

# NASBA

## 44th Annual Conference for Executive Directors and Board Staff

March 24 – 26, 2026, Austin, TX



**TOGETHER**

**Strong** Foundations  
**Brighter** Futures

# NASBA

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# Navigating the Electronic Binder

## Jump to bookmarked pages

Bookmarks provide a table of contents and usually represent the chapters and sections in a document. Bookmarks appear in the navigation pane.

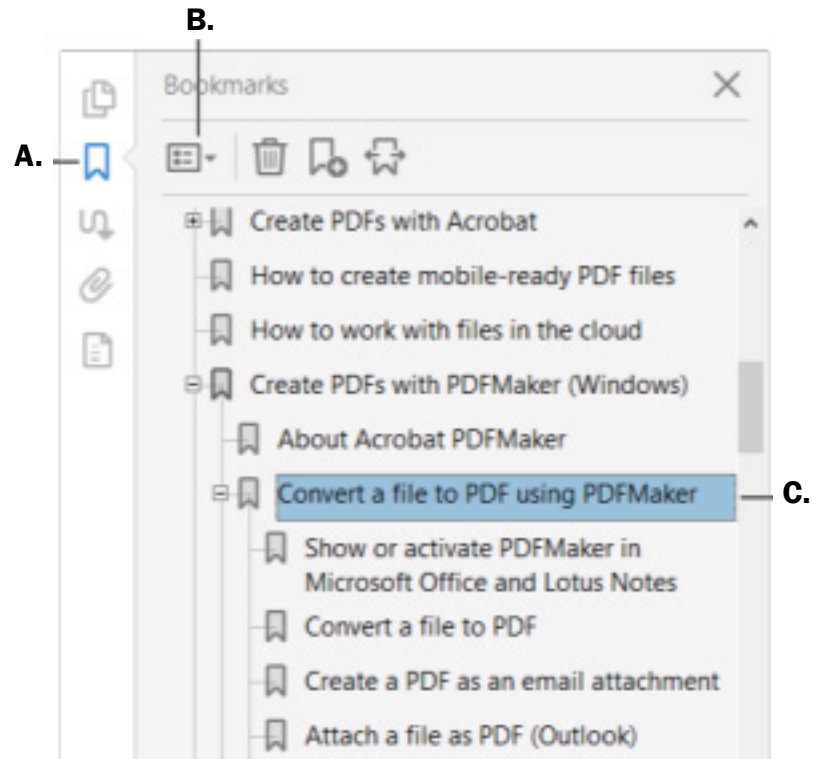
**Click the Bookmarks button, or choose View > Show/Hide > Navigation Panes > Bookmarks.**

**To jump to a topic, click the bookmark. Expand or collapse bookmark contents, as needed.**

Note:

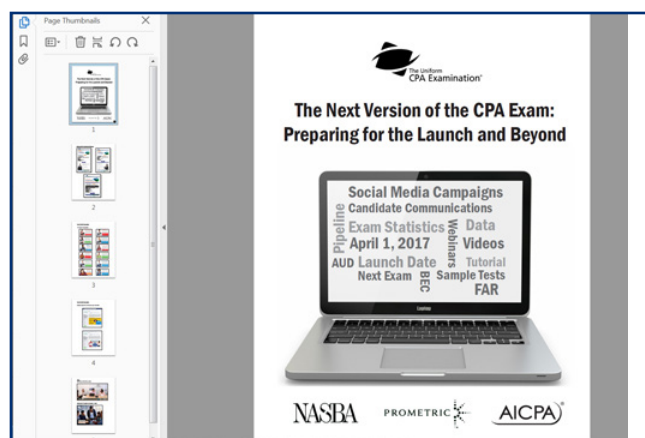
Depending on how the bookmark was defined, clicking it may not take you to that location but perform some other action instead.

If the list of bookmarks disappears when you click a bookmark, click the Bookmarks button to display the list again. If you want to hide the Bookmarks button after you click a bookmark, select Hide After Use from the options menu.



*Bookmarks panel*

**A.** Bookmarks button **B.** Click to display bookmark options menu **C.** Expanded bookmark



## Use page thumbnails to jump to specific pages

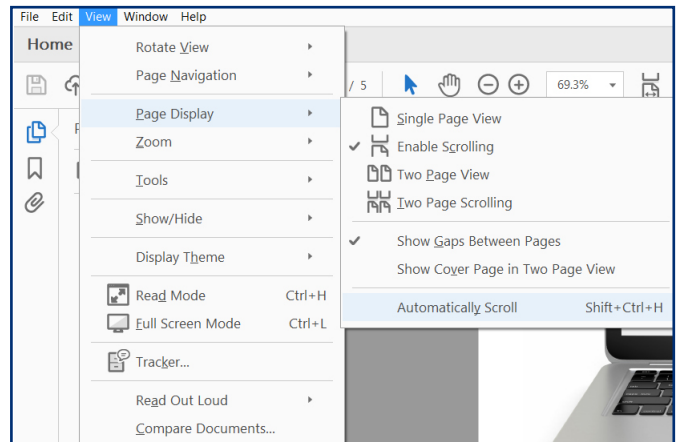
Page thumbnails provide miniature previews of document pages. You can use thumbnails in the Page Thumbnails panel to change the display of pages and to go to other pages. The red page-view box in the page thumbnail indicates which area of the page appears. You can resize this box to change the zoom percentage.

- 1. Click the Page Thumbnails button or choose View > Show/Hide > Navigation Panes > Page Thumbnails to display the Page Thumbnails panel.**
- 2. To jump to another page, click its thumbnail.**

# Navigating the Electronic Binder

## Automatically scroll through a document

Automatic scrolling advances your view of the PDF at a steady rate, moving vertically down the document. If you interrupt the process by using the scroll bars to move back or forward to another page or position, automatic scrolling continues from that point forward. At the end of the PDF, automatic scrolling stops and does not begin again until you choose automatic scrolling again.



1. **Choose View > Page Display > Automatically Scroll.**
2. **Press Esc to stop scrolling.**

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## Retrace your viewing path

You can find PDF pages that you viewed earlier by retracing your viewing path. It's helpful to understand the difference between previous and next pages and previous and next views. In the case of pages, previous and next refer to the two adjacent pages, before and after the currently active page. In the case of views, previous and next refer to your viewing history. For example, if you jump forward and backward in a document, your viewing history retraces those steps, showing you the pages you viewed in the reverse order that you viewed them.

1. **Choose View > Page Navigation > Previous View.**
2. **To continue seeing another part of your path, do either of the following:**
  - **Repeat step 1.**
  - **Choose View > Page Navigation > Next View.**

Note:

You can make the Previous View button and Next View button available in the toolbar area by right-clicking the Page Navigation toolbar and choosing them on the context menu, or choosing Show All Tools.

## Agenda

### Tuesday, March 24, 2026

|                           |  |                      |
|---------------------------|--|----------------------|
| <b>9:00 am – 12:30 pm</b> | <b>New Executive Director and Board Counsel Orientation &amp; Working Lunch</b><br>Presiding: <b>Dale Atkinson, Esq.</b><br>Founding Partner & Attorney<br>The Atkinson Firm<br><br>Moderators: <b>NASBA Legal Team</b>  | <b>Salon FG</b>      |
| <b>12:00 – 2:00 pm</b>    | <b>Registration for Executive Directors, Board Staff &amp; Legal</b>   | <b>Salon J Foyer</b> |
|                           | <b>Executive Director &amp; Legal Counsel Workshop</b><br>Closed Session for Executive Directors, Board Staff & Legal  |                      |
| <b>2:00 – 2:05 pm</b>     | <b>Welcome &amp; Introduction</b><br>(with Legal Counsel)<br>Presiding: <b>Martin Pittioni</b><br>Chair, NASBA Executive Directors Committee<br>Executive Director, Oregon Board of Accountancy                          | <b>Salon JK</b>      |
| <b>2:05 – 2:45 pm</b>     | <b>The CPA's Role in IRS Investigations</b><br>Speaker: <b>Jonathan Schnatz, CPA, CFF</b><br>Principal<br>Withum Smith + Brown   |                      |
| <b>2:45 – 3:30 pm</b>     | <b>Understanding PEEC Exposure Draft</b><br>Speakers: <b>Jessica Luttrull, CPA</b><br>Director, Professional Standards & Research<br>NASBA<br><br><b>Steven M. Platau, J.D., CPA</b><br>Professor<br>University of Tampa |                      |
| <b>3:30 – 3:45 pm</b>     | <b>Break</b>   | <b>Salon J Foyer</b> |

## Tuesday, March 24, 2026 - continued

|                |  |          |
|----------------|--|----------|
| 3:45 – 4:30 pm | <b>ADA Testing Accommodations</b><br>Speakers: <b>Adam Herjeczki</b><br>Senior Manager, Test Accommodations/ADA Compliance<br>NASBA<br><b>Elizabeth Wolfe, Esq.</b><br>Deputy Chief Legal Officer<br>NASBA                                   | Salon JK |
| 4:30 – 5:15 pm | <b>Unauthorized Practice</b><br>Speakers: <b>Marissa Brooks</b><br>Director of Licensing/CPE/Peer Review<br>Texas State Board of Public Accountancy<br><b>Jerry Hill, Esq.</b><br>General Counsel<br>Texas State Board of Public Accountancy | Salon JK |
| 5:15 pm        | <b>Recess</b>  |          |
| 6:00 pm        | <b>Welcome Reception</b><br>(with Legal Counsel & State Society CEOs)  | Salon H  |

## Wednesday, March 25, 2026

|                |                                |               |
|----------------|--------------------------------|---------------|
| 7:15 – 8:30 am | <b>Complimentary Headshots</b> | Salon J Foyer |
| 7:30 – 8:30 am | <b>Breakfast</b>               | Salon H       |

### Plenary Session

|                |  |          |
|----------------|--|----------|
| 8:30 – 8:45 am | <b>Welcome</b><br>(with Legal Counsel & State Society CEOs)<br>Presiding: <b>Martin Pittioni</b><br>Chair, NASBA Executive Directors Committee<br>Executive Director, Oregon Board of Accountancy            | Salon JK |
| 8:45 – 9:15 am | <b>NASBA Report from Leadership</b><br>(with Legal Counsel & State Society CEOs)<br>Speakers: <b>Nicola Neilon, CPA</b><br>2025-2026 NASBA Chair<br><b>Daniel J. Dustin, CPA</b><br>President & CEO<br>NASBA |          |
| 9:15 – 9:45 am | <b>Legal Update</b><br>(with Legal Counsel & State Society CEOs)<br>Speaker: <b>Brenner Allen, Esq.</b><br>Chief Legal Officer<br>NASBA  |          |

## Wednesday, March 25, 2026 - continued

|                            |   |                      |
|----------------------------|---|----------------------|
| <b>9:45 – 10:15 am</b>     | <b>Legislative Update</b><br>(with Legal Counsel & State Society CEOs)<br><b>Speaker:</b> <b>John W. Johnson</b><br>Vice President, Legislative and Governmental Affairs<br>NASBA   | <b>Salon JK</b>      |
| <b>10:15 – 11:00 am</b>    | <b>Mobility/Principal Place of Business</b><br>(with Legal Counsel & State Society CEOs)<br><b>Speakers:</b> <b>Kent Absec</b><br>Vice President, State Board Relations<br>NASBA<br><b>Frank Trainor, Esq.</b><br>Staff Attorney<br>North Carolina Board of CPA Examiners |                      |
| <b>11:00 – 11:30 am</b>    | <b>Break</b>  | <b>Salon J Foyer</b> |
| <b>11:30 am – 12:00 pm</b> | <b>AICPA Enforcement</b><br>(with Legal Counsel & State Society CEOs)<br><b>Speaker:</b> <b>Toni T. Lee-Andrews, CPA, PFS, CGMA</b><br>Senior Technical Director - Ethics & Peer Review<br>AICPA  | <b>Salon JK</b>      |
| <b>12:00 – 12:30 pm</b>    | <b>CPA Exam Update</b><br>(with Legal Counsel & State Society CEOs)<br><b>Speakers:</b> <b>William Emmer, CPA</b><br>Chief Operating Officer, NASBA<br><b>Michael A. Decker</b><br>Vice President, CPA Examination and<br>Pipeline-Public Accounting, AICPA               |                      |
| <b>12:30 – 1:30 pm</b>     | <b>Lunch</b><br>(with Legal Counsel & State Society CEOs)   | <b>Salon H</b>       |
| <b>1:30 – 2:15 pm</b>      | <b>Peer Review with APS Focus</b><br>(with State Society CEOs)<br><b>Speaker:</b> <b>Carl Mayes, CPA, CAE</b><br>Vice President, CPA Candidate Quality & Competency<br>AICPA  | <b>Salon JK</b>      |

## Wednesday, March 25, 2026 - continued

|                |  |               |
|----------------|--|---------------|
| 2:15 – 3:15 pm | <b>Firm Registration and Oversight</b><br>(with State Society CEOs)<br><b>Moderator:</b> Shelley Ostrem<br>Deputy Director<br>Oregon Board of Accountancy<br><b>Speakers:</b> Frances McClintock, CPA<br>Associate Director, Peer Review<br>AICPA<br>Bryan O’Neill, Esq.<br>The Derbes Law Firm, LLC<br>Sunshine S. Chow, CPA<br>Senior Advisor, Internal Revenue Service  |               |
| 3:15 – 3:30 pm | <b>Profession Ready Initiative</b><br>(with State Society CEOs)<br><b>Speaker:</b> Carl Mayes, CPA, CAE<br>Vice President, CPA Candidate Quality & Competency<br>AICPA   | Salon JK      |
| 3:30 – 3:45 pm | <b>Break</b>   | Salon J Foyer |
| 3:45 – 4:30 pm | <b>Private Equity Task Force Updates</b><br>(with State Society CEOs)<br><b>Moderator:</b> Roger Scarborough<br>Executive Director<br>Florida Board of Accountancy<br><b>Speakers:</b> Dominic Franzella<br>Executive Officer<br>California Board of Accountancy<br>D. Boyd Busby, CPA, CGMA<br>Executive Director<br>Alabama State Board of Public Accountancy<br>David Nance, CPA<br>Executive Director<br>North Carolina State Board of CPA Examiners | Salon JK      |
| 4:30 – 4:45 pm | <b>UAA Update</b> (with State Society CEOs)<br><b>Speaker:</b> Ashley Plyushko, CPA<br>Executive Director<br>Oklahoma Accountancy Board  |               |
| 4:45 pm        | <b>Recess</b> (Dinner on Own)  |               |

## Thursday, March 26, 2026 - continued

7:45 – 9:00 am Complimentary Headshots Salon J Foyer

8:00 – 9:00 am Breakfast Salon H

### Plenary Session

9:00 – 9:30 am Puerto Rico Audit Process and Timestamping (with State Society CEOs) Salon JK

Speakers: **Elias Colon**

Executive Director  
Puerto Rico Board of Accountancy

**Maria T. Laboy, CPA, CGMA**

Deputy Executive Director, Member Services & Administrations  
Puerto Rico Society of CPAs

9:30 – 10:00 am Education Pathways and Committee Update (with State Society CEOs) Salon JK

Speaker: **Kyle Barrier**

Associate Director, Client Services  
NASBA

10:00 – 10:15 am CPE Task Force Update (with State Society CEOs)

Speaker: **Amy Tongate**

Director, Compliance Services  
NASBA

10:15 – 10:45 am ALD Update (with State Society CEOs)

Moderator: **Clint Blasengame**

Manager, ALD  
NASBA

Speakers: **Viki A. Windfeldt**

Executive Director  
Nevada State Board of Accountancy

**Dan Sweetwood**

Executive Director  
Nebraska State Board of Public Accountancy

10:45 – 11:00 am Use of Artificial Intelligence in Board Operations (with State Society CEOs) Salon JK

Speakers: **Lisa Benefield**

Executive Director  
State Board of CPAs of Louisiana

**Caren Singleton**

Deputy Director  
State Board of CPAs of Louisiana

## Thursday, March 26, 2026 - continued

|                     |  |               |
|---------------------|--|---------------|
| 11:00 – 11:30 am    | Break  | Salon J Foyer |
| 11:30 am – 12:30 pm | <b>Breakout Sessions (Closed Sessions)</b><br><b>Executive Directors</b><br>Presiding: <b>Martin Pittioni</b><br>Chair, NASBA Executive Directors Committee<br>Executive Director, Oregon Board of Accountancy | Room 616AB    |
|                     | <b>Board Staff</b><br>Presiding: <b>Shelley Ostrem</b><br>Deputy Director<br>Oregon Board of Accountancy   | Room 615AB    |
| 12:30 – 1:30 pm     | Lunch  | Salon H       |
| 1:30 – 3:00 pm      | <b>Breakout Sessions (Closed Sessions)</b><br><b>Executive Directors</b><br>Presiding: <b>Martin Pittioni</b><br>Chair, NASBA Executive Directors Committee<br>Executive Director, Oregon Board of Accountancy | Room 616AB    |
|                     | <b>Board Staff</b><br>Presiding: <b>Shelley Ostrem</b><br>Deputy Director<br>Oregon Board of Accountancy   | Room 615AB    |
| 3:00 – 4:00 pm      | <b>Executive Director Q&amp;A Session with NASBA Leadership (Closed Session)</b>   | Room 616AB    |
| 4:00 pm             | Adjourn  |               |
| 6:30 pm             | <b>Closing Celebration</b><br>Depart from hotel lobby near Starbucks   | 800 Congress  |

## Friday, March 27, 2026

|                   |   |           |
|-------------------|---|-----------|
| 9:00 am – 1:00 pm | <b>Executive Directors Committee Meeting (Committee Members Only)</b>     | Room 615A |
|                   | <b>State Society Relations Committee Meeting (Committee Members Only)</b> | Room 616B |

# NASBA

44th Annual Conference for Executive Directors and Board Staff  
March 24 - 26, 2026 | Austin, TX



## Registration List

### BOARD OF ACCOUNTANCY REPRESENTATIVES

|                         |   |
|-------------------------|---|
| D. Boyd Busby           | Alabama State Board of Public Accountancy     |
| Monica Petersen         | Arizona State Board of Accountancy            |
| Anita Blevins           | Arkansas State Board of Public Accountancy    |
| Tim Montgomery          | Arkansas State Board of Public Accountancy    |
| Dominic Franzella       | California Board of Accountancy               |
| Kari O'Connor           | California Board of Accountancy               |
| Cat Arsenault           | Connecticut State Board of Accountancy        |
| Terry-Jo Powell         | Connecticut State Board of Accountancy        |
| Roger Scarborough       | Florida Board of Accountancy                  |
| Ayokah Harrison-Roberts | Georgia State Board of Accountancy            |
| Paul Ziga               | Georgia State Board of Accountancy            |
| David Sanford           | Guam Board of Accountancy                     |
| Cesley Metcalfe         | Idaho State Board of Accountancy              |
| Samantha Mitchell       | Idaho State Board of Accountancy              |
| Lianne Mace             | Illinois Board of Examiners                   |
| Mindy Speck             | Kansas Board of Accountancy                   |
| Joseph Donohue          | Kentucky State Board of Accountancy           |
| Lisa Benefield          | State Board of CPAs of Louisiana              |
| Bomani Brown            | State Board of CPAs of Louisiana              |
| Tre Mouriz              | State Board of CPAs of Louisiana              |
| Caren Singleton         | State Board of CPAs of Louisiana              |
| Christopher Dorsey      | Maryland Board of Public Accountancy          |
| Sharron McNeill         | Maryland Board of Public Accountancy          |
| Bryan Modelski          | Michigan State Board of Accountancy           |
| Kristin Batson          | Minnesota State Board of Accountancy          |
| Sharee Brewer           | Mississippi State Board of Public Accountancy |
| Tina Cady               | Missouri State Board of Accountancy           |
| Patty Faenger           | Missouri State Board of Accountancy           |
| Ashley McGuire          | Missouri State Board of Accountancy           |
| Dan Sweetwood           | Nebraska State Board of Public Accountancy    |
| Leslie Walsh            | Nevada State Board of Accountancy             |
| Viki Windfeldt          | Nevada State Board of Accountancy             |
| Jennifer Winters        | New York State Board for Public Accountancy   |
| Alice Grigsby           | North Carolina State Board of CPA Examiners   |

## BOARD OF ACCOUNTANCY REPRESENTATIVES continued

|                         |   |
|-------------------------|---|
| David Nance             | North Carolina State Board of CPA Examiners   |
| Lynne Sanders           | North Carolina State Board of CPA Examiners   |
| Pene DeMaster           | North Dakota State Board of Accountancy       |
| Mandy Harlow            | North Dakota State Board of Accountancy       |
| Donna Oklok             | Accountancy Board of Ohio                     |
| Ashley Plyushko         | Oklahoma Accountancy Board                    |
| Shelley Ostrem          | Oregon Board of Accountancy                   |
| Martin Pittioni         | Oregon Board of Accountancy                   |
| Elias Colón             | Puerto Rico Board of Accountancy              |
| Dawne Broadfield        | Rhode Island Board of Accountancy             |
| Chelsea Buchanan Miller | South Carolina Board of Accountancy           |
| Susanna Sharpe          | South Carolina Board of Accountancy           |
| Nicole Kasin            | South Dakota Board of Accountancy             |
| Gin Binkley             | Tennessee State Board of Accountancy          |
| Paulette Beiter         | Texas State Board of Public Accountancy       |
| Donna Hiller            | Texas State Board of Public Accountancy       |
| John Moore              | Texas State Board of Public Accountancy       |
| William Treacy          | Texas State Board of Public Accountancy       |
| Suzy Whittenton         | Texas State Board of Public Accountancy       |
| Katie Corak             | Utah Board of Accountancy                     |
| Sarah Maynard           | Virgin Islands Board of Public Accountancy    |
| Alessandra Gabriel      | Virginia Board of Accountancy                 |
| Renai Reinholtz         | Virginia Board of Accountancy                 |
| Cindy Kay               | Washington State Board of Accountancy         |
| Kristi Justice          | West Virginia Board of Accountancy            |
| Tarryn Demers           | Wyoming Board of Certified Public Accountants |

## STATE SOCIETY REPRESENTATIVES

|                        |                                    |
|------------------------|------------------------------------|
| Jeannine Birmingham    | Alabama Society of CPAs            |
| Crista Burson          | Alaska Society of CPAs             |
| Oliver Yandle          | Arizona Society of CPAs            |
| Denise LeDuc Froemming | California Society of CPAs         |
| Bonnie Stewart         | Connecticut Society of CPAs        |
| Shelly Weir            | Florida Institute of CPAs          |
| Boyd Search            | Georgia Society of CPAs            |
| Rebekah Olson          | Maryland Association of CPAs       |
| Zachary Donah          | Massachusetts Society of CPAs      |
| Robert Doyle           | Michigan Association of CPAs       |
| Linda Wedul            | Minnesota Society of CPAs          |
| Joni Sundquist         | Nebraska Society of CPAs           |
| Kristen VanWinkle      | Nebraska Society of CPAs           |
| Jeanette Contreras     | New Mexico Society of CPAs         |
| Mark Soticheck         | North Carolina Association of CPAs |
| Blaine Peterson        | Oklahoma Society of CPAs           |
| Sherri McPherson       | Oregon Society of CPAs             |
| Jennifer Cryder        | Pennsylvania Institute of CPAs     |
| Maria Laboy            | Puerto Rico CPA Society            |

## STATE SOCIETY REPRESENTATIVES continued

|                   |                               |
|-------------------|-------------------------------|
| Ronald Gitz       | Society of Louisiana CPAs     |
| Kenneth Besserman | Texas Society of CPAs         |
| Jodi Ann Ray      | Texas Society of CPAs         |
| Susan Speirs      | Utah Association of CPAs      |
| Kimberly Scott    | Washington Society of CPAs    |
| Megan Kueck       | West Virginia Society of CPAs |

## OTHER REPRESENTATIVES

|                    |  |
|--------------------|--|
| James Cox          | American Institute of Certified Public Accountants (AICPA) |
| Michael Decker     | American Institute of Certified Public Accountants (AICPA) |
| Carl Meyes         | American Institute of Certified Public Accountants (AICPA) |
| Frances McClintock | American Institute of Certified Public Accountants (AICPA) |
| Sunshine Chow      | Internal Revenue Service (IRS)                             |
| Luchy Camacho      | Prometric  |
| Kim Farace         | Prometric  |
| James Starkey      | Prometric  |

## NASBA STAFF

|                  |  |
|------------------|--|
| Kent Absec       | Vice President, State Board Relations              |
| Kyle Barrier     | Associate Director, Client Services                |
| Brant Beard      | Chief Information Officer                          |
| Clint Blasengame | Manager, ALD                                       |
| Melissa Brennan  | Executive Assistant to the President & CEO         |
| Anthony Cox      | Senior Graphic Designer                            |
| Haley Davis      | Senior Meeting Planner                             |
| Daniel Dustin    | President & Chief Executive Officer                |
| William Emmer    | Chief Operating Officer                            |
| Alyssa Gallas    | CPT Operations Manager                             |
| Wendy Garvin     | Executive Vice President                           |
| Cassandra Gray   | Associate Director, Communications                 |
| Patricia Hartman | Director, Client Services                          |
| Adam Herjeczki   | Sr. Manager, Testing Accommodations/ADA Compliance |
| Gene Holt        | Meeting & Conference Design Planner                |
| John Johnson     | Vice President, Legislative & Governmental Affairs |
| Thomas Kenny     | Chief Meetings and Events Officer                  |
| Jessica Luttrull | Director, Professional Standards & Research        |
| Chris Mays       | Associate Director, Client Services                |
| Katrina Mitchell | Graphic Designer                                   |
| Tyler Nelson     | Vice President, Public Relations                   |
| Denzil Phillips  | Manager, Print & Mail Operations                   |
| James Polite     | Director, Program Management                       |
| Morgan Scheel    | Associate Director, Client Services                |
| Erin Scruggs     | Associate Director, National Registry              |
| Gia Tims         | Communications & Digital Media Specialist          |
| Amy Tongate      | Director, Compliance Services                      |

## NASBA BOARD OF DIRECTORS

|               |                                   |
|---------------|-----------------------------------|
| Nicola Neilon | Nevada State Board of Accountancy |
|---------------|-----------------------------------|

**TOGETHER**  
Strong Foundations  
Brighter Futures

**44th Annual Conference for State Board Executive Directors  
31st Annual Conference for State Board Legal Counsel**

## Speaker Bios



**Kent A. Absec** (ED/Legal Speaker)  
Vice President, State Board Relations, NASBA  
kabsec@nasba.org

Kent A. Absec serves as NASBA vice president, state board relations. Absec, a native of Kellogg, ID, previously served as the executive officer for the Idaho State Board of Accountancy, a role he held since March 2012. His involvement with NASBA includes six years on the Computer Based Testing (CBT) Administration Committee and five terms as a member of the Executive Directors Committee. Absec served as the Executive Directors Committee chair and liaison to the NASBA Board of Directors for two consecutive years.

As vice president, state board relations, Absec serves as an advocate for the 55 U.S. State Boards of Accountancy and explores opportunities to provide additional support and services to the boards as an extension of NASBA's mission.

Absec has been a participant in working groups such as NASBA's 2020-2021 Strategic Planning Task Force, the 2021-2022 CPA Examination Transition Task Force, the 2022-2023 NASBA CPA Pipeline Task Force and the Executive Directors ALD Task Force. Additionally, he had a three-year term on the AICPA's State Board Committee and the NASBA/AICPA CPA Pipeline Working Group.

In October 2021, Absec began serving as the executive officer for five additional regulatory boards as well as the licensing program manager for the 16 boards and commissions under the Occupations Section of the Idaho Division of Occupational and Professional Licenses (DOPL).

Absec has a Bachelor of Business Administration degree with a management emphasis from Boise State University. Prior to joining the Idaho Accountancy Board, he spent 22 years in the financial services industry. Absec has also been involved with Idaho high school students throughout his career, which has included serving as the Idaho state chair of both the Idaho Hugh O'Brien Youth Foundation and Idaho Business Week. He is currently a member of the Idaho State Driver Education Advisory Committee.



**Brenner Allen, Esq.** (ED/Legal Speaker)  
Chief Legal Officer, NASBA  
Ballen@nasba.org

Brenner (Brie) Allen, Esq., is the chief legal officer at NASBA. Before returning to NASBA in 2024, Allen served as senior legal counsel for the Behavioral Insights Team's U.S. and global offices and spent a decade in private practice advising NASBA and regulatory boards, including the Washington and Texas Boards of Accountancy. She also worked with the American Bar Association on legal profession regulation.

A graduate of the University of North Carolina at Chapel Hill (UNC) and the UNC School of Law, Allen is CIPP/US and CIPP/E certified, licensed in Washington, D.C., and has published and presented on regulation, intellectual property and data protection.



**Noel Allen** (Legal Speaker)  
**Founding Member, Allen and Pinnix, P.A.**  
nla@allen-pinnix.com

Noel Allen is a founding member of Allen and Pinnix, P.A., a Raleigh, NC, based firm. One of Allen's principal practice areas is administrative law. He has assisted state, federal and international clients with complex business transactions and litigation involving regulatory, antitrust, unfair trade, licensing and related issues, and he has represented many occupational licensing boards including the North Carolina State Board of CPA Examiners.

For many years, Allen also served as legal counsel for NASBA. He taught antitrust and trade regulation, as well as international business law as an adjunct law professor. Allen is author of North Carolina Unfair Business Practice (LexisNexis, updated annually), and has been the U.S. editor for several books including *Regulatory Compliance: International Perspective* (Kluwer). He served as chair of three bar association sections: International, Antitrust and Administrative Law. Allen served as a member of various North Carolina state regulatory boards such as the Milk Commission, the Tax Review Board and the State Board of Ethics. He has also served on the Elon University Board of Trustees and chaired the board from 2001 to 2003.

In 2009, Elon University awarded Allen with an Honorary Doctorate Degree. He has been included in Best Lawyers in America for his "high caliber work in Antitrust Law and Administrative/Regulatory Law" for over 20 years.



**Marcus J. Aron, CPA, CGMA** (Legal Speaker)  
**Chief, Division of Accounting Services, Employee Benefits Security Administration**  
**U.S. Department of Labor**  
Aron.Marcus@dol.gov

Marcus Aron, CPA, CGMA, has over 30 years of experience with the Employee Benefits Security Administration (EBSA) working with audits of the Employee Retirement Income Security Act (ERISA)-covered plans. As chief, division of accounting services, Aron's responsibilities include implementation of EBSA's CPA Firm Inspection Program, providing technical assistance to plan filers and plan professionals, and providing ERISA-related accounting and auditing expertise within EBSA.

Aron is a certified public accountant and holds a B.B.A. degree with a major in accounting from the College of William and Mary in Virginia.



