

DEPARTMENT OF LABOR AND INDUSTRY

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Subchapter 1

Organizational Rule

24.201.101 BOARD ORGANIZATION (1) The board of public accountants hereby adopts and incorporates the organizational rules of the department of labor and industry as listed in chapter 1 of this title with the following exception:

(a) The organizational chart does not indicate that the board of public accountants is subject to the overall supervision and control of the department or the director of that department. The autonomy of the board of public accountants is clearly preserved by law and no intent exists to change that fact. (History: 37-50-201, 37-50-203, MCA; IMP, 2-4-201, MCA; Eff. 12/31/72; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, Eff. 6/30/84; TRANS, from Commerce, 2005 MAR p. 2668.)

Subchapter 2

Procedural Rules

24.201.201 PROCEDURAL RULES (1) The board of public accountants adopts and incorporates the procedural rules of the department of labor and industry as listed in chapter 2. (History: 37-50-201, 37-50-203, MCA; IMP, 2-4-201, MCA; Eff. 12/31/72; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668.)

24.201.202 PUBLIC PARTICIPATION RULES (1) The Board of Public Accountants adopts and incorporates by this reference, the public participation rules of the department of commerce as listed in Title 8, chapter 2, except that the board does not adopt ARM 8.2.202(1)(b), which allows for public participation in the granting or denying of a license for which a hearing is required. The public is entitled to observe, but not participate in the licensing decisions and other contested cases as allowed by law. (History: 37-50-201, 37-50-203, MCA; IMP, 2-3-102, MCA; NEW, 1980 MAR p. 1541, Eff. 5/30/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2014 MAR p. 2849, Eff. 11/21/14.)

Subchapter 3

Definitions

24.201.301 DEFINITIONS (1) "AICPA" means the American Institute of Certified Public Accountants.

(2) "Blended learning program" means an educational program incorporating multiple learning formats, different delivery methods, and is synchronous and asynchronous.

(3) "Client" means the person, entity, or enterprise, whether organized for profit or not, which retains a permit holder for the performance of professional services. A client may be an entity served by governmental or nongovernmental agencies performing services similar to public accounting firms.

(4) "Commission" means compensation for recommending or referring any product or services to be supplied by another person or entity.

(5) "Contingent fee" means a fee established for the performance of any service pursuant to an arrangement in which no fee will be charged, unless a specified finding or result is attained, or in which the amount of the fee is otherwise dependent upon the finding or result of such service. Solely for purposes of this rule, fees are not regarded as being contingent if fixed by courts or other public authorities, or in tax matters, if determined based on the result of judicial proceeding or the finding of governmental agencies. A firm's permit holder's or practice privilege holder's fees may vary depending, for example, on the complexity of services.

(6) "Continuing professional education (CPE)" means an integral part of the lifelong learning required to provide competent service to the public. It is the set of activities that enables CPAs to maintain and improve their professional competence.

(7) "CPAES" means NASBA CPA Examination Services.

(8) "Engagement review report" means a peer review where the peer reviewer evaluates and reports on whether engagements submitted for review by the firm are performed and reported on in conformity with applicable professional standards in all material respects.

(9) "Engagement review report rating of 'Fail'" means the engagements submitted for review by the review firm for the peer review year ended were not performed and/or reported on in conformity with applicable professional standards in all material respects.

(10) "Engagement review report rating of 'Pass'" means that nothing came to the reviewer's attention that caused him/her to believe that the engagements submitted for review by the review firm for the peer review year ended were not performed and reported on in conformity with applicable professional standards in all material respects.

(11) "Engagement review report rating of 'Pass with deficiencies'" means except for the deficiencies described in the report, nothing came to the reviewer's attention that caused him/her to believe the engagements submitted for review by the review firm for the peer review year ended were not performed and reported on in conformity with applicable professional standards in all material respects.

(12) "Financial statement" means a presentation of financial data, derived from accounting records and intended to communicate an entity's economic resources or obligations at a point in time, or the changes therein for a period of time. Financial presentations included in tax returns are not financial statements for purposes of this definition. Financial statements include, but are not limited to, the following:

- (a) balance sheet;
- (b) statement of income;
- (c) statement of retained earnings;
- (d) statement of changes in owners' equity;
- (e) financial forecasts, projections, and similar presentations;
- (f) statement of assets and liabilities (with or without owners' equity accounts);
- (g) statement of revenue and expenses;
- (h) summary of operations;
- (i) statement of operations by product lines;
- (j) statement of cash receipts and disbursements; and
- (k) statement of cash flows.

(13) "GAAP" means the generally accepted accounting principles.

(14) "Group program" means any live or group Internet-based program.

(15) "Hour" of instruction is equal to 50 minutes of instructional time. One-half continuing education credit increments (equal to 25 minutes) are permitted after the first credit has been earned in a given learning activity.

(16) "IQAB" means the International Qualifications Appraisal Board.

(17) "MRA" means Mutual Recognition Agreement.

(18) "MSCPA" means the Montana Society of Certified Public Accountants.

