

TABLE OF CONTENTS

CHAPTER Ac 100 ORGANIZATIONAL RULES

PART Ac 101 DEFINITIONS

- Section Ac 101.01 Certified Public Accountant
- Section Ac 101.02 Certified Practising Accountant
- Section Ac 101.03 Chartered Accountant
- Section Ac 101.04 Client
- Section Ac 101.05 Code of Professional Conduct
- Section Ac 101.06 Contadores Publicos Certificado
- Section Ac 101.07 CPA Firm
- Section Ac 101.08 Financial Statement
- Section Ac 101.09 Firm
- Section Ac 101.10 License
- Section Ac 101.11 Licensee
- Section Ac 101.12 Permit
- Section Ac 101.13 Public Accountancy
- Section Ac 101.14 Public Accountant
- Section Ac 101.15 Public Accounting Experience
- Section Ac 101.16 Public Accounting Firm
- Section Ac 101.17 Semester Hour

PART Ac 102 AGENCY ORGANIZATION

- Section Ac 102.01 Members and Officers
- Section Ac 102.02 Meetings
- Section Ac 102.03 Quorum
- Section Ac 102.04 Meeting Location
- Section Ac 102.05 Presiding Officer
- Section Ac 102.06 Minutes
- Section Ac 102.07 Functions of the Board

PART Ac 103 PUBLIC ACCESS TO INFORMATION

- Section Ac 103.01 Public Access
- Section Ac 103.02 Licensee Access to Information
- Section Ac 103.03 Copies
- Section Ac 103.04 Unavailability of Public Records
- Section Ac 103.05 List of Licensed Professionals and Exam Candidates

CHAPTER Ac 200 PRACTICE AND PROCEDURE

PART Ac 201 PURPOSE AND SCOPE

Section Ac 201.01 Purpose

Section Ac 201.02 Scope

PART Ac 202 DEFINITIONS

Section Ac 202.01 Definitions

PART Ac 203 FILING AND SERVICE OF DOCUMENTS

Section Ac 203.01 Filing of Documents with the Board

Section Ac 203.02 Subscription and Veracity of Documents

Section Ac 203.03 Service of Documents

Section Ac 203.04 Failure to Comply with Rules

PART Ac 204 COMPLAINTS, INVESTIGATIONS AND HEARINGS

Section Ac 204.01 Initiation of Disciplinary Proceedings

Section Ac 204.02 Complaints of Misconduct

Section Ac 204.03 Processing of Complaints and Complainant Participation

Section Ac 204.04 Investigations

PART Ac 205 APPEARANCE BEFORE THE BOARD

Section Ac 205.01 Representatives

PART Ac 206 PLEADINGS AND MOTIONS

Section Ac 206.01 Pleadings

Section Ac 206.02. Motions and Objections Thereto

PART Ac 207 TIME PERIODS

Section Ac 207.01 Computation of Time

Section Ac 207.02 Change in Allowed Times

Section Ac 207.03 Limitations

PART Ac 208 PRESIDING OFFICER

Section Ac 208.01 Designation

Section Ac 208.02 Authority of Presiding Officer

Section Ac 208.03 Exceptions to Rulings by the Presiding Officer

Section Ac 208.04 Withdrawal of Presiding Officer

PART Ac 209 COMMENCEMENT OF ADJUDICATIVE PROCEEDINGS

Section Ac 209.01 Scope

Section Ac 209.02 Commencement

Section Ac 209.03 Docketing, Service of Notice, Public Notice

Section Ac 209.04 Intervention

Section Ac 209.05 Rights to Representation

Section Ac 209.06 Discovery and Disclosure

Section Ac 209.07 Subpoena

Section Ac 209.08 Ex Parte Communications

Section Ac 209.09 Consolidation

Section Ac 209.10 Severance

Section Ac 209.11 Waivers

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

PART Ac 210 ADJUDICATIVE PROCEEDING PROCESS

- Section Ac 210.01 Prehearing Conferences
- Section Ac 210.02 Burden of Proof
- Section Ac 210.03 Methods of Processing
- Section Ac 210.04 Evidence
- Section Ac 210.05 Continuances
- Section Ac 210.06 Inquiry by Board Members
- Section Ac 210.07 Proposed Findings of Fact and Conclusions of Law

PART Ac 211 DECISIONS AND ORDERS

- Section Ac 211.01 Decisions and Orders

PART Ac 212 VOLUNTARY LICENSE SURRENDER

- Section Ac 211.01 Voluntary Surrender by Licensees

PART Ac 213 RECONSIDERATION AND STAY

- Section Ac 213.01 Motion for Reconsideration
- Section Ac 213.02 Reconsideration on the Board's Own Motion
- Section Ac 213.03 Stay of Board Orders

PART Ac 214 RULEMAKING

- Section Ac 214.01 How Adopted
- Section Ac 214.02 Petition for Rulemaking
- Section Ac 214.03 Disposition of Petitions for Rulemaking
- Section Ac 214.04 Requests for Explanation of Adopted Rules
- Section Ac 214.05 Contents of Explanation

