

CHAPTER 29

NEW JERSEY STATE BOARD OF ACCOUNTANCY

Authority

N.J.S.A. 45:2B-42 et seq., particularly 45:2B-48.

Source and Effective Date

R.2000 d.222, effective May 1, 2000.
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Executive Order No. 66(1978) Expiration Date

Chapter 29, New Jersey State Board of Accountancy, expires May 1, 2005.

Chapter Historical Note

Chapter 29, New Jersey State Board of Accountancy, was originally filed and became effective prior to September 1, 1969.

Pursuant to Executive Order No. 66 (1978), Chapter 29, New Jersey State Board of Accountancy, was readopted as R.1990 d.318, effective May 23, 1990. See: 22 N.J.R. 1042(a), 22 N.J.R. 1940(d).

Pursuant to Executive Order No. 66(1978), Subchapter 1, General Rules and Regulations, expired on July 21, 1983 and a new Subchapter 1 was adopted as R.1985 d.287, effective . See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

Pursuant to Executive Order No. 66(1978), Subchapter 2 expired on July 21, 1983 by R.1978 d.243, effective July 21, 1978. See: 10 N.J.R. 165(b), 10 N.J.R. 352(c).

Subchapter 2, Registered Municipal Accountants, was adopted as new rules by R.1985 d.286, effective June 3, 1985. See: 17 N.J.R. 559(a), 17 N.J.R. 1426(a).

Pursuant to Executive Order No. 66(1978), Subchapter 3 expired on January 14, 1985.

Pursuant to Executive Order No. 66(1978), Subchapter 3, Rules of Professional Conduct, was readopted as R.1985 d.104, effective March 4, 1985. See: 16 N.J.R. 3418(a), 17 N.J.R. 604(a).

Subchapter 5, Quality Enhancement Program, was adopted as R.1988 d.294, effective July 5, 1988. See: 19 N.J.R. 2240(a), 20 N.J.R. 1567(b).

Subchapter 6, Continuing Professional Education, was adopted as R.1989 d.194, effective April 3, 1989. See: 20 N.J.R. 2532(a), 21 N.J.R. 908(c).

Chapter 29, New Jersey State Board of Accountancy, was readopted as R.1995 d.268, effective May 1, 1995. See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Pursuant to Executive Order No. 66(1978), Chapter 29, New Jersey State Board of Accountancy, were readopted as R.2000 d.222, effective June 5, 2000. See: Source and Effective Date. See, also, section annotations.

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New Rule, R.1985 d.287, effective June 3, 1985.
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).
 Amended by R.1996 d.537, effective November 18, 1996.
 See: 28 N.J.R. 3888(a), 28 N.J.R. 4890(a).
 Amended by R.1997 d.232, effective June 2, 1997.
 See: 29 N.J.R. 837(a), 29 N.J.R. 2563(b).
 Added (f).
 Amended by R.2000 d.80, effective March 6, 2000.
 See: 31 N.J.R. 2443(a), 32 N.J.R. 813(a).
 In (f), deleted "and first sits for the four-part examination" following "degree" in the first sentence.
 Amended by R.2000 d.222, effective June 5, 2000.
 See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).
 Rewrote the section.

SUBCHAPTER 1. GENERAL RULES

13:29-1.1 Establishing name of Board

The Board shall be known as the New Jersey State Board of Accountancy, and shall maintain an office in the State of New Jersey for the regular transaction of its business.

New Rule, R.1985 d.287, effective June 3, 1985.
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

13:29-1.2 Meetings

(a) The Board shall hold an annual meeting, in each year, in the month of April for the purpose of electing officers, from among its members, each for the term of one year, or until a qualified successor has been duly elected.

(b) Regular monthly meetings will be held in accordance with a published schedule of meetings. Special meetings may be held at the request of any Board member.

New Rule, R.1985 d.287, effective June 3, 1985.
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

13:29-1.3 Applications; applicant qualifications

(a) Application forms for original examination, reexamination shall be furnished by the Board upon request.

(b) Applications for examination shall be filed with the Executive Director of the Board on or before February 1 for the May examination, and on or before August 1 for the November examination.

(c) Applicants shall appear upon request before the Board or any Committee appointed by the Board for the purpose of determining whether the applicant satisfies the requirements set forth at N.J.A.C. 13:29-1.6.

(d) Any applicant who is reexamined in any subject shall qualify under the rules in effect at the time the application for reexamination is filed.

(e) An applicant who obtains a baccalaureate degree before June 30, 2000 shall successfully pass the examination by June 30, 2005 in order to qualify for licensure based on the educational requirements in effect prior to July 1, 2000. If the applicant has not passed all parts of the examination by June 30, 2005, the applicant shall forfeit all conditional credits earned pursuant to N.J.A.C. 13:29-1.7, and shall satisfy the 150-hour educational requirement set forth in N.J.A.C. 13:29-1.6(b) prior to sitting for the next examination.

13:29-1.4 Notification of change of address; service of process

(a) A licensee of the Board of Accountancy shall notify the Board in writing of any change of address from that currently registered with the Board and shown on the most recently issued license. Such notice shall be sent to the Board by certified mail, return receipt requested, not later than 30 days following the change of address.

(b) Failure to notify the Board of any change of address pursuant to (a) above may result in disciplinary action in accordance with N.J.S.A. 45:1-21(h) and the imposition of the penalties set forth in N.J.S.A. 45:1-25.

(c) Service of any administrative complaint or other Board-initiated process at a licensee's address currently on file with the Board shall be deemed adequate notice for the purposes of N.J.A.C. 1:1-7.1 and commencement of any disciplinary proceedings.

