



GRETCHEN WHITMER
GOVERNOR

STATE OF MICHIGAN
DEPARTMENT OF LICENSING AND REGULATORY AFFAIRS
LANSING

ORLENE HAWKS
DIRECTOR

March 4, 2019

Dear Licensed CPA,

It has come to the Department's attention that an unintentional effect of the re-organization of the CPE portion of the Administrative Rules for Accountancy under R 338.5215 has caused some confusion as it relates to whether credits earned under the previously written rule, R 338.5217 will still be honored for teaching, instructing, lecturer, speaking, or leading a seminar discussion.

While the current rule R 338.5215(1)(e) includes the following:

Classroom work as a teacher, instructor, speaker, or lecturer that is part of an academic course of which the subject matter complies with R 338.5255 and is offered at an educational institution that complies with R 338.5115 or for conducting a group program that meets the requirements under activity code (a) as a teacher, instructor, lecturer, speaker, or seminar discussion leader.

What is not clear nor included in the current rules is the extra hours a licensee can earn for being a teacher, instructor, lecturer, speaker, or seminar discussion leader. This omission was an oversight and not the Board of Accountancy or LARA's intent, and as a result R 338.5217 will be honored for the license renewal for Certified Public Accountants in 2019.

Please refer to the following guidelines when calculating CPE credits for instruction as previously included under R 338.5217:

Each hour of classroom work as a teacher, instructor, speaker, or lecturer at an educational institution, or each hour spent conducting a group program under R 338.5217 as a teacher, instructor, lecturer, speaker, or seminar discussion leader, equals 3 continuing education hours for the initial session of the course or program taught. The licensee shall not be granted additional credit for subsequent repetitious sessions during the same continuing education period. The credit shall not exceed 50% of the minimum qualifying hours in any continuing education period.

The rules will be re-opened to include this provision back into the rule set, however given the time it takes to move through the rule making process, this notice is to serve as confirmation that the Department will continue to honor the CPE credits for licensees who provide instruction as outlined under R 338.5217.

Please feel free to contact the Bureau of Professional Licensing staff if you have any further questions at 517-241-0199 or e-mail BPLHelp@michigan.gov.

Sincerely,

A handwritten signature in black ink, appearing to read "Kim Gaedeke", is written over a light-colored rectangular background.

Kim Gaedeke, Chief Deputy
Department of Licensing and Regulatory Affairs