**Dale J. Atkinson, JD** (Legal Speaker)  
**Founding Partner, Attorney**  
dale@atkinsonfirm.com

Dale J. Atkinson, JD, is a licensed Illinois attorney who received his law degree from Northwestern School of Law in Portland, OR, and is now the sole managing member of The Atkinson Firm located in Eden, UT. He founded the firm of Atkinson & Atkinson, LLC, with his father in 1989, with an emphasis on practice in the area of regulatory law.

Atkinson represents associations in all matters relating to their operations as not-for-profit corporations, including regulatory activities, education and accreditation, disciplinary actions, model legislation and applications, and all phases of the development and administration of licensure examination programs, licensure transfer programs, licensure credentials verification and storage.

He is a frequent speaker before these association clients as well as other regulatory groups, agencies, and stakeholders, and produces numerous writings on these topics for publication. Atkinson was involved with the Federation of Association of Regulatory Boards (FARB) for over 30 years, having served as the executive director of FARB for over 21 years, providing educational programs for board members, staff, investigators, and attorneys related to regulation in the interest of public protection. Atkinson continues to dedicate his career to representing not-for-profit associations that provide essential public protection services.



**Kyle Barrier** (ED Speaker)  
**Associate Director, Client Services, NASBA**  
kbarrier@nasba.org

Kyle Barrier has been with NASBA since 2009. As associate director, client services, he serves as the data steward and lead project manager responsible for overseeing client relationships, managing budgets, ensuring contract compliance, and driving business development initiatives, including international opportunities. Barrier's prior experience includes overseeing the day-to-day operations of NASBA International Evaluation Services (NIES).

Barrier is also a liaison to the International Qualifications Appraisal Board (IQAB) and NASBA's Education Committee. He served as the project lead on the CPA Mobile App and has served as a member of the Nashville Junior Chamber and Toastmasters International. He resides in Nashville with his wife and three daughters (17, 10 and 5 years old).



**Lisa Benefield** (ED Speaker)  
**Executive Director, State Board of CPAs of Louisiana**  
Lisa.Benefield@LA.GOV

Lisa Benefield is the executive director of the State Board of CPAs of Louisiana. She has been employed by the Board since 2011 - first as an investigator, then as deputy director in 2016 and finally as executive director in April 2021. Prior to working for the Board, Benefield worked as an attorney for the Law Firm of Oats & Hudson and served as law clerk to Judge Lloyd J. Medley, Jr. (retired) at Civil District Court in New Orleans, LA.

She graduated from the University of Southwestern Louisiana (now the University of Louisiana) in Lafayette, LA, with a Bachelor of Arts in Political Science, and a Master of Arts in Political Science and from Loyola University College of Law with a JD in Civil Law. Benefield is a member of the Louisiana State Bar Association, the New Orleans Bar Association and currently serves on NASBA's Executive Directors' Committee. When she's not working, Benefield is either jogging or hanging out with her husband, two children and their giant schnauzer, Atticus.



**Clint Blasengame** (ED Speaker)  
**Manager, Accountancy Licensee Database, NASBA**  
cblasengame@nasba.org

Clint Blasengame is the manager of NASBA's Accountancy Licensee Database (ALD). Before joining NASBA in 2020, Blasengame worked for Tractor Supply Company in a store support role with their IT Help Desk. He graduated from the University of Arkansas at Monticello (UAM) in December 2016 with a bachelor's in business administration (BBA).



**Mark Bradshaw** (Legal Speaker)  
**Professor, The University of Texas, McCombs School of Business**  
Mark.Bradshaw@mcombs.utexas.edu

Mark Bradshaw began his legal career over 20 years ago with a prominent national law firm based in California. Following 10 years in its Los Angeles and San Francisco offices, with a practice focused on creditors' rights and the reorganization of distressed companies, he joined one of Silicon Valley's largest firms. In Silicon Valley, Bradshaw transitioned his practice to mergers, acquisitions, financings and other corporate transactions for technology companies.

In 2002 he returned to Austin, subsequently completing graduate studies in accounting. Bradshaw joined the accounting faculty of the University of Texas at Austin in 2006, where he teaches courses in fraud examination, auditing and advanced financial accounting. Bradshaw also served as professor in Residence at a "Big Four" accounting firm. His practice is devoted primarily to corporate and commercial matters, including mergers and acquisitions.

3. Bradshaw holds a B.B.A. in finance from the University of Iowa and M.B.A., M.P.A., and J.D. degrees from the University of Texas at Austin. He is a member of the State Bars of Texas and California.

Photo  
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**Marissa Brooks** (Legal Speaker)  
**Director of Licensing/CPE/Peer Review, Texas State Board of Public Accountancy**  
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Marissa Brooks is the director of licensing, CPE and peer review at the Texas State Board of Public Accountancy (TSBPA). She has worked in state government for 17 years and has spent 14 of those years with the TSBPA. Brooks has an undergraduate degree from Texas A&M and a graduate degree from the University of Southern California.

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**D. Boyd Busby, CPA, CGMA** (ED Speaker)  
**Executive Director, Alabama State Board of Public Accountancy**  
boyd.busby@asbpa.alabama.gov

D. Boyd Busby, CPA, CGMA, has served as the executive director of the Alabama State Board of Public Accountancy since May 2015. He is a licensed CPA in Alabama and holds a bachelor's degree in accounting from Troy University. Busby began his professional career in public accounting working for the firm Wilson, Price, Barranco, Blankenship & Billingsley, PC, now Warren Averett, in Montgomery, AL.

He served as chief financial officer of Hodges Warehouse & Logistics for 14 years and was the managing member of Hodges Business Services, LLC, for two years. Busby serves on the Examination Administration Committee, ALD Task Force and PE Task Force, with past committee assignments including NASBA's UAA Committee, Executive Directors Committee (chair), ELE Task Force, Credit Relief Initiative Task Force, Strategic Planning Committee, Enforcement Committee, ALD Committee, Legislative Committee and CPA Exam Transition Task Force.

Additionally, Busby serves on the board of directors for the Higher Education Partnership, the Better Business Bureau Serving Central and South Alabama, the Alabama Educational Leadership Hall of Fame Committee, and on the Troy University School of Accountancy's Advisory Council.

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**Sunshine Chow, CPA** (ED Speaker)  
**Senior Advisor to the IRS Chief Tax Compliance Officer, IRS**  
sunshine.s.chow@irs.gov

Sunshine Chow, CPA, serves as senior advisor to the IRS Chief Tax Compliance Officer and is transitioning to serve as senior advisor to the IRS Chief of Internal Consulting. In these roles, she supports enterprise-wide compliance strategy, modernization, and organizational effectiveness efforts across large business and international, small business/self-employed, tax exempt and government entities, criminal investigation, and key oversight offices, providing strategic counsel on cross-functional initiatives affecting tax administration.

Chow began her federal career as an IRS intern and has built a broad foundation across enforcement, compliance and fraud programs. Her experience includes serving as a revenue agent across multiple divisions, overseeing emerging threats projects in Office of Fraud Enforcement, and holding investigative and financial analysis roles with the Department of Labor Employee Benefit Security Administration and the Department of Justice Office of Inspector General's Criminal Investigations division. She previously served as special advisor to the secretary of the Treasury on priority IRS initiatives. Chow is a CPA, Certified Fraud Examiner, and holds a master's in taxation.

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**Elías Colón** (ED Speaker)  
**Executive Director, Puerto Rico Board of Accountancy**  
ecolon@nasba.org

Elías Colón is the executive administrator for the Puerto Rico Board of Accountancy. Prior to assuming this role, he worked for NASBA in Nashville, TN.

During his 12-year tenure at NASBA, Colón served in numerous capacities within the association's CPA Examination Services (CPAES) division. Previous roles include serving as a CPAES exam and

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## Elías Colón *continued*

licensing administrator, NASBAstore representative and customer services associate, all of which positioned him to become involved in the domestic and international administration of the Uniform CPA Examination. He also has extensive knowledge in the areas of licensing, continuing education and CPE audits for CPAs.

A native of Puerto Rico, Colón studied accounting at InterAmerican University. When he is not working, he enjoys spending time with his family and watching documentaries.



**Michael A. Decker** (ED/Legal Speaker)  
**Vice President, CPA Examination and Pipeline-Public Accounting, AICPA**  
michael.decker@aicpa-cima.com

Michael A. Decker is vice president of CPA Examination and Pipeline at the American Institute of CPAs. He joined the AICPA in December 2008 and leads a staff comprised of CPAs, psychometricians, project managers, software developers and professional staff responsible for the architecture, development, production, administration, scoring and maintenance of the Uniform CPA Examination (Exam).

Decker's mission is to ensure that the Exam meets the highest possible level of uniform certification and licensing standards, is used to promote, and protect the U.S. CPA designation, and is positioned for innovation, sustainability, currency and relevancy well into the future. Decker's recently expanded role includes leadership over the CPA pipeline and the AICPA's Academic and Student Engagement (ASE) team. Strong relationships with high school and university educators and students, comprehensive education, communication and scholarship programs, and trustworthy relationships with all the CPA pipeline constituents will help to ensure a robust pipeline to the CPA.

Decker holds master's and bachelor's degrees in computer science and mathematics. His professional development includes three years with the Vermont Center for Family Studies, one year with the Bowen Center for the Study of the Family, American Management Association (AMA) courses in Executive Leadership and Project Management, and leadership programs of the AICPA, the Thomson Corporation, Leadership Coaching Inc., and the pLink Coaching Center for Excellence.



**Daniel J. Dustin, CPA** (ED/Legal Speaker)  
**President and CEO, NASBA**  
ddustin@nasba.org

Daniel J. Dustin, CPA, is the president and chief executive officer (CEO) of NASBA, a forum for the nation's 55 U.S. Boards of Accountancy that administer the Uniform CPA Examination and regulate the practice of public accountancy in the U.S. As president and CEO, Dustin leads the association's Nashville, TN, headquarters as well as an office in San Juan, Puerto Rico. He also serves as CEO of NASBA's ethics arm, the NASBA Center for the Public Trust (CPT).

Dustin joined NASBA on January 1, 2012, as vice president, state board relations. In this role, he served as an advocate for State Boards of Accountancy and identified new opportunities to provide support and services to NASBA's member boards as an extension of the Association's mission. Dustin has also served as a voice on key issues impacting the administration of the Uniform CPA Examination and the progression of the CPA pipeline. His participation on the joint NASBA-AICPA CPA Evolution initiative resulted in changes to the CPA licensure model, which recognizes the rapidly changing skills and competencies the practice of accounting requires today and will require in the future. As a member of the National Pipeline Advisory Group, established by the AICPA (NPAG), Dustin has worked to explore hurdles to earning a CPA license and ways to strengthen the accounting pipeline. He is also actively involved with NASBA's Professional Licensure Task Force, which is charged with considering new concepts for CPA licensure that may be included in the Uniform Accountancy Act to update the current licensure model.

Prior to joining NASBA, Dustin served as executive secretary of the New York State Board for Public Accountancy, an appointment that was made in 1998 by the New York State Board of Regents. As executive secretary, Dustin was responsible for professional licensing, practice and conduct, including professional discipline of Certified

## Daniel J. Dustin, CPA *continued*

Public Accountants and Public Accountants in New York. A key point person in the regulatory process, Dustin monitored the evolution of professional practice at national and state levels and developed and drafted proposed legislation and amendments to New York State accountancy rules and regulations. The 2010 recipient of NASBA's prestigious Lorraine P. Sachs Standard of Excellence Award for distinction in accountancy regulation and public protection, Dustin is former chair of NASBA's CPA Examination and Administration Committee, Accountancy Licensee Database Task Force and Executive Directors Committee. He also served as a member of the AICPA's Peer Review Task Force and Board of Examiners (BOE), including having chaired the BOE's Operations Committee.

Dustin, a native of Latham, NY, earned a Bachelor of Science degree and a Master of Science degree in accounting from Clarkson University and became a licensed CPA in 1988. Among his honors include being named to Accounting Today's Top 100 Most Influential People in Accounting in 2024 and 2025.



**William Emmer, CPA** (ED/Legal Speaker)  
**Chief Operating Officer, NASBA**  
bemmer@nasba.org

William (Bill) Emmer, CPA, serves as chief operating officer of NASBA. In this role, Emmer oversees multiple operations at NASBA including services related to the Uniform CPA Examination (Exam), CPA licensing, the National Candidate Database, the National Registry of CPE Sponsors and other products and services, as well as Information Technology (IT).

Emmer has more than 30 years of business and leadership experience. Most recently, he acted as the enterprise program manager of the CPA Exam where he was responsible for the day-to-day operations across the NASBA, AICPA and Prometric (NAP) enterprise. In this role, Emmer was instrumental in launching continuous testing of the CPA Exam and launching the CPA Exam in numerous international countries.

Emmer's career began with Price Waterhouse in the audit practice and later transferred to the newly formed systems audit group. He then worked in cross-functional roles at Becton Dickinson, The Seagram Company Ltd., The Seagram Spirits and Wine Group, and Universal Music Group. Throughout the years, Emmer has garnered experience in organizational and operational transformation, reengineering, enterprise change management and more.

A New Jersey native, Emmer earned a Bachelor of Science in Accounting from Montclair State University and a Master of Business Administration from Columbia University. He has been involved in several community leadership roles, including over nine years of membership and service with the Bergen Highlands Ramsey Chapter of Rotary International and 10 years of leadership with the Board of Public Works in Ramsey, NJ.



**Dominic Franzella** (ED Speaker)  
**Executive Officer, California Board of Accountancy**  
Dominic.Franzella@cba.ca.gov

Dominic Franzella was appointed executive officer of the California Board of Accountancy (CBA) in August 2023. He began his career with the CBA in 2005 and worked his way up over 20 years through the positions of office technician, analyst, license renewal and continuing competency unit manager, examination unit manager, chief of licensing, and finally, chief of enforcement, a role he held from 2014 until he was named acting executive officer at the start of 2023.

In addition to his experience with the CBA, Franzella has years of experience in the private sector and holds a bachelor's degree in history from California State University, Sacramento.



**Adam Herjeczki** (Legal Speaker)  
**Senior Manager, Testing Accommodations/ADA Compliance**  
aherjeczki@nasba.org

Adam Herjeczki joined NASBA in January 2001 as a project coordinator for NASBA's CPA Examination Services division, soon after completing his studies at Belmont University. In 2003, he became the national Americans with Disabilities Act of 1990 (ADA/ADAAA) coordinator for the computer-based Uniform CPA Examination and assumed the role of testing accommodations and ADA compliance manager for NASBA in 2006. In this role, Herjeczki is responsible for all matters pertaining to testing accommodations under the ADA.

In February 2025, Herjeczki was promoted to senior manager. He has completed the mini-MBA program through Belmont University's Center for Executive Education, and a master's level course in psychological testing at Trevecca Nazarene University in Nashville, TN.

In his spare time, Herjeczki enjoys spending time with his family and traveling abroad. In addition to the United States, he has resided in Canada and Hungary and has visited over 25 states and 15 countries.

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**J. Randel Hill, Esq.** (Legal Speaker)  
**General Counsel, Texas State Board of Public Accountancy**  
jhill@tsbpa.texas.gov

J. Randel (Jerry) Hill, Esq., has over 30 years of practice as a general counsel in state government. He has served as the general counsel at the Railroad Commission of Texas, the Texas Workforce Commission and the Texas State Board of Public Accountancy.

Hill provides legal counsel to the Board, manages the agency's enforcement program that investigates complaints against CPAs and the prosecution of cases at the State Office of Administrative Hearings.

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**John W. Johnson** (ED/Legal Speaker)  
**Vice President, Legislative and Governmental Affairs, NASBA**  
jjohnson@nasba.org

John W. Johnson serves as vice president, legislative and governmental affairs, for NASBA. He was previously the director of NASBA's Legislative and Governmental Affairs Department for 12 years.

During his tenure with NASBA, Johnson successfully implemented a sophisticated bill-tracking system, which annually identifies and monitors more than 500 bills nationally. The system has allowed NASBA to nimbly engage with jurisdictions in real-time to shape legislative priorities and push back on anti-regulatory and anti-licensure movements that threaten public protection and the integrity of the accounting profession. Most recently, Johnson spearheaded, along with the American Institute of Certified Public Accountants (AICPA), the establishment of the Alliance for Responsible Professional Licensing (ARPL), a consortium of highly skilled professions that seek to protect the public by advocating for the regulatory community.

Prior to joining NASBA in 2012, Johnson served as director of governmental affairs of the Florida Institute of Certified Public Accountants (FICPA) where he was a registered lobbyist and was responsible for the administration of the FICPA's government relations program, which included serving as staff liaison to the Florida State Tax Section, the State Legislative Policy Committee, State and Local Government Section, and the Common Interest Realty Association Section.

A graduate of Florida State University with degrees in accounting and political science, Johnson became involved in government at a young age as an intern for former Florida State Senator Van B. Poole. Upon graduating from FSU, he began his career as an auditor for the division of pari-mutuel wagering for the Department of Business and Professional Regulation where he served for 12 years and moved up through the ranks to tax audit supervisor, audit administrator, chief of operations, chief of audit, and, finally, deputy director. In 2002, he became executive director for the Florida Board of Accountancy and served in that capacity for four years.



**María T. Laboy, CPA** (ED Speaker)  
**Deputy Director, Member Services and Administration,**  
**Puerto Rico Society of Certified Public Accountants**  
mlaboy@colegiocpa.com

María T. Laboy, CPA, serves as the deputy executive director of member services and administration at the Puerto Rico Society of Certified Public Accountants (PRSCPA). She earned her bachelor's degree in accounting from the University of Puerto Rico, Río Piedras Campus, and began her career with the public accounting firm KPMG before transitioning to private industry. Throughout her career at the PRSCPA, she has assumed leadership roles supporting initiatives that strengthen member services and promote professional excellence. She has been actively involved in the administration of quality initiatives, including the AICPA Peer Review Program.

Laboy has been instrumental in modernizing the CPA stamp and logbook framework in Puerto Rico, leading its transformation from the physical and electronic formats to a secure digital platform that strengthens transparency, safeguards authenticity and enhances public trust in CPA reports and financial statements.

Laboy is honored to serve the Puerto Rico Society of CPAs and remains dedicated to supporting its membership while promoting professional excellence across Puerto Rico, the United States and Latin America.



**Toni T. Lee-Andrews, CPA, PFS, CGMA** (ED/Legal Speaker)  
**Senior Technical Director – Ethical and Peer Review, AICPA**  
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Toni T. Lee-Andrews, CPA, PFS, CGMA, is the senior technical director of Ethics & Peer Review of the AICPA. Previously, she was in public practice for 25 years. Lee-Andrews was president and managing director of a local CPA firm in Colonial Heights, VA, where she was responsible for maintaining and monitoring the firm's system of quality control and was the firm's audit partner. She is a former peer reviewer, former AICPA Peer Review Board member where she served as chair of the Education and Communications Task Force, a past chair of the Virginia Society of CPAs Peer Review Committee and served on the AICPA Joint Trial Board.

Lee-Andrews is a Summa Cum Laude graduate of Mount Olive College in North Carolina where she received the Martin Award for the highest academic average in her graduating class. She recently ended a two-year term serving as the first woman president of the Country Club of Petersburg, VA, since the Club's formation in 1921. Lee-Andrews is also on the Board of Directors and Audit Committee of First Bank. In her spare time, Lee-Andrews enjoys the beach and spoiling her grandsons and identical twin granddaughters.



**Jessica Luttrull, CPA** (ED/Legal Speaker)  
**Director, Professional Standards & Research, NASBA**  
jluttrull@nasba.org

Jessica Luttrull, CPA, currently serves as NASBA's director of professional standards & research, where she acts as a key liaison with national and international standard-setting and regulatory bodies. She provides technical expertise and support by monitoring developments in professional standards and advising NASBA leadership and state board representatives. Through liaison roles with NASBA committees, specifically the Regulatory Response Committee, Luttrull helps develop formal responses to proposed standards, consultation papers and invitations to comment to promote a collective voice of state boards and advance shared interests at the national and international level.

Luttrull previously served as associate director of the National Registry of CPE Sponsors and technical research. Her primary responsibilities included the day-to-day operations of the National Registry of CPE Sponsors, which is a program to recognize organizations who provide continuing professional education (CPE) programs in accordance with nationally recognized standards.

Prior to joining NASBA in 2010, Luttrull built her career in public accounting with Ernst & Young in Nashville, TN, in their audit practice where she led audit and other transaction efforts with public and private companies. She graduated summa cum laude from the University of Tennessee and is a CPA, licensed in Tennessee.



**Carl Mayes, CPA, CAE** (ED Speaker)  
Vice President, CPA Candidate Quality & Competency, AICPA  
carl.mayes@aicpa-cima.com

Carl Mayes is the AICPA vice president, CPA candidate quality & competency, and oversees the Profession Ready Initiative, a research-backed effort designed to identify and develop the skills early-career CPAs need for success in a rapidly evolving environment.

Previously, Mayes served in the national assurance office for a top 25 firm, before which he oversaw the AICPA's Governmental Audit Quality Center, Employee Benefit Plan Audit Quality Center, Not-for-Profit Section, Enhancing Audit Quality initiative and A&A learning portfolio. He directed CPA Evolution from inception through 2021, redefining the CPA licensure model, and served on the AICPA Peer Review team.

Mayes has been named one of Forbes's Best-in-State CPAs and one of the top 40 accounting professionals under 40 by CPA Practice Advisor. He is a licensed CPA in North Carolina and a Certified Association Executive.

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**Frances McClintock, CPA** (ED Speaker)  
Associate Director, AICPA Peer Review Program  
frances.mcclintock@aicpa-cima.com

Frances McClintock, CPA, is an associate director of the AICPA Peer Review Program. She assists representatives from enrolled firms in addressing their peer review questions, in addition to overseeing the development and maintenance of technical and administrative guidance for the program. She is also responsible for the National Peer Review Committee.

Prior to joining the AICPA, McClintock was an audit manager with PricewaterhouseCoopers in Raleigh, NC. McClintock holds a Bachelor of Science in Business Administration and a master's in accounting from the University of North Carolina at Chapel Hill. McClintock is currently a licensed CPA in North Carolina.

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**David Nance, CPA** (ED Speaker)  
Executive Director, North Carolina State Board of CPA Examiners  
dnance@nccpaboard.gov

David Nance serves as executive director for the North Carolina State Board of CPA Examiners, after previously serving as the Board's deputy director since August 1, 2012. During his time at the Board, his responsibilities have included overseeing all operational aspects of the Board, including financial and accounting functions; oversight of personnel

activities; oversight of both the CPA Examination and licensing processes; and technical involvement with the Board's professional standards section in reviewing disciplinary matters. Nance previously worked 30+ years as an audit manager for the North Carolina Office of the State Auditor (OSA).

In his years of service with OSA, Nance worked on audits across the state government spectrum including over 12 years overseeing OSA's non-profit audit efforts for the Smart Start programs. His main area of responsibility in the latter years with OSA was oversight of the audit efforts for the North Carolina Department of Health and Human Services and its numerous human services programs. Nance received his bachelor's degree in accounting from the University of North Carolina at Chapel Hill in December 1981, the year of the Michael Jordan jump shot and Dean Smith's first National Championship. He has been a Certified Public Accountant since 1986.

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**Nicola Neilon, CPA** (ED/Legal Speaker)  
Chair, NASBA  
nneilon@caseyneilon.com

Nicola Neilon, CPA, serves as NASBA chair, where she provides strategic leadership to advance the effectiveness and common interests of the Boards of Accountancy nationally.

Throughout her distinguished tenure with NASBA, Neilon has held numerous leadership roles, including vice chair, secretary, director-at-large, and Mountain regional director. She has chaired several

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## Nicola Neilon, CPA *continued*

key committees, including the Uniform Accountancy Act (UAA) Committee, Legislative Support Committee, Standards Setting and Professional Trends Committee, and the Relations with Member Boards Committee. She has also contributed as a member of the Administration and Finance Committee, Enforcement Resources Committee, Professional Licensure Task Force, CPA Exam Transition Task Force, Strategic Planning Task Force, Restructuring Issues Task Force, and the Accountancy Stakeholders Working Group.

Neilon is a past president and secretary-treasurer of the Nevada State Board of Accountancy and previously served a three-year term on the AICPA Board of Examiners. From 2010 to 2013, she chaired the Legislative Committee of the Nevada Society of Certified Public Accountants, where she actively engaged in advocacy efforts and represented the profession at multiple Spring Council meetings.

In addition to her professional leadership, Neilon was a founding shareholder and audit principal of Casey Neilon, a Nevada-based public accounting firm with offices in Reno and Carson City. In 2025, Casey Neilon became part of Sorren and Neilon serves as an attest director in a part time capacity.

Born and raised in London, England, Neilon immigrated to the United States in 1988. She earned her undergraduate degree from the University of Nevada, Reno, and a graduate certificate in taxation from Golden Gate University.

She is also active in her community, serving as a board member of the Nevada Women's Fund, an organization dedicated to empowering women and strengthening communities across Nevada.

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**Aaron L. Nielson** (Legal Speaker)  
**Professor, University of Texas School of Law**  
Aaron.nielson@law.utexas.edu

Aaron L. Nielson holds the Charles I. Francis Professorship in Law at the University of Texas School of Law. He focuses his research on administrative law, federal litigation and the separation of powers. Nielson served three terms as a public member of the Administrative Conference of the United States.

Before joining the faculty at the University of Texas School of Law, Nielson served as solicitor general of Texas where he argued five cases in the U.S. Supreme Court and oversaw all appellate litigation for the State of Texas.

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**Bryan O'Neill, Esq.** (ED Speaker)  
**The Derbes Law Firm, LLC**  
BONeill@derbeslaw.com

Bryan J. O'Neill, Esq., is a Louisiana licensed attorney and began his legal career with the Derbes Law Firm in 2016, where he still practices today. One of the first clients he was assigned to work with at the firm was the State Board of Certified Public Accountants of Louisiana. O'Neill has been working with the Board since then, along with another partner in his firm.

O'Neill practices administrative law, including handling matters at the administrative level or enforcing administrative decisions in state court, as well as representing individuals before other federal, state and local boards and agencies. Outside of Administrative Law, O'Neill maintains active practices in a wide variety of business law matters, estate planning and probate.



**Shelley Ostrem** (ED Speaker)  
**Deputy Director, State of Oregon Board of Accountancy**  
shelley.ostrem@boa.oregon.gov

Shelley Ostrem is the deputy director of the State of Oregon Board of Accountancy. She joined the Board in August 2025 and oversees business operations.

Prior to joining the Board, Ostrem spent 22 years with the Internal Revenue Service. From 2015-2022, she specialized as an Abusive Tax Avoidance Transactions and International tax collector. From 2023-2025, she moved to the Office of Fraud Enforcement as a data analyst. Ostrem was engaged in projects ranging from international tax evasion schemes to clean energy tax fraud. She actively partnered with internal and external stakeholders to proactively identify and prevent or recommend treatment for schemes.

Ostrem is a retired U.S. Navy Seabee Veteran, serving from 1987-2007. Ostrem, an Oregon native, earned a Bachelor of Arts degree at the University of Hawaii in 1999.

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**Martin Pittioni** (ED/Legal Speaker)  
**Executive Director, Oregon Board of Accountancy**  
**2025-26 Chair, NASBA Executive Director Committee**  
martin.pittioni@boa.oregon.gov

Martin Pittioni has served as the executive director of the Oregon Board of Accountancy for over eight years and has contributed to many NASBA committees. His regulatory experience includes a strong background in public health, including service as director of the Office of Health Professions at the State of Washington Department of Health, and as executive director for the Oregon Board of Licensed Social Workers. Pittioni also has extensive legislative experience and considers the passage of updated CPA pathways legislation, funding for accounting scholarships, and rewriting behavioral health law by mandating mental health licensure requirements amongst his greatest legislative successes.

Pittioni received his bachelor's degree in political science from Portland State University, holds a master's degree in business administration from Heriot-Watt University in Edinburgh, Scotland, and completed four years of doctoral coursework in public administration and policy at Portland State University. He is a native of Vienna, Austria, a product of the Bavarian school system, and a proud naturalized U.S. citizen. He enjoys cooking and feeding family and friends, dabbling in foreign languages and playing with his five-year-old granddaughter.

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**Steven M. Platau, J.D., CPA** (ED/Legal Speaker)  
**Professor, University of Tampa**  
steve@platau.com

Steven M. Platau of Tampa, FL, serves as director-at-large on NASBA's 2025-2026 Board of Directors and as chair of the NASBA Ethics Committee. He has served on several NASBA committees, including the Ethics Committee and Standard-Setting and Professional Trends Advisory Committee.

Currently, serves as a member of the Florida Board of Accountancy and the AICPA's Professional Ethics Executive Committee. His service to the profession includes six years on the AICPA Joint Trial Board, including a term as chair, and more than a decade on the Florida Institute of CPAs' Board of Governors and State Legislative Policy Committee, with two terms as chair. He has also presented more than 1,000 continuing education programs for the AICPA Professional Liability Insurance Program.

As an attorney-CPA, Platau has testified as an expert in professional liability cases and frequently advises CPA firms on ethics and risk management issues. He has been widely published in journals such as the Journal of Accountancy and The CPA Journal, and is an active member of the American Arbitration Association's National Roster of Neutrals.

Platau currently serves as scholar in residence at BMSS, LLC (Birmingham, AL) and as a professor of accounting at the University of Tampa's John H. Sykes College of Business, where he has served on the faculty

**Steven M. Platau, J.D., CPA** *continued*

since 1984, including more than a decade as department chair. His teaching excellence has been recognized with multiple honors, including the Outstanding Discussion Leader and Outstanding Educator awards from the Florida Institute of CPAs.

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**Ashley Plyushko, CPA** (ED Speaker)  
**Executive Director, Oklahoma Accountancy Board**  
ashley.plyushko@oab.ok.gov

Before joining the Oklahoma Accountancy Board (OAB), Ashley Plyushko, CPA, had a varied career in government. She served as a statewide budget analyst at the Office of Management and Enterprise Services (OMES), the finance director for the City of Shawnee, and later as state chief financial officer at the OMES.

As executive director of the Oklahoma Accountancy Board, Plyushko has focused on legislative reform and operational efficiency. She has successfully advanced key initiatives regarding CPA Exam eligibility, firm mobility, and CPE modernization, while also serving on committees for NASBA. Additionally, she has prioritized stakeholder engagement by enhancing communication strategies and frequently speaking on ethics, CPA regulation, and industry trends.

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**Robert Prentice** (Legal Speaker)  
**Professor, Texas McCombs School of Business at UT-Austin**  
Robert.Prentice@mcombs.utexas.edu

Robert Prentice has taught business law and business ethics at the Texas McCombs School of Business at University of Texas at Austin for 45 years. He is faculty director of the Ethics Unwrapped Video Series and Educational Program in the Center for Leadership and Ethics at McCombs.