Repealed by R.1985 d.287, effective June 3, 1985.
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).
 New Rule, R.1985 d.695, effective January 21, 1986.
 See: 17 N.J.R. 1639(a), 18 N.J.R. 204(a).
 Repeal and New Rule, R.1990 d.373, effective August 6, 1990.
 See: 22 N.J.R. 1438(a), 22 N.J.R. 2331(a).
 Amended by R.2000 d.222, effective June 5, 2000.
 See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (b), deleted including at the end and added an N.J.S.A. reference.

13:29-1.5 Filing constitutes agreement

The act of filing an application for examination, or a certificate by endorsement, shall constitute an agreement on the part of the applicant that he will observe and conform to the requirements of this chapter.

New Rule, R.1985 d.287, effective June 3, 1985.
 See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

13:29-1.6 Applications for original examination; education and experience requirements

(a) Applications for original examination shall be accompanied by the following items:

1. A two-inch by two-inch passport photograph, front view, without a hat, taken within 30 days prior to filing an application; and

In (b), substituted "received conditional credit pursuant to (b)2 below" for "yet received a passing grade of 75" at the end of 1, and substituted ", at a minimum, are" for "are substantially," following "requirements" in the second sentence, and inserted a new third sentence in 7.

13:29-1.8 Applications for license by endorsement

(a) Applications for a license by endorsement shall be made on a form supplied by the Board that shall require applicants to provide the following information:

1. The month and year of the applicant's successful completion of the Uniform CPA Examination;
2. A list of all states or jurisdictions in which the applicant holds or has ever held a license to practice accountancy;
3. All academic degrees held by the applicant; and
4. All experience and employment the applicant has obtained since being awarded his or her academic degree.

(b) Applications for licensure by endorsement shall be accompanied by the following items:

1. The endorsement, initial license and application fees as set forth in N.J.A.C. 13:29-1.13;
2. Written verification from the issuing authority in all foreign and domestic jurisdictions where the applicant holds a license, that the applicant's license in the jurisdiction is valid and in good standing, and setting forth the applicant's full name, license number and the date the license was issued.

(c) Applicants shall appear upon request before the Board or any Committee appointed by the Board for the purpose of determining whether the applicant satisfies the requirements set forth at N.J.A.C. 13:29-1.6.

New Rule, R.1985 d.287, effective June 3, 1985.

See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

Amended by R.1991 d.319, effective July 1, 1991.

See: 23 N.J.R. 1061(a), 23 N.J.R. 2022(a).

Added "endorsement, initial license and application fees as set forth in N.J.A.C. 13:29-1.13;" deleted "fee of \$100.00" in (a)1.

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Rewrote the section.

13:29-1.9 (Reserved)

Repealed by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Section was "Chartered accountant".

13:29-1.10 Examinations

(a) The Uniform Certified Public Accountant Examination shall be held on two consecutive days, in May and November of each year, at a place designated by the Board.

(b) After the application has been approved, an admission card shall be mailed to the applicant which shall be used for admittance to the examination room. The card

shall be kept in the possession of the applicant during the examination and handed to a proctor at the conclusion of the applicant's examination.

(c) The Uniform Certified Public Accountant Examination shall be in writing, but this shall not bar additional examinations of such other nature as the Board may deem necessary.

(d) Examination papers are the property of the Board and shall be left with the proctors.

(e) Examination papers shall remain in the possession of the Board or its designee for a period of six months after each examination. Examination papers shall be destroyed after this six-month period has expired.

(f) Applicants for examination shall be given a number for identification purposes and only this number shall be used on all papers.

(g) The examination shall be the Uniform Certified Public Accountant Examination, prepared by the Board of Examiners of the American Institute of Certified Public Accountants. The advisory grading service provided by the American Institute of Certified Public Accountants shall be utilized and, to pass the examination, a candidate shall receive a minimum grade of 75 in each subject.

(h) The New Jersey State Board of Accountancy shall grant credit for subjects which have been passed in another state which utilizes the American Institute of Certified Public Accountants Uniform Certified Public Accountant Examination, has conditional credit requirements equivalent to N.J.A.C. 13:29-1.7, and utilizes educational criteria comparable to N.J.A.C. 13:29-1.6.

New Rule, R.1985 d.287, effective June 3, 1985.

See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).

Amended by R.1995 d.268, effective June 5, 1995.

See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Changed the examination from three to two days and required that examination papers remain in possession of the Board.

Amended by R.2000 d.80, effective March 6, 2000.

See: 31 N.J.R. 2443(a), 32 N.J.R. 813(a).

Rewrote (h).

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Rewrote the section.

13:29-1.11 Licensee requirements; renewal; suspended license; reinstatement

(a) Applicants who satisfy the requirements of this subchapter shall pay the initial license fee as set forth in N.J.A.C. 13:29-1.13.

(b) Every successful applicant shall comply with the Rules of Professional Conduct in N.J.A.C. 13:29-3.

(c) A Certified Public Accountant shall renew his or her license for a period of three years from the last expiration date. The licensee shall remit a renewal application to the

Board, along with the renewal fee set forth in N.J.A.C. 13:29-1.13, prior to the date of license expiration. A licensee who submits a renewal application within 30 days following the date of license expiration shall submit the renewal fee, as well as the late fee set forth in N.J.A.C. 13:29-1.13. A licensee who fails to submit a renewal application within 30 days of the date of license expiration shall have his or her license suspended without a hearing.

(d) A licensee who continues to engage in the practice of accountancy with a suspended license shall be deemed to be engaging in the unauthorized practice of accountancy and shall be subject to the penalties set forth in N.J.S.A. 45:1-25 et seq.

(e) A licensee who has had his or her license suspended pursuant to (c) above may apply to the Board for reinstatement within five years following the date of license expiration. A licensee applying for reinstatement shall submit a renewal application, all past delinquent renewal fees and the reinstatement fee set forth in N.J.A.C. 13:29-1.13, as well as evidence of having completed all delinquent continuing professional education credit hours consistent with the requirements set forth in N.J.A.C. 13:29-6.2(c).