(19) "Nano-learning program" means a tutorial program designed to permit a participant to learn a given subject in a ten-minute timeframe through the use of electronic media (including technology applications and processes and computer-based or web-based technology) and without interaction with a real-time instructor. A nano-learning program is typically focused on a single learning objective and is not paper-based. A nano-learning program is not a group program. Nano-learning is not a substitute for comprehensive programs addressing complex issues.

(20) "NASBA" means the National Association of State Boards of Accountancy.

(21) "PCAOB" means the Public Company Accounting Oversight Board that conducts firm inspections of certified public accounting firms' SEC issuer practices and other engagements subject to its inspection process.

(22) "Peer review" means a board-approved study, appraisal, or review of one or more aspects of the attest or compilation work of a permit holder of a registered firm in the practice of public accounting, by a person or persons who hold licenses in this or another jurisdiction, and who are not affiliated with the person or firm being reviewed.

(23) "Peer review programs" means the sponsoring organization's entire peer review process, including, but not limited to, the standards for administering, performing, and reporting on peer reviews, oversight procedures, training, and related guidance materials.

(24) "Peer review reports" means reports issued by the peer reviewer/reviewing firm in accordance with the peer review standards.

(25) "Peer review standards" means the board-approved professional standards for administering, performing, and reporting on peer reviews.

(26) "Peer reviewer/reviewing firm" means a certified public accountant/accounting firm responsible for conducting the peer review holding a valid and active license to practice public accounting in good standing by this state or some other state and meets the peer reviewer qualifications to perform peer reviews established in the board-approved peer review standards.

(27) "Practice privilege" means that privilege extended pursuant to 37-50-325, MCA, to a qualified individual whose principal place of business is not in this state and who holds a valid license as a certified public accountant.

(28) "Practice privilege holder" means an individual who avails himself or herself of the practice privilege.

(29) "Professional services" means any service performed or offered to be performed by a permit holder for a client in the course of the practice of public accountancy.

(30) "Program sponsor" means the individual or organization responsible for issuing the certificate of completion, and maintaining the CPE completion documentation.

(31) "Report" (when used with reference to financial statements) means an opinion, report, or other form of language which states or implies assurance as to the reliability of any financial statements (examples include: audits, reviews, and compilations) and which:

(a) includes or is accompanied by any statement or implication that the person or firm issuing it has special knowledge or competence in accounting or auditing;

(i) Such a statement or implication of special knowledge or competence may arise from use by the issuer of the report of names or titles indicating that the person or the firm is an accountant or auditor, or from the language of the report itself.

(b) includes any form of language which disclaims an opinion when such form of language is conventionally understood to imply any positive assurance as to the reliability of the financial statements referred to and/or special competence on the part of the person or firm issuing such language; and

(c) includes any other form of language that is conventionally understood to imply such assurance and/or such special knowledge or competence.

(32) "Report acceptance body (RAB)" means the sponsoring organization's committee responsible for, but not limited to, the acceptance of peer review documents.

(33) "Self-study program" means an educational program completed individually without the assistance or interaction of a real-time instructor.

(34) "SSARS" means the statements on standards for accounting and review services.

(35) "Sponsoring organization" means a board-approved professional society or other organization responsible for the facilitation and administration of peer reviews through the use of its peer review program and peer review standards.

(36) "System review" means a peer review intended to provide the peer reviewer with a reasonable basis for expressing an opinion on whether, during the year under review:

(a) the reviewed firm's system of quality control for its accounting and auditing practice has been designed in accordance with quality control standards; and

(b) the reviewed firm's quality control policies and procedures were being complied with to provide the practice unit with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

(37) "System review report with a rating of 'Fail'" means that due to the significant deficiencies identified in the report, the system of quality control for the accounting and auditing practice of the reviewed firm, in effect for the year most recently ended, has not been suitably designed or complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

(38) "System review report with a rating of 'Pass'" means the system of quality control for the accounting and auditing practice of the reviewed firm, in effect for the year most recently ended, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

(39) "System review report with a rating of 'Pass with deficiencies'" means that except for the deficiencies described in the report, the system of quality control for the accounting and auditing practice of the reviewed firm, in effect for the year most recently ended, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects.

(40) "Technical committee" means a 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 accounting or tax compliance and serves as a resource to identify issues regarding the practice of accountancy and develops technical or policy recommendations on those issues.

(41) "Technical fields of study" means technical subjects that contribute to the competence of a CPA in the profession of accountancy and that directly relate to the CPA's field of business.

(42) "Technical reviewer" means a subject matter expert other than the course developer who reviews a group, self-study, nano-learning, or blended learning program to ensure the program is technically accurate, current, and addresses the stated learning objectives. (History: 37-1-319, 37-50-203, MCA; IMP, 37-1-306, 37-50-203, MCA; NEW, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1990 MAR p. 584, Eff. 3/30/90; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2013 MAR p. 1527, Eff. 8/23/13; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2017 MAR p. 2283, Eff. 12/9/17.)

Subchapter 4

General Provisions

24.201.401 BOARD MEETINGS (1) The presiding officer shall preside at all meetings and shall perform such duties as the board may direct. At any meeting at which the presiding officer is absent, the secretary will serve as the presiding officer.

(2) The board shall hold an annual meeting prior to September each year for purposes of electing officers from among its members, each for a term of one year, or until a successor has been duly elected and qualified.