Prentice has received more than 70 teaching awards, published more than 70 articles, and received the Academy of Legal Studies in Business's "Distinguished Senior Faculty" award, the business law discipline's highest professional honor.

He has given ethics presentations to Fortune 500 companies, start-ups, federal agencies such as the SEC and PCAOB, state agencies such as the Texas Employees Retirement System and Texas Department of Transportation, international organizations such as the International Ethics Standards Board for Accountants, professional societies such as the AICPA, American Bar Association, Texas Bar Association, the Construction Industry Institute, local governments such as the City of San Antonio, and numerous civic organizations.

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**Alyssa Rayne, Esq.** (Legal Speaker)  
**Counsel for Contracts and Regulatory Research, NASBA**  
Arayne@nasba.org

Alyssa Rayne, Esq., is counsel for contracts and regulatory research at NASBA. Her practice areas focus on contract law and regulatory matters as they pertain to NASBA and the regulation of the accounting profession. In addition to contracts and regulatory matters, Rayne focuses on areas important to the accounting industry such as artificial intelligence, data privacy and private equity.

Prior to joining NASBA, Rayne was senior corporate counsel at MAPCO Express, headquartered in Franklin, TN. There, she served as point of contact for all departments regarding contracts and policies, oversaw and maintained all necessary operating licenses for MAPCO stores, advised on intellectual property matters, and acted as a key advisor to senior management and corporate leadership. Before that, Rayne spent time at a local title company counseling lenders, developers and buyers on construction and commercial real estate projects, along with analyzing title records and underwriting work for title policies.

**Alyssa Rayne, Esq.** *continued*

Rayne graduated from Belmont University in Nashville, TN, where she majored in political science with a double minor in Business Administration and Spanish. She attended law school at the University of Denver Sturm College of Law where she served as president of the Christian Legal Society, vice president of the Denver Law Community Service Organization, and executive editor of the Transportation Law Journal.

Rayne volunteers her time leading a bible study for college girls at Belmont University. She enjoys spending time with family and friends, reading, gardening, and all things Disney.

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**Roger Scarborough** (ED Speaker)  
**Executive Director, Florida State Board of Accountancy**  
[Roger.Scarborough@myfloridalicense.com](mailto:Roger.Scarborough@myfloridalicense.com)

Roger Scarborough has been with the Florida State Board of Accountancy since 2019. In his capacity as executive director, he oversees the day-to-day operation of the Division of Certified Public Accounting at Florida's Department of Business and Professional Regulation. His team supports all facets of the Florida Board.

Prior to joining the Board, Scarborough worked 33 years with Farm Credit, including as the chief financial officer of Farm Credit of North Florida.

Scarborough is a fifth-generation Floridian residing in Gainesville. He graduated from the University of Florida and is a proud Gator fan. He and his wife Margaret share four daughters and a beautiful granddaughter. Scarborough has served as a member of the NASBA Executive Directors Committee since 2023.

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**Jonathan Schnatz, CPA/CFF** (Legal Speaker)  
**Principal, Withum Smith+Brown**  
[jschnatz@withum.com](mailto:jschnatz@withum.com)

Jonathan Schnatz, CPA/CFF, is a principal at Withum Smith+Brown, where his practice focuses on Forensic Accounting, White-Collar Criminal Defense, Criminal Tax Investigations, and Civil Litigation cases. Prior to joining Withum, Schnatz was a special agent and supervisor with IRS Criminal Investigation for 25 years where he specialized in public corruption and international abusive tax schemes.

After graduating from Desales University with a dual degree in accounting and finance, Schnatz started his career in public accounting at a regional firm in Philadelphia, PA, where he performed attestation services and prepared corporate and individual tax returns.

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**Boyd E. Search, MBA, CAE** (ED Speaker)  
**Chief Executive Officer, Georgia Society of CPAs**  
[bsearch@gscpa.org](mailto:bsearch@gscpa.org)

Boyd E. Search, MBA, CAE, is the chief executive officer of the Georgia Society of CPAs (GSCPA), the premier professional organization for CPAs in the state of Georgia. His career spans 26 years in association management. As CEO, he focuses on ensuring GSCPA delivers meaningful value to members by creating opportunities for CPAs to lead within the profession, directing legislative initiatives and advocating on behalf of the profession, communicating critical professional issues, delivering relevant and high-quality continuing professional education, safeguarding the profession's high standards, building community and engagement among members, and attracting talented individuals to careers as CPAs.

Previously, Search served as vice president of education and training for the Ohio Society of CPAs, where he managed the organization's continuing professional education programs. He holds a bachelor's degree in political science with a minor in economics from the Ohio State University, as well as a Bachelor of Science in Accounting and an MBA from Franklin University.



**Caren Singleton** (ED Speaker)  
**Deputy Director, State Board of CPAs of Louisiana**  
Caren.Singleton@LA.gov

Caren Singleton is the deputy director of the State Board of CPAs of Louisiana, where she helps lead regulatory operations, licensing processes, and administrative strategy for the accounting profession in Louisiana. She earned her bachelor's degree in business management from Northwood University and has over two decades of experience in the non-profit sector. Singleton has also worked in the title industry and holds a Louisiana Notary Commission.

In 2017, she began working for the Board as the licensing analyst and was later promoted to deputy director. Known for her dedication to public service and operational excellence, Singleton continues to support the Board's mission to ensure accountability, professionalism, and ethical standards in the CPA community.

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**Dan Sweetwood** (ED Speaker)  
**Executive Director, Nebraska Board of Public Accountancy**  
dan.sweetwood@nebraska.gov

Dan Sweetwood has served as the executive director of the Nebraska Board of Public Accountancy for 22 years. Before that he was chief investigator for the Nebraska State Racing Commission. Sweetwood holds a Bachelor of Science in Criminal Justice and a master's in public administration from the University of Nebraska at Omaha. He has completed the Strategic Management of Regulatory and Enforcement Agencies course at the Harvard Kennedy School of Executive Education.

In 2020, he received an Excellence in Leadership award from the Nebraska State Department of Administrative Services and Governor Pete Ricketts for the Board's response to the pandemic. Sweetwood is also a past recipient of NASBA's Lorraine P. Sachs Standard of Excellence Award given to state board executive directors for their service provided to NASBA and to their respective state boards.

Sweetwood is the past chairman and member of NASBA's Executive Directors Committee and the Accountancy Licensing Database (ALD) Committee. He is also a past member of the AICPA Board of Examiners (BOE), representing executive directors, and was a member of the NASBA 120/150 Task Force. Currently, he is a member of the NASBA ALD Task Force and the Uniform Accountancy Act Committee.

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**Amy Tongate** (ED Speaker)  
**Director, Compliance Services, NASBA**  
atongate@nasba.org

Amy Tongate is the director of Compliance Services — responsible for the Accountancy Licensee Database (ALD), the Accountancy Licensing Library (ALL), the CPAmobility.org site, the CPE Audit Service platform, the Rules Engine Service application and the National Registry of CPE Sponsors — at NASBA. She joined NASBA in December 2007 as a CPetracking account manager. From 2008-2013, Tongate managed two large firm accounts on the CPetracking platform — managing nightly feed processing, custom development requests and CPE-related questions for those clients. In addition, she conducted research on CPE rule changes, writing business requirements and testing programmed rule changes. Tongate was promoted to product manager for CPetracking in 2013, as it was being transitioned from an individual CPA and firm platform to a service that could be used as a tool for use by boards in conducting CPE audits.

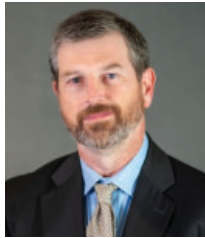
In 2017, she became the senior manager, CPE Audit Service and the Rules Engine Service and in January 2019, she was promoted to associate director, Compliance Services. The ALD came under her responsibilities in November 2021. Tongate assumed the role of director of Compliance Services in August 2024 adding the ALL, CPAmobility.org and the Registry to her scope of responsibility. Across the Compliance Services products, she guides the direction of the various business lines and related activities, along with priorities,

**Amy Tongate** *continued*

strategies and objectives. Further, Tongate ensures that each business line's team has and adheres to a set of policies and procedures to ensure the accuracy and integrity of their product's content and functionality.

Prior to joining NASBA, Tongate worked for 19 years at Gaylord Entertainment Company – the last eight years of that time at the Opryland Resort and Convention Center as the ticketing systems manager. She earned her MBA through the Vanderbilt Owen Graduate School of Management in 2015. Tongate has extensive experience in client management and IT resource collaboration. She is also very practiced in research and analysis of business requirements, process improvements and creating documentation for applications used by internal and external stakeholders.

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**Frank Trainor, Esq.** (ED/Legal Speaker)  
**Staff Attorney, North Carolina State Board of CPA Examiners**  
ftrainor@nccpaboard.gov

Frank Trainor, Esq., has been the staff attorney for the North Carolina State Board of CPA Examiners since 2011. He provides general legal advice to the Board and oversees the Board's Professional Standards section, which focuses on the discipline of CPAs in the State of North Carolina and enforcement against the unauthorized use of the CPA title in the State. Prior to his current position, Trainor was in private practice focusing on administrative law, where he represented other occupational licensing boards as well as numerous licensees facing disciplinary action. Trainor earned his bachelor's degree at the University of North Carolina in Chapel Hill and his J.D. at Tulane University.

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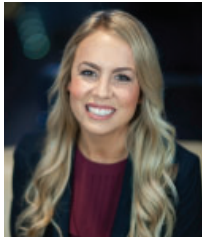
**Viki A. Windfeldt** (ED Speaker)  
**Executive Director, Nevada State Board of Accountancy**  
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Viki A. Windfeldt has been employed with the Nevada State Board of Accountancy for 30 years and has served in the capacity of executive director for the past 22 years. She previously worked as board coordinator for close to four years with the Nevada State Board of Pharmacy.

Windfeldt has served at the national level with NASBA through work on various committees, which include chair of the Executive Directors Committee and member of the Accountancy License Database (ALD) Committee, Enforcement Practices Committee, Communications Committee, CEO Selection Committee and Peer Review Compliance Committee, and currently the Legislative Support Committee, Legislative Task Force and ALD Task Force. Windfeldt also served on the AICPA Board of Examiners (BOE) and the BOE State Board Committee.

Windfeldt received degrees in business management and social psychology from both the community college as well as the University of Nevada - Reno. She is involved in various non-profit organizations within her community, which include current board member on the Nevada Women's Fund, the Aaron Arnoldsen Memorial Scholarship Fund for the past 27 years, past member of the Chamber of Commerce Board, and past chair of the Chamber of Commerce Leadership Youth Program.

In 2014 and 2025, Windfeldt was honored as the recipient of NASBA's Lorraine P. Sachs Standard of Excellence Award.



**Elizabeth Wolfe, Esq.** (Legal Speaker)  
**Deputy Chief Legal Officer, NASBA**  
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Elizabeth Wolfe, Esq., is deputy chief legal officer at NASBA. Her practice areas focus on regulatory law and legislative policy as it pertains to the regulation of the accounting profession. Wolfe enjoys assisting NASBA's many different internal departments with legal advice as well as externally supporting the efforts of NASBA's member boards. She currently serves as the staff liaison for the Enforcement Resources Committee. In addition to her regulatory law practice, Wolfe oversees the efforts of the Americans with Disabilities Act (ADA) team as it pertains to Testing Accommodations for the CPA Exam.

Prior to joining NASBA, Wolfe was assistant general counsel at the Tennessee Department of Commerce and Insurance in the Regulatory Boards Division. There, she provided legal advice regarding state licensure, Federal Anti-Trust law, the Tennessee Open Records Act, and the Tennessee Open Meetings Act.

Wolfe graduated cum laude from the University of Tennessee where she double majored in art history and political science. She attended law school at Belmont University College of Law where she served as vice president of the Student Bar Association. She is an active member of the Tennessee Bar Association, the Association of Corporate Counsel, Belmont Law Alumni Council, and the Nashville Bar Association, currently chairing the in-house attorney committee.

Wolfe volunteers her time mentoring law students and is on the board of Buchanan Arts, a non-profit focused on after-school at risk youth programming which promotes creativity and community. She was named one of Nashville's Top 30 Under 30 in 2018 for her professional achievements and community involvement. Wolfe was pleased to be a member of the 2023-2024 Nashville Bar Foundation Leadership Forum. She enjoys spending time in her hometown of Nashville, TN, with her husband, almost 5-year-old daughter, and almost 3-year-old son.

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## STATE BOARD HIGHLIGHTS

MARCH 2026

### ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY

- Prior board member Wim Schaffers continues to serve as the NASBA Southeast Regional Director.
- Six out of seven board members are serving on at least one NASBA committee and two serve on AICPA and FASB committees.
- The board continues to watch the evolution of alternative practice structures as they relate to board statute and rule.
- HB59 passed and was signed into law within five days of the legislative session beginning. This bill moves the requirements for education and experience to board rule. The board plans on implementing rules to allow pathways that are similar to the Uniform Accountancy Act (UAA). These rules should be effective October 15, 2026.

### ALASKA BOARD OF PUBLIC ACCOUNTANCY

- The board has two vacant seats (two public seats).
- Administrative Order 360 is in place in Alaska, requesting a 25% reduction in regulatory requirements within two years. Boards were required to review and identify areas for potential reduction.
- Administrative Order 358 remains in effect and includes travel and hiring freezes. The board is not currently able to meet in person for board meetings, and it is also unable to attend NASBA meetings until the order is rescinded.

### ARIZONA STATE BOARD OF ACCOUNTANCY

- Alternative certification pathway legislation was filed in 2026 legislative session.
- Upgraded online registration system to handle initial and prorated registrations in addition to two-year registrations.

## **ARIZONA STATE BOARD OF ACCOUNTANCY continued**

- Beginning development of a firm registration system, which is the last major modernization project of the board.
- Updating rules to incorporate by reference the 2025 peer review and code of professional conduct.

## **ARKANSAS STATE BOARD OF PUBLIC ACCOUNTANCY**

- Rule changes approved by legislature on February 20, 2026, and became effective March 6, 2026.
- Bachelor's degree with two years of experience pathway.
- Accounting concentration consists of 27 hours of upper-level accounting hours covering five core subjects.
- Sitting requirement now equals 18-hour upper-level accounting hours.
- Removal of grade transfer fees.
- CPE credits will be awarded for 10-minute increments (1/5 or .2 hours) after initial 30-minute increment.
- Board member Richard Bell appointed to the NASBA Legislative Support Committee.
- Board member Shane Warrick was appointed to the NASBA CPE Committee.
- The board held its September meeting on the campus of the University of Central Arkansas with approximately 40 students in attendance. The students were provided with an opportunity to ask board and staff members questions regarding sitting for the Exam and CPA licensure.
- The board's Arkansas Resident Initial Exam Support (ARIES) program has reimbursed 159 initial Exam applicants with a total of \$41,250.16 in Exam fees since May 2024.
- In November 2025, the board expanded the ARIES program to reimburse section fees for an applicant's second exam upon passing the initial Exam.
- The board's executive director presented the Arkansas Ethics CPE presentations 17 times in 2025 at state society conferences, chapter meetings and for various CPA firms and governmental organizations.

## **CALIFORNIA BOARD OF ACCOUNTANCY**

- 2026 marks the 125th anniversary of the California Board of Accountancy (CBA), which was founded by legislation enacted on March 23, 1901. The CBA will be commemorating this anniversary throughout the year, including historical features in its quarterly 'UPDATE' newsletter and videos and podcast episodes highlighting the importance of the CBA's role in protecting consumers and regulating the accounting profession in California. The California Legislature has introduced a resolution honoring the milestone and the accounting profession.

## CALIFORNIA BOARD OF ACCOUNTANCY continued

- The CBA's sponsored legislation, Assembly Bill 1175, was passed in 2025 and took effect on January 1, 2026. This measure enhanced the CPA licensure requirements and modernized mobility in California. The bill was a result of a multiyear effort to reach consensus among states and industry and academic leaders on a path forward to modernizing CPA licensure. There is a 12-month implementation window before the licensure requirement changes begin on January 1, 2027.
- The CBA launched its Campus Tour outreach program in the fall with presentations about new licensure requirements at many college campuses both in-person and virtually. A CBA member participates to inform the students about the role of the CBA and the value of obtaining a CPA license. In addition, CBA staff are available to answer student and faculty questions. The CBA held 12 events in the fall, and another 15 are on the schedule this spring. The branding of events with a rock band-inspired logo have appealed to students and attracted the attention of national media outlets.
- Uniform CPA Examination applicants can now submit their application entirely online through the CBA website. The last remaining element in the process was the acceptance of credit card payments, which began in November 2025.
- The CBA adopted its 2025–29 Strategic Plan, which emphasizes stronger cross division collaboration to advance our mission of protecting California consumers. Central to the plan is continuing automation of CBA processes, expanding and enhancing outreach efforts, addressing unlicensed practice, and focusing on enhancing office culture. Staff will carry out these initiatives through cooperation, trust, and the inclusion of diverse perspectives.
- The CBA established a workgroup to discuss updating its Continuing Education (CE) requirements. Items discussed have included: regulatory clarity, the ability of the CBA to react timely to developments in teaching and learning approaches, activities and subject areas appropriate for CE, CE provider requirements, and artificial intelligence.
- The CBA continues to create new videos to reach out to applicants, licensees, and consumers. Many videos kept stakeholders updated with the progress of Assembly Bill 1175 last year including a video announcing its passage. The third annual CBA Halloween video featured the scary idea of A World Without CPAs, and a video announced the CPA Exam application now accepting online payments. Recap videos are also created for each CBA meeting.
- Two new members were appointed to the CBA by Speaker of the Assembly Robert Rivas. Yanira Guzmán was appointed in May and Abigail Zelenski, Esq., was appointed in December. The CBA currently has one vacancy.

## COLORADO STATE BOARD OF ACCOUNTANCY

- Two new CPA board members and one new public member were appointed during the summer and fall of last year.

## **COLORADO STATE BOARD OF ACCOUNTANCY continued**

- SB26-076 is making its way through the legislative process. The bill focuses on expanding the ways in which individuals may become eligible for certification as a CPA in Colorado.

## **GEORGIA STATE BOARD OF ACCOUNTANCY**

- Emily Farrell was elected as board chair and Aubrey Harrell was elected as board vice chair for 2026.
- Former Georgia Society of CPAs (GSCPA) Chair Carlton Hodges was appointed as the newest board member July 1, 2025, completing the major turnover in board composition.
- The board successfully completed over 2,000 CPE Audits in-house in 2024 and 2025 for the reporting period that ended December 31, 2023.
- Effective January 1, 2026, the board added new pathways to licensure and new rules for qualification to sit for the Exam and licensure, as well as improved mobility language in-line with many other states.
- Currently, Georgia has over 22,300 active CPA licenses and over 2,100 active firm licenses.

## **GUAM BOARD OF ACCOUNTANCY**

- Still working on law and rule changes, with plans to introduce updated bill during FY2025.
- Working with the University of Guam to establish a Prometric testing center for delivering the CPA Exam to Guam candidates, given the closure of NASBA's Guam Computer Testing Center.
- Successful transition of the Guam Computer Testing Center contract from the board and NASBA to the University of Guam (UOG).
- Review/update of law and rules regarding new pathways is in progress.
- UOG Guam Accountancy Endowment Fund supporting the UOG Visiting Professor and Lecturer Program has reached \$6.5 million.

## **IDAHO STATE BOARD OF ACCOUNTANCY**

- The board will soon begin the process of moving from annual renewals on June 30 to biennial renewals on licensee birthdays. The anticipated target date is July 1, 2026, with a staggered implementation process. Licensees born in odd years will begin biennial birthday renewals in 2027 and licensees born in even years will begin biennial birthday renewals in 2028.
- The Idaho pathways and mobility legislation looks set to pass this legislative session, with implementation on July 1st.
- H0703 establishes a unified disciplinary framework for all boards, commissions, committees, and programs administered by the Division of Occupational and Professional

## **IDAHO STATE BOARD OF ACCOUNTANCY continued**

- Licenses by consolidating duplicative and inconsistent provisions into a single procedural section that standardizes how complaints are processed, how investigations are conducted, what due process protections apply, and how sanctions are imposed. Substantive grounds for discipline will continue to be defined in each profession's governing statute or standards of practice.

## **KANSAS BOARD OF ACCOUNTANCY**

- Prior to the current legislative session, the board collaborated with the Kansas Society of CPAs to draft proposed statutory updates intended to modernize licensure pathways and interstate practice/mobility provisions. Those proposed changes were introduced during the current legislative session under HB 2573.
- The board continues to monitor the evolution of alternative practice structures as they relate to board statute and rule.
- The board anticipates transitioning to an online license renewal platform ("Accela") in August 2026. This system will be shared among multiple Kansas licensing agencies to streamline renewal for CPAs, CPA firms and other licensed professions in the state.

## **KENTUCKY STATE BOARD OF ACCOUNTANCY**

- Legislation is progressing through the Kentucky Legislature to create an additional licensure pathway. The proposed bill closely tracks the model language recently incorporated into the UAA, and permits licensure with a bachelor's degree, including an accounting concentration, plus two years of professional experience. The bill, which also adopts the UAA's approach to out-of-state practice privileges, has passed the Kentucky House of Representatives and is pending in the Senate.
- The board recently approved modifications to its administrative regulations to remove some of the existing mandated specificity in the types of required CPE and provide flexibility for the satisfaction of Kentucky's continuing education obligations. Implementation of the amendments are underway with the state.
- In June 2025, Governor Beshear reappointed board members William Jessee and Eric Scott to additional four-year terms.
- In July 2025, board members elected Christopher McIntyre to serve as board president and Eric Scott to serve as secretary/treasurer.

## **STATE BOARD OF CPAS OF LOUISIANA**

- In May of 2025, the board hired a new investigator, Tre Mouriz. Tre is a first time NASBA conference attendee.

## **STATE BOARD OF CPAS OF LOUISIANA continued**

- The Louisiana Board did a complete re-design of its website, which went live in June of 2025.
- The Governor appointed five new board members in September and October of 2025: Michele Avery, CPA, Dennis James, CPA, Christie Dunn, CPA, Kandace Mauldin, CPA, and Daniel Brown, CPA. The Governor also re-appointed Lynn Hutchinson, CPA, as board chair and member Letti Lowe-Ardoin, CPA.
- Louisiana's 2026 Legislative Session began in February and there are three bills that have been filed that affect the board thus far: HB 548 adds the third pathway to CPA licensure; SB 131 provides for limitations on recovery of attorneys' fees and costs in occupational licensing board disciplinary hearings; and HB 338 is the board's Sunset Review bill.
- The board hired a new Administrative Coordinator, Lauren Brown, effective March 2, 2026.
- Currently, the board has 6,919 active CPAs, 1,682 inactive CPAs, 400 retired CPAs and 1,574 firms registered in the State of Louisiana.

## **MARYLAND BOARD OF PUBLIC ACCOUNTANCY**

- Jeff Wilson, II, elected as vice chair.
- Alternative pathways legislation (SB34) introduced.

## **MICHIGAN STATE BOARD OF ACCOUNTANCY**

- On September 25, 2025, the board adopted revised administrative rules that include current professional practice standards.
- The following bills are pending:
  - HB 4502, which among other things reduces required hours of education and degree requirements to be a licensed CPA.
  - HB 4892, which eliminates the need for sole proprietor CPAs to get a firm license.
  - HB 4893, which among other things reduces required hours of education to be a licensed CPA.

## **MINNESOTA BOARD OF ACCOUNTANCY**

- Doreen Johnson retired as executive director of the board in August 2024, and Kristin Batson was hired for the role in March 2025.
- The Minnesota legislature passed legislation that created new pathways to licensure for CPAs and facilitated interstate mobility of CPAs.
- The board amended administrative rules to conform with the new legislation.
- Staff are moving the board website to a new platform and are ready to publish an RFP for a new licensing system.

## MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

- The board approved a waiver program for certain application fees benefiting Exam candidates and new CPA licensees to begin January 1, 2026. The waiver program will be analyzed every December to determine if it will continue for the following calendar year. The board intends to continue the waiver program as long as it is feasible. The waiver for 2026 includes the \$150 application fee for initial candidate exams as well as the \$75 - \$135 application fee for any reexamination (range determined by selection of the number of parts per six-month Exam window). Additionally, the board included a waiver of the \$110 initial CPA licensure application fee as well as the \$100 processing fee.
- In January 2026, pathways and mobility legislation was introduced with language per the updated UAA. A mobility guardrail included passage of all parts of the CPA Exam. The legislation was passed by the House and the Senate at the time of this highlight submission.
- The board elected new officers for the 2026 calendar year. Board Member Willie Sims, Jr., was elected to serve as chair, Board Member Bill Kelly was elected to serve as vice-chair, and Board Member Ricky Bullock was elected to serve as secretary.
- The board currently has a vacancy following the death of Board Member David I. Bridgers, Jr. David had served on the board since 2017 and according to his family, this service was an accomplishment of which he was most proud.

## MONTANA BOARD OF PUBLIC ACCOUNTANTS

- 2025 legislation concluded with SB166 passing and written into law.
- SB166 allowed for three alternative pathways to licensure in Montana.
- New rules also allowed 30-month window for examinations.
- The Departments Substantially Equivalency Bill passed, allowing the boards to review each States requirements to determine SE.
- Current licensees include 3,107 CPAs and 409 firms.

## NEBRASKA STATE BOARD OF PUBLIC ACCOUNTANCY

- Board Administrator Kristen Vanwinkle was appointed the president of the Nebraska Society of CPAs, effective March 30, 2026.
- The Governors proposed budget includes "sweeping" the board's cash fund to be transferred to the General Fund. It is hoped the Legislatures Appropriation Committee will eliminate or reduce the transfer after a hearing including testimony of the executive director.
- Board staff continue to move initial licensing, CPE reporting, Peer Review and other renewals to the Certemy Database Platform. Overall, the process is working well.

## NEVADA STATE BOARD OF ACCOUNTANCY

- Board Consolidation continues to be an ongoing measure in Nevada. In the previous legislative session, boards are not part of Business & Industry. The department is writing regulations that outlines what the “oversight” of boards is. This basically means more reporting and compliance with requests from the department.
- Pathways preparation to forms and website information in connection with pathways regulations going into effect February - March 2026.
- Website and software are ongoing modifications, enhancements and rebuilds of the Boards IT to include areas previously developed with our old system.

## NEW HAMPSHIRE STATE BOARD OF ACCOUNTANCY

- The board adopted rules to extend the Exam credit requirement to 30 months, utilize a universal application for licensure and expand the categories of credit of CPE by adding webinars, data analytics and nano learning.
- The legislature passed a bill to add CPA Retired Status to the board's statute. Currently, rulemaking related to this statute is progressing and in 2026, retired CPAs can be granted this retired status. Furthermore, there is current legislation related to CPA pathways and mobility which is expected to pass both chambers.
- There is currently one vacant board position on the New Hampshire Board of Accountancy (the public member position).
- Currently the board has 3,598 licensed CPAs and 336 CPA Firms.

## NORTH CAROLINA STATE BOARD OF CPA EXAMINERS

- The board implemented a new pathway to CPA licensure effective January 1, 2026, that allows individuals to become licensed CPAs by earning a bachelor’s degree with a concentration in accounting, passing the Uniform CPA Exam, and completing two years of accounting experience under the supervision of a licensed CPA.
- Extensive staff time was spent updating the board’s licensing database to move most board processes online, providing self-service capabilities and to enhance efficiency, accessibility and service for applicants and licensees alike. Expected go live date is mid-April 2026.
- The board initiated a task force to review North Carolina’s CPE standards. The group will evaluate current requirements, emerging competencies and best practices to support licensee competence and public trust.
- The board is nearing the end of the readoption phase of the Periodic Rules Review process that is required to occur by law every 10 years. Anticipated effective date is May 1, 2026.
- Both initial and re-exam applications are tracking higher for the past year than any other year over the last five years.
- Licensing applications remained steady for the period.

## **NORTH CAROLINA STATE BOARD OF CPA EXAMINERS continued**

- As a sign of staff consistency, the board will be celebrating an employee reaching 40 years of board service for the third consecutive year.

## **NORTH DAKOTA STATE BOARD OF ACCOUNTANCY**

- Rule change effective August 1, 2025. Changes include adding ESOPS, disallowing accounting internships in the accounting concentration and removing foreign residency as a CPE exemption.
- The board will be opening the law in the 2027 session.

## **ACCOUNTANCY BOARD OF OHIO**

- The number of active CPA licenses issued by the board grew by 11.5 percent between fiscal years 2024 and 2025. This is mainly due to the removal of Ohio residency as a requirement and an increase in licensees reestablishing their credentials to an active status.
- Tracey Fithen, assistant executive director of the Board, retired effective January 1, 2025, after 33 years of service to the board. Marcia Stephenson, MBA, was hired in June 2025 as the next assistant executive director.
- The board held its September 2025 college visit with more than 150 attendees at the University of Toledo (UT), including local high school students, current college students, faculty and staff from UT, Bowling Green State University, and Owens Community College. Attendees heard presentations from local industry leaders on making a career impact, AI in public accounting, and heard from a panel of CPA Exam candidates, new CPAs, and young CPAs in the workforce.
- Ohio has increased its outreach to its colleges and universities regarding changes to CPA Exam requirements, effective January 1, 2026.

## **OKLAHOMA ACCOUNTANCY BOARD**

- Oklahoma is currently looking for new licensing software. The board is meeting with several vendors.
- In 2025, the board participated in several outreach activities including two candidate webinars, eight ethics presentations, four school presentations, two board updates, and two panels. The board also set up tables at five conferences and participated in magazine and podcast interviews.
- The Board implemented national fingerprint background checks for our new licensees, reciprocals and reinstatements.
- The technical CPE requirement and related software upgrades went live in January 2026. This brings us in line with the UAA technical CPE requirements.

## **OKLAHOMA ACCOUNTANCY BOARD continued**

- The board is supporting a bill this legislative session to add the UAA language for pathways and mobility.
- In the pathways bill, the board is also modernizing its reciprocal requirements, greatly simplifying the process for those already licensed. At this time, getting a reciprocal in Oklahoma is often similar to applying for initial licensure.
- Heather Grable, CPE coordinator, completed the Certified Public Manager Program. This is a year-long training program meant to help train future public managers. Individuals must be chosen after an application process that includes an interview with the candidate and their manager.
- The board accelerated its CPE compliance monitoring process, shortening the lead time from two months to a couple of weeks. This allows the board to reach out more quickly to those that appear to be out of CPE compliance.
- The board began a monitoring process to ensure administrative consent order compliance.
- The CPA Recognition Ceremony continues to grow. The board has welcomed more than 300 attendees (CPAs and guests) to the last two bi-annual ceremonies. Several accounting organizations and universities set up tables to interact with the guests. This comes from a low of 120 attendees in the spring of 2023.