New Rule, R.1985 d.287, effective June 3, 1985.
See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).
Amended by R.1985 d.700, effective January 21, 1986.
See: 17 N.J.R. 2092(a), 18 N.J.R. 204(b).

(a) Old text deleted and new text substituted.
Amended by R.1991 d.319, effective July 1, 1991.
See: 23 N.J.R. 1061(a), 23 N.J.R. 2022(a).

Added "the initial license fee as set forth in N.J.A.C. 13:29-1.13"; deleted "a fee of \$14.00 which reflects the cost of the issuance of a certified public accountant's certificate and of a character investigation by the State Police." in (a).

Added "A late renewal fee shall be charged for . . . for the current registration period."; added "or her"; deleted "A Certified Public Accountant who fails to timely renew his certificate shall have it declared forfeited. When the Certificate holder seeks to renew a certificate which has been declared forfeited the Board may reinstate his certificate provided he pay the fee for the current registration period in addition to a reinstatement fee set by the Board." in (c).
Amended by R.2000 d.222, effective June 5, 2000.
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (b), replaced a comma with the word "in"; in (c), increased renewal period for license and added an N.J.A.C. reference; added (d).
Amended by R.2002 d.127, effective May 6, 2002.
See: 33 N.J.R. 2594(a), 34 N.J.R. 1725(a).

Rewrote (c); in (d), substituted "a suspended" for "an expired"; and added (e).

13:29-1.12 Public School Accountant's license

The holder of a license as a Certified Public Accountant or registered municipal accountant shall be granted a Public School Accountant's license upon application to the Board, and the payment of a fee for a period of three years, as set forth in N.J.A.C. 13:29-1.13.

New Rule, R.1976 d.87, eff. March 16, 1976.
See: 8 N.J.R. 45(a), 8 N.J.R. 204(b).
Repeal and New Rule, R.1985 d.287, effective June 3, 1985.
See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a).
Amended by R.1991 d.319, effective July 1, 1991.
See: 23 N.J.R. 1061(a), 23 N.J.R. 2022(a).

Changed "\$5.00" to "\$50.00"; changed "one year" to "two years".
Amended by R.2000 d.222, effective June 5, 2000.
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted a reference to certificate for license, deleted "\$50.00" preceding "fee", changed "two" to "three" and added an N.J.A.C. reference.

13:29-1.13 Fees

(a) Fees for original applications, examinations, reexaminations and renewals, for Certified Public Accountants, Public Accountants, partnerships, professional corporations, limited liability companies, or limited liability partnerships and for Certified Public Accountants' license by endorsement are as follows:

1. Application fee: \$75.00;
2. Examination fee, Registered Municipal Accountant: \$225.00;
3. Reexamination fee, Registered Municipal Accountant: \$175.00;
4. Endorsement as Certified Public Accountant: \$100.00 plus the application fee as set forth in (a)1 above;
5. Initial license fee for Certified Public Accountant, Registered Municipal Accountant, partnerships, professional corporations, limited liability companies, limited liability partnerships:
 - i. During the first year of a triennial registration period: \$90.00;
 - ii. During the second year of a triennial registration period: \$60.00;
 - iii. During the third year of a triennial registration period: \$30.00;
6. Triennial registration for Certified Public Accountant, Public Accountant, Registered Municipal Accountant, partnerships, professional corporations, limited liability companies, limited liability partnerships: \$90.00;
7. Reinstatement of license: \$150.00;
8. Late renewal fee: \$50.00;
9. Triennial renewal, retired or inactive licensees: \$45.00.

(b) Entities filing an application to become Sponsors of Continuing Professional Education shall pay a fee of \$100.00 for administrative costs and evaluation of programs submitted.

1. Sponsor fees shall be charged on a biennial basis on the first business day of July of each odd numbered year.

R.1978 d.243, effective July 21, 1978.
See: 10 N.J.R. 165(b), 10 N.J.R. 352(c).
Redopted by R.1984 d.312, filed June 29, 1984.
See: 16 N.J.R. 1026(a), 16 N.J.R. 2004(a).

Section expired July 21, 1983 pursuant to Executive Order 66(1978).
Section readopted by R.1984 d.312.
Amended by R.1991 d.55, effective February 4, 1991.

See: 22 N.J.R. 3314(b), 23 N.J.R. 310(e).

Established a fee of \$100.00 for the application of entities who wish to be approved by the Board as Sponsors of Continuing Professional Education courses to be given to licensees.

Amended by R.1991 d.319, effective July 1, 1991.

See: 23 N.J.R. 1061(a), 23 N.J.R. 2022(a).

Added (a)1. Redesignated (a)1 as 2; deleted "Original application,"; changed "\$100.00" to "\$125.00".

Redesignated (a)2 as 3; changed "\$75.00" to "\$125.00".

Redesignated (a)3 as 4; changed "\$60.00" to "\$100.00".

Redesignated (a)4 as 5; deleted "Original application,".

Redesignated (a)5 as 6; changed "\$60.00" to "\$100.00".

Deleted (a)6.

Deleted "Original application,"; added "plus application fee as set forth in (a)1 above" in (a)7.

Added (a)8.

Redesignated (a)8 as 9; deleted "or any portion thereof"; changed "\$40.00" to "\$80.00". Added (a)10, 11.

Amended by R.1993 d.585, effective November 15, 1993.

See: 25 N.J.R. 1665(b), 25 N.J.R. 5352(c).

Amended by R.1995 d.268, effective June 5, 1995.

See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Extended the section to limited liability companies and partnerships.