(3) Meetings shall be held, after reasonable notice, at the call of the presiding officer or of any two members of the board. (History: 37-50-201, 37-50-203, MCA; IMP, 37-50-201, 37-50-203, MCA; Eff. 12/31/72; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1990 MAR p. 584, Eff. 3/30/90; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2014 MAR p. 2849, Eff. 11/21/14.)

Rules 24.201.402 through 24.201.404 reserved

24.201.405 COMMITTEES (1) The board may request and appoint committees of outside representatives to assist them in carrying out their duties. (History: 37-50-201, MCA; IMP, 37-50-201, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668.)

Rules 24.201.406 through 24.201.409 reserved

24.201.410 FEE SCHEDULE (1) The following fees have been established by the board for services or privileges rendered by the board, or for services rendered by contractors of the board:

(a) License by credentialing application (transfer of grades and licensure)	\$200
(b) License by examination application	150
(c) License by international reciprocity application	200
(d) Renewal fee for certificate holder and inactive licensee	75
(e) Renewal fee for licensee	125
(f) Renewal fee for retired licensee	25
(g) Examination fees are payable to the national testing service under contract with the board.	
(h) License restored to active status	150

(2) Additional standardized fees are specified in ARM 24.101.403.

(3) Application fees, renewal fees, and fees paid directly to a contractor are not refundable by the board. (History: 37-1-134, 37-50-204, MCA; IMP, 37-1-134, 37-1-141, 37-50-204, 37-50-209, MCA; Eff. 12/31/72; AMD, Eff. 7/5/75; AMD, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1982 MAR p. 1477, Eff. 9/16/82; AMD, 1983 MAR p. 345, Eff. 4/29/83; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1990 MAR p. 584, Eff. 3/30/90; AMD, 1992 MAR p. 2136, Eff. 9/25/92; EMERG, AMD, 1996 MAR p. 2280, Eff. 8/23/96; AMD, 1997 MAR p. 540, Eff. 3/25/97; AMD, 1998 MAR p. 463, Eff. 2/13/98; AMD, 1999 MAR p. 1508, Eff. 6/4/99; AMD, 2001 MAR p. 2240, Eff. 11/9/01; AMD, 2002 MAR p. 3415, Eff. 12/13/02; AMD, 2004 MAR p. 643, Eff. 3/26/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2006 MAR p. 83, Eff. 12/23/05; AMD, 2006 MAR p. 1583, Eff. 7/1/06; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2018 MAR p. 2406, Eff. 12/8/18.)

Rule 24.201.411 reserved

24.201.412 FEE ABATEMENT (REPEALED) (History: 37-1-131, 37-17-202, MCA; IMP, 17-2-302, 17-2-303, 37-1-134, MCA; NEW, 2005 MAR p. 2671, Eff. 12/23/05; REP, 2016 MAR p. 1016, Eff. 6/4/16.)

Rules 24.201.413 and 24.201.414 reserved

24.201.415 USE OF CPA/LPA DESIGNATION (1) An individual whose principal place of business is in Montana, who is not otherwise in the practice of public accounting, but providing financial or consulting services to the public, must have an active license if they hold themselves out to the public in any manner as a CPA or LPA.

(2) Montana licensees working for nonpublic accounting employers shall not use their CPA or LPA designations when presenting reports to outside parties, unless they maintain an active license.

(3) Firms that comply with the exemption requirement of 37-50-335(2), MCA, and individuals who qualify for and are using the practice privilege granted by 37-50-325, MCA, may use the CPA designation pursuant to 37-50-301, MCA. (History: 37-1-131, 37-50-203, MCA; IMP, 37-1-131, 37-50-203, 37-50-301, 37-50-325, 37-50-335, MCA; NEW, 1990 MAR p. 584, Eff. 3/30/90; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2018 MAR p. 2406, Eff. 12/8/18.)

Subchapter 5

Licensing and Examinations

24.201.501 EDUCATION REQUIREMENTS TO SIT FOR EXAM (1) To qualify to sit for the Uniform CPA Exam as a Montana candidate the candidate must have:

(a) completed the following education from an accredited four-year institution at the time of applying to sit for the exam:

(i) at least 24 semester hours (36 quarter hours) of accounting courses above the introductory level, to include one course in each of the following:

- (A) financial accounting;
- (B) auditing;
- (C) taxation;
- (D) management accounting; and

(ii) at least 24 semester hours (36 quarter hours) in nonaccounting, general business courses. Examples of business courses include information systems, business law, finance, economics, marketing, ethics, organizational behavior, quantitative applications in business, and communication skills.

(2) Accreditation examinations or practical experience may not be used to fulfill any part of the academic requirement.

(3) An accredited school is one that is accredited by the Association to Advance Collegiate Schools of Business - International, or one of the following regional accrediting agencies:

- (a) Middle States Association of Colleges and Secondary Schools;
- (b) New England Association of Schools and Colleges;
- (c) North Central Association of Colleges and Secondary Schools;
- (d) Northwest Commission of Colleges and Universities;
- (e) Southern Association of Schools and Colleges; or
- (f) Western Association of Schools and Colleges.