## **OREGON BOARD OF ACCOUNTANCY**

- The board completed rule-writing to complement the new pathways to licensure.
- The board completed final steps to fund \$1 million in accounting scholarships. First scholarship awards from the board's partner, Oregon Society of CPA's Educational Foundation, will take place in March.
- The board's structure was changed by legislation as of January, converting a board seat previously reserved for Public Accountants to one where a CPA or PA can serve. A CPA was appointed to that position in February and confirmed by the Senate, returning the board to a full complement of seven board members.

## **PENNSYLVANIA STATE BOARD OF ACCOUNTANCY**

- Pennsylvania added the new pathways to licensure effective June 30, 2025. Automatic mobility was also added effective June 30, 2025.
- The board held their November 2025 meeting at Albright College, in Reading, PA, to educate students on the role of the board.

## **PUERTO RICO BOARD OF ACCOUNTANCY**

- Puerto Rico passed legislation Law 102-2025 (Universal Recognition Act). This law streamlines the process for CPAs licensed in the U.S. jurisdictions to obtain a reciprocal license. The Board of Accountancy is now required to review and approved/deny

## **PUERTO RICO BOARD OF ACCOUNTANCY continued**

applications within 30 days. If the board fails to process the information, a provisional license may be issued.

- Puerto Rico passed legislation Law 174-2025. This amendment to Law 293, Section 3, allows a new path with 120 credits with a bachelor's degree in accounting or equivalent and two years of experience in public accounting, private practice, government or academia with 3,640 hours of experience to obtain the CPA license.

## **RHODE ISLAND BOARD OF ACCOUNTANCY**

- The board submitted legislation in 2026 to update and streamline the Rhode Island Public Accountancy Act. The legislation includes adding the new pathway to CPA licensure, removing outdated content, simplifying existing requirements and updating provisions consistent with model law and recent changes to mobility resulting from the new pathway.

## **SOUTH CAROLINA BOARD OF ACCOUNTANCY**

- New pathways in effect June 30, 2025, all require 24 semester hours of upper-level accounting (junior level or above) and 24 semester hours of business; bachelor's degree with two years of experience; bachelor's degree and at least 150 total semester hours, one year experience; master's degree and one year of experience.
- To sit for the Exam, need at least: 24 semester hours of upper-level accounting (junior level or above); 24 semester hours of business; 120 total semester hours or conferred bachelor's degree.
- Cannot begin earning experience until the requirements to sit for the Exam are met.
- 36 months to pass the Exam.
- Regulations changes are in process, expected to be finalized in May 2026.
- NASBA CPE Audit service is the mandatory reporting method for CPE starting with the 2025 calendar year.
- State association is pushing CPE data to the NASBA system for 2026.

## **SOUTH DAKOTA BOARD OF ACCOUNTANCY**

- Office moved to new location in September 2025. New address is 1501 S. Highline Ave., Suite 4A Sioux Falls, SD, 57110.
- Two new board members appointed October 2025: Kelly Kline and Cathy Harr.
- Legislative Session 2025: Senate Bill 32 – An Act to revise amounts for licensing fees for the practice of accountancy was successful and became effective July 1, 2025, raising various fees for the board. This is the first fee increase in over 20 years.

## **SOUTH DAKOTA BOARD OF ACCOUNTANCY continued**

- Legislative Session 2026: House Bill 1035 - An Act to modify provisions related to the licensure of public accountants has passed both chambers with no dissenting votes (Pathways/Mobility bill). This now awaits the Governor's signature. It will be effective July 1, 2026.

## **TENNESSEE STATE BOARD OF ACCOUNTANCY**

- In 2025, the board welcomed new board members Dr. Amelia Hart, Michael Bryant and Daniel Moore. Dr. Hart is a CPA and an associate professor of Practice at Haslam College of Business at the University of Tennessee, Knoxville. Bryant is a CPA and the former senior vice president and chief financial officer at NASBA. Moore is a CPA and an audit partner at Watkins Uiberall, PLLC. Two board members, Kevin Monroe and Dr. Pam Church, retired from the board. Both served on the TSBOA for nine years across three consecutive terms.
- The Tennessee General Assembly passed the "Less is More Act of 2025," which included updates to mobility statutes and the addition of a new pathway to CPA licensure. Effective January 1, 2026, CPA candidates in Tennessee can apply for licensure with 120 or 150 hours of education, to include a baccalaureate degree and an accounting concentration as defined in board rule. Two years of experience is required for candidates applying under the 120-hour pathway. One year of experience is required for candidates applying under the 150-hour pathway. Both pathways require passage of the Uniform CPA Exam and the AICPA Ethics Exam.
- The board updated its rules as it relates to peer review, to bring the rules in line with current practice.
- The board was subject to a sunset review by the Tennessee General Assembly in 2025. Board staff participated in hearing before the Joint Government Operations Committee of the General Assembly, during which the Committee voted to recommend extending the Tennessee State Board of Accountancy through June 30, 2030.

## **TEXAS STATE BOARD OF ACCOUNTANCY**

- William "Bill" Treacy recently celebrated 35 years of service as the executive director of the Texas State Board of Public Accountancy (TSBPA). An article about Treacy is featured in the January/February 2026 issue of *Today's CPA* magazine. The article shines a light on his personal character and is published in both print and online editions. Presiding Officer Jeannette Smith, CPA, presented a 35-year service award to Treacy at the September 18, 2025, Board meeting.

## TEXAS STATE BOARD OF ACCOUNTANCY continued

- Suzy Whittenton, CPA, joined TSBPA as the agency deputy executive director. Her first day in the office was on February 12, 2026. Whittenton brings extensive experience in state agency administration, and her leadership will be instrumental as we continue strengthening our processes and operations. In her role, she will help guide our ongoing work, support key initiatives and navigate the changes affecting the profession and the agency. Whittenton has served as a chief financial officer for the Texas Department of Public Safety and chief financial officer and director of administration for the Office of the Governor. She has also served as the director of statewide fiscal management for the Texas Comptroller of Public Accounts and chief financial officer of the Texas Parks and Wildlife Department.
- Daniel Estrada, MBA, CPA, recently joined TSBPA as the agency chief financial officer (CFO) and accounting director. Estrada has extensive work experience with state agencies. Previously, he worked for the Texas Department of State Health Services (DSHS) where he oversaw budgets for the various sections within the Infectious Disease Prevention Division. Prior to DSHS, Daniel served as CFO for the Texas Historical Commission where he was in charge of the Finance and Accounting Division.
- Jeannette Smith, CPA, will continue to serve as presiding officer. The board approved the following new slate of officers and Executive Committee members at-large for terms to run through 2026: Susan Warren, CPA, Assistant Presiding Officer; Olivia Espinoza-Riley, CPA, Treasurer; Renee D. Foshee, Esq., CPA, Secretary; Ray Garcia, CPA, Executive Committee Member-at-Large; and Susan Adams, CPA, Executive Committee Member-at-Large.
- The Texas Legislature enacted a new pathway for Texas applicants to qualify for the CPA Exam and obtain the CPA certificate. The new pathway includes changes to the education and experience requirements and will go into effect on August 1, 2026. The board refers to the new pathway to certification as Pathway B. Pathway B requires a bachelor's degree, 120 semester hours of college credit, and two years of work experience. Board amended Texas Board Rules and developed an election form so individuals may elect to transition from previous requirements to the new pathway before the law becomes effective on August 1, 2026. Texas also developed a new pathway FAQ, a certification FAQ and two infographics that illustrate changes to education and certification requirements. With the assistance of the NASBA communications team, Texas provided a CPA Exam and Certification Pathways webinar for Texas accounting educators and advisors, CPA Exam applicants, and accounting students.
- Texas is also working on a major redesign of our website with new and improved navigation and a refreshed design. The new site will feature more intuitive navigation and enhanced functionality to better serve our constituents.

## UTAH BOARD OF ACCOUNTANCY

- As of February 13, 2026, the Utah Board of Accountancy has 6,413 licensed CPAs and 704 registered firms.

## **UTAH BOARD OF ACCOUNTANCY continued**

- Utah Senate Bill 15 passed during the 2025 legislative session. The bill removed “substantial equivalency” from the mobility language and created a pathway for licensure with a bachelor’s degree plus two years of experience. Some clean up language is necessary for this piece of legislation to work as intended. The last piece will be filing updates to our administrative rule. The law goes into effect on July 01, 2026.

## **VIRGINIA BOARD OF ACCOUNTANCY**

- The board elected Nadia Rogers, CPA, as chair of the board and Dale Mullen as vice chair for FY 2026.
- In July 2025, Governor Glenn Youngkin reappointed Guy A. Davis, CPA, to his first full four-year term after he finished an unexpired term.
- In November 2025, Governor Glenn Youngkin appointed Christine B. Williamson, CPA, to complete the unexpired term of former board member David Cotton.
- In March 2025, the governor approved legislation removing the 150-hours requirement and creating three pathways toward licensure. The new pathways went into effect January 1, 2026.
- The board approved a policy in December to add a new status, Emeritus, to allow retired CPAs more flexibility with volunteer work. Inactive and Emeritus CPAs will be required to use the respective qualifier with their title beginning July 1, 2026.
- The board continues to hold board meetings on Virginia campuses twice yearly, one of which is a Historically Black College and University (HBCU).
- Board members and staff attended various career events throughout the state to discuss the profession, including presenting to the Virginia Commonwealth University Accounting Advisory Council in December, and attending experiential learning classes at Virginia State University.
- The board has eliminated the re-exam fee to decrease the financial burden on candidates.

## **WASHINGTON STATE BOARD OF ACCOUNTANCY**

- Cindy Kay, CPA, was appointed executive director in July 2025 by Governor Bob Ferguson.
- In 2025, three new members (Angela Bever, CPA, Thomas Dingus, CPA, and Rica Herrera) were appointed to the board.
- The board adopted alternate licensure pathways through rulemaking, effective November 20, 2025.

## **WEST VIRGINIA BOARD OF ACCOUNTANCY**

- The board is actively monitoring legislation during the 2026 West Virginia Legislative Session related to CPA licensure pathways. House Bill 4088, which proposes three education

## WEST VIRGINIA BOARD OF ACCOUNTANCY continued

pathways to licensure, is currently on final reading in the West Virginia Senate. If passed, the bill will become effective 90 days following passage.

- The board continues its initiative to hold at least one quarterly meeting annually on a college or university campus within the state to promote engagement with accounting students and faculty. The October 2025 board meeting was held at West Virginia University.
- The board office experienced a staffing transition as the office coordinator transferred to another West Virginia state agency. At this time, the position will not be refilled.
- The board has addressed rising employee healthcare benefit costs associated with the West Virginia Public Employees Insurance Agency, requiring adjustments to the board's budget appropriations.
- The board successfully completed its annual Continuing Professional Education (CPE) Audit.
- The board is currently awaiting reappointments by the Governor of West Virginia for board members Virginia Slack, Jason Staats and Richard Hudson, whose second three-year terms were scheduled to begin July 1, 2025.
- In anticipation of potential statutory changes, the board will submit Legislative Rule updates for FY2027 to revise education requirements related to CPA licensure pathways.

# NASBA

## Tuesday Presentations



**TOGETHER**

**Strong Foundations**  
**Brighter Futures**

withum<sup>+</sup>

31<sup>ST</sup> ANNUAL CONFERENCE FOR BOARD OF ACCOUNTANCY  
LEGAL COUNSEL

NASBA

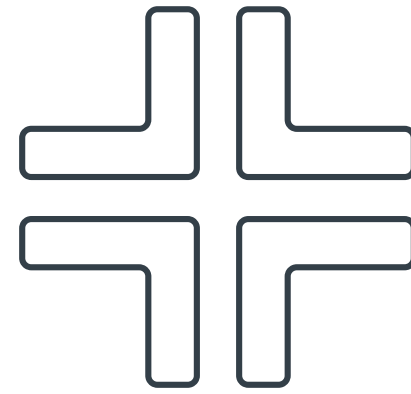
POWER IN THE PLUS™



WE ARE AN  
INDEPENDENT  
MEMBER OF



THE GLOBAL  
ADVISORY AND  
ACCOUNTING  
NETWORK

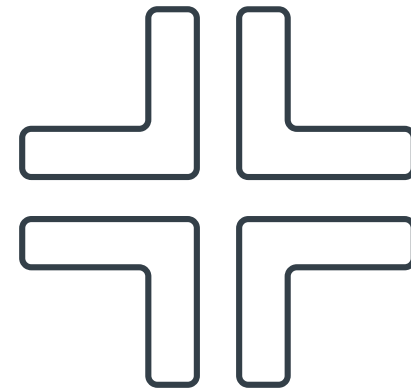


# NASBA

## + OBJECTIVES

- Identify the role of CPAs in criminal and civil IRS cases
- Discuss case examples
- Discuss referrals to the Office of Professional Responsibility

- 25 years as an IRS-CI Special Agent
- Supervisory Special Agent
- Public Corruption Task Force
- International Tax Schemes
- J5 Professional Enabler Lead



**JONATHAN SCHNATZ, CPA/CFF  
PRINCIPAL, WITHUM**

**FORENSICS, TAX INVESTIGATIONS,  
AND WHITE-COLLAR CRIMINAL  
DEFENSE**

**[JSCHNATZ@WITHUM.COM](mailto:JSCHNATZ@WITHUM.COM)**

**M: 215.805.0764**

# Criminal v. Civil Tax Enforcement



# Criminal Tax Cases



## Burden of Proof



## Obtain Evidence

Summons  
Subpoena  
Search Warrant

# Criminal Tax Cases

## ➤ Consequences

- ✓ Jail
- ✓ Tax
- ✓ Penalties
  - ✓ Interest
  - ✓ Restitution

## ➤ Remedy

- ✓ Appeal in criminal court system

# Civil Tax Cases



## Burden of Proof



## Obtain Evidence

Summons

Information Document Request

# Civil Tax Cases

## Consequences

- Tax Due
  - Penalties
  - Interest

## Remedy

- Appeal in civil court system

# IRS Criminal Investigation

Law Enforcement arm of IRS

Approximately 3,000 employees

Tax, Money Laundering, BSA Investigations

Work with DOJ and other agencies

# US Tax System



System of voluntary compliance



Press releases in criminal cases only

# CPAs in criminal cases

Most often a witness

Subpoena records

Information provided by taxpayer

Reliance defense

Lack of workpapers

# IRS Office of Professional Responsibility

Circular 230

Public records  
of disciplined  
tax  
professionals

Criminal and  
civil referrals to  
OPR



# 2024 OPR Case Disposition Results

(January through December)

| Activity                              | Attorney | CPA | EA | Other | Totals      |
|---------------------------------------|----------|-----|----|-------|-------------|
| <b>Total Receipts</b>                 |          |     |    |       | <b>1474</b> |
| Disbarments (FAD/Consent)             | 0        | 0   | 0  | 1     | 1           |
| Suspensions (FAD/Consent)             | 1        | 0   | 0  | 0     | 1           |
| Expedited Suspensions                 | 11       | 31  | 1  | 0     | 43          |
| Deferred Disciplinary Agreement (DDA) | 0        | 0   | 0  | 0     | 0           |
| Censure                               | 0        | 0   | 0  | 0     | 0           |
| Monetary Penalty                      | 0        | 0   | 0  | 0     | 0           |
| Reprimand/Soft Letter                 | -        | -   | -  | -     | 19          |
| Cease & Desist                        | -        | -   | -  | -     | 11          |
| CAF Notice                            | -        | -   | -  | -     | 50          |
| Other Dispositions *                  | -        | -   | -  | -     | 1394        |
| Reinstatement Requests                | -        | -   | -  | -     | 9           |
| Appeal Requests                       | -        | -   | -  | -     | 7           |
| <b>Total Dispositions</b>             |          |     |    |       | <b>1535</b> |

\*Other Dispositions includes Close without Sanction (CWOS); Lack of Jurisdiction (LOJ); No Cause of Action (NCOA) or Closed without Action (CWOA)

Source: [www.irs.gov/pub/opr-taxpros/cy24-jan-dec.pdf](http://www.irs.gov/pub/opr-taxpros/cy24-jan-dec.pdf)

# Lakeland tax preparer sentenced to 57 months in federal prison and ordered to pay the Internal Revenue Service nearly \$13 million in restitution

## IRS organization

## Financial and budget reports

## Tax statistics

## Do business with the IRS

## Criminal Investigation

What we investigate

Identify tax schemes

Report tax fraud

Voluntary disclosure

About us

Investigation process

Press releases

Date: Feb. 4, 2026

Contact: [newsroom@ci.irs.gov](mailto:newsroom@ci.irs.gov)

Tampa, FL – U.S. District Judge Mary S. Scriven has sentenced Jeffrey Dixon to four years and nine months in federal prison for conspiracy to commit wire fraud and aiding and assisting in the filing of false and fraudulent tax returns. Dixon pleaded guilty on August 5, 2025. As part of his sentence, the court also entered an order of forfeiture in the amount of \$1,093,552.50, the proceeds of the criminal conduct, and to pay restitution in the amount of \$12,964,382.00 to the Internal Revenue Service (IRS). United States Attorney Gregory W. Kehoe made the announcement.

According to court documents, beginning in January 2019, and continuing through July 2023, Dixon engaged in a scheme to defraud the IRS. Dixon prepared or assisted in the preparation of 458 false and fraudulent tax returns for 319 taxpayers, including himself, for tax years 2018 through 2022. The tax returns contained falsified Schedules A and 1, as well as fraudulent Forms W-2G. The returns contained fabricated figures for gambling winnings and losses, and federal tax withholding amounts (based on the fake gambling winnings). The false tax returns requested substantial refunds from the IRS that the taxpayers were not legally entitled to receive.

“Tax fraud isn’t a shortcut—it’s a fast track to prison,” said Ron Loecker, Special Agent in Charge, IRS Criminal Investigation, Florida Field Office. “IRS Special Agents work tirelessly to protect the integrity of the tax system and ensure that those who steal from the American public face justice. IRS Special Agents will continue to pursue anyone who thinks they can game the system.”

The total intended tax loss from the tax returns Dixon prepared was \$42,359,399. The actual loss totaled \$12,964,382, which the IRS paid out to taxpayers, including Dixon, either as tax refunds or credits applied to prior debts. Dixon personally profited \$1,093,552.50 in the form of payments from his taxpayer-clients or refunds he received directly from the IRS.

Source: [www.irs.gov/compliance/criminal-investigation](http://www.irs.gov/compliance/criminal-investigation)

# Atlanta Tax Professionals Plead Guilty To Promoting Syndicated Conservation Easement Tax Scheme Involving More Than \$1.2 Billion In Fraudulent Charitable Deductions

Monday, December 21, 2020

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For Immediate Release

U.S. Attorney's Office, Western District of North Carolina

## First DOJ Criminal Case Involving Syndicated Conservation Easements Scheme Defrauded IRS out of More than \$250 Million in Taxes

CHARLOTTE, N.C. – On Monday, December 21, 2020, Stein Agee, 42, of Canton, Georgia and Corey Agee, 38, of Atlanta, Georgia, appeared before U.S. Magistrate Judge W. Carleton Metcalf and entered guilty pleas to conspiracy charges related to their roles in a wide-ranging scheme to defraud the IRS with respect to the assessment and collection of U.S. individual income taxes, announced United States Attorney for the Western District of North Carolina R. Andrew Murray, Principal Deputy Assistant Attorney General Richard E. Zuckerman of the Justice Department's Tax Division, and Commissioner Charles Rettig of the IRS.

According to court documents, from at least 2013 through at least December of 2019, S. Agee and C. Agee, then partners at an Atlanta accounting firm, conspired with others to develop, market, promote, and sell investments in fraudulent syndicated conservation easement (SCE) tax shelters to high-income taxpayers.

"The defendants' and their co-conspirators' criminal conduct enabled their clients to claim more than \$1.2 billion in fraudulent tax deductions and generated hundreds of millions of dollars of tax loss to the United States," said Principal Deputy Assistant Attorney General Richard E. Zuckerman of the Justice Department's Tax Division. "Their convictions signal just the beginning of the department's prosecutive efforts. Taxpayers engaging in such schemes, and the lawyers, accountants, appraisers and other professionals that enable them, should understand that they will be held fully to account for their fraudulent conduct."

*Source: USAO-WDNC, IRS-CI 2025 Annual Report*

## Syndicated Conservation Easements Charlotte Field Office

IRS-CI continues to investigate individuals associated with an abusive tax scheme tied to syndicated conservation easement transactions. From 2014 through at least 2019, Victor Smith, CPA, a founding partner of an Atlanta-based accounting firm, promoted and sold tax deductions to his wealthy clients in illegal syndicated conservation easement tax shelters, which were organized and created by co-defendants [Jack Fisher](#), [James Sinnott](#), and others. Smith and his firm sold approximately \$14 million in false tax deductions to their clients, causing a tax loss to the IRS of about \$4.8 million. Smith earned \$491,400 in commissions.

William Tomasello, a CPA at another accounting firm, also promoted and sold units to his wealthy clients causing a tax loss of about \$2.3 million. He earned approximately \$525,072 in commissions.

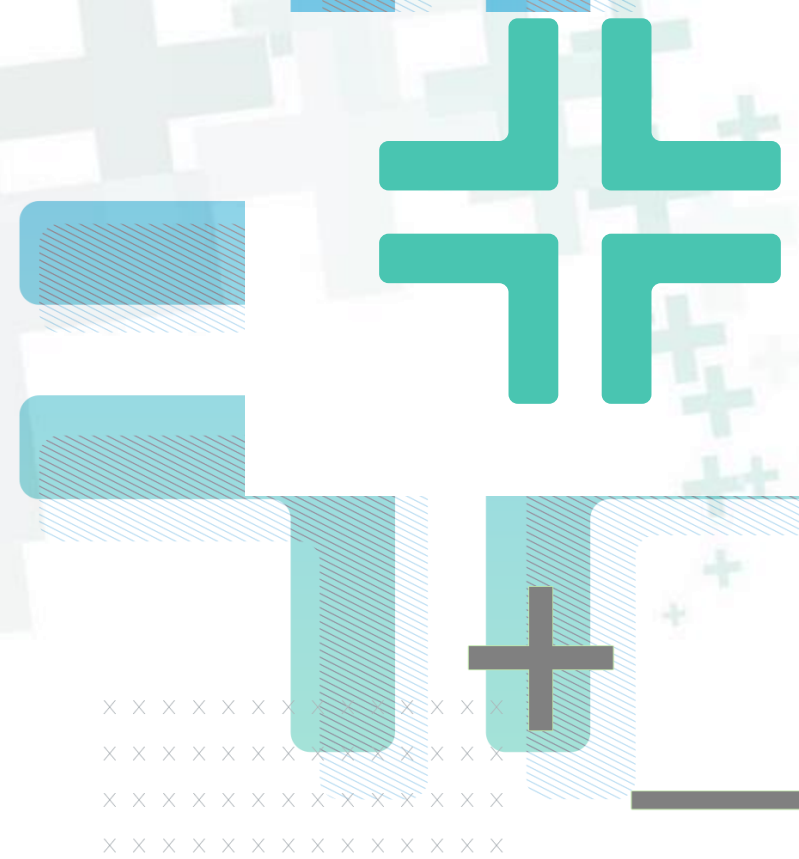
Smith and Tomasello both knew that, contrary to law, these tax shelters lacked economic substance and that their wealthy clients participated in these sham investments only to obtain a tax deduction. For example, a client who purchased units in a partnership had to vote ostensibly on what to do with the partnership's land. However, Smith and Tomasello knew that the vote held by the partnerships each year was just for optics, and the land invariably would be donated largely as a conservation easement. Smith and Tomasello also knowingly instructed and caused their clients to falsely backdate documents like subscription agreements and checks related to the illegal tax shelters. In October 2024, they were each sentenced to 20 months in prison for their role in the scheme.

# Questions?

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M: 215.805.0764





**Thank you.**

# NASBA

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## Testing Accommodations

Adam Herjeczki

Sr. Manager, Testing Accommodations & ADA Compliance

Elizabeth Wolfe, Esq.

Deputy Chief Legal Officer

# ADA – Testing Accommodations



- Physical disabilities
- Mental or Behavioral disabilities
- Developmental disabilities
- Regarded as having a disability

A **disability** may be physical, cognitive, mental, sensory, emotional, developmental or some combination of these.

May not always be present from birth.

# ADA – Testing Accommodations

- Provide accommodations in accordance with the ADA/ ADAAA
- Wide spectrum of disabilities
- Some requests are approved as a courtesy accommodation (not to comply with the ADA)

# MATTHEW\*

## - **Mental impairments**

Autism Spectrum Disorder and Specific Learning Disability

Accommodations:

**Time and a half  
Separate Room  
Countdown Timer**



-Matthew passed his final exam section in December 2025

\*Name for illustrative purposes. Candidate name changed for confidentiality

# JARED\*

## - **Physical impairment**

Blindness from birth (no vision)

Accommodations:

**Double time**

**Multi-day exam (exam taken over 2 consecutive days)**

**JAWS Screen Reader**

**Talking Calculator**

-Jared passed his final exam section in December 2024

\*Name for illustrative purposes. Candidate name changed for confidentiality



# AARON\*

## - Physical impairments

Low Vision (legal blindness) & Hearing impairment

Accommodations:

**Time and a half**

**ZoomText Magnifier**

**Special Large Font Light-up key Keyboard**

-Aaron passed his final exam section in December 2023

-All 4 exam sections were taken in Bangalore India

\*Name for illustrative purposes. Candidate name changed for confidentiality



**ZoomText**

# Board Selectable Accommodations (BSA) document

- Full list of available accommodations
- Includes description and Gateway codes
- This year's BSA will include pictures of equipment

April, 2025

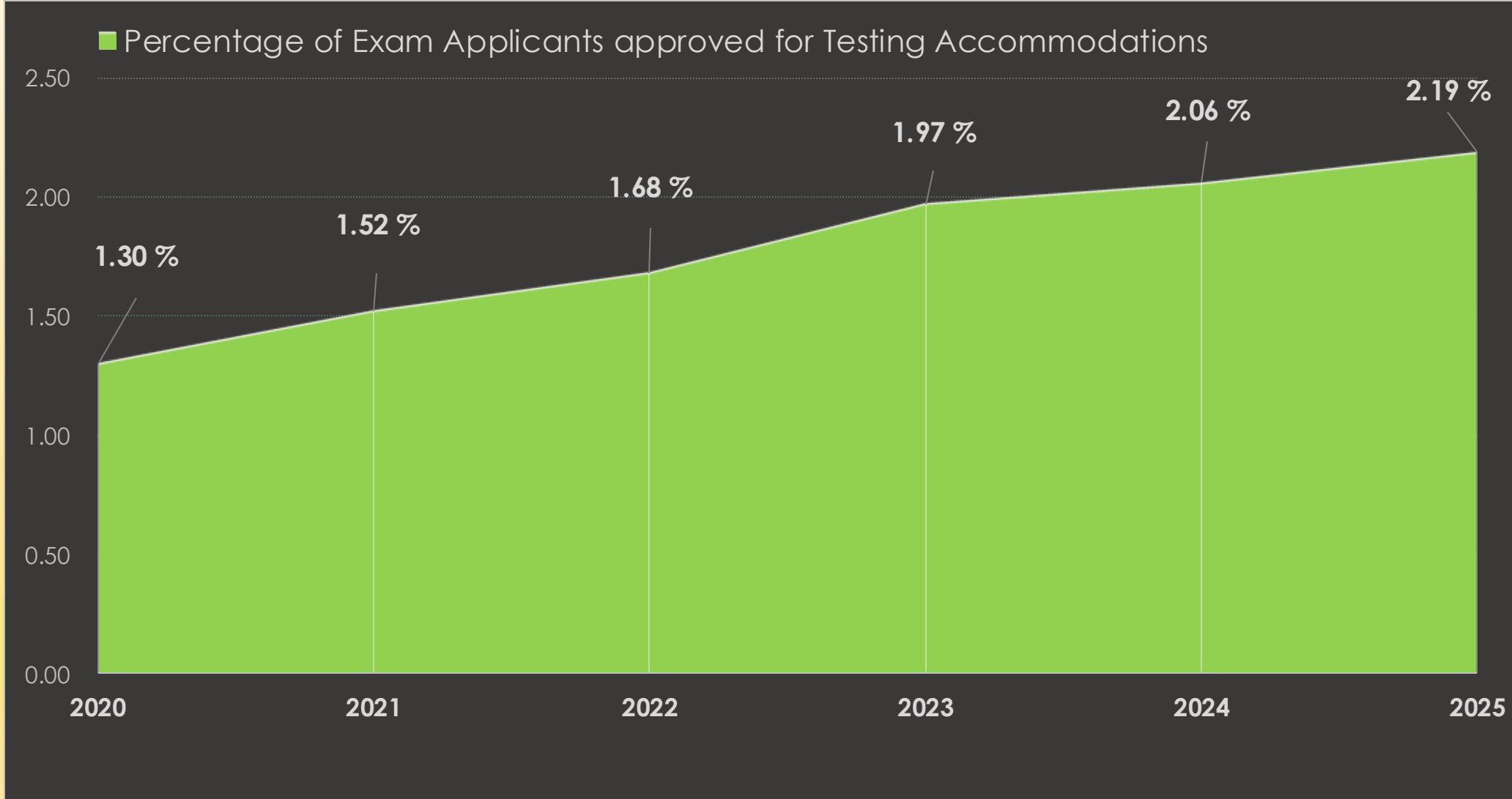
FOR BOARD INTERNAL USE ONLY – NOT FOR DISTRIBUTION

| TA Code | Gateway Description<br><i>(prints on NTS)</i> | Long Description  | Category                |
|---------|---|---|-------------------------|
| EQ28    | 27 INCH LCD MONITOR                           | Large LCD Monitor (regular monitor size is 23").  | Equipment               |
| CS3     | ALLOWANCE FOR DIABETIC SUPPLIES               | TCA is advised that candidate is permitted to have diabetic supplies available in the testing area. May require Separate Room depending on diabetic supply. Contact NASBA before approving.   | Candidate Supplied Item |
| SA5     | BRAILLENOTE                                   | Electronic refreshable braille device for blind and low-vision individuals, provided for notetaking and as a calculator. Must also approve for Separate Room. Check with candidate to make sure they are familiar with the device before approving. Model: Braille Note Apex BT18.  | Equipment               |
| CS51    | BREAST PUMP PERMITTED (NURSING MOTHER)        | Candidate is permitted to bring and use a breast pump during breaks (Prometric has converted the Separate Rooms at many test centers to also function as lactation rooms.)<br>Additional suggested accommodations are Separate Room and Two (2) Extended Scheduled Breaks. A break monitor proctor is not required as the extended breaks occur between Testlets. | Candidate Supplied Item |
| EQ10    | ENLARGED KEY KEYBOARD                         | Special keyboard with enlarged keys, typically approved for visually impaired individuals.  | Equipment               |
| EK      | ERGONOMIC KEYBOARD                            | Ergonomic keyboard  | Equipment               |
| EM      | WIRELESS MOUSE                                | Wireless mouse. The regular Prometric mouse is also ergonomic. Select this option to approve a candidate for a wireless mouse.  | Equipment               |