Amended by R.1996 d.349, effective August 5, 1996.

See: 28 N.J.R. 2316(a), 28 N.J.R. 3803(a).

In (a) deleted fees for certified public accountant examinations and reexaminations, and increased fees for registered municipal accountant examinations and reexaminations.

Amended by R.1999 d.274, effective August 16, 1999.

See: 31 N.J.R. 1150(a), 31 N.J.R. 2359(a).

In (a), substituted references to triennial registration periods for references to biennial registration periods and increased fees in 5, 6 and 9, and inserted 5iii.

13:29-1.14 Notification of convictions

Any licensee of the Board of Accountancy, upon conviction of any crime, shall notify the Board of Accountancy of such conviction in writing within 30 days.

New Rule, R.1986 d.172, effective May 19, 1986.

See: 18 N.J.R. 264(a), 18 N.J.R. 1104(b).

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted "is required to" with "shall".

SUBCHAPTER 2. REGISTERED MUNICIPAL ACCOUNTANTS

13:29-2.1 Applications; requirements

Every applicant for the Registered Municipal Accountant's examination shall submit to the Board a written application on a form to be provided by the Board and a two-inch by two-inch, passport photograph, front view, without a hat, taken within 30 days prior to application, provided that the applicant holds a New Jersey license to engage in the practice of public accountancy that is in good standing.

Repeal and New Rule, R.1985 d.696, effective January 21, 1986.

See: 17 N.J.R. 2092(b), 18 N.J.R. 204(c).

Amended by R.1995 d.268, effective June 5, 1995.

See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Made nonsubstantive changes.

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Rewrote the section.

13:29-2.2 Examination

(a) The Registered Municipal Accountant's examination shall be held in December of each year, at a place designated by the Board. Applications shall be filed with the Executive Director of the Board by November 1 for the December examination.

(b) After the application has been approved, an admission card shall be mailed to the applicant which shall be used for admittance to the examination room. This card shall be kept in the possession of the applicant during the examinations and handed to a proctor at the conclusion of the examination.

(c) The Registered Municipal Accountant's examination shall be in writing, but this shall not bar additional examinations of such other nature as the Board may deem necessary.

(d) Examination papers are the property of the Board and shall be left with the proctors.

(e) Examination papers shall remain in the possession of the Board or its designee for a period of six months after each examination, and during the six months, any applicant may make arrangement to review the examination papers. Examination papers shall be destroyed after this six-month period has expired.

(f) Applicants for the Registered Municipal Accountant's examination shall be given a number for identification purposes and only this number shall be used on all papers.

(g) The Registered Municipal Accountant's examination shall include questions on the following:

1. Theory of municipal accounting and problems in municipal accounting;
2. Municipal law and finance;
3. Auditing;
4. Any additional related subjects as determined by the Board.

(h) Applicants shall attain a grade of 75 in order to pass the Registered Municipal Accountant's examination.

Amended by R.1995 d.268, effective June 5, 1995.

See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Extended until November 1 the time for filing an application and required that examination papers remain in possession of the Board. Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Inserted references to the Registered Municipal Accountant's examination throughout; in (a), substituted "December" for "November"; in (e), inserted a reference to examination review arrangements.

13:29-2.3 Licensee requirements; renewal; suspended license; reinstatement

(a) Applicants who satisfy the requirements of this subchapter shall pay the initial license fee set forth in N.J.A.C. 13:29-1.13.

(b) Applicants granted a license pursuant to this subchapter shall comply with the Rules of Professional Conduct set forth in N.J.A.C. 13:29-3.

(c) The holder of a Registered Municipal Accountant's license shall renew the license for a period of three years from the last expiration date. A licensee shall remit a renewal application to the Board, along with the renewal fee set forth in N.J.A.C. 13:29-1.13, prior to the date of license expiration. A licensee who submits a renewal application within 30 days following the date of license expiration shall submit the renewal fee, as well as the late fee set forth in N.J.A.C. 13:29-1.13. A licensee who fails to submit a renewal application within 30 days of the date of license expiration shall have his or her license suspended without a hearing.

(d) A licensee who continues to practice with a suspended license shall be deemed to be engaging in unauthorized practice and shall be subject to the penalties set forth in N.J.S.A. 45:1-25 et seq.

(e) A licensee who has had his or her license suspended pursuant to (c) above may apply to the Board for reinstatement within five years following the date of license expiration. A licensee applying for reinstatement shall submit a renewal application, all past delinquent renewal fees and the reinstatement fee set forth in N.J.A.C. 13:29-1.13, as well as evidence of having completed all delinquent continuing professional education credit hours consistent with the requirements set forth in N.J.A.C. 13:29-6.2(c).

Amended by R.1991 d.319, effective July 1, 1991.

See: 23 N.J.R. 1061(a), 23 N.J.R. 2022(a).

Substituted old text with new text in (a).

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Rewrote the section.

Amended by R.2002 d.127, effective May 6, 2002.

See: 33 N.J.R. 2594(a), 34 N.J.R. 1725(a).

Rewrote the section.

SUBCHAPTER 3. RULES OF PROFESSIONAL CONDUCT**13:29-3.1 Independence**

(a) A licensee or a firm of which he or she is a partner, member or a shareholder shall not express an opinion on financial statements of an entity or organization in such a manner as to imply that he or she is acting as an independent public accountant with respect thereto unless he or she or his or her firm is independent with respect to such entity or organization. Independence shall be considered to be impaired if, for example:

1. During the period covered by the financial statements, during the period of the professional engagement, or at the time of expressing an opinion, the licensee or his or her firm:

i. Was associated with the entity or organization as a promoter, underwriter or voting trustee, or as a director or officer or in any capacity equivalent to that of a member of management or of an employee; or

ii. Was a trustee for any pension or profit-sharing trust of the entity or organization.