(4) Any foreign-obtained education must be evaluated by NASBA International Evaluation Services and be determined equivalent to Montana's education requirements. That evaluation must be provided to CPAES.

(5) One quarter-hour of credit is equivalent to two-thirds of a semester-hour. (History: 37-1-131, 37-50-203, MCA; IMP, 37-1-131, 37-50-203, 37-50-302, 37-50-305, MCA; Eff. 12/31/72; AMD, Eff. 12/5/74; AMD, Eff. 1/4/75; AMD, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1992 MAR p. 2136, Eff. 9/25/92; EMERG, AMD, 1996 MAR p. 2280, Eff. 8/23/96; AMD, 1997 MAR p. 540, Eff. 3/25/97; AMD, 1998 MAR p. 463, Eff. 2/13/98; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16.)

24.201.502 ACCOUNTING AND AUDITING EXPERIENCE

REQUIREMENTS (1) To be issued a license, an applicant must provide evidence of acceptable accounting and/or auditing experience.

(2) Acceptable experience is performing accounting and/or auditing functions ordinarily required in the practice of public accounting, provided this experience:

(a) is attested to by:

(i) a U.S. CPA whose license was active and current at the time of attestation; or

(ii) a fully licensed individual from a professional accounting body with a MRA with NASBA and the AICPA who supervises or directs the applicant; or

(b) is evaluated by the board for military experience based on information provided by the applicant's commanding officer; and

(c) takes place in the three years prior to the date of the application; and

(d) includes at least 12 calendar months (2000 hours actual work experience) of private, governmental, academic, or public accounting work acceptable to the board.

(3) If the attester is not the applicant's supervisor, the attester must:

(a) be familiar with the applicant's work and provide a narrative of the step taken to determine the work experience meets professional standards;

(b) provide an explanation of how the attested hours were verified; and

(c) confirm the hours and work product with the applicant's supervisor.

(History: 37-1-131, 37-50-203, MCA; IMP, 37-1-131, 37-50-203, 37-50-302, 37-50-325, MCA; Eff. 12/31/72; AMD, Eff. 12/5/74; AMD, Eff. 1/4/75; AMD, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1990 MAR p. 584, Eff. 3/30/90; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2014 MAR p. 1090, Eff. 5/23/14; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2020 MAR p. 792, Eff. 5/1/20.)

24.201.503 APPLICANT FOR INITIAL LICENSE (1) All applicants for a license must:

(a) meet the requirements of 37-50-302, MCA;

(b) submit a complete application and pay all fees;

(c) meet the education requirements of 37-50-305, MCA, and:

(i) meet the education requirements of ARM 24.201.501; or

(ii) for applicants with exam dates prior to November 1997, meet the following education requirements:

(A) An applicant who has examination scores for an examination administered prior to or in May 1996 must have graduated from a college or university accredited at the time of the applicant's graduation with:

(I) a baccalaureate degree, with a concentration in accounting, including 24 semester hours (36 quarter hours) of accounting, auditing, and tax courses, and 18 semester hours (27 quarter hours) in other areas of business such as business law, management, marketing, economics, and finance. The other areas of business shall include no more than six semester hours (nine quarter hours) in one area; or

(II) a baccalaureate degree, with a concentration other than accounting and five years of employment experience at a public accounting firm, or in industry or government in a responsible financial position; or

(III) a baccalaureate degree, with a concentration other than accounting and related courses in other areas of business administration which the board considers to be an equivalent education, including 12 semester hours (18 quarter hours) of accounting, auditing, and tax courses, and nine semester hours (14 quarter hours) in other areas of business such as business law, management, marketing, economics, and finance. The nine semester hours (14 quarter hours) shall include no more than three semester hours (five quarter hours) in one area.

(B) An applicant who has examination scores for an examination administered in November 1996 or May 1997 must have graduated from a college or university then accredited to offer a baccalaureate degree subsequent to passing the exam, and completed 24 semester hours (36 quarter hours) of accounting, auditing, and tax courses, and 18 semester hours (27 quarter hours) in other areas of business such as business law, management, marketing, economics, and finance. The 18 semester hours (27 quarter hours) shall include no more than six semester hours (nine quarter hours) in one area.

(d) pass the Uniform Certified Public Accountant exam in accordance with ARM 24.201.516 or 24.201.517;

(e) pass the comprehensive professional ethics for CPAs course developed by the AICPA;

(f) meet the experience requirement of ARM 24.201.502; and

(g) provide a license verification if currently holding or have ever held a professional license in another state.

(2) Applicants for initial license who did not sit for the exam as a Montana candidate must submit official transcripts for all domestic education to CPAES for evaluation in reference to Montana education requirements.

(3) Incomplete applications for licensure that are older than 12 months will be considered invalid and void. The applicant will be required to reapply and pay another fee. (History: 37-1-131, 37-50-201, 37-50-203, MCA; IMP, 37-1-131, 37-50-203, 37-50-302, 37-50-305, MCA; NEW, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2018 MAR p. 2406, Eff. 12/8/18.)

24.201.504 MILITARY TRAINING OR EXPERIENCE (1) Pursuant to 37-1-145, MCA, the board shall accept relevant military training, service, or education toward the requirements for licensure.

