

CHAPTER 29

NEW JERSEY STATE BOARD OF ACCOUNTANCY

Authority

N.J.S.A. 45:2B-6(g) and 45:2B-17.

Source and Effective Date

R.1995 d.268, effective May 1, 1995.
See: 27 N.J.R. 1134(a), 27 N.J.R. 2238.

Executive Order No. 66(1978) Expiration Date

Chapter 29, New Jersey State Board of Accountancy, expires May 1, 2000.

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 was readopted as R.1990 d.318, effective May 23, 1990. See: 22 N.J.R. 1042(a), 22 N.J.R. 1940(d). Chapter 29 was readopted as R.1995 d.268, effective May 1, 1995. See: Source and Effective Date.

See subchapter and section annotations for specific rulemaking activity.

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SUBCHAPTER 1. GENERAL RULES AND REGULATIONS

Subchapter Historical Note

All provisions of this subchapter were filed and became effective prior to September 1, 1969. Amendments were filed and became effective July 21, 1978 as R.1978 d.243. See: 10 N.J.R. 165(b), 10 N.J.R. 352(c). Further amendments were filed and became effective November 15, 1982 as R.1982 d.405. See: 14 N.J.R. 749(b), 14 N.J.R. 1309(a). Further amendments were filed and became effective June 20, 1983 as R.1983 d.211. See: 14 N.J.R. 1279(a), 15 N.J.R. 1035(c). Further amendments became effective June 29, 1984 as R.1984 d.311. See: 16 N.J.R. 1025(a), 16 N.J.R. 2003(b). This subchapter expired July 21, 1983 and a new subchapter was adopted pursuant to Executive Order No. 66(1978) as R.1985 d.287. See: 17 N.J.R. 557(a), 17 N.J.R. 1424(a). See chapter and section levels for further amendments.

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 and for a certificate by endorsement will be furnished by the Board upon request.

(b) Applications for examination shall be received by the office of the Executive Secretary of the Board on or before February 1 for the May examinations, and on or before August 1 for the November examinations.

(c) Every applicant who becomes eligible to sit for the examinations, or has met the requirements for a certificate, and is eligible to receive a certificate, shall be a bona fide resident of the State of New Jersey, or shall maintain an office for the practice of public accounting in the State of New Jersey, or shall be in the employ of a Certified Public Accountant, or firm of Certified Public Accountants, having an established office and performing services within the State of New Jersey. Such eligibility shall continue until the certificate is issued. For purposes of eligibility, a mailing address or telephone number is not sufficient to show that an office is maintained for the practice of public accounting.

(d) Applicants shall appear upon request before the Board or any Committee appointed by the Board for the purpose of determining qualifications for licensure.

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

(f) 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.

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.

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), including, but not limited to, a civil penalty of \$200.00.

(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).

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

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

1. Photograph, two-inch by two-inch in size, bust picture, front view, without a hat, taken within 30 days prior to filing an application;

2. An evaluation of educational credentials from CPA Examination Services, New York, New York, certifying that applicant possesses a baccalaureate degree, or its equivalent based upon a curriculum which shall include:

(d) Where the Board requires that a licensee or practice unit responsible for the issuance of a report containing significant deficiencies undertake a measure which would impose substantial burdens on the professional practice, the licensee or practice unit affected shall have the right to a hearing in accordance with the Administrative Procedure Act, N.J.S.A. 52:14B-1 et seq.

(e) Failure to comply with the recommendations of the Committee pursuant to (c) above may cause the Committee to recommend to the Board that it initiate appropriate disciplinary action against the licensee or practice unit according to N.J.S.A. 45:1-14 et seq. and N.J.S.A. 45:2B-1 et seq.

(f) The State Board of Accountancy reserves the right to take any action it deems necessary if it appears that the professional conduct reflected in a report that is Modified for Significant Departures from Professional Standards or Adverse is so serious as to warrant consideration of possible disciplinary action.

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

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

Inserted "or seriously substandard".

Amended by R.1999 d.195, effective June 21, 1999.

See: 31 N.J.R. 24(a), 31 N.J.R. 1617(a).

Rewrote the section.

13:29-5.9 Reports and reviews not public records

(a) Reports submitted by practice units for review in accordance with this subchapter shall not be deemed to be public records and are not required to be disclosed under the Public Records Disclosure Act, N.J.S.A. 47:1A-1 et seq.