2. During the period of this professional engagement, or at the time of expressing his or her opinion, the partner, member or firm:

i. Had or was committed to acquire any direct or material indirect financial interest in the entity or organization; or

ii. Was a trustee of any trust or executor or administrator of any estate if such trust or estate had or was committed to acquire any direct or material indirect financial interest in the enterprise; or

iii. Had any joint closely held business investment with the entity or organization or any officer, director or principal stockholder thereof which was material in relation to his or her firm's net worth; or

iv. Had any loan to or from the entity or organization or officer, director or principal stockholder thereof other than loans of the following kinds made by a financial institution under normal lending procedures, terms and requirements:

(1) Loans obtained by the licensee or his or her firm which are not material in relation to the net worth of the borrower;

(2) Home mortgages; and

(3) Other secured loans, except those secured solely by a guarantee of the licensee or the licensee's firm.

As amended, R.1982 d.407, eff. November 15, 1982.

See: 14 N.J.R. 895(a), 14 N.J.R. 1390(b).

Deleted old text concerning scope of rules of professional conduct for accountants and added new text concerning independence.

Amended by R.1985 d.104, effective March 4, 1985.

See: 16 N.J.R. 3418(a), 17 N.J.R. 604(a).

(a)li amended.

Amended by R.1995 d.268, effective June 5, 1995.

See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

Made nonsubstantive changes.

Amended by R.2000 d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted "entity or organization" for "enterprise" throughout.

Case Notes

Unless accounting firm employed by corporate and individual Chapter 11 debtors had conflict between debtors' collective interests and some other interest, disqualification in bankruptcy was not appropriate. In re Brennan, Bkrcty.D.N.J.1995, 187 B.R. 135.

13:29-3.2 Integrity and objectivity

A licensee or the licensee's firm shall not knowingly misrepresent facts, and when engaged in the practice of public accounting, including the rendering of tax and management advisory services, shall not subordinate the licensee's judgment to others. In tax practice, a licensee or the licensee's firm may resolve doubt in favor of the licensee's client as long as there is reasonable support for the licensee's position.

As amended, R.1982 d.407, eff. November 15, 1982.
See: 14 N.J.R. 895(a), 14 N.J.R. 1309(b).

Deleted old text concerning obligations and responsibilities of practice and added new text concerning integrity and objectivity.
Amended by R.2000 d.222, effective June 5, 2000.
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Substituted the licensee's for his throughout.

Case Notes

Unless accounting firm employed by corporate and individual Chapter 11 debtors had conflict between debtors' collective interests and some other interest, disqualification in bankruptcy was not appropriate. In re Brennan, Bkrcty.D.N.J.1995, 187 B.R. 135.

13:29-3.3 Competence

A licensee or the licensee's firm shall not undertake any engagement for the performance of professional services which the licensee cannot reasonably expect to complete with due professional competence, including compliance, where applicable, with N.J.A.C. 13:29-3.5 and 3.6.

13:29-6.2 Credit-hour requirements

(a) Each applicant for a triennial license renewal is required to complete, during the preceding triennial period, 120 hours of continuing professional education. The types of continuing professional education programs and other sources of continuing professional education for which credit hours may be obtained are set forth in N.J.A.C. 13:29-6.5. The 120 hours of continuing professional education shall include at least 24 credit hours in the areas of auditing, review and compilation for persons who are engaged in the practice of public accounting or are involved with the attest function in issuing audit, review or compilation reports. All applicants shall complete at least 72 credit hours of the required 120 credit hours in the technical subjects set forth in N.J.A.C. 13:29-6.3. The remaining 48 credit hours of the required 120 credit hours may include subjects specified in N.J.A.C. 13:29-6.4. No licensee shall receive credit for any course offered by a Board-approved continuing professional education sponsor in subjects other than those enumerated in N.J.A.C. 13:29-6.3 or 6.4.

(b) Persons failing to meet the continuing professional education requirements for a triennial renewal period shall not be issued a current license until such continuing professional education requirements have been satisfied. The Board may modify this policy on an individual basis under circumstances specified under N.J.S.A. 45:2B-68. Failure to meet triennial continuing professional education requirements may subject a licensee to disciplinary action by the Board.

(c) The Board may, in its discretion, waive requirements for continuing professional education on an individual basis for reasons of hardship such as health, military service, or other due cause. A waiver of continuing professional education requirements granted pursuant to this subsection shall be effective only for the triennial period in which such waiver is granted. If the condition(s) which necessitated the waiver persists into the next triennial period, a licensee shall apply to the Board for the renewal of such waiver for the new triennial period. Inactive accountants shall be exempt from continuing professional education requirements. Inactive accountants are those who do not practice accounting (public or private) or hold themselves out to the public as practicing accountants in any professional capacity. Any inactive accountant who returns to the practice of accounting shall notify the Board prior thereto and shall meet the continuing professional education requirements by completing 120 credit hours of continuing professional education requirements prescribed by this subchapter within the three-year period prior to reinstatement. Accountants inactive for more than one year, but not exceeding two years, shall satisfy at least 80 credit hours of continuing professional education within the two-year period prior to reinstatement. Accountants inactive for one year or less shall satisfy continuing professional education requirements by completing at least 40 credit hours of continuing professional education in the year prior to reinstatement.

(d) An applicant, upon successful completion of the Uniform CPA Examination, shall be exempt from the requirements of (a) above for only the triennial period during which the applicant successfully completed such examination.

Amended by R.1995 d.268, effective June 5, 1995.

See: 27 N.J.R. 1134(a), 27 N.J.R. 2238(a).

In (c), substituted "inactive" for "retired".

Amended by R.2000 d.104, effective March 20, 2000.

