

## NJ LAW & ETHICS COURSE CHECKLIST

The minimum criteria for approval as a sponsor of a course on NJ Law & Ethics are stated in the New Jersey State Board of Accountancy's regulations - Chapter 29, Subchapter 6. Specifically, the reference is N.J.A.C. 13:29-6.6(c), as detailed below:

- (c) A continuing professional education sponsor who wishes to offer a course on New Jersey law and ethics, as set forth in N.J.A.C.13:29-6.3A, shall apply to the Board in writing for prior approval of the course in each triennial renewal period in which the course will be offered. As part of the application, the program sponsor shall submit the continuing professional education sponsor fee set forth at N.J.A.C.13:29-1.5 [i.e., **\$100.00**], and the following:
- 1) **A complete course outline and course materials which shall document, at a minimum, instruction in the following areas:**
    - i) **The Accountancy Act of 1997, N.J.S.A. 45:2B-42 et seq.;**
    - ii) **The rules of the New Jersey State Board of Accountancy, N.J.A.C.13:29, specifically including, but not limited to, the rules of professional conduct set forth in N.J.A.C.13:29-3;**
    - iii) **The Uniform Enforcement Act, N.J.S.A. 45:1-7.1, 7.4, 7.5 and 18 et seq.; and**
    - iv) **The uniform regulations of the Division of Consumer Affairs, N.J.A.C.13:45C;**
  - 2) Information documenting that the course shall be:
    - i) A formal course of learning that includes both a pre-test and a post-test, which contributes directly to the maintenance of professional competence of a licensee;
    - ii) A total of four credit hours in length; and
    - iii) Conducted by a qualified instructor or discussion leader who will provide in person instruction, which may include telephonic or electronic instruction that is interactive, but shall not include videotaped or audio-taped instruction; and
  - 3) A certification verifying that the sponsor shall:
    - i) Provide copies of the materials set forth in (c)1 above to each course attendee;
    - ii) Maintain and retain accurate records of attendance at the course for a five-year period;
    - iii) Retain a written outline of course materials for a five-year period; and
    - iv) Comply with the requirements of N.J.A.C. 13:29-6.11 relative to the responsibilities of program sponsors.

When making a submission for approval, a sponsor must submit to the Board **six (6)** copies of all course materials, which will be provided to each course attendee (including the PowerPoint presentation): **one (1)** copy via email to [wilsonj@dca.lps.state.nj.us](mailto:wilsonj@dca.lps.state.nj.us) and **five (5)** copies via mail to NJ Board of Accountancy, 124 Halsey Street, 6<sup>th</sup> Floor, Newark, NJ 07102. The following checklist must be completed and submitted along with the course materials. **Further, sponsors should adhere to the chronological order of materials exactly as outlined on the checklist:**

**REQUIRED INFORMATION**

**Page Reference**

**MATERIALS SHOULD BE PRESENTED IN THE ORDER OUTLINED BELOW**

- 1. Signed Certification Letter that states that the sponsor will: \_\_\_\_\_
  - a. Provide copies of the submitted materials to each course attendee;
  - b. Maintain/retain accurate records of attendance for a five-year period;
  - c. Retain a written outline of course materials for a five-year period;
  - d. Comply with the requirements of N.J.A.C.13:29-6.11; and
  - e. Provide an in-person, qualified\* instructor for the course.

\*The knowledge and experience of the instructor shall be sufficient to meet the course objectives and to answer questions in any and all areas of NJ Law & Ethics.

- 2. Sample Course Registration Form \_\_\_\_\_
- 3. Sample Course Completion Certificate \_\_\_\_\_
- 4. Course Outline – detailed by subject in minutes (200 total) \_\_\_\_\_
- 5. Objectives & Overview of Course [N.J.A.C. 13:29-6.3A & 6.6(c)] \_\_\_\_\_
- 6. Pre-Test (Multiple-Choice Questions) \_\_\_\_\_
- 7. Pre-Test Answers \_\_\_\_\_
- 8. Subjects: \_\_\_\_\_
  - a. Distinguish the Board from other professional organizations \_\_\_\_\_
  - b. **The Accountancy Act of 1997 (N.J.S.A. 45:2B-42 et. seq.)** \_\_\_\_\_
    - i. Board Membership (45:2B-46) \_\_\_\_\_
    - ii. Powers of Board of Accountancy (45:2B-48) \_\_\_\_\_
    - iii. Individual Exemption from Licensure/Mobility (45:2B-50.1 & N.J.A.C. 13:29-4.1) \_\_\_\_\_
    - iv. Firm Registration/Mobility (45:2B-54, 54.1, & 55; N.J.A.C. 13:29-3.15 & 4.2) \_\_\_\_\_
      - (1) Definition of Firm (45:2B-44) \_\_\_\_\_
      - (2) Firm Name (N.J.A.C. 13:29-3.15) \_\_\_\_\_
      - (3) Required to Register [45:2B-54(a)(1) & 50.1(d); N.J.A.C. 13:29-4.2(a)] \_\_\_\_\_

