

## Final Rule

LSA Document #15-384(F)

## DIGEST

Amends [872 IAC 1-3-3](#) to provide licensees with additional means to meet the ethics educational requirement for license renewal. Effective 30 days after filing with the Publisher.

**[872 IAC 1-3-3](#)**

SECTION 1. [872 IAC 1-3-3](#) IS AMENDED TO READ AS FOLLOWS:

**[872 IAC 1-3-3](#) Renewal of certificate****Authority:** [IC 25-2.1-2-15](#)**Affected:** [IC 25-2.1-4-5](#)

Sec. 3. (a) Applicants for renewal of a certificate as a CPA, PA, or AP must complete a minimum of one hundred twenty (120) hours of instruction acceptable under **this section and** sections 4 and 5.1 of this rule. Subsections (c) and (d) and sections 3.1 through 3.4 of this rule will apply to determine the number of hours.

(b) CPE is measured by course length with one (1) fifty (50) minute period equal to one (1) hour of CPE credit. One-half (1/2) hour CPE credit increments (equal to twenty-five (25) minutes) are permitted after the first hour of credit has been earned in a given course. When the total minutes of a course are greater than fifty (50) minutes, but not divisible by fifty (50), CPE credit hours granted will be rounded down to the nearest one-half (1/2) credit. For example, for courses with segments totaling one hundred forty (140) minutes, two and one-half (2 1/2) hours CPE credit may be granted.

(c) A minimum of ten percent (10%) of the required minimum hours in a reporting period shall be in accounting or auditing, or both.

~~(d) A minimum of four (4) hours in the reporting period shall be in~~ **An ethics requirement of four (4) hours of CPE credit shall be met during the reporting period through:**

**(1) a minimum of four (4) hours in ethics;**

**(2) completion of a competency-based ethics course; or**

**(3) experience that augments the applicant's knowledge and skill in providing accounting services specifically through application of the code of professional conduct (as adopted in [872 IAC 1-2-1\(b\)\(1\)](#)), which shall be in a noncompensated role with a professional or trade organization verified by the organization.**

(e) The time reporting period in which the applicant must have a minimum of one hundred twenty (120) hours is the three (3) years ending on December 31 prior to the expiration of certificates with a minimum of twenty (20) hours per year.

*(Indiana Board of Accountancy; Rule 69-1, 40,3; filed Feb 15, 1980, 3:05 p.m.: 3 IR 642; filed Mar 20, 1985, 3:25 p.m.: 8 IR 1041; filed Aug 28, 1986, 3:20 p.m.: 10 IR 68; filed May 17, 1988, 3:15 p.m.: 11 IR 3567, eff Jul 1, 1988; filed Dec 4, 1989, 4:40 p.m.: 13 IR 632; filed Nov 20, 1990, 9:33 a.m.: 14 IR 758, eff Jan 1, 1991; filed Jun 1, 1994, 5:00 p.m.: 17 IR 2348; filed Jun 5, 1998, 3:58 p.m.: 21 IR 3935; filed Feb 21, 2000, 7:06 a.m.: 23 IR 1654; filed Nov 20, 2000, 3:04 p.m.: 24 IR 1031; readopted filed Jun 22, 2001, 8:57 a.m.: 24 IR 3824; readopted filed Oct 4, 2007, 3:32 p.m.: [20071031-IR-872070066RFA](#); filed Nov 5, 2008, 2:33 p.m.: [20081203-IR-872080293FRA](#); filed Dec 10, 2010, 10:34 a.m.: [20110105-IR-872100359FRA](#); readopted filed Nov 25, 2013, 9:20 a.m.: [20131225-IR-872130279RFA](#); filed Sep 22, 2016, 9:29 a.m.: [20161019-IR-872150384FRA](#))*

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Notice of Intent: [20151118-IR-872150384NIA](#)One Year Requirement ([IC 4-22-2-25](#)): [20160615-IR-872150384ARA](#)Proposed Rule: [20160511-IR-872150384PRA](#)

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