See: 31 N.J.R. 2446(a), 32 N.J.R. 1034(a).

Rewrote the section.

13:29-6.3 Qualifying technical subjects

(a) The following subjects are acceptable for satisfaction of the required 72 credit hours of continuing professional education in technical subjects over the triennial period:

1. Accounting;
2. Auditing, including, but not limited to, review, compilation and attest standards;
3. Business law;
4. Computer Science;
5. Economics;
6. Finance;
7. Management advisory services;
8. Mathematics, statistics, etc.;
9. SEC practice;
10. Taxation; and
11. Professional ethics.

(b) Any of the subjects in (a) above may be in specialized areas, such as governmental, not-for-profit organizations, film industry, real estate, and farming.

(c) Auditing, review and compilation includes the body of knowledge that deals with the basic service of the public accounting profession, that is, examination and reporting on financial statements. Also included in this area is the examination or review of internal and administrative controls, operations and government programs. Relevant program offerings could include audit theory and philosophy; generally accepted auditing standards; study and evaluation of internal control; substantive audit procedures; audit sampling; reporting on financial statements; review services; and computer and government auditing. Qualifying subject matter will include courses covering pronouncements or regulations issued by recognized authorities such as the FASB, AICPA, SEC or other government agencies (state and Federal) dealing with auditing, financial reporting, or application of generally accepted accounting principles.

(d) Subjects other than those listed in (a) above may be acceptable for continuing professional education credit if the licensee can demonstrate to the satisfaction of the

Board that such subject or specific program contributes to the maintenance of the licensee's professional competence.

Amended by R.2000 d.104, effective March 20, 2000.

See: 31 N.J.R. 2446(a), 32 N.J.R. 1034(a).

In (a), rewrote the introductory paragraph; and in (d), inserted "professional" following "continuing".

13:29-6.4 Other qualifying subjects

Courses related to personal or professional development of the licensee, or courses directly associated with the administration of the licensee's practice, shall be accepted towards satisfaction of continuing professional education requirements. Included in this category are courses that concentrate on the practice management areas, such as organizational structure, human resource management and other administrative matters. Courses which relate to a licensee's personal skills such as speaking, leadership and managing people or organizations shall also be included in this category. Courses which relate to the development of a licensee's practice or the marketing of services shall not be accepted towards satisfaction of continuing professional education requirements.

Amended by R.2000 d.104, effective March 20, 2000.

See: 31 N.J.R. 2446(a), 32 N.J.R. 1034(a).

Rewrote the section.

13:29-6.5 Continuing professional education programs and other sources of continuing professional education credit

(a) The following qualify as continuing professional education programs provided they contain the subjects enumerated in N.J.A.C. 13:29-6.3 and 6.4 and meet the continuing professional education program criteria requirements as set forth in N.J.A.C. 13:29-6.6

1. Continuing professional education programs of national or state professional organizations: Continuing professional education credit shall be granted at the rate of one credit hour for every 50 minutes of in-class participation.

2. University or college courses: Continuing professional education credit shall be granted for university or college courses in accordance with the following:

i. Applicants shall receive five credit hours continuing professional education credit for each semester credit hour earned; and

ii. Applicants attending noncredit courses shall be granted continuing professional education credit at the rate of one credit hour for every 50 minutes of in-class participation.

3. In-firm educational programs of public accounting firms: Continuing professional education credit shall be granted at the rate of one credit hour for every 50 minutes of in-firm participation.

4. Correspondence programs and other individual study programs: Continuing professional education credit shall be granted for correspondence programs and other individual study programs in accordance with the following:

i. The amount of credit to be allowed for approved correspondence and individual study programs, including taped study programs, shall be recommended by the program sponsor based upon one-half the average completion time calculated by the sponsor after it has conducted appropriate "field tests." Although the program sponsor shall make recommendations concerning the number of credit hours to be granted, the number of credit hours granted shall be as determined by the Board; and

ii. Credit for correspondence and other individual study programs shall only be given in the renewal period in which the course is completed with a successful final examination.

(b) In addition to the continuing professional education programs enumerated in (a) above, continuing professional education credit also shall be awarded for the following if they fall within the subjects enumerated in N.J.A.C. 13:29-6.3 and 6.4 and meet the continuing professional education program criteria as set forth in N.J.A.C. 13:29-6.6.

1. Technical meetings: Licensees who participate in meetings of professional accounting organizations shall be awarded continuing professional education credit for that portion of the meeting which is structured as a continuing professional education program. Continuing professional education credit shall be granted at the rate of one credit hour for every 50 minutes of the licensee's participation.

2. Professional accounting meetings, conferences, seminars: Licensees who participate in meetings of professional accounting organizations shall be awarded continuing professional education credit if the meeting is structured as an approved continuing professional education program. Continuing professional education credit shall be granted at the rate of one credit hour for every 50 minutes of the licensee's participation in the meeting.

3. Firm meetings: Licensees who participate in firm meetings for staff or for management groups of professional accounting organizations shall be awarded continuing professional education credit if the meeting is structured as an approved continuing professional education program. Continuing professional education credit shall be granted at the rate of one credit hour for every 50 minutes of the licensee's participation in the meeting.

(c) In addition to the continuing professional education programs enumerated in (a) and (b) above, continuing professional education credit also shall be granted for the following if they involve subjects enumerated in N.J.A.C. 13:29-6.3 and 6.4.