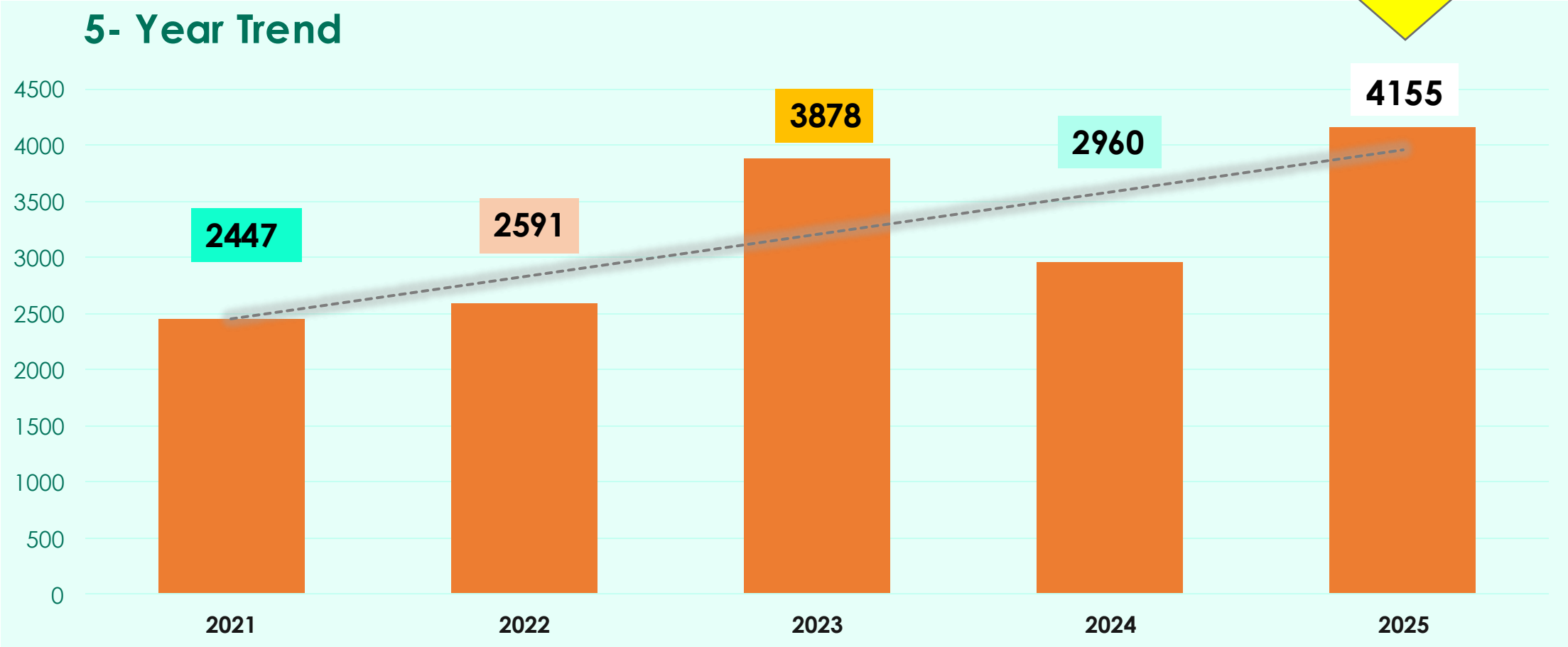
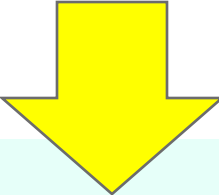
# Overview

- Increase in accommodation requests and approvals
- Communicating the accommodations decision
- Legal requirements
- **Q & A**

# TA Candidate Population Growth



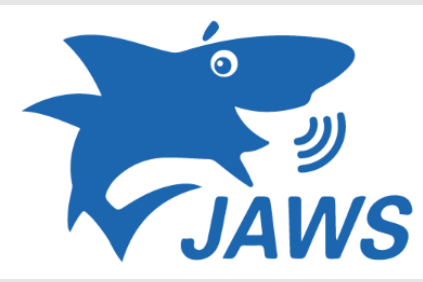
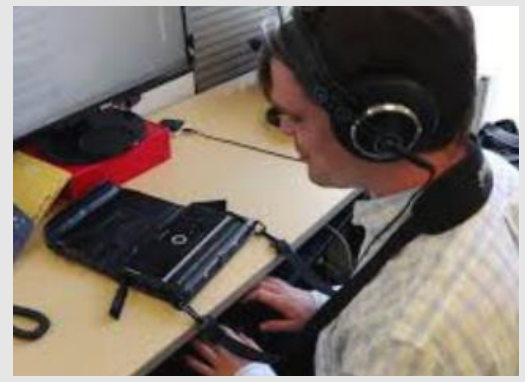
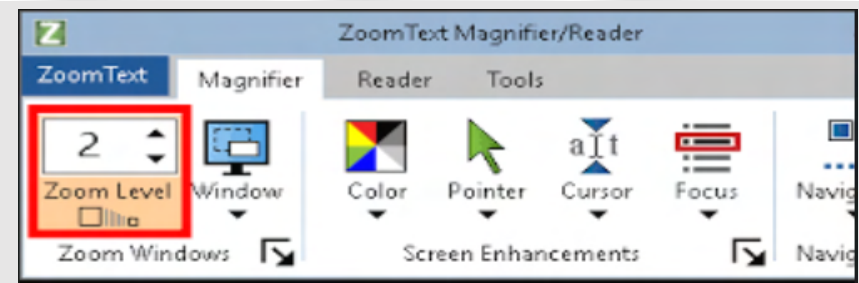
# Exam sections delivered with Testing Accommodations



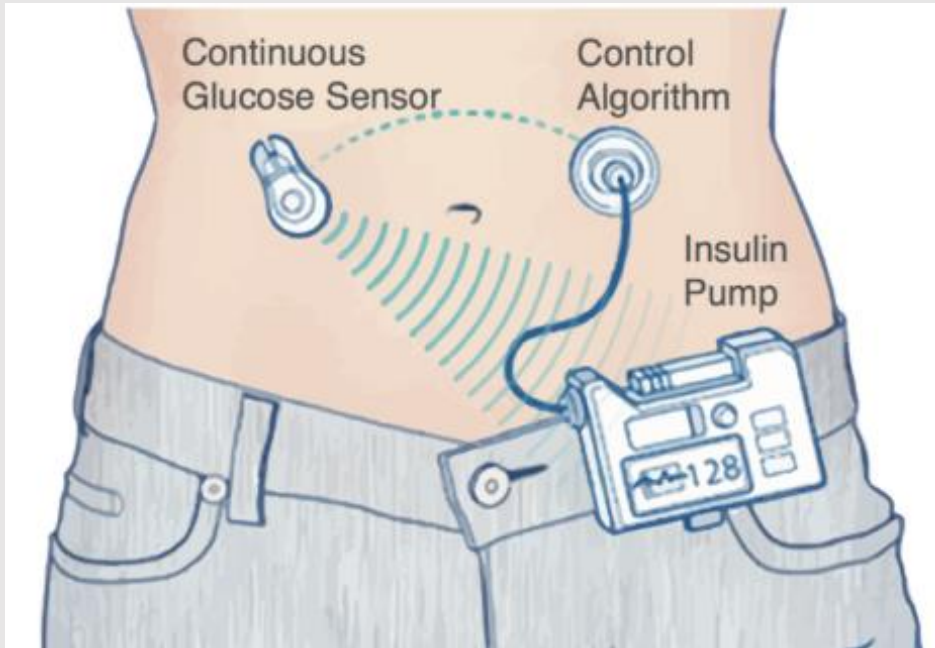
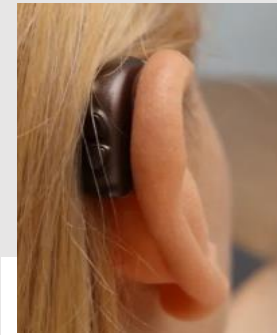
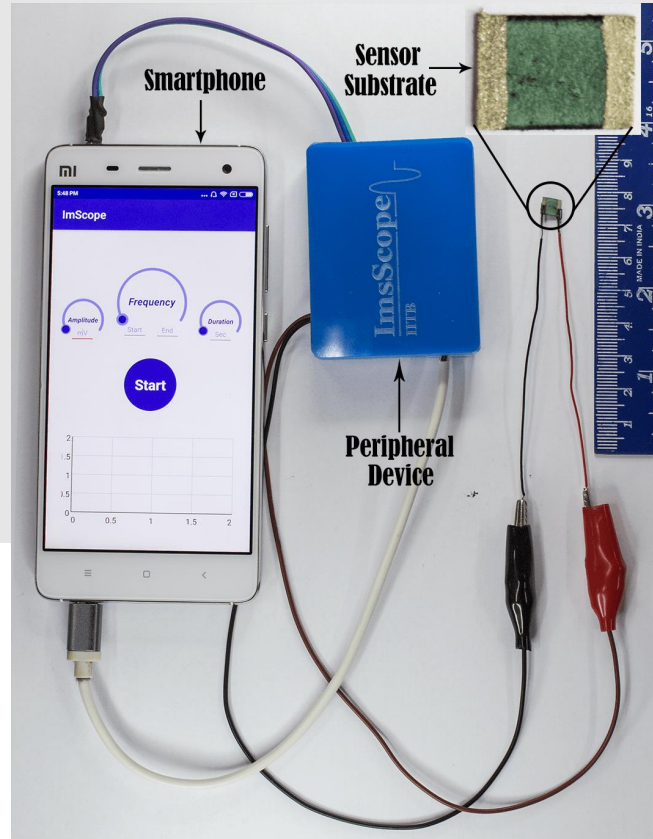
# 1. Why is the TA population growing?

- Advances in Technology
- Greater acceptance of disabilities in society
- Higher number of candidates receiving academic accommodations

# Assistive Technology



# Medical (Wearable) Technology



# Greater Acceptance in Society

1. Individuals with disabilities are integrating into and becoming more visible in society
2. More availability of assistive technology and other accommodations
3. Less stigma to having a disability



# Academic Accommodations

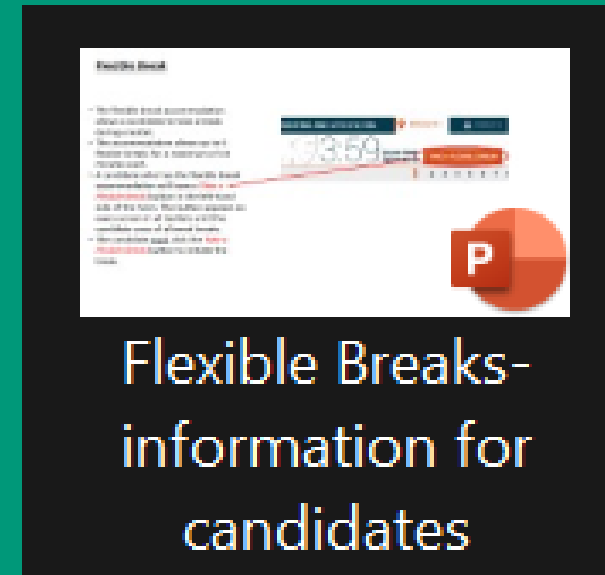
1. Studies show that a greater number of students are requesting and receiving accommodations
2. Ages of students and types of accommodations needed vary
3. Accommodations typically follow student through College & Graduate school

## 2. The Accommodations Decision-Communicating with the Candidate

1. Provide a written confirmation of what specific accommodations have been approved
2. Be specific, include details for each accommodation
3. Explain if anything has not been approved and why

# Example- Flexible Breaks approval

1. Advise the candidate the number of breaks
2. When and how can a Flexible Break be taken? Does the exam time pause?
3. Provide AICPA PowerPoint, includes screen shots of the exam software



# Example- Flexible Breaks approval

4. Engage candidate after first exam section to see if the accommodations were effective

- Candidate may tell you they did not use the breaks/ do not need the accommodation
- They may ask for shorter / longer breaks for next exam section

# Example- Multi-Day Exam approval

1. Advise candidate which Testlets must be taken on each day of the exam

2. Provide the permitted exam time for each day

3. Conclusion screens and  
Unused exam time

Up to 1 hour of unused exam time carries over automatically from one day to the next.

### 3. Legal Requirements:

Providing Testing Accommodations in Compliance with the Americans With Disabilities Act (ADA) & The Rehabilitation Act

# Testing Accommodations Under the Americans With Disabilities Act:

Enforced by:

Department of Justice (DOJ)  
Office of Civil Rights

# “Best Ensure” Standard for High Stakes Exams

# “Best Ensure” Standard for High Stakes Exams

Under Section 309 of the ADA, any person (including both public and private entities) that offers examinations related to applications, licensing, certification, or credentialing for secondary or postsecondary education, professional, or trade purposes must offer such examinations “in a place and manner accessible to persons with disabilities or offer alternative accessible arrangements for such individuals.” *42 U.S.C. § 12189.*

Under regulations implementing this ADA provision, any private entity that offers such examinations must “assure that the examination is selected and administered so as to **best ensure** that, when the examination is administered to an individual with a disability that impairs sensory, manual, or speaking skills, the examination results accurately reflect the individual’s aptitude or achievement level or whatever other factor the examination purports to measure, rather than reflecting the individual’s impaired sensory, manual, or speaking skills (except where those skills are the factors that the examination purports to measure).” *28 C.F.R. § 36.309.*

# “Best Ensure” Standard for High Stakes Exams

Likewise, under regulations implementing title II of the ADA, public entities offering examinations must ensure that their exams do not provide qualified persons with disabilities with aids, benefits, or services that are not as effective in affording equal opportunity to obtain the same result, to gain the same benefit, or to reach the same level of achievement as that provided to others, 28 C.F.R. § 35.130(b)(1)(iii), and may not administer a licensing or certification program in a manner that subjects qualified individuals with disabilities to discrimination on the basis of disability. 28 C.F.R. § 35.130(b)(6).

Both the title II and title III regulations also require public and private testing entities to provide modifications and auxiliary aids and services for individuals with disabilities unless the entity can demonstrate an applicable defense. 28 C.F.R. §§ 35.130(b)(7), 35.160(b), 35.164; 28 C.F.R. §§ 36.309(b)(1)(iv-vi), (b)(2), 36.309(b)(3).

# ADA Standards for Documentation:

What qualifies?

Who should be reviewing?

## ADA Standards for Documentation:

Must be reasonable and limited to the need for the requested accommodations (narrowly tailored)

This will vary based on the nature of the disability and specific testing accommodation requested

# Examples of Types of Documentation:

- Recommendations of qualified professionals
- Proof of past testing accommodations
- Observations by educators;
- Results of psycho-educational or other professional evaluations;
- An applicant's history of diagnosis; and
- An applicant's statement of his or her history regarding testing accommodations

# ADA Standards for Documentation: Burden of Proof on Candidate (initially)

# Common Defenses to Testing Accommodations Violation Claims:

- Fundamental Alteration
- Undue Hardship or Burden
- Lack of Proper Documentation

# Common Defenses to Testing Accommodations Violation Claims:

Sovereign Immunity?

# Cases involving Testing Accommodations relevant to the CPA Exam

Argenyiv. Creighton Univ., 2014 WL 1838980 (D.Neb.)

Meaningful Access to Professional Education

*Bonnette v. D.C. Court of Appeals (2011)*

*Rawdin v. American Board of Pediatrics (2013)*

# LSAC Settlement

Keep in Mind- State Statutes:

Example: CA Unruh Civil Rights Act

# NASBA Testing Accommodations Team

- We're here to assist Boards
- Meet regularly with AICPA and Prometric
- Provide updates on available accommodations
- Meet quarterly with NASBA's legal counsel

# Time for your questions!





**THANK YOU**

Contact  
[ada@nasba.org/](mailto:ada@nasba.org)  
[accessibility@nasba.org](mailto:accessibility@nasba.org)  
615-312-3780 (phone and fax)



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**Texas statewide survey  
Texas State Board of Accountancy**

**October 2-3, 2006**

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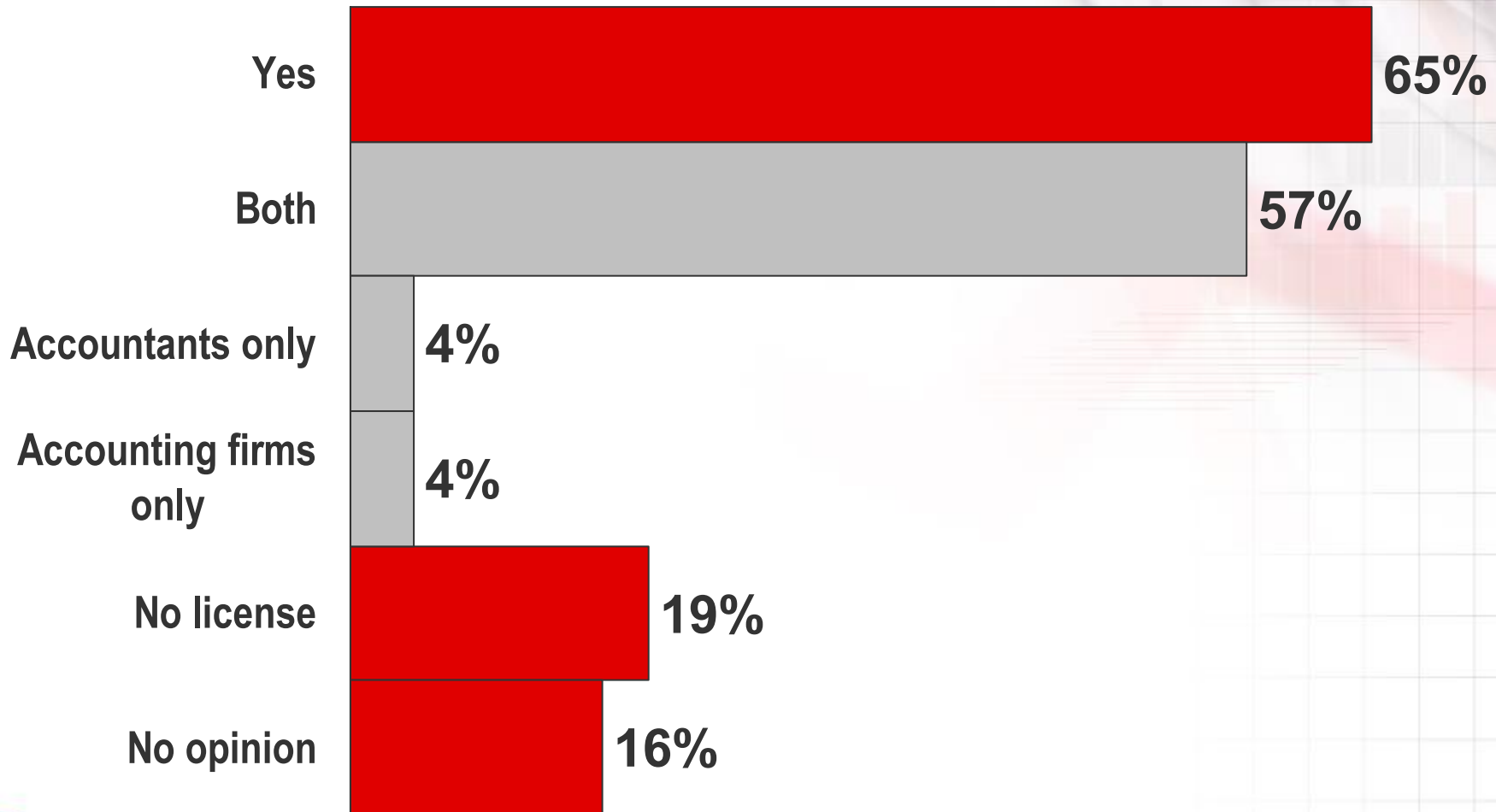
## Texas statewide survey

- Sample of 802 respondents taken from a population of English speaking Texas adults, age 18+.
- Interviews conducted October 2-3, 2006.
- Typical interview was about 3 minutes.
- Sampling error of  $\pm 3.5\%$  for 802 cases.

## Key findings

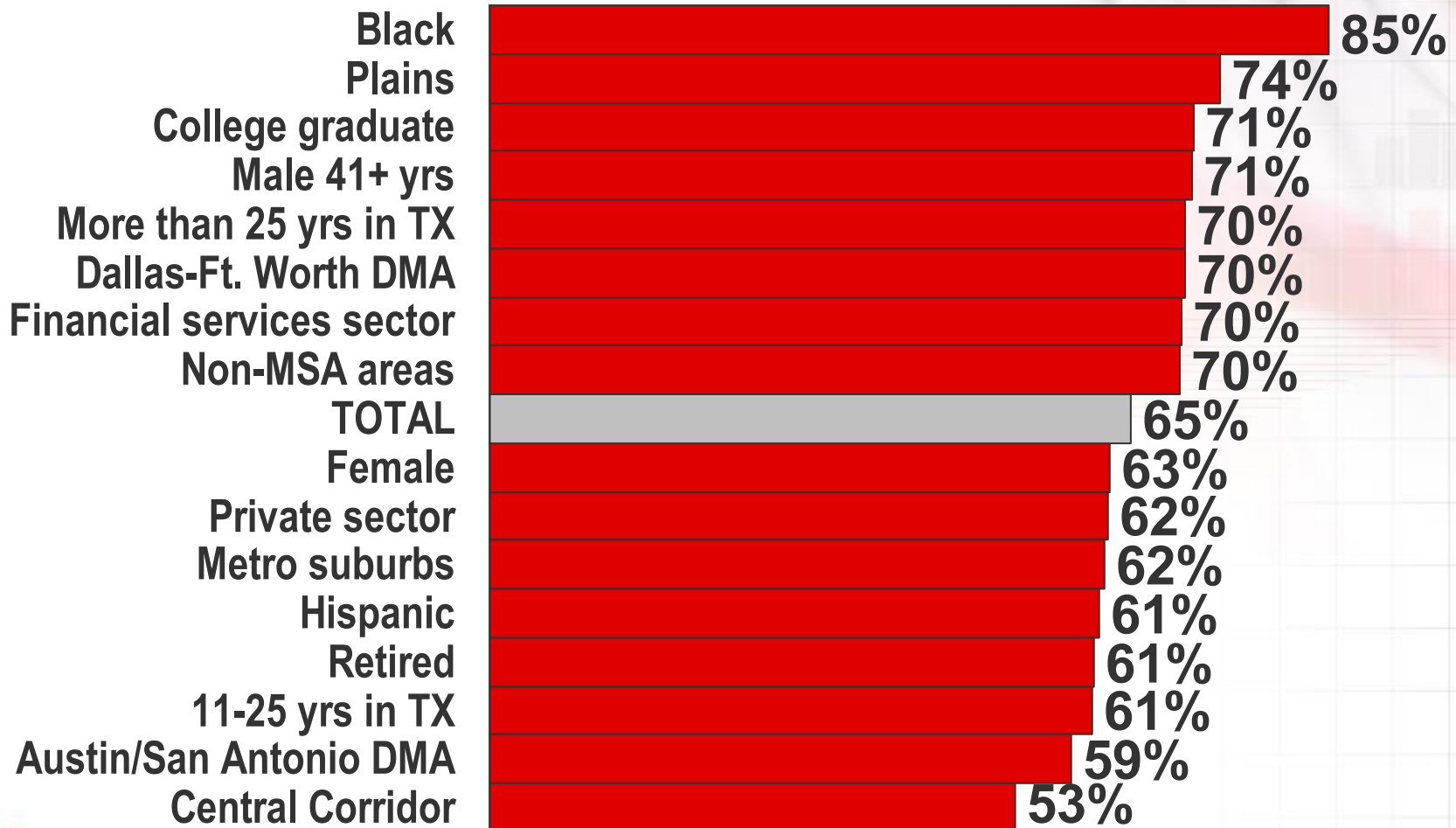
- By overwhelming margins, all tested permutations of accounting or auditing services (both “representing as” and “advertising for”) are believed to be subject to state licensure
- With minor but insignificant fluctuations, these findings hold true across regional, gender, racial, age, income and educational demographic lines

**Are persons or firms that refer to themselves as accountants or accounting firms in advertising required to be licensed by the State of Texas?**

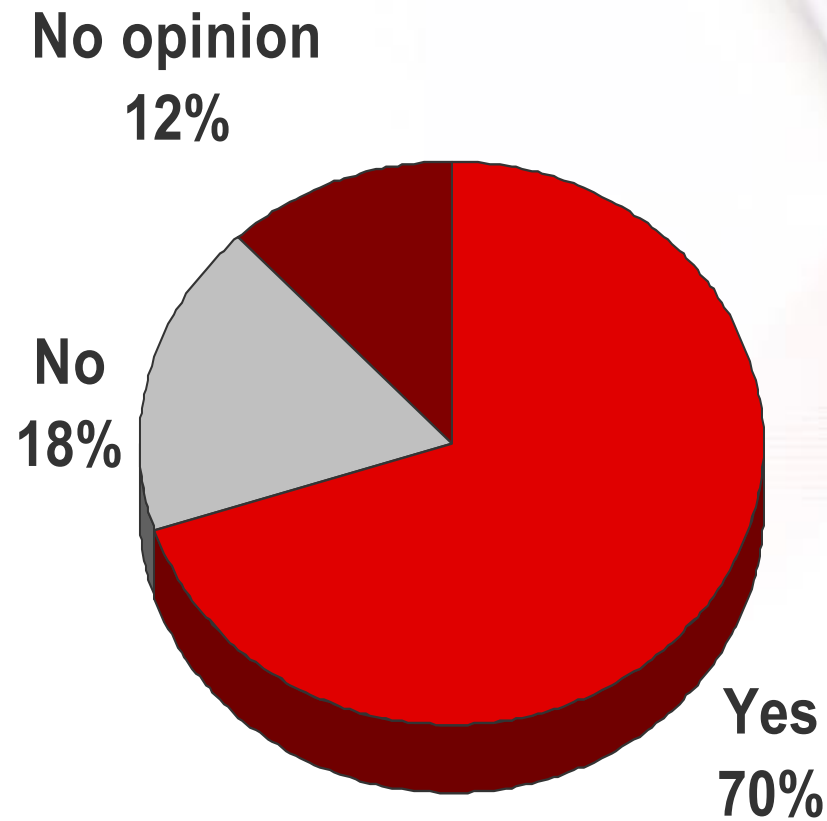


**Are persons or firms that refer to themselves as accountants or accounting firms in advertising required to be licensed by the State of Texas?**

*profile of categories with the highest & lowest percentages of “yes” responses”*

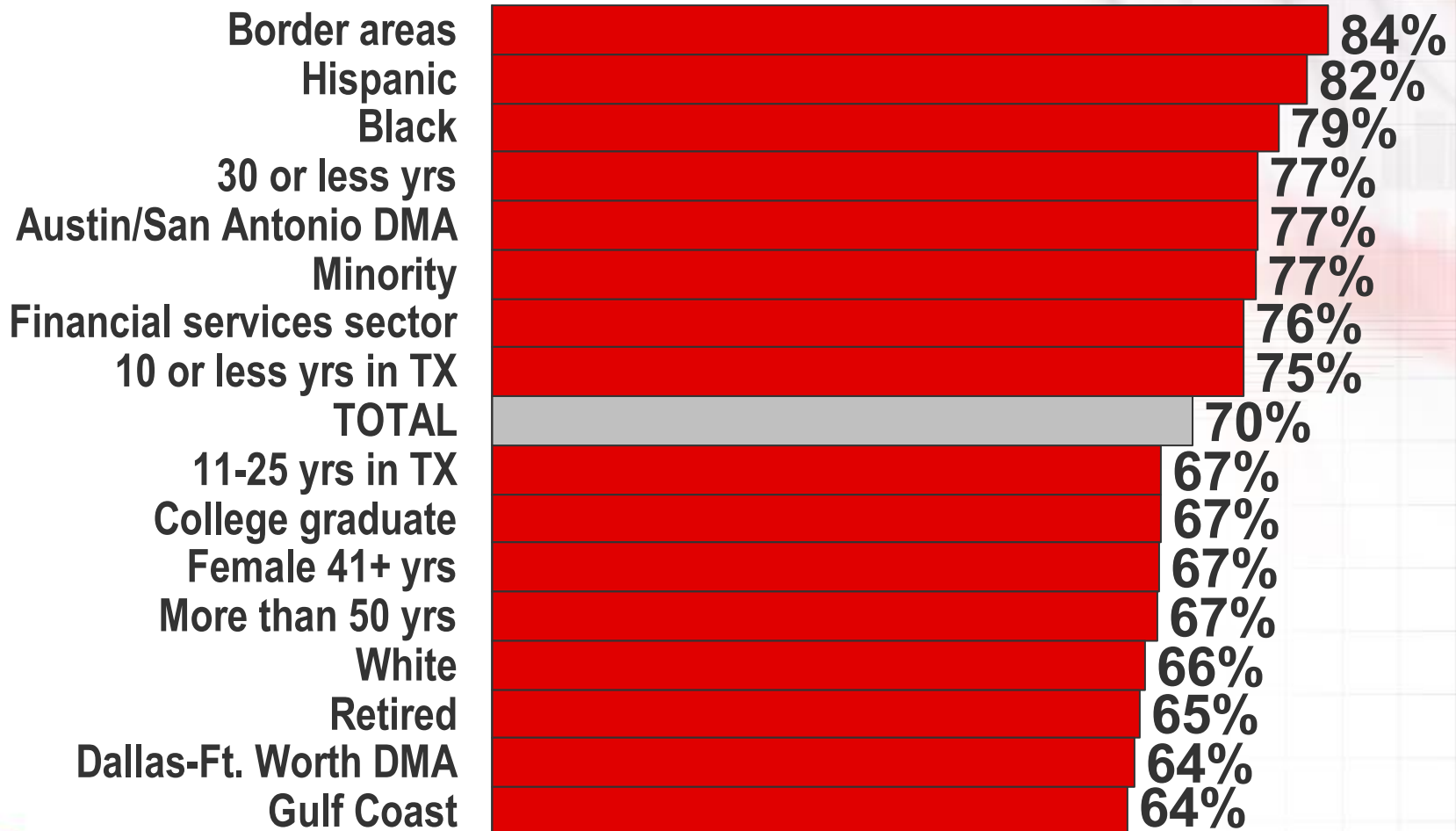


**Persons or firms that advertise accounting services to the public are required to be licensed by the State of Texas?**

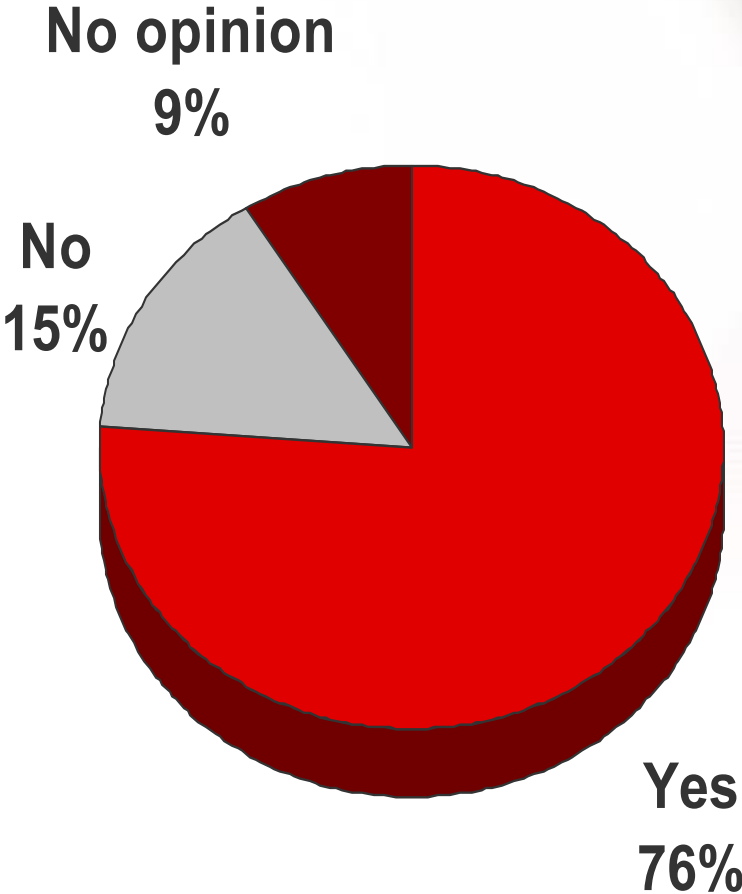


# Persons or firms that advertise accounting services to the public are required to be licensed by the State of Texas?

*profile of categories with the highest & lowest percentages of “yes” responses”*