(2) Relevant military training, service, or education must be completed by an applicant while a member of either:

- (a) United States Armed Forces;
- (b) United States Reserves;
- (c) state national guard; or
- (d) military reserves.

(3) An applicant must submit satisfactory evidence of receiving military training, service, or education that is equivalent to relevant licensure requirements. Satisfactory evidence may include:

(a) a copy of the applicant's military discharge document (DD 214 or other discharge documentation);

(b) a document that clearly shows all relevant training, certification, service, or education the applicant received while in the military, including dates of training and completion or graduation; and

(c) any other documentation as required by the board.

(4) The board shall consider all documentation received to determine whether an applicant's military training, service, or education is equivalent to relevant licensure requirements. (History: 37-1-145, MCA; IMP, 37-1-145, MCA; NEW, 2014 MAR p. 1090, Eff. 5/23/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16.)

24.201.505 FIRMS - REGISTRATION (1) New firms, firms that have a name change, or firms that are merged or otherwise combined or separated must immediately file a new firm registration application with the board.

(2) New firm registrations must include:

(a) a completed firm registration application;

(b) a list of all satellite offices in this state;

(c) the designated accountant who is responsible for the proper registration of the firm;

(d) an attestation that the firm meets the firm ownership requirements of 37-50-330, MCA; and

(e) an attestation that all persons with an ownership interest in the firm are actively participating in the business of the firm. (History: 37-50-203, MCA; IMP, 37-50-335, MCA; NEW, 2016 MAR p. 1016, Eff. 6/4/16.)

24.201.506 PREVIOUS APPLICATIONS IN EFFECT (REPEALED)

(History: 37-50-203, MCA; IMP, 37-50-311, 37-50-312, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2009 MAR p. 9, Eff. 1/16/09.)

Rules 24.201.507 through 24.201.509 reserved

24.201.510 CERTIFIED PUBLIC ACCOUNTANT EXAMINATION (1) Prior to submitting an application to sit for the examination, the examination candidate must meet the educational requirements of ARM 24.201.501. All examination candidates must be approved by the board or its designee to sit for the examination.

(2) The Uniform Certified Public Accountant exam is the recognized and acceptable qualifying examination.

(3) The board accepts the advisory grading service of the AICPA or its delegate.

(4) Each examination candidate application must be accompanied by a non-refundable fee and all required supporting documents and transcripts.

(5) In addition to all other supporting documents, all foreign education must be accompanied by an evaluation by NASBA International Evaluation Services.

(6) The passing score on each section is 75.

(7) Eligible examination candidates shall schedule the examination at an approved test site. Once the examination candidate obtains a notice to schedule, the examination candidate has six months to sit for the scheduled test section(s). If the time expires without sitting for the test section(s) applied for, the examination candidate shall reapply.

(8) An examination candidate who fails to take the examination as scheduled forfeits all application fees. (History: 37-1-131, 37-50-204, MCA; IMP, 37-1-131, 37-50-204, 37-50-302, MCA; NEW, 2004 MAR p. 643, Eff. 3/26/04; AMD, 2004 MAR p. 2916, Eff. 12/3/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2018 MAR p. 2406, Eff. 12/8/18.)

24.201.511 IMPLEMENTATION OF THE COMPUTER-BASED UNIFORM CERTIFIED PUBLIC ACCOUNTANT EXAMINATION (REPEALED) (History: 37-50-204, 37-50-308, MCA; IMP, 37-50-204, 37-50-302, 37-50-303, 37-50-308, MCA; NEW, 2004 MAR p. 643, Eff. 3/26/04; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2009 MAR p. 9, Eff. 1/16/09.)

24.201.512 TRANSITION RULE FOR APPLICANTS WHO HAVE PRE-COMPUTER-BASED EXAMINATION CONDITIONAL CREDIT (REPEALED) (History: 37-50-204, 37-50-308, MCA; IMP, 37-50-204, 37-50-302, 37-50-303, 37-50-308, MCA; NEW, 2004 MAR p. 643, Eff. 3/26/04; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2009 MAR p. 9, Eff. 1/16/09.)

Rules 24.201.513 through 24.201.515 reserved

24.201.516 GRANTING OF EXAMINATION CREDIT (1) An examination candidate may take test sections individually and in any order. Any test section passed is valid for 18 months from the actual date the examination candidate took the test section.

(2) All test sections must be passed within an 18-month period, which begins on the date the first test section that was passed was taken.

(a) An examination candidate cannot retake any failed test section in any one three-month testing period.

(b) If the board determines that the examination system changes necessary to eliminate the three-month testing period limitations have been implemented, (a) will no longer be effective and a candidate can retake a test section once their scores for any previous attempt of that same test section have been released.

(3) In the event all test sections are not passed in an 18-month period, credit for any test section passed outside the 18-month period will expire and that test section must be retaken.

(4) The 18-month period in which to pass all required sections of the examination may be extended if a hardship exception is approved by the board. (History: 37-50-204, MCA; IMP, 37-50-204, 37-50-302, MCA; NEW, 2004 MAR p. 643, Eff. 3/26/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2020 MAR p. 792, Eff. 5/1/20.)