1. Service as a lecturer, instructor, discussion leader, or speaker: Continuing professional education credit shall be awarded for service as a lecturer, instructor, discussion leader, or speaker in accordance with the following:

i. One credit hour shall be given for each 50-minute period of service provided the discussion is one which meets the continuing professional education subject requirements of N.J.A.C. 13:29-6.3 and 6.4. For the lecturer's, instructor's, discussion leader's, or speaker's preparation time, there shall be awarded two additional hours of continuing professional education credit for each credit hour of instruction. Requests for credit shall be accompanied by an outline of the instruction, discussion, or presentation;

ii. The instructor or discussion leader shall not be given credit for subsequent sessions in the same year involving substantially identical subject matter, except that after one year has elapsed the Board may give one additional credit hour for each 50-minute period of service as an instructor, lecturer, discussion leader, or speaker for the initial presentation, provided the original material has been updated; and

iii. The maximum credit given for service as an instructor, lecturer, discussion leader, or speaker shall not exceed 60 credit hours for the triennial period.

2. Publications: Continuing professional education credit for peer-reviewed publications shall be awarded in accordance with the following:

i. Credit may be claimed for published articles and books by the authors of those works. These publications must contribute to the professional competence of accountants;

ii. Credit shall be given for each 50 minute period of preparation time on a self-declaration basis, not to exceed 30 credit hours for the triennial period. A copy of the publication article shall be submitted to the Board with a request for continuing professional education credit;

iii. In exceptional circumstances, a licensee may request additional credit by submitting the article or book to the Board with an explanation of the circumstances which he or she believes justify an award of greater credit. When licensees request more than 30 credit hours during the triennial period, credit hours awarded shall be determined by the Board on a case-by-case basis. Factors such as complexity of subject matter, length of publication, and the amount of preparation time shall be considered;

iv. The maximum credit for publication in exceptional circumstances shall not exceed 60 credit hours for the triennial period; and

v. Credit shall be given for each 50 minute period of quality enhancement, technical review or peer review

program committee participation, not to exceed 60 credit hours for the triennial period.

Amended by R.2000 d.104, effective March 20, 2000.

See: 31 N.J.R. 2446(a), 32 N.J.R. 1034(a).

Rewrote the section.

13:29-6.6 Criteria for continuing professional education sponsors

(a) In order to qualify as a continuing professional education sponsor, the sponsor shall submit an application form prescribed by the Board and obtain a sponsor number. Qualified sponsors shall offer courses which meet the following requirements:

1. Be a formal course of learning which contributes directly to the maintenance of professional competence of a licensee;
2. Be at least one credit hour, 50-minute period, in length;
3. Be conducted by a qualified instructor or discussion leader; and
4. Offer subjects enumerated in N.J.A.C. 13:29-6.3 or 6.4.

(b) A continuing professional education sponsor may receive prior approval for a course of acceptable subject matter and be assigned a designated number of continuing professional education credits by the Board if the program sponsor provides, in writing and on a form provided by the Board, information required by the Board to document the elements of (a) above, and, in addition thereto, certifies that the sponsor shall:

1. Maintain and retain accurate records of attendance for a five-year period;
2. Retain a written outline of course materials for a five-year period; and
3. Comply with the requirements of N.J.A.C. 13:29-6.12 relative to the responsibilities of program sponsors.

(c) A continuing professional education sponsor shall not offer courses for continuing professional education credit to any Board licensee in subject matters other than those enumerated in N.J.A.C. 13:29-6.3 or 6.4.

Amended by R.2000 d.104, effective March 20, 2000.

See: 31 N.J.R. 2446(a), 32 N.J.R. 1034(a).

In (b), inserted "professional" following "continuing" throughout; and added (c).

13:29-6.7 Credit-hour calculations

(a) The minimum measurement for continuing professional education credit shall be a whole credit hour. Except for those sources of continuing professional education for which another system of credit hour calculation is set forth

in this subchapter, a continuing professional education credit hour shall be equivalent to 50 minutes.

(b) Unless otherwise provided, only in-class participation, not student time devoted to preparation, shall be counted toward satisfaction of the continuing professional education requirements of this subchapter.

Amended by R.2000, d.222, effective June 5, 2000.
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).
Rewrote the section.

13:29-6.8 Reporting of continuing education credit hours

(a) Licensees shall provide, at a time prescribed and on forms approved by the Board, a signed statement certifying that continuing professional education requirements have been satisfied and which shall include, where applicable, the following:

1. Dates attended;
2. Credit hours claimed;
3. Title of course and description of content;
4. School, firm, or organization sponsoring course;
5. Instructor;
6. Location of course;
7. Public speaking;
8. Lecturing; and
9. Discussion leader activity.

(b) Falsification of any information provided pursuant to (a) above may result in the suspension or revocation of the licenses held by the falsifier.

Administrative correction to (b).
See: 21 N.J.R. 1366(a).
Amended by R.2000, d.222, effective June 5, 2000.
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (a), substituted shall for must and satisfied for met; in (b), substituted provided pursuant to (a) above for required.

13:29-6.9 Retention of continuing professional education records

(a) A licensee shall be primarily responsible for documenting satisfaction of continuing professional education requirements. Evidence to support fulfillment of continuing professional education requirements shall be maintained for a period of five years after the completion of educational courses. Such evidence shall be subject to periodic audit by the Board. Satisfactory documentation of the necessary information, including the retention of attendance records and written outlines, shall be accomplished as follows:

1. For courses taken for scholastic credit in accredited universities or colleges, a certified transcript or notarized statement of appropriate school authority shall constitute evidence of satisfactory completion of the course. For noncredit courses taken, a statement of the hours of attendance signed by the instructor, shall be obtained by the licensee.

2. For correspondence and independent study courses, written evidence of completion shall be submitted by the licensee.

i. Acceptable evidence of the completion of a correspondence course shall be a certificate of satisfactory completion acquired by the licensee from the program sponsor.

ii. Acceptable evidence of the completion of an independent study course shall be a summary of the program material drafted by the licensee.

