accounting and auditing courses, and five percent obtained in ethics courses, and all of the hours must be obtained during the three-year period preceding the date of request for an annual permit to practice. Upon 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.
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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	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(3).

Author: Alabama Board of Public Accountancy
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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.

(2) Continuing professional education programs requiring class or meeting attendance must be conducted by persons approved by the Board whose background, training, education and experience qualify them as appropriate instructors, discussion leaders or lecturers on the subject matter of the particular programs.

(3) Subject to the condition that the subject matter meets the definition in Rule 30-X-5-.04(l), the following group study programs will qualify:

(a) Professional development programs of recognized national and state accounting organizations.

(b) Educational portions of technical sessions at meetings of recognized national and state accounting organizations and their chapters. Portions of each meeting devoted to administrative and other organizational matters cannot be included.

(c) Participation and work on a technical committee of an international, national or state professional association, council or member organization or a governmental entity that supports professional services or industries that require unique and specific knowledge in technical fields of study. Portions of each meeting devoted to administrative and other organizational matters cannot be included.

(d) University or college credit courses. Each semester hour credit shall equal fifteen hours toward the requirement. Each quarter hour credit shall equal ten hours.

(e) University or college noncredit courses. Each classroom hour will equal one qualifying hour.

(f) Formal organized in-firm and inter-firm education programs. Portions of each meeting devoted to administrative and firm matters cannot be included.

(g) Programs in other recognized organizations (accounting, industrial, professional, etc.) with attendees who are required by Section 30-X-5-.01 to complete CPE.

(h) Group internet-based education programs (live webinars) that provide for real-time interaction with the instructor.

(4) Subject to condition that the subject matter meets the definition in Rule 30-X-5-.04(l), the following programs also qualify for credit:

(a) Formal self-study programs (including internet based non-interactive programs and on-demand webinars). Permit holders claiming credit for such courses will be required to obtain evidence of satisfactory completion of the course from the sponsor. Credit will be allowed in the renewal period in which the course is completed. The Board will not approve any program of learning that does not offer sufficient evidence that the work has actually been accomplished. The amount of credit to be allowed in each case shall be determined by the Board. A qualified assessment must be used to evaluate completion before credit is allowed.

(b) Credit may be allowed for published articles and books provided they contribute to the professional competence of the permit holder. The amount of credit so awarded will be determined by the Board. Credit for preparation of such publications may be given on a self-declaration basis up to fifty percent of the renewal period requirement. In exceptional circumstances a permit holder may request additional credit by submitting the article(s) or book(s) to the Board with an explanation of the circumstances which he feels justify a greater credit.

(c) Blended-Learning courses. Credit may be allowed for formal learning activities in which multiple learning formats are incorporated. CPE credit must equal the sum of the CPE credit determination for the various components of the program. A qualified assessment must be used to evaluate completion of any self-study portions of the course before credit is allowed.

(d) Nano Learning courses. Credit may be allowed for tutorial programs designed to permit a participant to learn a given subject in a 10-minute time frame through the use of electronic media and without interaction with a real-time instructor. A nano learning program focuses on a single learning objective and is not paper-based. A qualified assessment must be used to evaluate completion before credit is allowed. No more than twenty-five percent of the total required hours will be allowed for nano learning courses.

(5) Continuing professional education program sponsors must provide program participants with documentation of their participation, which includes the following:

(a) Continuing professional education program sponsor name and contact information.

(b) Participant's name.

(c) Course title.

(d) Course field of study.

(e) Date offered or completed.

(f) If applicable, location and instructor name.

(g) Type of instructional/delivery method used.

(h) Amount of continuing professional education credit hours recommended.

(i) Verification by continuing professional education sponsor representative.

(6) Continuing professional education program sponsors must retain adequate documentation for five years to support their compliance with these rules and the reports that may be required of participants.

Author: Alabama Board of Public Accountancy
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30-X-5-.05 Controls And Reporting.

(1) Annual permits to practice expire on the last day of September of each year. Applications and fees for renewal of annual permits shall be submitted to the Board no later than the last day of December of each year. Each licensee applying for renewal of an annual permit to practice public accounting must submit a signed statement to the Board, under penalty of perjury, that all applicable continuing professional education (CPE) requirements have been met and must disclose at a minimum the following information pertaining to each educational program submitted for the purpose of meeting the CPE requirements:

(a) Sponsoring organization.

(b) Delivery method.

(c) Course field of study.

(d) Title of course.

(e) Dates of attendance or completion.

(f) Number of CPE hours.

(2) Licensees shall maintain written evidence of satisfactory completion in the form of certificates of completion, attendance records, examination results, transcripts, or other such independently verifiable evidence of completion acceptable to the Board. All such evidence of completion shall be maintained for a period of five years following completion of each learning activity. The Board at its discretion may require other information it deems necessary to determine the acceptability of a program for the purposes of the continuing professional education requirements or for administration of these rules.

(3) The Board will verify on a test basis the information submitted by licensees for renewal of their annual permits. In cases where the Board determines that the CPE requirement is not met, the Board may grant an additional period of time in which the deficiencies can be resolved or the Board may bring disciplinary action. Any licensee who fails a CPE audit will be automatically audited for two additional fiscal years. If the licensee fails in a follow-up audit, disciplinary action may be brought before the Board.

(4) In all cases, the responsibility for establishing that a particular course or other program for which credit is claimed is acceptable and meets these CPE rules rests solely on the licensee.

(5) A non-resident licensee seeking renewal of an annual permit in this state shall be deemed to have met the CPE requirements of this state by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal office is located.

(a) Non-resident licensees applying for renewal of an annual permit in this state shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal office is located by signing a statement to that effect on the annual registration form of this state.

(b) If a non-resident licensee's principal office state has no CPE requirements for renewal of a certificate, the non-resident licensee must comply with all the CPE requirements for renewal of an annual permit in this state.

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30-X-5-.06 Annual Permits To Practice And Experience.

(1) Permits to engage in the practice of public accounting shall be issued by the Board to a holder of a certified public accountant certificate issued under the laws of this state to a person who shall have furnished evidence satisfactory to the Board of the following based on the pathway for licensure as defined in 30-X-4.06(3):

(a) Pathway 1 as defined in 30-X-4-.06(3)(a):

1. Two years of experience in public accounting, or in the accounting field in industry, business, government or college teaching, or any combination of any of the preceding employment. Such experience must be considered full-time, properly supervised, and have sufficient quality and depth to prepare the candidate to work independently.

(b) Pathway 2 and 3 as defined in 30-X-4-.06(3)(b)and 30-X-4-.06(3)(c):

1. One year of experience in public accounting, or in the accounting field in industry, business, government or college teaching, or any combination of any of the preceding employment. Such experience must be considered full-time, properly supervised, and have sufficient quality and depth to prepare the candidate to work independently.

(2) The following are required for issuing a permit to practice:

(a) Compliance with the continuing education requirement.

(b) Paying the annual fee.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
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