24.201.517 ACCEPTANCE OF EXAMINATION CREDITS (1) An applicant who has never held a license as a certified public accountant in any jurisdiction must have passed the examination under circumstances comparable to those applicable to Montana applicants at the time of examination. (History: 37-1-131, 37-50-203, MCA; IMP, 37-50-302, 37-50-309, MCA; NEW, 2004 MAR p. 2916, 12/3/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16.)

24.201.518 EXAMINATION CREDITS - OUT-OF-STATE APPLICANTS SEEKING A CERTIFICATE/LICENSE IN MONTANA (REPEALED) (History: 37-50-204, MCA; IMP, 37-50-204, 37-50-302, 37-50-303, 37-50-309, MCA; NEW, 2004 MAR p. 643, Eff. 3/26/04; AMD, 2004 MAR p. 2916, Eff. 12/3/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; REP, 2014 MAR p. 2849, Eff. 11/21/14.)

Rules 24.201.519 through 24.201.523 reserved

24.201.524 CHEATING (1) Cheating, falsifying, or misrepresentation of information by an examination candidate in applying for, taking, or subsequent to taking the examination will invalidate any score otherwise earned on any test section of the examination and shall disqualify the examination candidate from taking the examination for a period of time. Examination candidates must adhere to the requirements of the examination provider found in the NASBA Candidate Handbook. (History: 37-50-204, MCA; IMP, 37-50-204, 37-50-302, 37-50-303, MCA; NEW, 2004 MAR p. 643, Eff. 3/26/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2014 MAR p. 2849, Eff. 11/21/14.)

Rules 24.201.525 through 24.201.527 reserved

24.201.528 OUT-OF-STATE LICENSEES SEEKING A MONTANA LICENSE

(1) The board may issue a license to a license holder of an active, current, and unrestricted license from a substantially equivalent jurisdiction who:

- (a) files a complete application;
- (b) provides verification of licensure from jurisdictions where the applicant holds or has ever held a professional license; and
- (c) pays the applicable fee.

(2) Incomplete applications for licensure that are older than 12 months will be considered invalid and void. The applicant will be required to re-apply and pay another fee. (History: 37-1-131, 37-50-203, MCA; IMP, 37-1-304, 37-50-203, 37-50-309, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1990 MAR p. 584, Eff. 3/30/90; AMD, 1997 MAR p. 540, Eff. 3/25/97; AMD, 2000 MAR p. 3164, Eff. 11/10/00; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2005 MAR p. 2671, Eff. 12/23/05; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2018 MAR p. 2406, Eff. 12/8/18.)

24.201.2112 COMPLIANCE WITH CONTINUING EDUCATION FOR NONRESIDENTS (REPEALED) (History: 37-50-203, 37-50-323, MCA; IMP, 37-1-306, 37-50-203, 37-50-317, 37-50-323, MCA; NEW, 2005 MAR p. 2671, Eff. 12/23/05; REP, 2010 MAR p. 2574, Eff. 10/29/10.)

24.201.2113 NONRESIDENT HOLDERS OF A PERMIT TO PRACTICE -- COMPLIANCE (REPEALED) (History: 37-50-201, 37-50-203, MCA; IMP, 37-50-203, 37-50-314, 37-50-325, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1990 MAR p. 584, Eff. 3/30/90; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2005 MAR p. 2671, Eff. 12/23/05; AMD, 2010 MAR p. 2574, Eff. 10/29/10; REP, 2014 MAR p. 2849, Eff. 11/21/14.)

24.201.2114 OUT-OF-STATE APPLICANTS SEEKING A MONTANA PERMIT TO PRACTICE - CONTINUING EDUCATION REQUIREMENT (REPEALED) (History: 37-50-201, 37-50-203, MCA; IMP, 37-1-306, 37-50-203, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1990 MAR p. 584, Eff. 3/30/90; AMD, 1997 MAR p. 540, Eff. 3/25/97; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; REP, 2016 MAR p. 1016, Eff. 6/4/16.)

Rules 24.201.2115 through 24.201.2119 reserved

24.201.2120 STANDARDS FOR FORMAL CONTINUING EDUCATION PROGRAMS, PROGRAMS WHICH QUALIFY, AND ACCEPTABLE SUBJECT MATTER AND PROGRAMS

(1) A program qualifies as acceptable continuing education if it is group, self-study, blended learning, or nano-learning programs of learning, or technical committee work which contributes directly to the licensee's knowledge, ability, and/or competence to perform the licensee's professional responsibilities. A program should address the licensee's current and future work environment, current knowledge and skills, and desires or needed knowledge and skills to meet future opportunities and/or professional responsibilities.

(2) No CPE hours shall be permitted for attending or instructing college or university courses considered to be basic or introductory accounting courses or exam preparation/review courses.

(3) The following are examples of generally acceptable subject matter - this list is not all-inclusive:

(a) technical fields of study, including:

(i) accounting, including governmental accounting;

(ii) auditing, including governmental auditing;

(iii) taxation;

(iv) management services;

(v) information technology;

(vi) statistics;

(vii) economics;

(viii) business law;

(ix) finance;

(x) specialized knowledge (e.g., film industry, real estate, farming, etc.); and

(xi) ethics;

(b) nontechnical fields of study, including:

(i) computer science;

(ii) communication arts;

(iii) production;

(iv) marketing;

(v) personnel relations;

(vi) business management and organization;

(vii) personal development; and

(viii) areas other than those listed above may be acceptable if the licensee can demonstrate that they contribute to their professional competence. The responsibility for substantiating that a particular program is acceptable and meets the requirements rests solely upon the licensee.