(b) Comments of reviewers, the Committee and the Board on reports submitted by practice units or workpapers relating thereto, as well as review results are deemed not to be public records and shall not be released to anyone other than the practice unit being reviewed, the Attorney General or his designee, or a Board representative.

SUBCHAPTER 6. CONTINUING PROFESSIONAL EDUCATION

Subchapter Historical Note

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

13:29-6.1 Coverage

All licensees under N.J.S.A. 45:2B-1 et seq. shall comply with the provisions of this subchapter relating to continuing professional education (CPE). These rules apply to all licensees registered by the Board of Accountancy in order to enhance the professional competence of such licensees.

13:29-6.2 Credit-hour requirements

(a) Each applicant for a biennial license renewal is required to complete, during the preceding biennial period, 48 hours of continuing education. The types of continuing education programs and other sources of continuing education for which credit hours may be obtained are set forth in N.J.A.C. 13:29-6.5. The 48 hours of continuing education shall include at least 16 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.

(b) Persons failing to meet the continuing education requirements for a biennial renewal period will not be issued a current license until such requirements have been satisfied. The Board may modify this policy on an individual basis under circumstances specified under N.J.S.A. 45:2B-39. Failure to meet biennial continuing 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. Inactive accountants shall be exempt from continuing professional education requirements. Inactive licensees 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 licensee who returns to the practice of accounting must notify the Board prior to reentry and shall meet the continuing education requirements by completing 48 credit hours of continuing professional education requirements prescribed by this subchapter within the two year period prior to reentry. Licensees inactive for one year or less will satisfy the requirements by completing at least 24 credit hours of continuing professional education in the year prior to reentry.

(d) An applicant, upon successful completion of the Uniform CPA Examination, shall be exempt from the requirements of (a) above for only the biennial 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".

13:29-6.3 Qualifying subject matter

(a) The following subjects are acceptable for continuing education:

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 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.

13:29-6.4 Non-qualifying subject matter

In general, studies related to personal, as opposed to professional, development of the licensee, or studies directly associated with the development and administration of the licensee's practice, will not be accepted towards meeting continuing education requirements. Included in this category are subjects that concentrate on the practice management

areas, such as organizational structure, marketing of services, human resource management and other administrative matters. Study which relates to a licensee's personal skills such as speaking, leadership and managing people or organizations would also be excluded.

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

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

1. Continuing education programs of Federal or State accounting organizations: Continuing education credit will be granted at the rate of one credit hour for every 50 minutes of in-class participation.

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

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

ii. Applicants attending noncredit courses will be granted continuing 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 education credit will 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 education credit will 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 must 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 will only be given in the renewal period in which the course is completed with a successful final examination.

(b) In addition to the continuing education programs enumerated in (a) above, continuing education credit will also be awarded for the following if they fall within the subject matter areas enumerated in N.J.A.C. 13:29-6.3 and

meet the continuing education program criteria as set forth in N.J.A.C. 13:29-6.6.

1. **Technical meetings:** Licensees who participate in committee meetings of professional accounting organizations will be awarded continuing education credit for that portion of the meeting which is structured as a continuing education program. Continuing education credit will 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 will be awarded continuing education credit if the meeting is structured as an approved continuing education program. Continuing education credit will 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 will be awarded continuing education credit if the meeting is structured as an approved continuing education program. Continuing education credit will 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 education programs enumerated in (a) and (b) above, continuing education credit will also be granted for the following if they involve subject matter enumerated in N.J.A.C. 13:29-6.3:

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

i. One credit hour will be given for each 50 minute period of service provided the discussion is one which meets the continuing education subject matter requirements of N.J.A.C. 13:29-6.3. For the lecturer's, instructor's, discussion leader's, or speaker's preparation time, there will be awarded two additional hours of continuing 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 will be given no 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 may not exceed 50 percent of the continuing education for any biennium.

2. **Publications:** Continuing education credit for publications will 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 will be given for each 50 minute period of preparation time on a self-declaration basis normally not to exceed 25 percent of the biennial requirement. A copy of the publication article shall be submitted to the Board with a request for continuing 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 25 percent of the biennial requirement, credit hours awarded will 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 will be considered;

iv. The maximum credit for publication in exceptional circumstances shall not exceed 50 percent of the continuing education requirement for any biennium; and

v. Quality enhancement, technical review or peer review program committee participation will qualify for not more than 50 percent of the biennial requirement for each 50 minutes of participation.