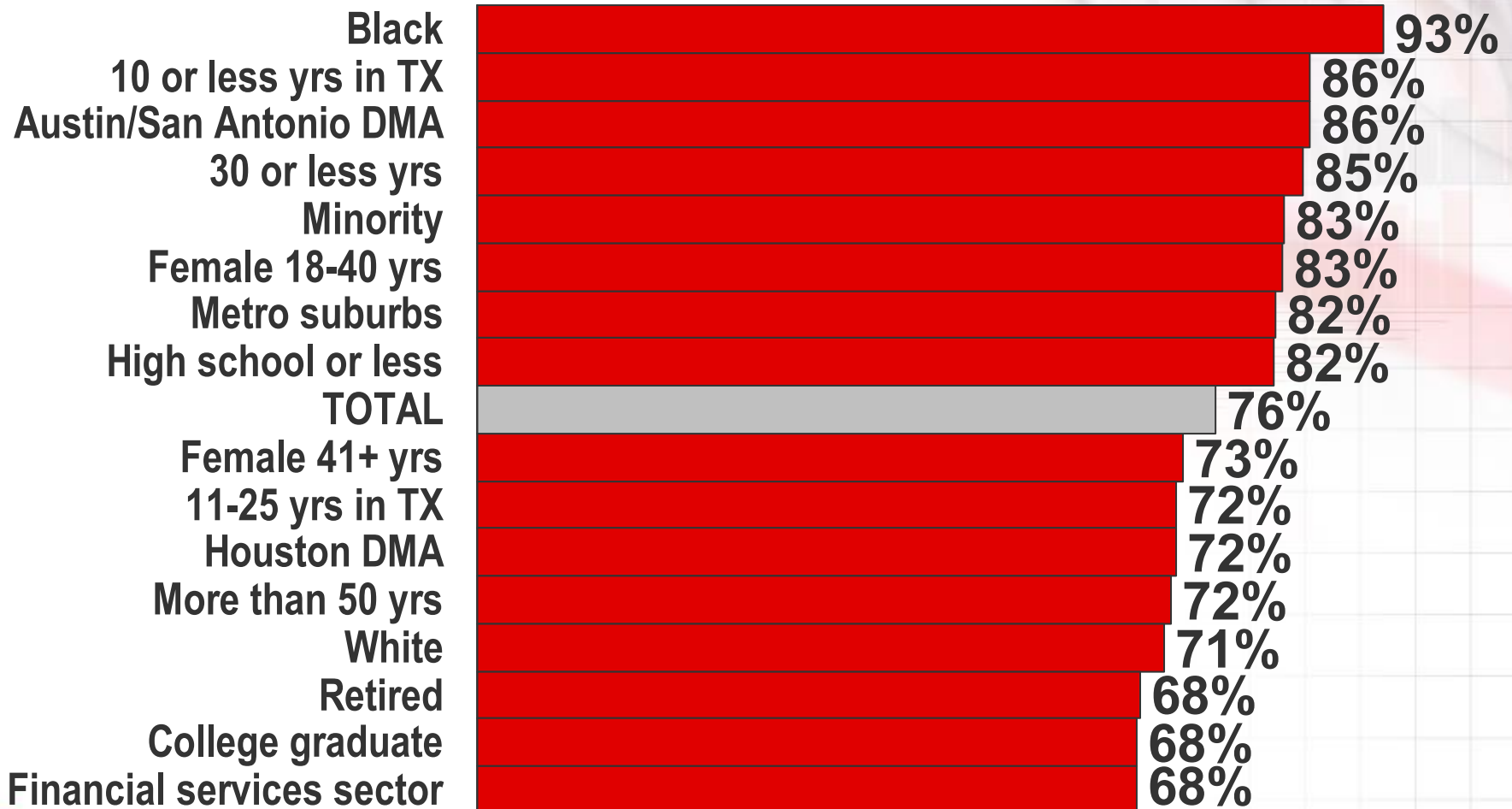


# Persons or firms that advertise auditing services to the public are required to be licensed by the State of Texas?



# Persons or firms that advertise auditing services to the public are required to be licensed by the State of Texas?

*profile of categories with the highest & lowest percentages of “yes” responses”*



# NASBA

## Wednesday Presentations



**TOGETHER**

**Strong Foundations**  
**Brighter Futures**

# Legal Update

Wednesday, March 25

Brie Allen, Esq.

# Reintroducing the NASBA Legal Department

- Who we are
- What we've been working on lately
- How we support the boards

# Artificial Intelligence

Case law updates relevant to:

- Accountant-client privilege
- Attorney-client privilege
- The Kovel arrangement

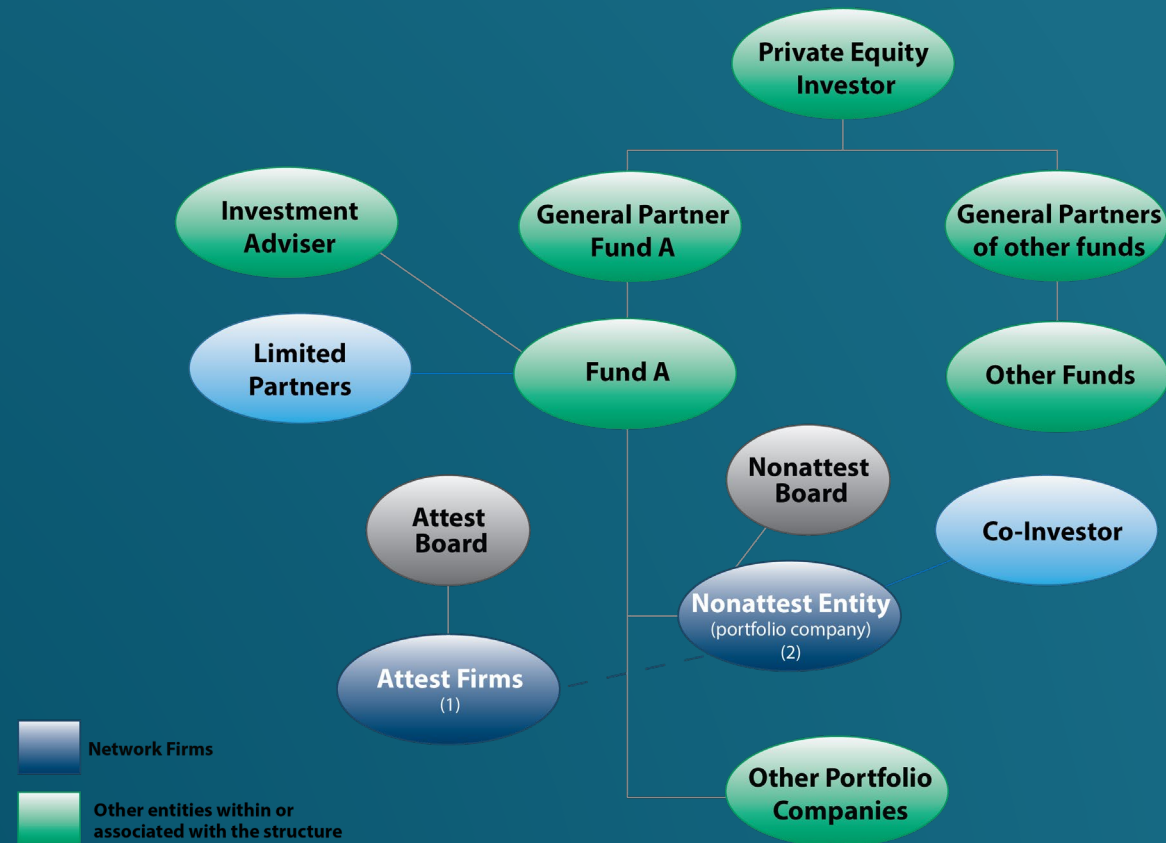


# Recent Developments Regarding Professional Licensure

- Examples from other professions of changing state law and board rule approaches to education, experience, and examination requirements
- Legal challenges impacting licensing boards



# Private Equity Developments



NOTES

- (1) Owners are attest firm partners. Partners and employees are leased from the nonattest entity.
- (2) Owners include investor, attest firm partners, nonattest entity principals, co-investors, limited partners.

*Updates on lawsuits and laws with potential Board of Accountancy implications*

# Conclusion & Questions

The NASBA logo is positioned in the top right corner of the slide. It consists of the letters "NASBA" in a white, serif font. The background of the entire slide is a green-tinted collage of various photographs showing people in professional settings, including conferences, meetings, and group photos. Some photos include signs for "NASBA WESTERN REGIONAL MEETING" and "NASBA EASTERN REGIONAL MEETING".

NASBA

# Legislative Update

2026 Annual Conference for State Board Executive Directors,  
Board Legal Counsel and State Society CEOs

March 23, 2026

**John W. Johnson**

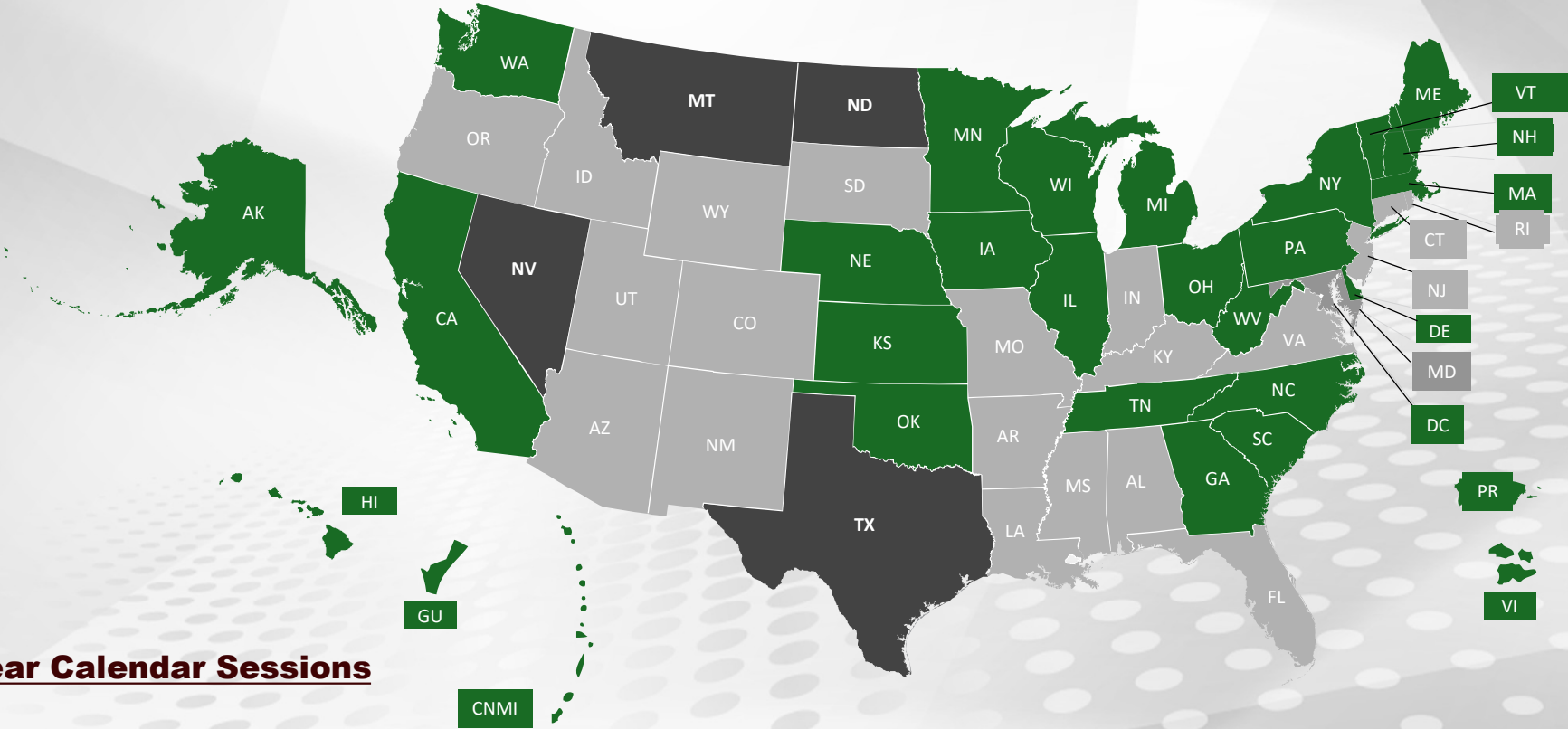
NASBA Vice President  
Legislative and Governmental Affairs

[jjohnson@nasba.org](mailto:jjohnson@nasba.org)  
615.934.6510 (mobile)

# Agenda Outline

- Pathways and Mobility
- De-regulation of Occupations & Professions
- ARPL

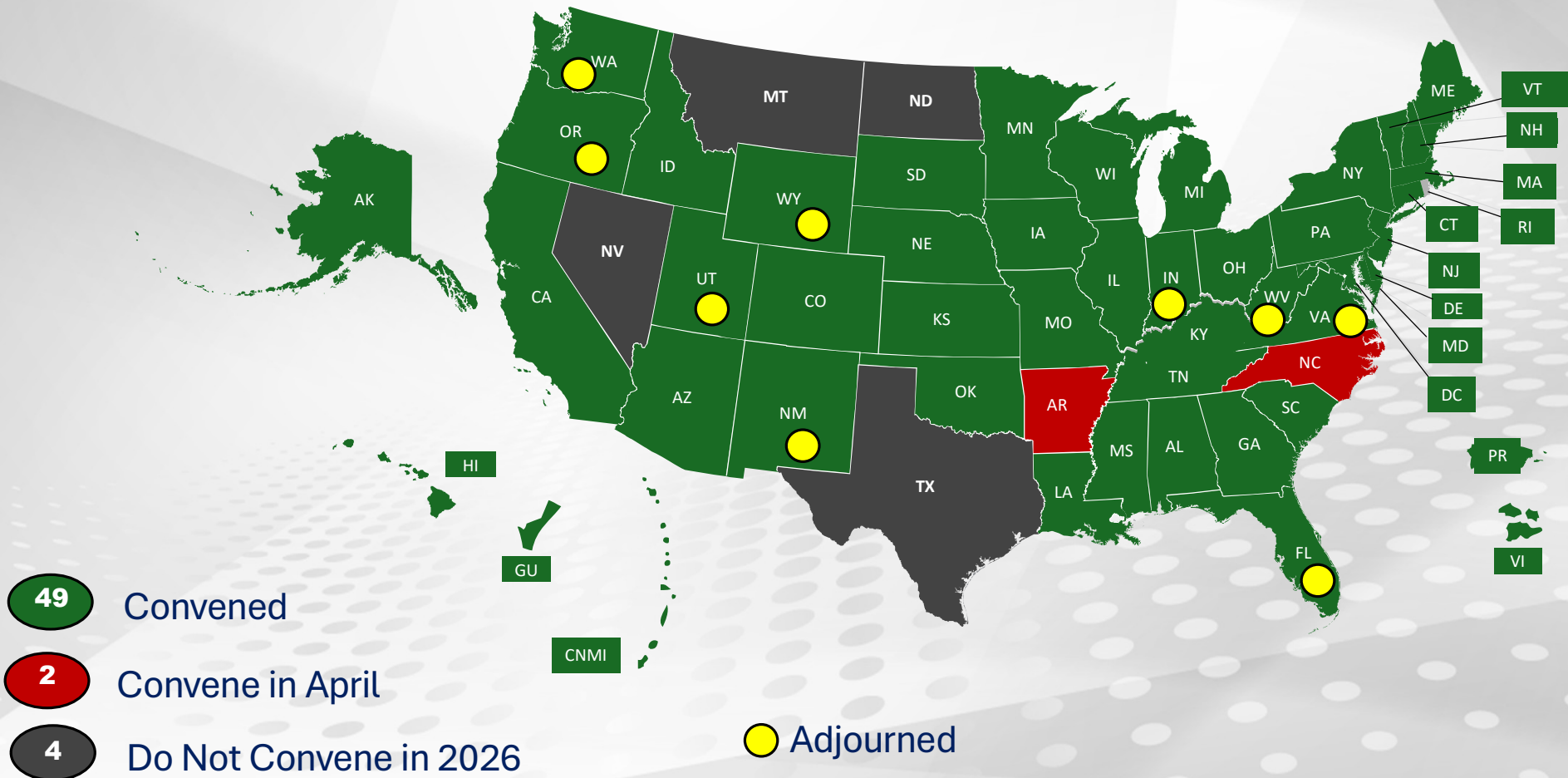
# 2025 to 2026 Rollover Jurisdictions



**Even-Year Calendar Sessions**

- 30 Allow Rollover Legislation
- 4 Do Not Convene

# 2026 Legislative Sessions



# The March Towards Pathways

## The Start 2023

- *MNCPA* introduced legislation (HF 1749 and SF 1660) in February 2023 to consider broadening the pathways to CPA licensure.
- The legislation did not advance - **at the request of MNCPA** – to allow national organizations to work through their processes to find a solution.

## AICPA NPAG 2023

- **AICPA's** National Pipeline Advisory Group (NPAG)
  - Convened July 2023
  - Report issued July 31, 2024

## NASBA Task Force 2023

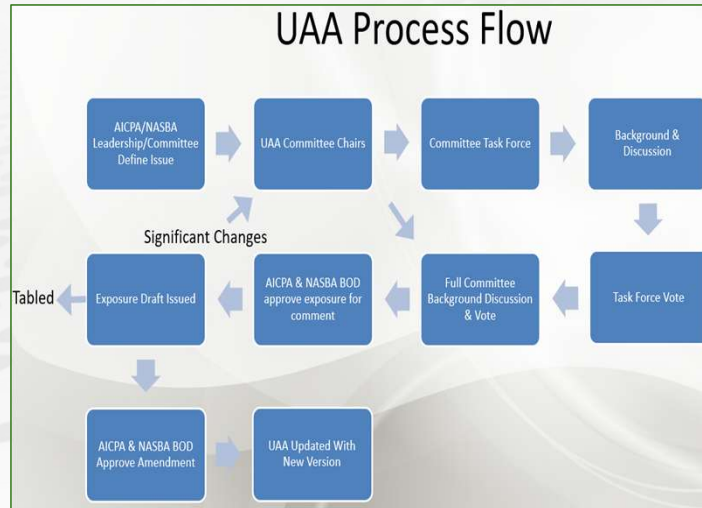
- NASBA's Professional Licensure Task Force (PLTF)
  - Convened December 2023

## NPAG-PLTF 2024

- In April of 2024, the PLTF-NPAG Working Group was established and agreed to move forward on exploring a licensure pathway that was commonly referred to as a competence enhanced experience pathway.
- The work of the joint working group helped to inform the UAA Committee in its work.

## Competency-Based Experience Pathway Exposure Outline – September 12 – December 6, 2024

- **CPA Competency-Based Experience Pathway:**
  - Proposed pathway to be added:
    - Bachelor's Degree
    - Competency-Based Experience (1-year)
    - Plus, an additional year of General Experience
    - Pass CPA Exam
- **Exposure for comment on the proposed Competency-Based Experience Pathway:**
  - Respondents were asked to comment on the proposed pathway and to consider responding to 16 questions to obtain understanding of viewpoints.



There were 502 comments received.



# The March Towards Pathways and Mobility Changes

## Proposed UAA Changes Exposure – September 30 – December 31, 2024

- **UAA Exposure** The proposed changes to the UAA would enable the potential adoption by states of the CPA Competency-Based Experience Pathway – an additional path to CPA licensure.

190 comments received

## Proposed UAA Changes Re-Exposure – March 4 – May 3, 2025

- **UAA Reexposure**
  - a. A post-baccalaureate degree with a concentration in accounting or an equivalent and **not less than one year of experience** both as defined in Board rule; or
  - b. A baccalaureate degree plus an additional 30 semester credit hours with a concentration in accounting or an equivalent and **not less than one year of experience** both as defined in Board rule; or
  - c. A baccalaureate degree with a concentration in accounting or an equivalent and **not less than two years of experience** both as defined by Board rule.
- **Individual Based Mobility Model**

209 comments received

## Pathway and Mobility Exposure Approved – July 2025

- **NASBA/AICPA Board of Directors approve changes:**
  - 9<sup>th</sup> Edition of the UAA released
    - Post-baccalaureate degree plus 1-year of experience
    - Baccalaureate degree plus an additional 30 semester hours plus 1-year experience
    - Baccalaureate degree plus 2-years of experience
    - Pass CPA Exam
- **Individual Based Mobility Model**
  - Safe Harbor Language

*\* Education must include concentration of accounting*

**New!**



## Uniform Accountancy Act Standards for Regulation

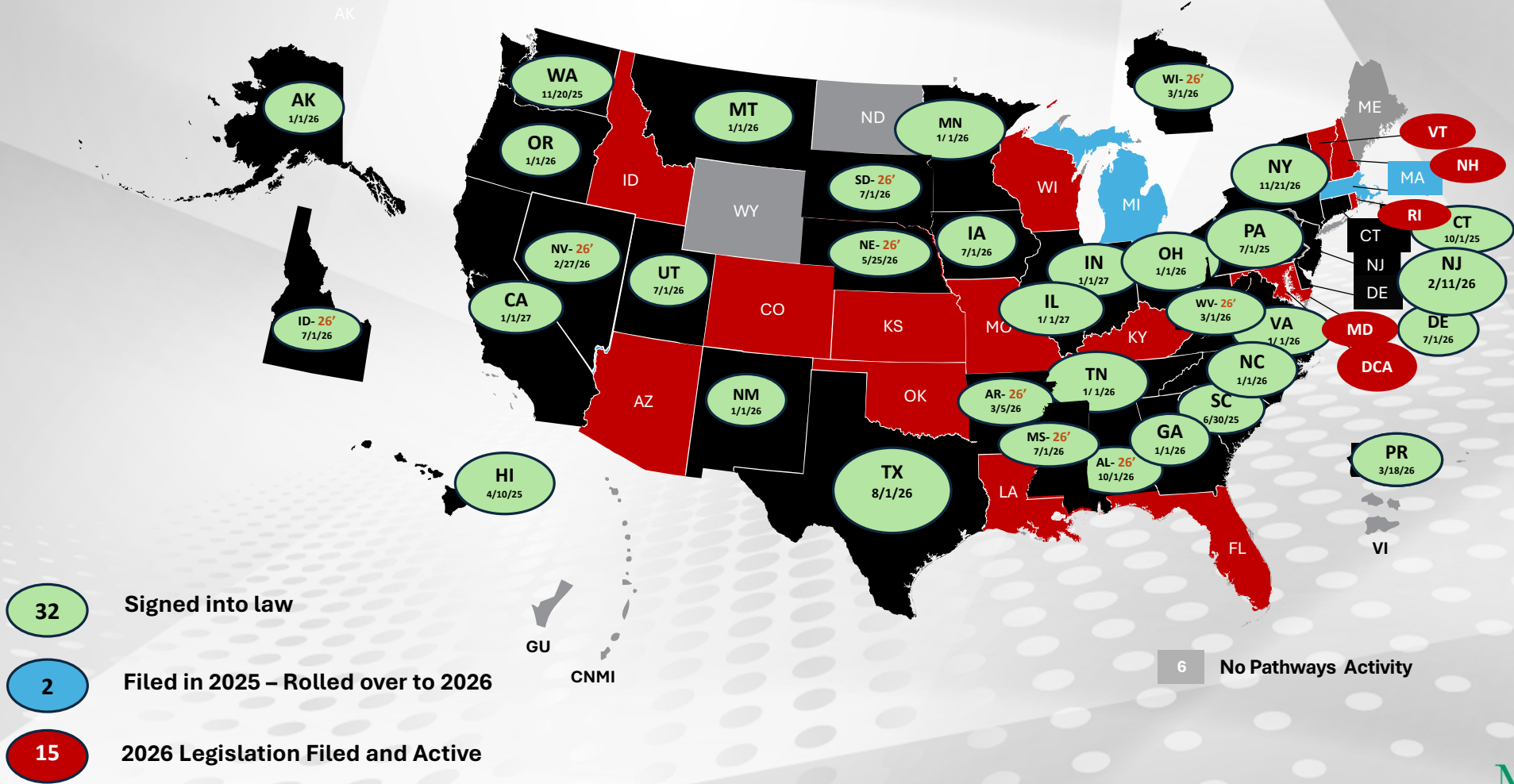
Ninth Edition  
Issued July 2025





# 2025 and 2026 Jurisdictions With Pathways

Effective Dates Vary



# Three Pathways to Becoming a CPA



## Master's + 1 Year Experience Path

Requires a **post-baccalaureate** degree with an accounting concentration, **one year** of supervised experience, and passage of the **CPA Exam**.

## Bachelor's + 30 Credits Hours + 1 Year Experience Path

Requires a **baccalaureate** degree with an accounting concentration **plus 30** additional credit hours, **one year** of supervised experience, and passage of the **CPA Exam**.

**New!**

## Bachelor's + 2 Year Experience Path

Requires a **baccalaureate** degree with an accounting concentration, **two year** of supervised experience, and passage of the **CPA Exam**.

# NEW PATHWAYS TO LICENSURE

## NEW PATHWAYS TO LICENSURE ARE BEING ADOPTED ACROSS THE COUNTRY

<https://nasba.org/blog/2025/07/01/new-licensure-pathways/>



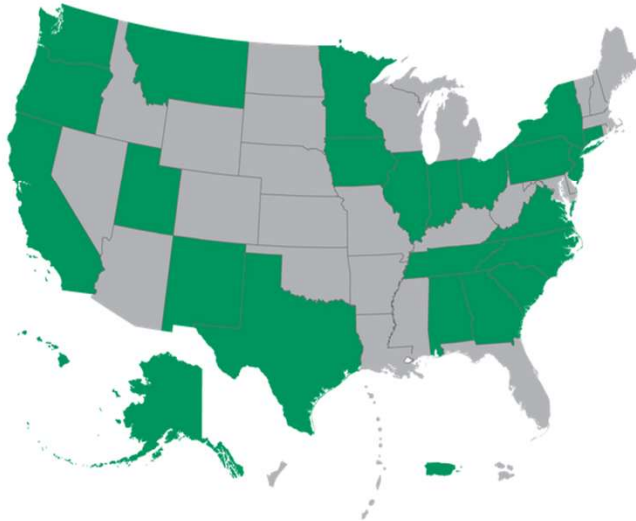
New pathways to licensure are being adopted across the country. These new pathways are redefining education and experience requirements. For some jurisdictions, the new pathways to licensure become effective in 2025.

NASBA has created a list of jurisdictions that have already signed new licensure pathways into law. The list displays the effective date and summary information for each new licensure pathway.

Please click the button below to access the list.