- (4) Out-of-State Firms Performing Compilation/Review [45:2B-54(a)(2) & N.J.A.C. 13:29-4.2(b)] \_\_\_\_\_
- (5) Resident Manager [45:2B-54(b)(3)] \_\_\_\_\_
- (6) Notification of Change of Ownership within 90 days [45:2B-54(c)] \_\_\_\_\_
- v. Grounds for Disciplinary Action/Alternatives (45:2B-59, 60, 64; N.J.A.C. 13:29-6.2(b); N.J.S.A. 45:1-21 & 22) \_\_\_\_\_
- vi. Reports on Review of Financial Statements (45:2B-61) \_\_\_\_\_
- vii. Use of titles or designations (45:2B-62) \_\_\_\_\_
- viii. Continuing Professional Education (45:2B-68 & N.J.A.C. 13:29-6) \_\_\_\_\_
  - (1) Objective to Enhance Professional Competence (N.J.A.C. 13:29-6.1) \_\_\_\_\_
  - (2) Credit-hour Requirements [45:2B-68(a) & N.J.A.C. 13:29-6.2(a)] \_\_\_\_\_
    - (a) Definition of Practice of Public Accountancy (45:2B-44) \_\_\_\_\_
    - (b) Grounds for Disciplinary Action [N.J.A.C. 13:29-6.2(b)] \_\_\_\_\_
  - (3) Waiver [45:2B-68(b) & N.J.A.C. 13:29-6.2(c)] \_\_\_\_\_
  - (4) Exemption/Orientation Course [45:2B-68(c) & N.J.A.C. 13:29-6.2(d)] \_\_\_\_\_
  - (5) Qualifying Technical Subjects (N.J.A.C. 13:29-6.3) \_\_\_\_\_
  - (6) Qualifying Non-Technical Subjects (N.J.A.C. 13:29-6.4) \_\_\_\_\_
  - (7) Non-Qualifying Subjects (N.J.A.C. 13:29-6.4) \_\_\_\_\_
  - (8) Accredited University & College Courses [N.J.A.C. 13:29-6.5(a)(2)] \_\_\_\_\_
  - (9) Self-Study [N.J.A.C. 13:29-6.5(a)(4)] \_\_\_\_\_
  - (10) Group Internet [N.J.A.C. 13:29-6.5(a)(5)] \_\_\_\_\_
  - (11) Teaching Credit [N.J.A.C. 13:29-6.5(c)(1)] \_\_\_\_\_
  - (12) Publication Credit [N.J.A.C. 13:29-6.5(c)(2)] \_\_\_\_\_
  - (13) Sponsor Number Exemptions (N.J.A.C. 13:29-6.6A) \_\_\_\_\_
    - (a) Course Criteria [N.J.A.C. 13:29-6.6(a)(1)-(4)] \_\_\_\_\_

(14) Credit-hour Calculations (N.J.A.C. 13:29-6.7) \_\_\_\_\_

(15) Retention of CPE Records (N.J.A.C. 13:29-6.8) \_\_\_\_\_

(a) 5 years [N.J.A.C. 13:29-6.8(a)] \_\_\_\_\_

(b) Proof of College Courses [N.J.A.C. 13:29-6.8(a)(1)] \_\_\_\_\_

(c) Exempt Sponsor Certificate [N.J.A.C. 13:29-6.8(a)(2)(i)-(vi)] \_\_\_\_\_

(16) Board-approved Sponsor Certificate [N.J.A.C. 13:29-6.11(a)(5)(i)-(vi)] \_\_\_\_\_

ix. Registered Municipal Accountant License (45:2B-70, 71, & 72; N.J.A.C. 13:29-2) \_\_\_\_\_

x. Public School Accountant License (45:2B-73 & 74; N.J.A.C. 13:29-1A.9) \_\_\_\_\_