3. If the program sponsor retains a copy of the course materials and a record of attendance, the licensee shall maintain a record of the information listed in N.J.A.C. 13:29-6.8(a). The licensee shall be responsible for determining whether or not the program sponsor retains such records. If there is a dispute concerning whether claimed activity should be granted credit and if the dispute could be resolved by the production of documented information to support the claim of the licensee, the dispute shall be resolved against the licensee if he or she fails to produce evidence sufficient to document his or her claim.

4. If the licensee determines that the program sponsor does not retain the information discussed in (a)3 above, the licensee shall maintain a record of that information and a copy of the course outline prepared by the program sponsor.

Amended by R.2000, d.222, effective June 5, 2000.
See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (a), amended first and third sentence; in (a)3, substituted shall be for is, such for these and shall for will.

13:29-6.10 Continuing professional education requirements; reciprocity or reinstatement

(a) An individual who holds a valid and unrevoked license issued by any state or other political subdivision of the United States and who receives a license to practice in New Jersey under the appropriate provisions of N.J.S.A. 45:2B-42 et seq. shall be required to comply with the continuing professional education requirements applicable to all other licensees.

(b) All qualified persons who wish to apply for reinstatement to public practice in New Jersey shall meet the same continuing professional education requirements applicable to all other licensees for the triennial period in which they wish to be reinstated.

Amended by R.2000 d.104, effective March 20, 2000.
See: 31 N.J.R. 2446(a), 32 N.J.R. 1034(a).

In (a), changed N.J.S.A. reference, and inserted “professional” following “continuing”; and rewrote (b).

13:29-6.11 Responsibilities of program developers

(a) Program developers shall specify the level of knowledge to be imparted under the continuing professional education program in order to provide sufficient information to potential participants and sponsors. As an illustration, a program may be described as having the objective of imparting technical knowledge at such levels as basic, intermediate, advanced, or overview, which may be defined as follows:

1. A basic level program teaches fundamental principles or skills to participants having no prior exposure to the subject area;
2. An intermediate level program builds on a basic level program in order to relate fundamental principles or skills to practical situations and extend them to a broader range of applications;
3. An advanced level program teaches participants to deal with complex situations; and
4. An overview program enables participants to develop perspective as to how a subject area relates to the broader aspects of accounting or brings participants up-to-date on new developments in the subject area.

(b) Program developers shall clearly identify what prerequisites are suggested for enrollment. If no prerequisite is necessary, a statement to this effect shall be made. Prerequisites shall be specified in precise language so potential participants may readily ascertain whether the program would be beneficial to them or whether the program is above or below their level of knowledge or skill.

(c) Programs shall be developed by individuals qualified in the subject matter and in instructional design. An individual program developer need not be both technically competent and competent in instructional design, provided that both types of competency are represented in the program’s development. Mastery of the technical knowledge or skill in instructional design may be demonstrated by appropriate experience or educational credentials.

(d) The program developer shall review the course materials periodically to ensure that they are accurate and consistent with currently accepted standards relating to the program’s subject matter. Between these reviews, errata sheets shall be issued where appropriate, and obsolete material shall be deleted; however, between the time a new pronouncement is issued and the issuance of errata sheets or removal of obsolete materials, the instructor shall be responsible for informing participants of changes. If, for example, a new accounting standard is issued, a program shall not be considered current unless the ramifications of the new standard have been incorporated into the materials or the instructor appropriately informs the participants of the new standard.

Amended by R.2000, d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

In (a), rewrote the first sentence and deleted the second sentence; and rewrote (b), (c) and (d).

13:29-6.12 Responsibilities of program sponsors

(a) In addition to the requirements of N.J.A.C. 13:29-6.6, continuing professional education program sponsors shall comply with the following requirements:

1. Disclosure to prospective participants: The program sponsor shall disclose in advance to prospective participants the objective, prerequisites, experience level, content, required advanced preparation, teaching method, and number of continuing professional education credits involved in the program. Sponsors shall also advise participants, in advance, of courses which qualify as “auditing” pursuant to N.J.A.C. 13:29-6.3(a).

2. Selection and review of instructors: The program sponsor shall select and assign qualified instructors for the continuing professional education program. Sponsors shall evaluate the performance of the program instructors at the conclusion of each program to determine the instructors’ suitability to continue to serve as instructors in the future.

3. Number of participants and adequacy of physical facilities: The program sponsor shall be responsible for assuring that the number of participants and the physical facilities are consistent with the teaching methods to be utilized.

4. Program evaluation: Program evaluation shall be in accordance with the following:

i. The sponsor shall provide some means of program evaluation. Evaluations shall be solicited from both the participants and instructors. Programs shall be evaluated to determine whether:

- (1) Objectives have been met;
- (2) Prerequisites were necessary or desirable;
- (3) Facilities were satisfactory;
- (4) The instructor was effective;
- (5) Advanced preparation materials were satisfactory; and
- (6) The program content was timely and effective.

ii. Evaluations shall take the form of one or a combination of pretests for advanced preparation, post-tests for effectiveness of the program, questionnaires completed at the end of the program or later, or oral feedback to the instructor or sponsor. Instructors shall be informed of their performance, and sponsors shall systematically review the evaluation process to insure its effectiveness.

Amended by R.2000, d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Rewrote the section.

13:29-6.13 Sponsor's failure to comply with continuing education responsibilities

Failure of a sponsor to comply with the requirements for continuing professional education programs, as set forth in N.J.A.C. 13:29-6.6, and responsibilities of program sponsors, as set forth in N.J.A.C. 13:29-6.12, may result in the suspension of the preapproved status for programs offered by the sponsor.

Amended by R.2000, d.222, effective June 5, 2000.

See: 32 N.J.R. 987(a), 32 N.J.R. 2089(a).

Added N.J.A.C. references.