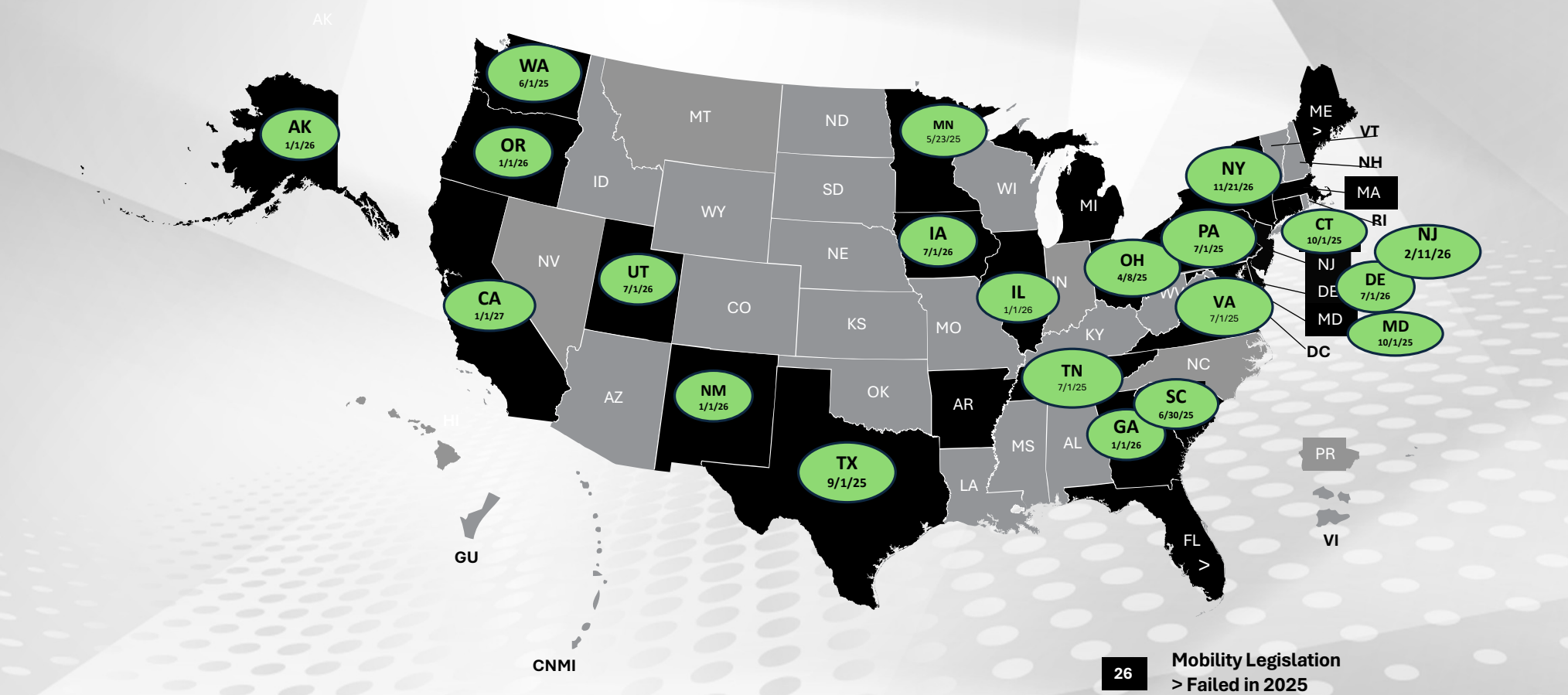
[Click Here](#)

Map Is Current as of Feb. 11, 2026:



| Jurisdiction | Effective Date  | New Licensure Pathway Requirement Summary  | Bill language link / More Details   |
|--------------|-----------------|--|---|
| Tennessee    | January 1, 2026 | <p><b>EXAM:</b><br/>Must have passed the Uniform CPA Examination.</p> <p><b>EDUCATION:</b><br/>Applicants must complete either 150 or 120 semester hours of higher education including:<br/>A baccalaureate degree with an accounting concentration as defined in Board Rule;<br/>And<br/>At least thirty (30) semester hours of accounting education, twenty-four (24) of which must be at the upper division, junior level or higher;<br/>And<br/>Twenty-four (24) semester hours of general business education.</p> <p><b>EXPERIENCE:</b><br/>One (1) year of experience having completed 150 semester hours of higher education;<br/>Or<br/>Two (2) years of experience having completed 120 semester hours of higher education.</p> | <p><a href="https://www.capitol.tn.gov/Bills/114/Bill/HB1330.pdf">https://www.capitol.tn.gov/Bills/114/Bill/HB1330.pdf</a></p> <p><a href="https://wapp.capitol.tn.gov/apps/BillInfo/default.aspx?BillNumber=HB1330&amp;ga=114">https://wapp.capitol.tn.gov/apps/BillInfo/default.aspx?BillNumber=HB1330&amp;ga=114</a></p> |

## 2025 Jurisdictions that Include Mobility



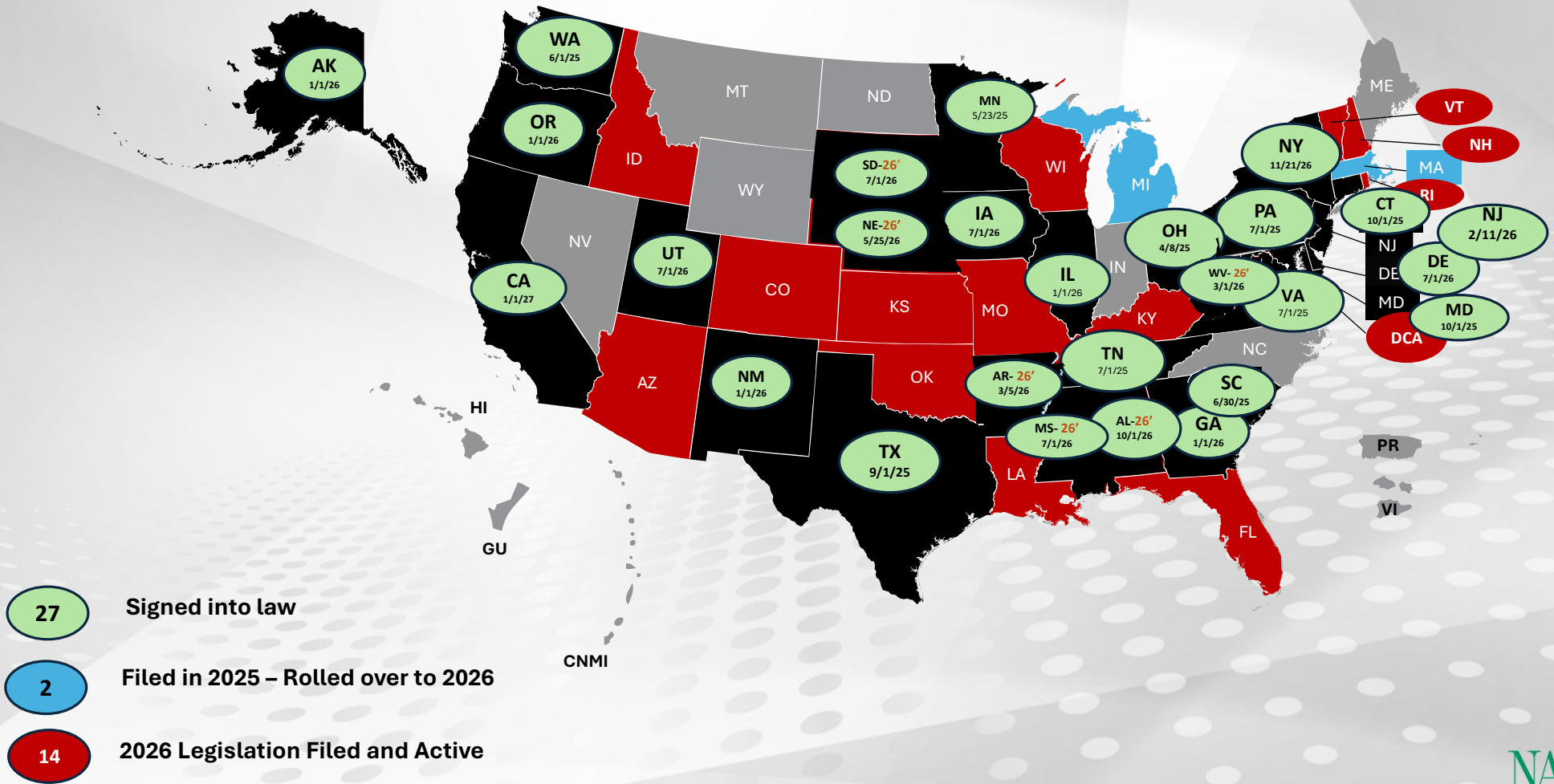
21

Signed into law

26 Mobility Legislation  
> Failed in 2025

# 2025 and 2026 Jurisdictions With Mobility

Effective Dates Vary



# CPAmobility.org

CPAmobility.org

About CPA Mobility

Check Your Mobility

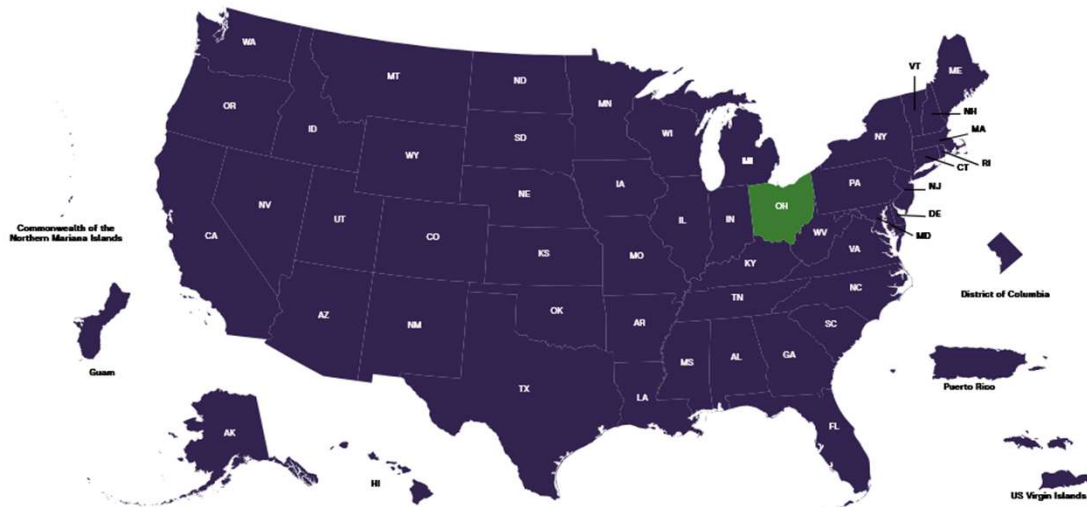
Mobility Checker

## Research Mobility Requirements

Use this tool to explore requirements for using practice privilege in a specific state or territory.  
**Select a jurisdiction and view its practice privilege regulations below.**

Jurisdiction  
Ohio

View Information



Jurisdiction

## Ohio Practice Privilege

*Mobility is a practice privilege that generally permits a licensed CPA in good standing to practice in a state from outside of his or her principal place of business without obtaining another license, so long as the licensee meets certain state specific conditions.*

*For state accountancy boards that have adopted the [Uniform Accountancy Act § 23 Safe Harbor language](#) for mobility, this will allow those licensees who had practice privileges prior a specific date to proceed to practice, so long as they have a license in good standing and no other state specific restrictions apply. Currently, Delaware, New Jersey, Texas, and Pennsylvania have adopted the [UAA Safe Harbor Language for Mobility](#).*

**Effective April 8, 2025:**

### Individual Practice Privilege

An individual whose principal place of business is not in Ohio shall have all of the privileges of a holder of a CPA certificate and an Ohio permit without the need to obtain a CPA certificate and an Ohio permit if all of the following apply:

- Applicant must hold a valid unrevoked license to practice as a CPA in another jurisdiction;
- The individual holds a valid foreign certificate;
- The individual has obtained a baccalaureate or higher degree;
- The individual has completed an educational program with an accounting concentration; and
- The individual has passed all four parts of the [Uniform Certified Public Accountant Examination](#).

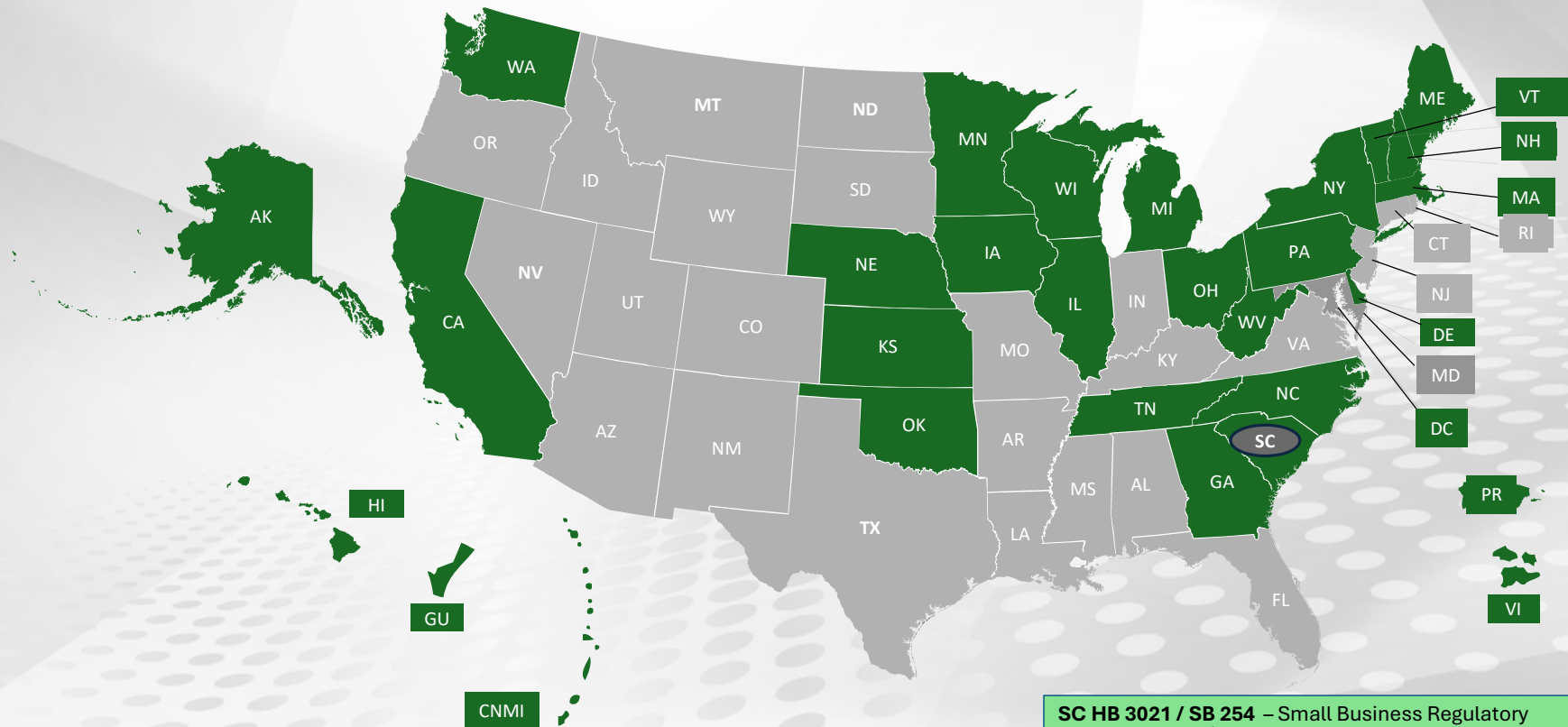
### Temporary Practice

Nothing contained in sections [Ohio Rev. Code § 4701.01](#) and [Ohio Rev. Code § 4701.19](#), inclusive, shall prohibit a certified public accountant or a registered public accountant of another state, or any accountant who holds a certificate, degree, or license in a foreign country, constituting a recognized qualification for the practice of public accounting in such country, from temporarily practicing in Ohio on professional business incident to his regular practice outside the state; provided, that such temporary practice is conducted in conformity with the regulations and rules of professional conduct promulgated by the Accountancy Board of Ohio.

<https://cpamobility.nasba.org/>

NASBA

# 2025 Rollover Legislation



**SC HB 3021 / SB 254** – Small Business Regulatory Freedom Act - Filed January 2025

30

Jurisdictions That Allow Rollover Legislation

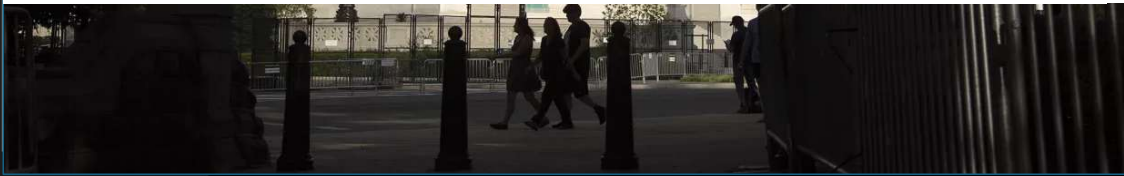
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Rollover Legislation of Interest

# Chevron Deference

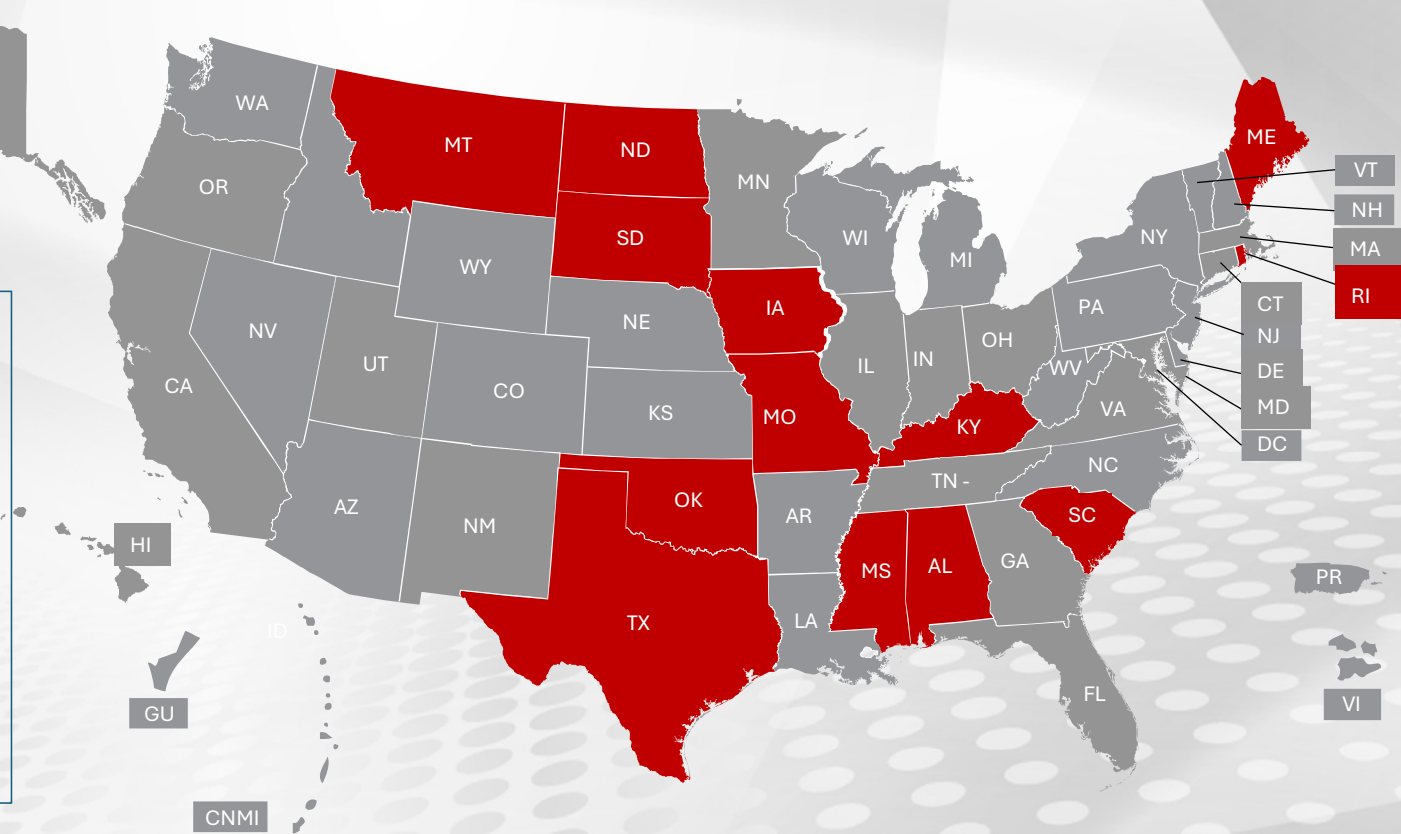


**Supreme Court strikes down Chevron,  
curtailing power of federal agencies**



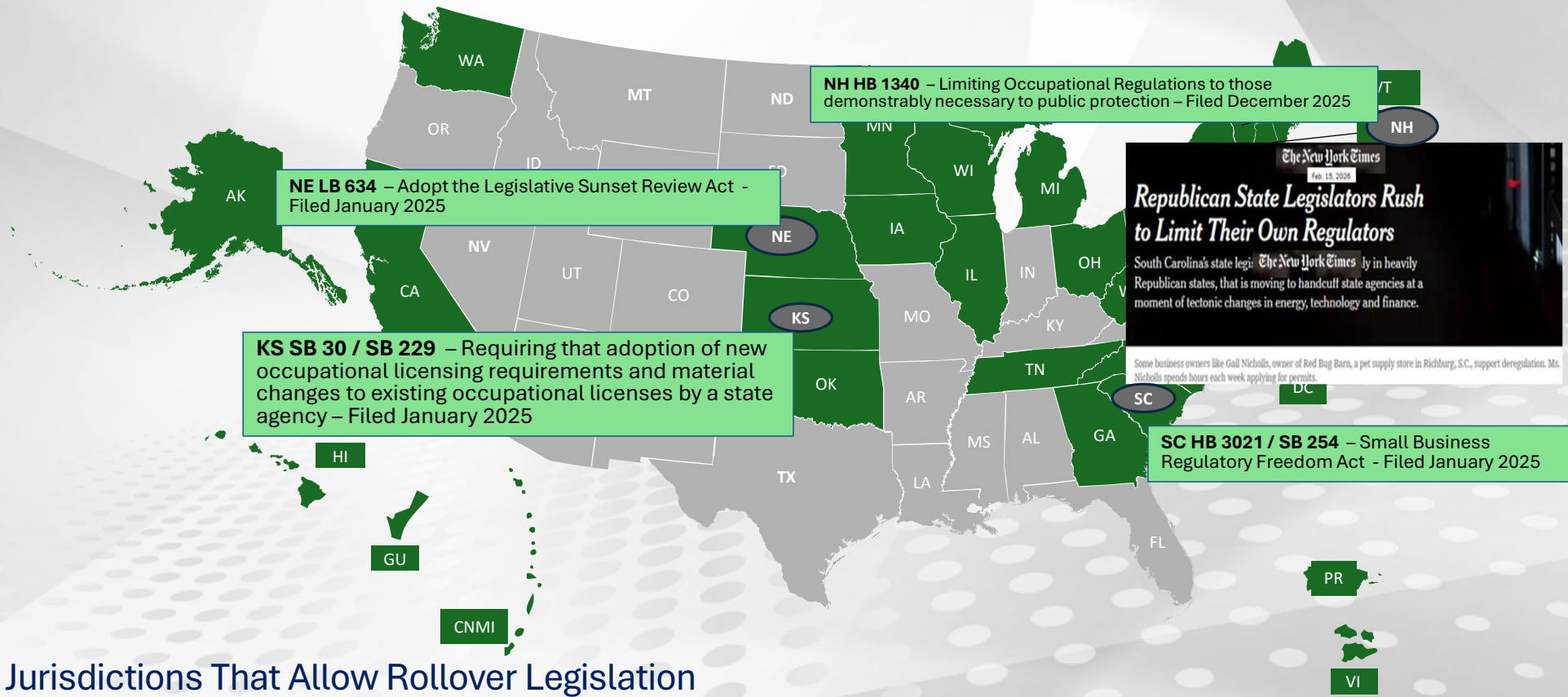
# 2025 Chevron Deference Legislation

**Could not  
deferring to the  
agency's  
interpretation  
weaken public  
protection?**



State Legislatures that Seek to Overturn Chevron

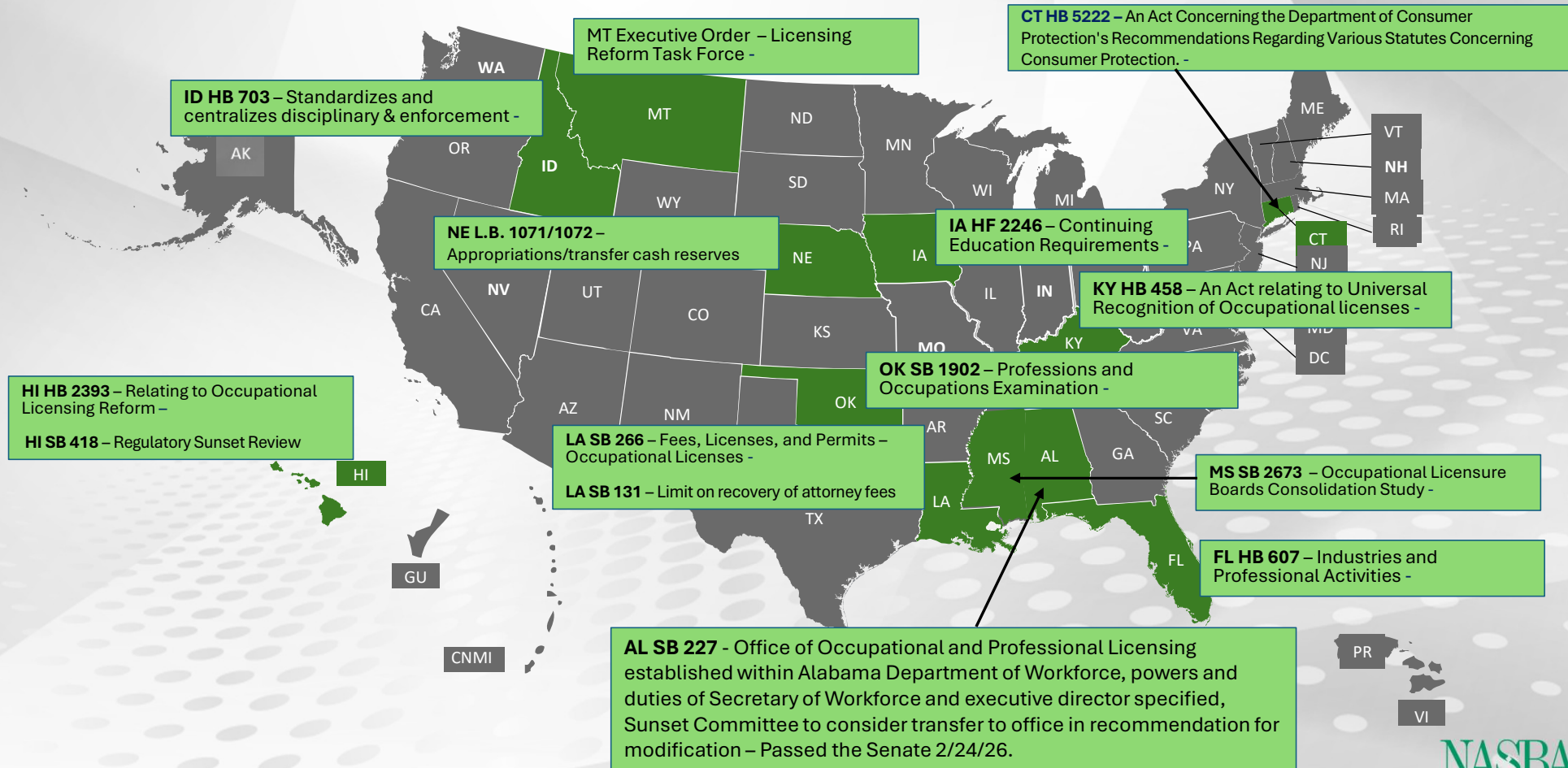
# 2026 Rollover Legislation



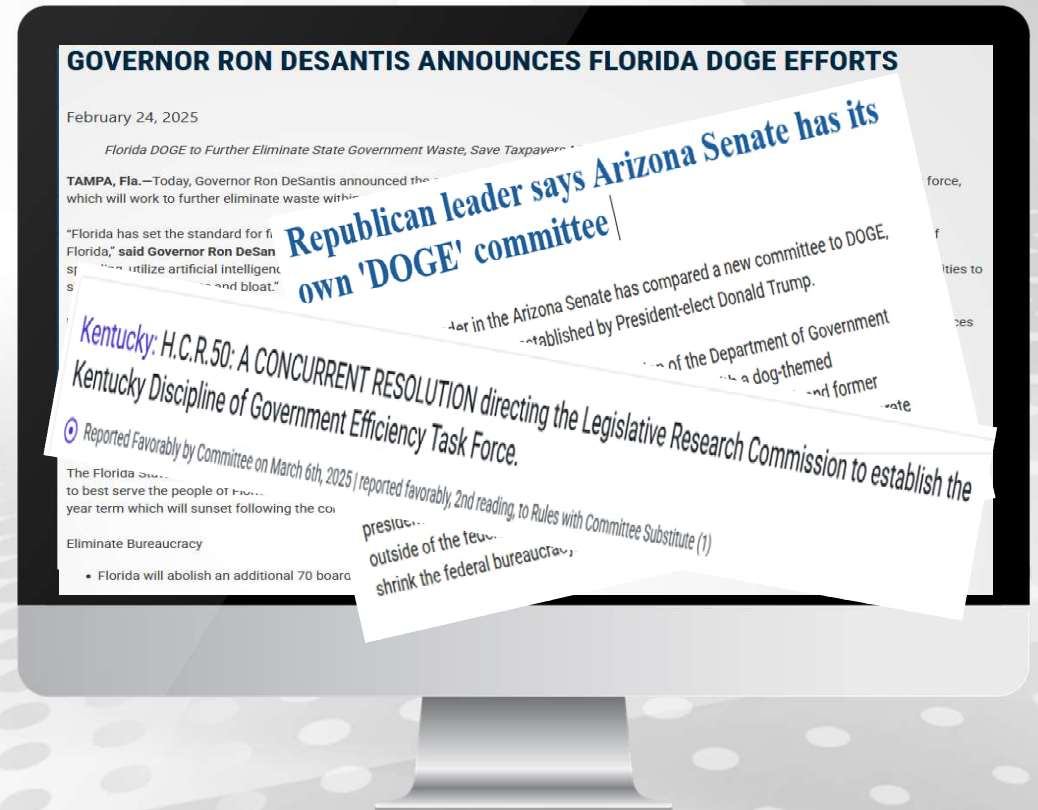
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Jurisdictions That Allow Rollover Legislation  
Rollover Legislation of Interest

# 2026 Legislation Other Activity of Interest



# Alliance for Responsible Professional Licensing



# Alliance for Responsible Professional Licensing

## Strategic Message Testing Research



- **Phase 1 - Focus Groups (Completed Feb 2026):** Two 90-minute online focus groups with 12 Opinion Elites - college-educated, civically engaged individuals who follow government policy and are familiar with professional licensing. Groups were screened by ideology to include DOGE supporters and non-supporters.
- **Phase 2 - AI Message Testing (Ongoing):** Using an AI-based research tool to stress-test and refine the top-performing messages from the focus groups before they go into a quantitative survey.
- **Phase 3 - Quantitative Survey (Upcoming):** A base survey of 1,000 voters, plus a targeted oversample of 300 DOGE-supportive/hardline anti-regulation voters, for a total sample of 1,300.

# Alliance for Responsible Professional Licensing

## Key Takeaways From Focus Groups



**Takeaway 1** - Support for licensing starts strong and anchored in public safety. Participants understand licensing as important when tied to preventing harm and ensuring minimum competency in high-stakes professions. Conservative participants were more likely to see licensing as a burden in lower-risk fields like cosmetology.

**Takeaway 2** - Government efficiency matters, but methods matter more. There was universal agreement that some government waste exists. However, Democrats and Independents opposed sweeping cuts and favored careful, deliberate approaches. DOGE supporters largely framed efficiency as reducing federal overreach and empowering state/local government - they did not necessarily want less spending at the state level.