**c. NJ Board of Accountancy's Regulations (N.J.A.C. 13:29)** \_\_\_\_\_

i. Change of Address (13:29-1.3) \_\_\_\_\_

ii. Notification of Conviction (13:29-1.6) \_\_\_\_\_

iii. Inactive Status & Reactivating [13:29-1A.10(i) & (j); 13:29-1A.9(f) & (g);  
13:29-2.3(h) & (i); 13:29-6.2(e) & (f); N.J.S.A. 45:1-7.1(f) & 7.4(b)] \_\_\_\_\_

iv. Rules of Professional Conduct (13:29-3) \_\_\_\_\_

(1) Link to AICPA Code of Professional Conduct (13:29-3.19) \_\_\_\_\_

(2) Link to IRS Circular 230 \_\_\_\_\_

(3) Differences/Similarities between NJ Law & AICPA Code as it relates to: \_\_\_\_\_

(a) Independence (13:29-3.1) \_\_\_\_\_

(b) Integrity & Objectivity (13:29-3.2) \_\_\_\_\_

(c) Competence/Compliance (13:29-3.3, 3.5 & 3.6) \_\_\_\_\_

(d) Forecasts (13:29-3.4) \_\_\_\_\_

(e) Disclosure of Information (13:29-3.7 & N.J.S.A. 45:2B-65) \_\_\_\_\_

(f) Contingent Fees (13:29-3.8) \_\_\_\_\_

(g) Advertising (13:29-3.10) \_\_\_\_\_

- (h) Solicitation (13:29-3.11) \_\_\_\_\_
  - (i) Commissions, Performance Fees & Referral Fees (13:29-3.12) \_\_\_\_\_
  - (j) Record Retention (13:29-3.16 & N.J.S.A. 45:2B-66) \_\_\_\_\_
  - (k) Conflicts of Interest \_\_\_\_\_
  - (l) Discreditable Acts \_\_\_\_\_
- v. Peer Review Program [13:29-5; replaced Quality Enhancement Program (N.J.S.A. 45:2B-67)] \_\_\_\_\_
  - (1) Purpose & Scope (13:29-5.1) \_\_\_\_\_
  - (2) Definitions (13:29-5.2) \_\_\_\_\_
  - (3) Standards for Peer Reviews [13:29-5.3(a)] \_\_\_\_\_
  - (4) Qualified Sponsoring Organizations [13:29-5.3(b)] \_\_\_\_\_
  - (5) Enrollment & Participation [13:29-5.4(a), (c)-(h)] \_\_\_\_\_
  - (6) Exemptions [13:29-5.4(b)] \_\_\_\_\_
  - (7) Effect of Successive Bad Grades (13:29-5.5) \_\_\_\_\_
  - (8) Reporting to the Board (13:29-5.6) \_\_\_\_\_
  - (9) Qualifying as a Sponsoring Organization (13:29-5.8) \_\_\_\_\_
  - (10) Confidentiality (13:29-5.9) \_\_\_\_\_
- d. **Uniform Enforcement Act (N.J.S.A. 45:1-7.1, 7.4, 7.5 & 18 et. seq.)** \_\_\_\_\_
  - i. Renewal/Reinstatement of License (45:1-7.1 & 7.4; N.J.A.C. 13:29-1A.10) \_\_\_\_\_
    - (1) 30-day License Extension [45:1-7.1(b)] \_\_\_\_\_
    - (2) Active License in Another State [45:1-7.4(c) & (d)] \_\_\_\_\_
  - ii. License by Endorsement/Reciprocity (45:1-7.5; N.J.S.A. 45:2B-53; N.J.A.C. 13:29-1A.8) \_\_\_\_\_
  - iii. Investigative Powers of the Board (45:1-18, 18.1, & 18.2) \_\_\_\_\_
  - iv. Home Address Restriction (45:1-21.4) \_\_\_\_\_

v. Certificate of Debt (45:1-24)

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vi. Civil Penalties (45:1-25)

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**e. Division of Consumer Affairs' Uniform Regulations (N.J.A.C. 13:45C)**

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i. Duty to Cooperate (13:45C-1.2)

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ii. Specific Conduct Deemed Failure to Cooperate (13:45C-1.3)

\_\_\_\_\_

iii. Professional or Occupational Misconduct (13:45C-1.4)

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9. Post-Test (Multiple-Choice Questions)

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10. Post-Test Answers

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11. Course Evaluation Form

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12. Complete Copy of Most Recent Laws & Regulations:

a. The Accountancy Act of 1997 (N.J.S.A. 45:2B-42 et. seq.)

\_\_\_\_\_

b. NJ Board of Accountancy Regulations (N.J.A.C. 13:29)

\_\_\_\_\_

c. The Uniform Enforcement Act (N.J.S.A. 45:1-7.1, 7.4, 7.5 & 18 et. seq.)

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d. The Uniform Regulations of the Division of Consumer Affairs (N.J.A.C. 13:45C)

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