(4) The following are examples of group programs that qualify for credit - this list is not all-inclusive:

(a) professional education and development of programs of national, state, and local accounting organizations;

(b) technical sessions at meetings of international, national, state, and local accounting organizations and their chapters or a governmental entity that supports professional services or industries that require unique and specific knowledge in accounting or tax compliance;

(c) university or college courses (both credit and noncredit courses);

(d) formal in-firm education programs;

(e) programs of other organizations (accounting, industrial, professional, etc.);

(f) committee meetings of professional societies which are structured as formal educational programs;

(g) dinner, luncheon, and breakfast meetings which are structured as formal educational programs; and

(h) firm meetings for staff and/or management groups which are structured as formal educational programs. Portions of such meetings devoted to the communication and application of general professional policy or procedure may qualify. However, portions devoted to firm administrative, financial, and operating matters would not qualify. (History: 37-1-319, 37-50-201, 37-50-203, MCA; IMP, 37-1-306, 37-50-203, 37-50-314, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2017 MAR p. 2283, Eff. 12/9/17.)

24.201.2121 STANDARDS FOR CPE PROGRAM DEVELOPMENT - PRESENTATION AND MEASUREMENT (REPEALED) (History: 37-1-319, 37-50-201, 37-50-203, MCA; IMP, 37-1-306, 37-50-203, 37-50-314, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; REP, 2014 MAR p. 2849, Eff. 11/21/14.)

24.201.2122 STANDARDS FOR CPE PROGRAM PRESENTATION (REPEALED) (History: 37-50-201, 37-50-203, MCA; IMP, 37-50-203, 37-50-314, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2010 MAR p. 2574, Eff. 10/29/10.)

24.201.2123 STANDARDS FOR CPE PROGRAM MEASUREMENT (REPEALED) (History: 37-50-201, 37-50-203, MCA; IMP, 37-50-203, 37-50-314, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2010 MAR p. 2574, Eff. 10/29/10.)

24.201.2124 STANDARDS FOR CPE REPORTING (1) Licensees are responsible for accurately reporting CPE and must retain appropriate documentation of their participation in learning activities.

(2) Participants in group, self-study, nano-learning, or blended learning programs must obtain a certificate of completion or transcript issued by the program sponsor. All acceptable documentation must include the following information:

- (a) participant's name;
- (b) sponsor;
- (c) course title and/or description of content;
- (d) date(s);
- (e) location;
- (f) number of continuing education credit hours granted; and
- (g) NASBA National Registry of CPE Sponsors ID (if applicable, applies to self-study and nano-learning).

(3) Documentation must be retained for not less than five years.

(4) The sponsor of group, self-study, nano-learning, or blended learning programs shall retain evidence of an individual's participation in a program for not less than five years. Pertinent information includes:

- (a) participant's name;
- (b) record of participation;
- (c) outline of the course (or equivalent);
- (d) date(s);
- (e) location;
- (f) instructor(s); and
- (g) number of contact hours/continuing education credit hours granted.

(5) Documentation for technical committee sessions must include a written certificate including the following:

- (a) the nature of the activity (e.g., topic or specific new competency acquired), the items discussed, and the source/material considered;
- (b) the dates of the learning activity; and
- (c) the number of CPE credits attributed to the learning activity.

(6) Acceptable evidence for credit of publications is a copy of the publication that names the licensee as author or contributor, a statement from the licensee supporting the number of CPE credits claimed, and the name and contact information of the independent reviewer(s) or publisher. (History: 37-1-319, 37-50-201, 37-50-203, MCA; IMP, 37-1-306, 37-50-203, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2017 MAR p. 2283, Eff. 12/9/17; AMD, 2018 MAR p. 2406, Eff. 12/8/18.)

Rules 24.201.2125 through 24.201.2129 reserved

24.201.2130 PROGRAMS WHICH QUALIFY (REPEALED) (History: 37-50-201, 37-50-203, MCA; IMP, 37-50-203, 37-50-314, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. and Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2010 MAR p. 2574, Eff. 10/29/10.)

24.201.2131 ACCEPTABLE SUBJECT MATTER FOR QUALIFYING PROGRAMS (REPEALED) (History: 37-50-201, 37-50-203, MCA; IMP, 37-50-203, 37-50-314, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2010 MAR p. 2574, Eff. 10/29/10.)

24.201.2132 ACCEPTABLE PROGRAMS (REPEALED) (History: 37-50-201, 37-50-203, MCA; IMP, 37-50-203, 37-50-314, MCA; NEW, 1980 MAR p. 2971, Eff. 11/9/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; TRANS, from Commerce, 2005 MAR p. 2668; REP, 2010 MAR p. 2574, Eff. 10/29/10.)

Rules 24.201.2133 through 24.201.2135 reserved

24.201.2136 CREDIT HOURS GRANTED (1) Group programs and blended learning programs must be a minimum of one hour, but credit may be earned in one-fifth or one-half hour increments after the first full hour credit is earned.

