

**193A—10.3 (542) Basic requirement.** During the three-year period ending on the December 31 preceding the July 1 renewal date of the certificate or license, an applicant for renewal shall have completed 120 hours of acceptable continuing education subject to the following exceptions:

**10.3(1)** At the first biennial renewal date of July 1 that is less than 12 months from the date of filing the initial application for the certificate or license, the certificate or license holder shall not be required to report continuing education.

**10.3(2)** At the biennial renewal date of July 1 which is more than 12 months, but less than 24 months, from the date of filing the initial application for the certificate or license, the certificate or license holder shall report 40 hours of continuing education earned in the one-year period ending December 31 prior to the July 1 renewal date.

**10.3(3)** At the biennial renewal date of July 1 which is more than 24 months, but less than 36 months, from the date of filing the initial application for the certificate or license, the certificate or license holder shall report 80 hours of continuing education earned in the two-year period ending December 31 prior to the July 1 renewal date.

**10.3(4)** An applicant who wishes to reinstate a lapsed or inactive certificate or license to active status must meet the basic requirement of 120 hours of continuing education earned in the preceding three-year period prior to the date of application to reinstate. The hours claimed to reinstate to active status cannot again be used at the next or subsequent renewal dates. At the first biennial renewal date of July 1 that is less than 12 months from the date of filing the application to reinstate the certificate or license to active status, the certificate or license holder shall not be required to report continuing education. At the biennial renewal date of July 1 which is more than 12 months, but less than 24 months, from the date of filing the application to reinstate the certificate or license to active status, the certificate or license holder shall report 40 hours of previously unreported continuing education earned in the one-year period ending December 31 prior to the July 1 renewal date. At the biennial renewal date of July 1 which is more than 24 months, but less than 36 months, from the date of filing the application to reinstate the certificate or license to active status, the certificate or license holder shall report 80 hours of continuing education earned in the two-year period ending December 31 prior to the July 1 renewal date.

**10.3(5)** A licensee shall be deemed to have complied with the requirements of rule 193A—10.3(542) if, for the period that the licensee is a resident of another state or district having a continuing education requirement, the licensee met the resident state's mandatory requirement. Additionally, if a licensee maintains the licensee's principal place of business outside Iowa, the licensee shall be deemed to have satisfied Iowa's continuing education requirements if the other jurisdiction maintains a mandatory requirement and the licensee satisfies the continuing education requirements of the jurisdiction of the licensee's principal place of business.

**10.3(6)** The board shall have authority to make exceptions for reasons of individual hardship including health, certified by a medical doctor, military service, foreign residency, retirement, or other good cause. No exceptions shall be made solely because of age.

**10.3(7)** The provisions of subrules 10.3(1) to 10.3(4) are applicable until individual licenses are transitioned to an annual renewal cycle as provided in rule 193A—5.3(542). Licensees whose last names begin with A through K shall first renew on an annual basis when their licenses are scheduled to expire on June 30, 2010. Licensees whose last names begin with L through Z shall first renew on an annual basis when their licenses are scheduled to expire on June 30, 2011.

**10.3(8)** For licensees whose initial application for a certificate or license is issued on an annual renewal basis, continuing education will be required on the following phased-in basis:

- a.* No continuing education shall be required on the first annual renewal after initial licensure.
- b.* 40 hours of continuing education shall be required in the one-year period ending December 1 prior to the second July 1 annual renewal date.
- c.* 80 hours of continuing education shall be required in the two-year period ending December 1 prior to the third July 1 annual renewal date.
- d.* 120 hours of continuing education shall be required in the three-year period ending December 1 prior to the fourth and subsequent July 1 annual renewal dates.

**10.3(9)** Licensees who apply to reinstate a lapsed or inactive certificate or license to active status pursuant to 193A—subrule 5.6(3) or 5.9(7) shall satisfy the basic requirement of 120 hours of continuing education earned in the preceding three-year period prior to the date of the application to reinstate on an annual renewal schedule, modified as needed to incorporate the phase-in schedule for initial licensees described in subrule 10.3(8). Once the certificate or license is reinstated, the following schedule shall apply:

*a.* No continuing education shall be required on the first annual renewal after reinstatement of a lapsed or inactive certificate or license to active status.

*b.* 40 hours of continuing education that has not previously been reported shall be required in the one-year period ending December 1 prior to the second July 1 annual renewal date following reinstatement to active status.

*c.* 80 hours of continuing education that has not previously been reported shall be required in the two-year period ending December 1 prior to the third July 1 annual renewal date following reinstatement to active status.

*d.* 120 hours of continuing education shall be required in the three-year period ending December 1 prior to the fourth and subsequent July 1 annual renewal dates following reinstatement to active status.

**10.3(10)** Licensees are cautioned that adhering to the phase-in schedules provided in this rule may or may not satisfy other standards applicable to the licensee's practice, such as "yellow book" standards applicable to the performance of attest services involving government audits. Each licensee is responsible for ensuring that all continuing education requirements that are applicable to the licensee's practice are satisfied.

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