13:29-6.6 Criteria for continuing education sponsors

(a) In order to qualify as a continuing education sponsor, the sponsor must submit an application form prescribed by the Board and obtain a sponsor number. Qualified sponsors must 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 subject matter enumerated in N.J.A.C. 13:29-6.3.

(b) A continuing education sponsor may receive prior approval for a course of acceptable subject matter and be assigned a designated number of continuing 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 will:

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.

13:29-6.7 Credit-hour calculations

(a) The minimum measurement for continuing education credit will be a whole credit hour. Except for those sources of continuing education for which another system of credit hour calculation is set forth in this subchapter, a continuing education credit hour is equivalent to 50 minutes of acceptable continuing education.

(b) Unless otherwise provided, only in-class participation, not student time devoted to preparation, will be counted.

13:29-6.8 Reporting of continuing education credit hours

(a) Licensees must provide, at a time prescribed and on forms approved by the Board, a signed statement certifying that continuing education requirements have been met and must document their certification, 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 required 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).

13:29-6.9 Retention of continuing education records

(a) Primary responsibility for documenting the continuing education requirements rests with the licensee. Evidence to

support fulfillment of those requirements shall be maintained for a period of five years after the completion of educational courses. This data 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 licensees shall merely maintain a record of the information listed in N.J.A.C. 13:29-6.8(a). The licensee is responsible for determining whether or not the program sponsor retains these 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 will 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.

13:29-6.10 Continuing education requirements; reciprocity or reentry

(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-1 et seq. will be required to comply with the continuing education requirements applicable to all other licensees.

(b) All qualified persons who wish to apply for a license to reenter public practice in New Jersey must meet the same continuing education requirements applicable to all other licensees for the biennial period in which they wish to reenter.

13:29-6.11 Responsibilities of program developers

(a) Regarding program level difficulty, program developers shall specify the level of knowledge to be imparted under the program. Such levels of knowledge may be expressed in a variety of ways, all of which should be informative 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 might be defined as follows:

1. A basic level program teaches fundamental principles or skills to participate 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 should be made. Prerequisites should be specified in precise language so potential participants can 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. This subsection is not intended to require that an individual program developer be both technically competent and competent in instructional design. Its purpose is to ensure that both types of competency are represented in the program's development, whether one or more persons are involved in that 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 should be issued where appropriate, and obsolete material should be deleted; however, between the time a new pronouncement is issued and the issuance of errata sheets or removal of obsolete materials, the instructor is responsible for informing participants of changes. If, for example, a new accounting standard is issued, a program will 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.

13:29-6.12 Responsibilities of program sponsors

(a) In addition to other responsibilities imposed on program sponsors, they must comply with the following:

1. Disclosure to prospective participants: Program sponsors must disclose in advance to prospective participants the objective, prerequisites, experience level, content, required advanced preparation, teaching method, and number of continuing 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 has the obligation for selecting and assigning qualified instructors for the continuing education program. Although it is expected that instructors will be selected with great care, sponsors should evaluate the performance of the instructors at the conclusion of each program to determine their suitability for continuing to serve as instructors in the future.

3. Number of participants and adequacy of physical facilities: The program sponsor is responsible for assuring that the number of participants and the physical facilities are consistent with the teaching methods to be utilized. Because the learning environment is affected by the number of participants and by the quality of the physical facilities, sponsors have an obligation to pay serious attention to both of these factors. The maximum number of participants for a case-oriented discussion program, for example, should be considerably less than for a lecture program. The seating arrangement is also very important. For discussion presentation, learning is enhanced as seating is arranged so that participants can easily see and converse with each other. If small group sessions are an integral part of the program format, appropriate facilities should be made available to encourage communication within a small group.

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. The objective of evaluations is to encourage sponsors to strive for increased program effectiveness. Programs should 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 might take the form of pretests for advanced preparation, post-tests for effectiveness of the program, questionnaires completed at the end of the program or later, oral feedback to the instructor or sponsor, and so forth. Instructors should be informed of their performance, and sponsors should systematically review the evaluation process to insure its effectiveness.

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

Failure of the sponsor to comply with the requirements relating to criteria for continuing education programs and responsibilities of program sponsors may result in the suspension of the preapproved status for programs offered by the sponsor.