(2) Self-study programs must be a minimum of one-half hour credit initially, but credit may be earned in one-fifth or one-half hour increments after the first one-half hour credit has been earned.

(3) Nano-learning is earned at one-fifth credit hour.

(4) Blended learning program credit hours must equal the sum of the CPE credit determination for the various completed components of the program.

(5) For university or college courses, each semester unit of credit shall equal 15 hours toward the requirement. A quarter unit of credit shall equal ten hours. (History: 37-1-319, 37-50-201, 37-50-203, MCA; IMP, 37-1-306, 37-50-203, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 2003 MAR p. 12, Eff. 1/17/03; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2017 MAR p. 2283, Eff. 12/9/17.)

24.201.2137 CREDIT FOR FORMAL SELF-STUDY AND NANO-LEARNING PROGRAMS (1) Formal self-study and nano-learning programs shall receive continuing education credit equal to the amount granted by the sponsor, if the sponsor is recognized by the NASBA National Registry of CPE Sponsors. Self-study programs are calculated on a 50-minute hour.

(a) All other formal self-study programs receive continuing education credit based on a 100-minute hour. Self-study courses that are offered by a sponsor that is not recognized by the NASBA National Registry of CPE Sponsors must be at least 50 minutes to receive credit.

(2) Nano-learning programs offered by a sponsor that is not recognized by the NASBA National Registry of CPE Sponsors will not receive CPE credit.

(3) Individuals claiming credit for such formal self-study courses are required to obtain evidence of satisfactory completion from the program sponsor. (History: 37-1-319, 37-50-201, 37-50-203, MCA; IMP, 37-1-306, 37-50-203, MCA; NEW, 1980 MAR p. 2971, Eff. 11/29/80; TRANS, from Dept. of Prof. & Occup. Lic., Ch. 274, L. 1981, Eff. 7/1/81; AMD, 1984 MAR p. 961, Eff. 6/29/84; AMD, 2000 MAR p. 461, Eff. 2/11/00; AMD, 2003 MAR p. 12, Eff. 1/17/03; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2012 MAR p. 1363, Eff. 7/13/12; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2017 MAR p. 2283, Eff. 12/9/17.)

(j) failure of a firm to comply with conditions imposed by the peer review program as a result of a "pass with deficiencies" or "failed" peer review classification;

(k) failure of a firm, licensee, or practice privilege holder to comply with professional conduct rules established in ARM Title 24, chapter 201, subchapter 7;

(l) failure of any firm or individual using the practice privilege in Montana to qualify for such practice privilege;

(m) failure of any firm or individual using the practice privilege in Montana to notify this board of any suspension, revocation, termination, or discipline of the license in any jurisdiction in which the firm or individual practices;

(n) failure of a Montana firm or licensee who is using the practice privilege in another jurisdiction to cooperate with another jurisdiction's board of accountancy's investigation into acts of the licensee in that other jurisdiction; or

(o) failure of a licensee or practice privilege holder to comply with board rules of professional conduct, and the AICPA Code of Professional Conduct effective December 15, 2014.

(i) The board adopts and incorporates by reference the AICPA Code of Professional Conduct, effective December 15, 2014, which sets forth the principles, rules, and interpretations in the performance of professional responsibilities. A copy of the AICPA Code of Professional Conduct may be obtained from the Board of Public Accountants, 301 S. Park Ave., Helena, MT 59601. (History: 37-1-131, 37-1-136, 37-1-319, 37-50-203, MCA; IMP, 37-1-136, 37-1-316, 37-1-319, 37-1-321, 37-50-203, 37-50-325, 37-50-330, 37-50-335, MCA; NEW, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1986 MAR p. 1500, Eff. 9/12/86; AMD, 1990 MAR p. 584, Eff. 3/30/90; AMD, 1997 MAR p. 540, Eff. 3/25/97; AMD, 1998 MAR p. 463, Eff. 2/13/98; AMD, 2004 MAR p. 2916, Eff. 12/3/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; AMD, 2010 MAR p. 2574, Eff. 10/29/10; AMD, 2014 MAR p. 2849, Eff. 11/21/14; AMD, 2016 MAR p. 1016, Eff. 6/4/16; AMD, 2017 MAR p. 2283, Eff. 12/9/17; AMD, 2019 MAR p. 1863, Eff. 10/19/19.)

24.201.2411 ENFORCEMENT PROCEDURES - INVESTIGATIONS AND PROFESSION MONITORING PROGRAM (PMP) REVIEW (REPEALED) (History: 37-1-136, 37-1-319, 37-50-203, MCA; IMP, 37-1-136, 37-1-316, 37-1-319, MCA; NEW, 1984 MAR p. 961, Eff. 6/29/84; AMD, 1986 MAR p. 1500, Eff. 9/12/86; AMD, 1997 MAR p. 540, Eff. 3/25/97; AMD, 2004 MAR p. 2916, Eff. 12/3/04; TRANS, from Commerce, 2005 MAR p. 2668; AMD, 2009 MAR p. 9, Eff. 1/16/09; REP, 2014 MAR p. 2849, Eff. 11/21/14.)