PART Ac 215 DECLARATORY RULINGS

- Section Ac 215.01 Petitions
- Section Ac 215.02 Action on Petitions

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

CHAPTER Ac 300 CERTIFICATION, REGISTRATION, AND PERMIT REQUIREMENTS

PART Ac 301 APPLICATION PROCEDURE

- Section Ac 301.01 Purpose
- Section Ac 301.02 CPA Certification Process Overview
- Section Ac 301.03 Requirements for Forms and Other Submissions
- Section Ac 301.04 Application for Initial Certification as CPA, Form NHBOA-1
- Section Ac 301.05 Application for Certification as CPA through Reciprocity, Form NHBOA-1R
- Section Ac 301.06 Character Reference, Form NHBOA-2
- Section Ac 301.07 Public Accounting Experience Verification, Form NHBOA-3A
- Section Ac 301.08 Governmental Accounting Experience Verification, Form NHBOA-3B
- Section Ac 301.09 Authorization for Interstate Exchange of Information, NHBOA-4
- Section Ac 301.10 CPA Firm Permit Overview
- Section Ac 301.11 CPA Firm Permit Application, Form NHBOA-5
- Section Ac 301.12 Affidavit for Peer Review, Form NHBOA-6
- Section Ac 301.13 Notice of Intent to Practice in New Hampshire, NHBOA-7
- Section Ac 301.14 Fees
- Section Ac 301.15 License Issuance and Expiration

PART Ac 302 QUALIFICATIONS

- Section Ac 302.01 Initial CPA Applicant Qualifications
- Section Ac 302.02 CPA Certificate Applicant Education
- Section Ac 302.03 CPA Certificate Applicant Accounting Experience
- Section Ac 302.04 Character
- Section Ac 302.05 CPA Certificate Applicant Personal Appearance
- Section Ac 302.06 CPA Firms

PART Ac 303 EXAMINATION

- Section Ac 303.01 Scope
- Section Ac 303.02 CPA Examination Required
- Section Ac 303.03 CPA Examination Subjects
- Section Ac 303.04 Conduct During CPA Examination
- Section Ac 303.05 International Qualifications Examination (IQEX) Required
- Section Ac 303.06 IQEX Subjects
- Section Ac 303.07 Conduct During IQEX

PART Ac 304 RECIPROCITY

- Section Ac 304.01 Domestic Reciprocity CPA Certificate Applicant Qualifications
- Section Ac 304.02 Domestic Substantial Equivalency
- Section Ac 304.03 Domestic Reciprocity CPA Certificate Applicant Education
- Section Ac 304.04 Domestic Reciprocity CPA Applicant Accounting Experience
- Section Ac 304.05 International Reciprocity
- Section Ac 304.06 Character
- Section Ac 304.07 CPA Applicant Personal Appearance

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

CHAPTER Ac 400 CONTINUED STATUS

PART Ac 401 RENEWAL

- Section Ac 401.01 Renewal Process Overview
- Section Ac 401.02 General Requirements for Renewal Documentation
- Section Ac 401.03 Certificate, Registration, and Permit Expiration
- Section Ac 401.04 Renewal Forms
- Section Ac 401.05 Documentation of Completion of Continuing Professional Education
- Section Ac 401.06 Inactive Status Designation
- Section Ac 401.07 Return to Active Practice

PART Ac 402 REVOCATION, SUSPENSION, AND OTHER SANCTIONS

- Section Ac 402.01 Revocation
- Section Ac 402.02 Suspension
- Section Ac 402.03 Primary Sanctions

PART Ac 403 CONTINUING EDUCATION

- Section Ac 403.01 Continuing Professional Education Requirements
- Section Ac 403.02 Continuing Professional Education

PART Ac 404 ONGOING REQUIREMENTS

- Section Ac 404.01 Severance of Connection
- Section Ac 404.02 CPA Outsourcing Disclosures to Clients
- Section Ac 404.03 Retention of Client Records
- Section Ac 404.04 Claims Against Licensees

PART Ac 405 PEER REVIEW

- Section Ac 405.01 Definitions
- Section Ac 405.02 Peer Review Required
- Section Ac 405.03 Ethical Duties of Reviewer

NEW HAMPSHIRE CODE OF ADMINISTRATIVE RULES

CHAPTER Ac 500 ETHICS

PART Ac 501 APPLICABILITY

- Section Ac 501.01 Application to All Professional Services
- Section Ac 501.02 Violations of Rules Also an Act of Misconduct
- Section Ac 501.03 Licensee Responsibility for Associates
- Section Ac 501.04 Applicability to Indirect Services

PART Ac 502 INDEPENDENCE

- Section Ac 502.01 Opinion on Financial Statements

PART Ac 503 INDEPENDENCE, INTEGRITY AND OBJECTIVITY

- Section Ac 503.01 Standards of Integrity and Objectivity

PART Ac 504 GENERAL STANDARDS OF ACCOUNTING PRINCIPLES

- Section Ac 504.01 Professional Standards
- Section Ac 504.02 Accounting Principles

PART Ac 505 CONFIDENTIAL CLIENT INFORMATION

- Section Ac 505.01 Disclosure of Confidential Information
- Section Ac 505.02 Use of Third Party Service Providers

PART Ac 506 CONTINGENT FEES

- Section Ac 506.01 Prohibition
- Section Ac 506.02 Contingent Fee
- Section Ac 506.03 Fees

PART Ac 507 ACTS DISCREDITABLE

- Section Ac 507.01 Prohibition
- Section Ac 507.02 Advertising and Other Forms of Solicitation
- Section Ac 507.03 Commissions
- Section Ac 507.04 Referral Fees
- Section Ac 507.05 Form of Practice and Name
- Section Ac 507.06 Registered Investment Advisors