**Takeaway 3** - Awareness of board reform proposals is essentially zero. No participant had heard of efforts to cut or consolidate licensing boards. After learning about these proposals, most opposed them. Boards are not generally perceived as government waste and are generally viewed as functional and necessary. Plus, after learning boards are self-funded, the debate shifts toward concern that changes could create a new taxpayer burden.



NASBA

**QUESTIONS?**

# NASBA

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## Principal Place of Business

**Frank X. Trainor, Esq.**

**Staff Attorney, NC State Board of CPA Examiners**

**Kent A. Absec**

**Vice President, State Board Relations, NASBA**

# The Real Frank X. Trainor



# UAA Mobility Language

An individual whose **principal place of business** is not in this state and who holds a valid license in good standing as a Certified Public Accountant from any state shall have all the practice privileges of licensees of this state without the need to obtain a license ...

# Mobility

- Discipline against License
  - Disciplinary action affects activities in all states
- Discipline against Practice Privilege
  - Disciplinary action only affects activities in the state that imposed discipline

# Goals

- The First Priority – Public Protection
  - Easy for public to locate proper place to file a complaint
  - Place primary jurisdiction in a State that has an interest in effective enforcement
  - Place burden of enforcement on jurisdiction where fees and/or taxes are paid
- Reduce governmental impediments on trade
- Certainty
  - Easy implementation for boards and licensees
  - Consistent results

# Notable Examples

- Model Citizen
- Cross-Border Commuter
- Remote Employee
- Remote Contractor
- Forum Shopper
- Wellwadabadas™

# Model Citizen

- Lives in North Carolina
- Goes to work in a brick and mortar office in North Carolina
- Generally, does not travel out of state to do work
- Clients are primarily from North Carolina
- Online presence is tied to North Carolina

# Cross-Border Commuter

- Lives in Rock Hill, South Carolina
- Commutes to Charlotte for work
- Clients tend to be from North Carolina
- Online presence is primarily North Carolina

# Remote Employee

- Generally works from home
- Reports to a CPA firm office that may be in another state
- Clients tend to be in the jurisdiction of the CPA firm office
- May have started in an office, but moved to remote work after COVID
- Online presence is likely tied to CPA firm location

# Remote Contractor

- Generally works from home
- May do work for firms in multiple jurisdictions
- Any online presence is likely to be individualized to the licensee

# Forum Shopper

- Has 120 hours of education
- Lives in a jurisdiction that requires 150 hours of education
- Does not want to attend college for an additional year

# Wellwadabadas <sup>TM</sup>

- Do not operate in a manner that fits traditional norms
- Has leveraged technology to make work environment more fluid
- Online presence can vary

# Models

- UAA (CPA choice)
- Colorado (Live here and work here, license here)
- Virginia (Nexus)
- Iowa (Location)

# CPA Choice (UAA Rule)

S.C Code Ann. § 40-2-20 (25): “Principal place of business” means the office location designated by a licensee for the purposes of substantial equivalency and reciprocity.”

- Pros
  - About half of jurisdictions use this definition, leading to consistency
  - Easy to apply
- Cons
  - Consumers may not know where to file a complaint
  - Similarly situated CPAs can be licensed in different jurisdictions depending on licensee designation, leading to inconsistency
  - Incorporation of “office” into the analysis leads to ambiguity

# Efficacy of UAA Rule

- Model Citizen
- Cross-Border Commuter
- Remote Employee\*
- Remote Contractor\*
- Forum Shopper
- Wellwadabadas <sup>TM</sup>

\* If the licensee acts within reason

# Live Here, Work Here, License Here

Colorado: 3 CCR 705-1, Rule 1.14(b)(1)(a)(1) "Principal Place of Business" is presumed to be the location designated by the individual, but the presumption will be overcome if: (1) the individual establishes residency in this state; and (2) the individual provides or offers professional services to his employer or to a client or potential client located in this state.

- Pros
  - Preserves some of UAA rule, but removes some of the randomness
- Cons
  - Lack of clarity in situations where CPA works in different jurisdiction than residence

# Live Here, Work Here, License Here

- Model Citizen
- Cross-Border Commuter
- Remote Employee
- Remote Contractor
- Forum Shopper
- Wellwadabadas <sup>TM</sup>

# Nexus Test

Virginia: 18VAC5-22-50. Determining whether the principal place of business of a person or of a firm is in Virginia.

Complying with subdivision A 1 of § [54.1-4409.1](#), subsection B of § [54.1-4411](#), or subsection B of § [54.1-4412.1](#) of the Code of Virginia requires the person or firm to use reasonable judgment in determining whether Virginia is the principal place of business in which:

- 1. The person provides services to the public; or
- 2. The firm provides attest services, compilation services, or financial statement preparation services.

The determination shall be reasonable considering the facts and circumstances and can be based on quantitative or qualitative assessments. The determination shall be reconsidered for changes in facts and circumstances that are not temporary.

# Nexus Test

- Pros
  - Does probably the best job of placing enforcement burden in the correct jurisdiction
  - High likelihood that consumer will identify correct jurisdiction
- Cons
  - Confusing and difficult to implement
  - Public protection not necessarily enhanced by placing determination in hands of the licensee
  - Subjectivity

# Nexus Test

- Model Citizen
- Cross-Border Commuter
- Remote Employee
- Remote Contractor
- Forum Shopper
- Wellwadabadas™

# Location Test

## Iowa Code 193A IAC 1.1

- "Principal place of business" means the primary location from which public accounting services are performed. A person or firm may only have one principal place of business at any one time. Persons who perform public accounting services at multiple or rotating locations, such as CPAs who perform attest services on assignment as needed in multiple jurisdictions, may designate as their principal place of business the location that most often serves as the person's home base of operations.
- Arkansas Code 17-12-103.
- (i) "Principal place of business" means the primary location from which professional services are performed.
- (ii) A person or firm may have only one (1) principal place of business at any one (1) time. (B) An individual who performs professional services at multiple locations may designate the location that most often serves as the individual's home base of operations as a principal place of business;

# Location Test

- Pros
  - High likelihood that enforcement burden is in the correct place
  - Consumers should be able to find correct jurisdiction (maybe not for remote workers)
  - States retain territorial integrity
- Cons
  - Not necessarily the best solution for remote work
  - Remote workers on the same engagement may be subject to different state licensure

# Location Test

- Model Citizen
- Cross-Border Commuter
- Remote Employee
- Remote Contractor
- Forum Shopper
- Wellwadabadas™



# AICPA Enforcement

**Toni Lee-Andrews, CPA,CGMA | Senior Technical Director – Ethics & Peer Review**

# *Peer review and ethics enforcement*

# Proposal to address certain ethics matters as part of the peer review process

- Not a bylaw proposal but an AICPA Council resolution
- The Professional Ethics Division receives ~60 A&A and related independence complaints per year
- Investigation and remediation focuses solely on the individual
  - A&A engagements are the product of a firm's system of quality management
- Resolution of cases can take 5+ years
  - Timeliness of case resolution is a top stakeholder concern (complainants, investigated individuals and their firms)
- Proposal
  - Address issues identified in complaints by Peer Review process rather than Ethics Division investigation

## Proposal to address certain ethics matters as part of the peer review process

- Applies only to:
  - CPA Firms
  - Services in the scope of Peer Review (A&A/independence)
- No change to treatment of alleged violations outside the scope of Peer Review, including those involving:
  - Behavioral issues
  - Financial reporting matters by CPAs in management accounting
  - Tax matters

## Benefits of proposal

- Enhances A&A quality through:
  - More effective remediation
    - Focus on firm's system of quality management, in addition to individual, for improvement
  - More timely remediation
    - Peer review has a three-year cycle and issues will be addressed well within that period
- Supported by:
  - Regulators who submit Ethics complaints
  - Peer Review Board and Professional Ethics Executive Committee

## Impacts on peer review

| <b>Stakeholder</b>      | <b>Level of effort required</b>           |
|-------------------------|---|
| Peer reviewers          | Minimal increase, <1% of reviews affected |
| AICPA Peer Review staff | Minimal increase                          |
| Firms                   | Minimal or no increase                    |
| Administering entities  | Minimal or no increase                    |

## Next Steps

- Consideration of all 3 proposals by AICPA Board (April)
- Presentation for discussion and [approval] at AICPA Spring Council (May)\*
- Bylaws vote within 180 days of AICPA Council [if approved]
- Implementation



# Thank you

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# CPA Exam Update

44<sup>th</sup> Annual Conference for Executive Directors and Board Staff  
March 2026 – Austin TX

**William A. Emmer, CPA**  
Chief Operating Officer  
NASBA

**Michael A. Decker**  
VP, CPA Examinations and Pipeline  
AICPA

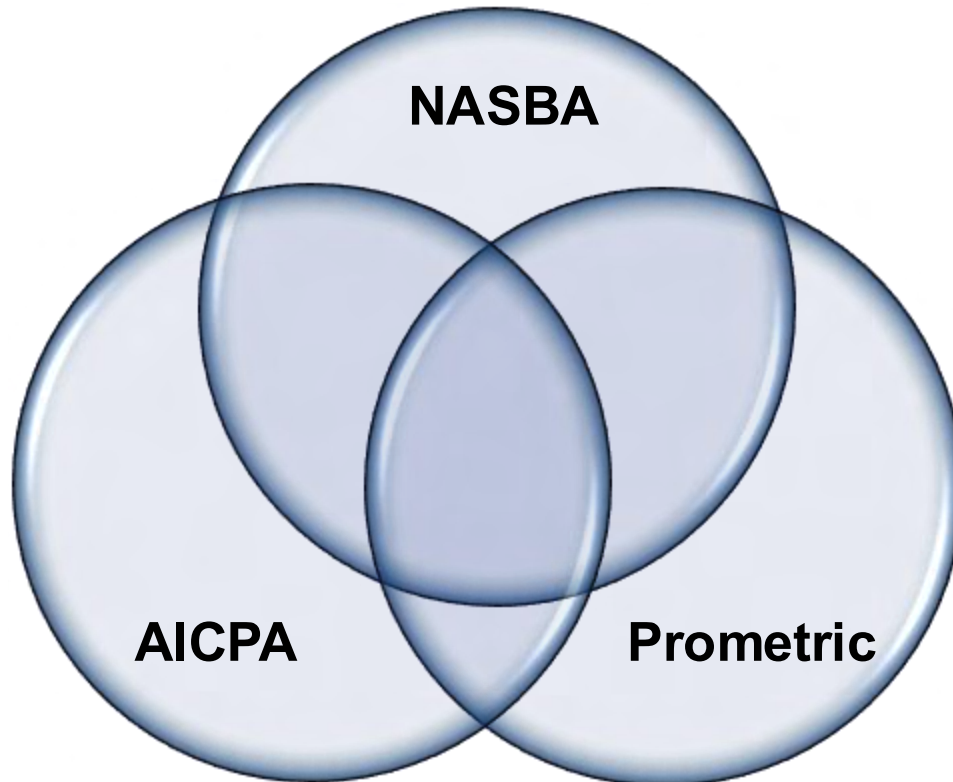
The Uniform CPA Examination®



# Agenda

- ▶ **N-A-P Relationship**
- ▶ **Prometric Update**
- ▶ **The CPA Exam: Volumes & Pass Rates**
- ▶ **CPA Exam Related Services**

# N-A-P Relationship: CPA Exam



## NASBA

- **Bill Emmer\***
- Patricia Hartman
- Brant Beard

## AICPA

- **Mike Decker\***
- Robin Stackhouse
- Liz Forman

## Prometric

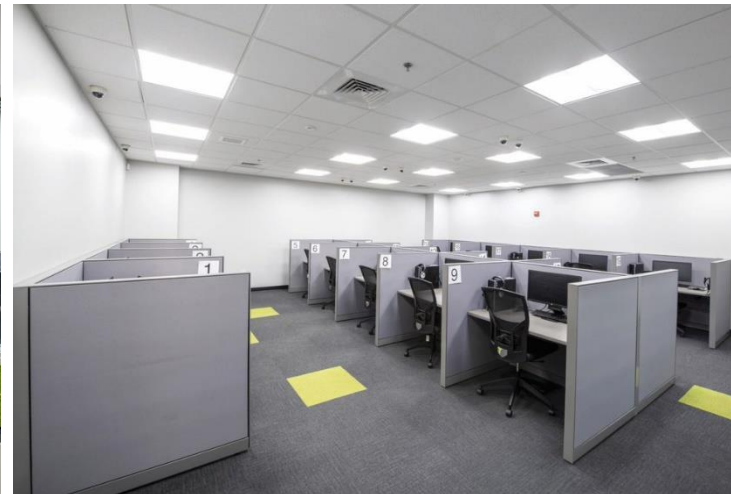
- **Sean Mathias\***
- **Patrick Staley\***
- Kim Farace
- Jimmy Starkey

**\*CSG Executives** 3

# Prometric Update



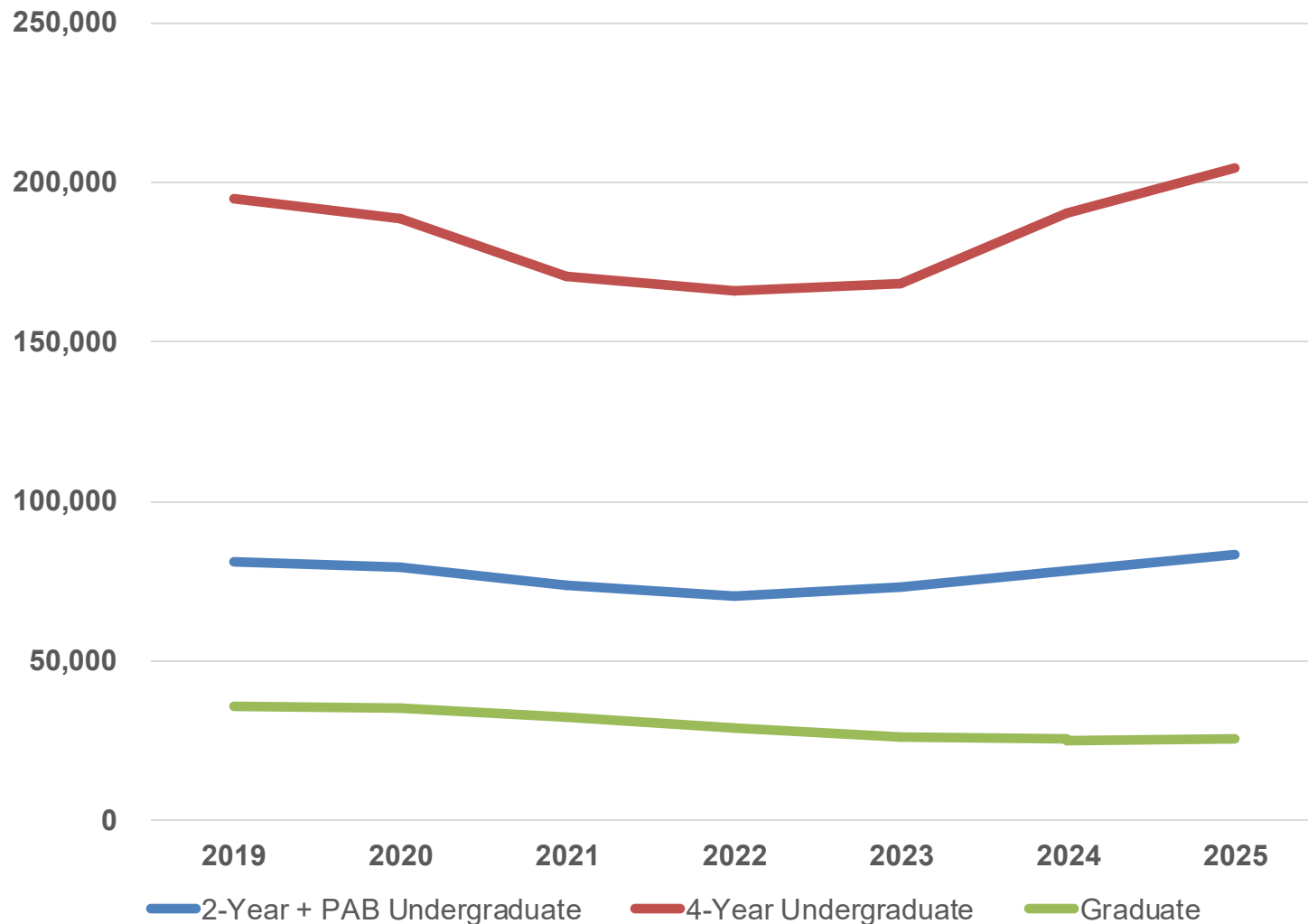
- Test Center Footprint Enhancements
- Capacity Monitoring
- Candidate Satisfaction
- NTS in CPA Mobile App accepted at Test Centers



# The CPA Exam - Executive Summary

- ▶ College enrollments are up, CPA Exam section volumes are up, first-time, unique and CPA Exam passers (all 4 sections) are up, pass rates are consistent and increasing, and the overall robustness and throughput of the CPA Exam pipeline is up.
- ▶ In 2025, 64% of accounting graduates sat for their first section of CPA Exam, a percentage not seen since 2010.
- ▶ The CPA Exam continues to be fit for purpose, accurately and reliably protecting the public interest.
- ▶ Candidates improved their performance on the CPA Exam in only the second year of the CPA Evolution update.
- ▶ CPA Evolution candidates are potentially performing better than pre-CPA Evolution candidates.

# Accounting Enrollments Are Up

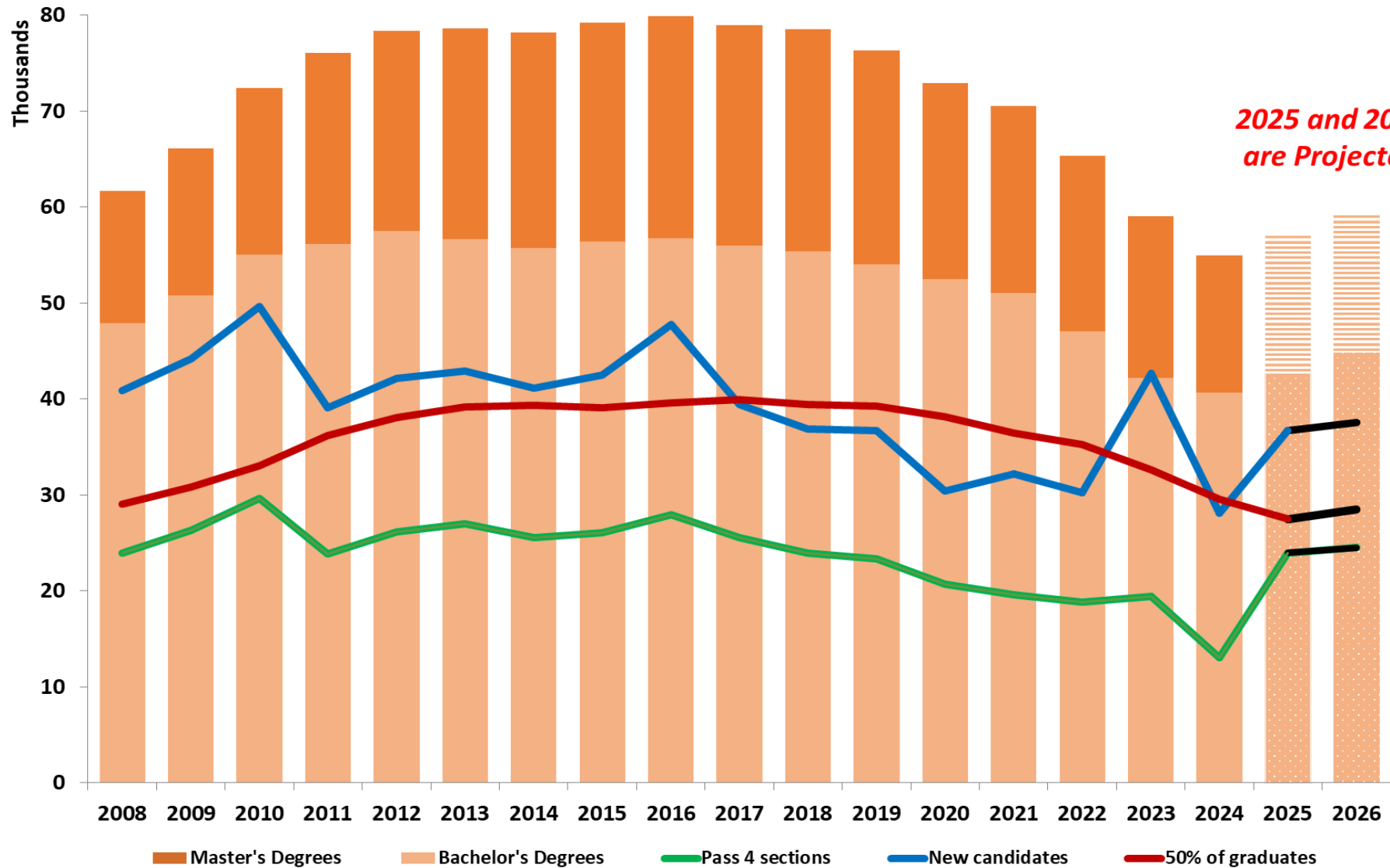


For the third consecutive year, total **undergraduate** enrollment in accounting increased over the prior year (2025 – 7.3%, 2024 – 11.3%, 2023 – 1.9%).

For the third consecutive year, total **4-year undergraduate** enrollment in accounting increased over the prior year (2025 – 7.4%, 2024 – 13.2%, 2023 – 1.1%).

In the Fall semesters of 2024 and 2025, 1 in 8 undergraduate business students majored in accounting, an increase from 1 in 9 from 2023.

# Accounting Graduates / CPA Exam Candidates



*2025 and 2026 are Projected*

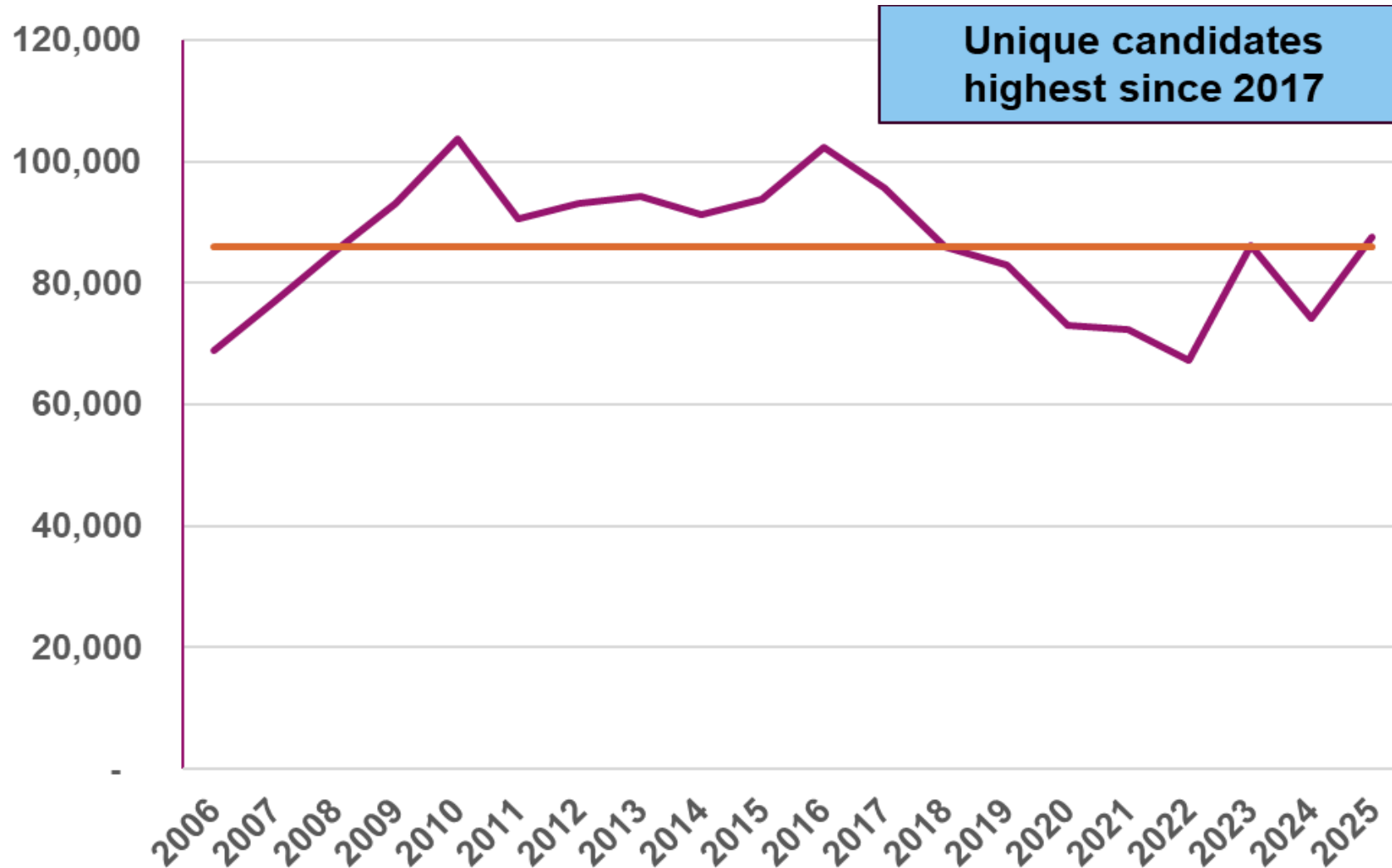
**First-time Exam candidates are at their highest since 2018\*.**

**Exam passers (of all 4 sections) are at their highest since 2017\*.**

**Unique Exam candidates are at their highest since 2017\*.**

**\*ignores 2023 spike**

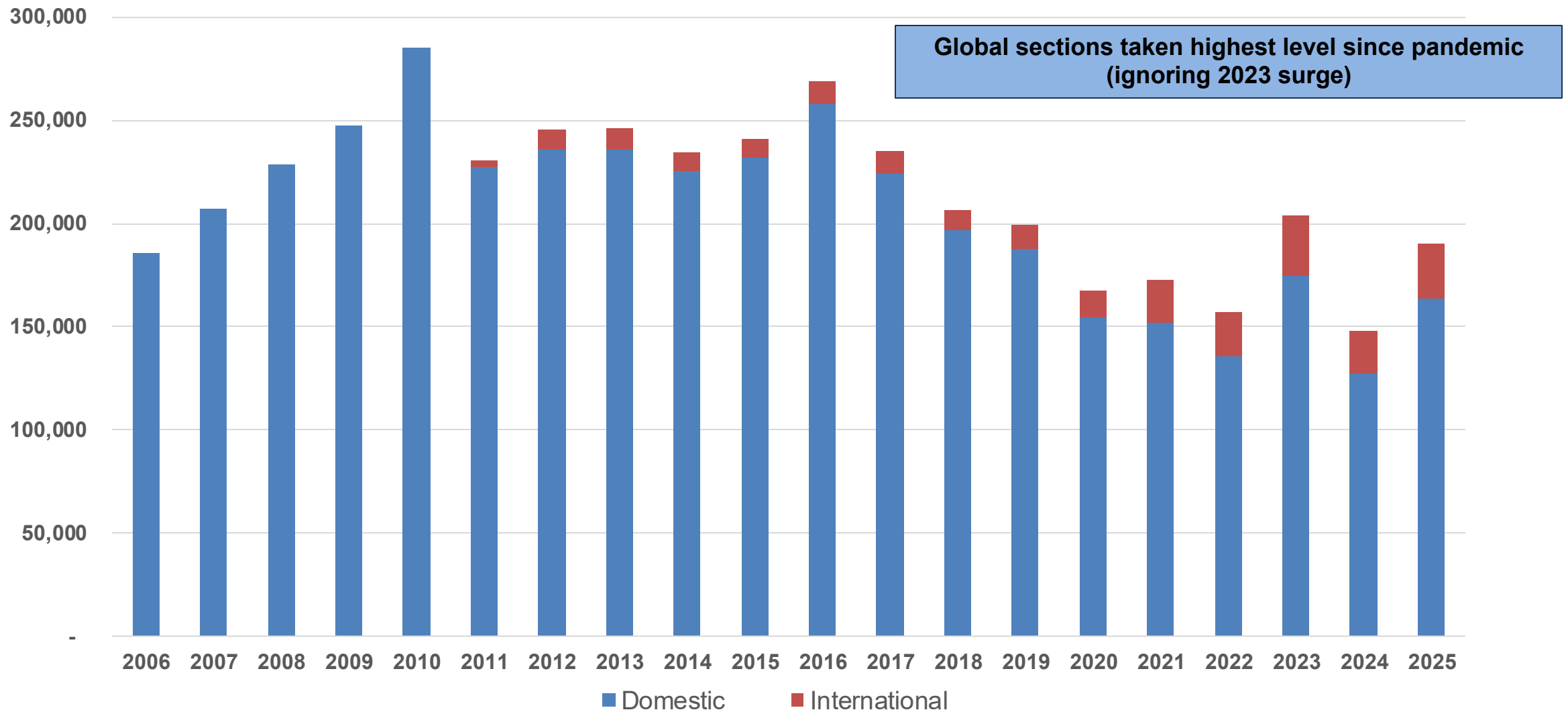
# Global Unique Candidates Testing Annually



**Updated Exams following a Practice Analysis launched in 11Q1, 17Q2, and 24Q1.**

**2006 – 2025 average is 85,910 global unique candidates testing each calendar year.**

# Annual Global Testing Volumes



# CPA Exam: Global Core Section Volumes Delivered

|       | 2024   |        |        |        |         |     | 2025   |        |        |        |         |     |
|-------|--------|--------|--------|--------|---------|-----|--------|--------|--------|--------|---------|-----|
|       | Q1     | Q2     | Q3     | Q4     | Total   | Pct | Q1     | Q2     | Q3     | Q4     | Total   | Pct |
| AUD   | 8,190  | 10,102 | 11,916 | 10,059 | 40,267  | 31% | 10,844 | 13,337 | 13,063 | 13,404 | 50,648  | 32% |
| FAR   | 9,295  | 12,264 | 15,989 | 13,506 | 51,054  | 40% | 14,594 | 16,626 | 17,030 | 17,021 | 65,271  | 41% |
| REG   | 7,141  | 10,037 | 10,895 | 8,762  | 36,835  | 29% | 9,286  | 11,534 | 10,333 | 10,536 | 41,689  | 27% |
| Total | 24,626 | 32,403 | 38,800 | 32,327 | 128,156 |     | 34,724 | 41,497 | 40,426 | 40,961 | 157,608 |     |

1. Candidate volumes increasing post CPA Evolution launch with an increase of ~30K sections in 2025.
2. Candidates continue to test in a particular order:
  - FAR, AUD, then REG, which impacts volumes and pass rates

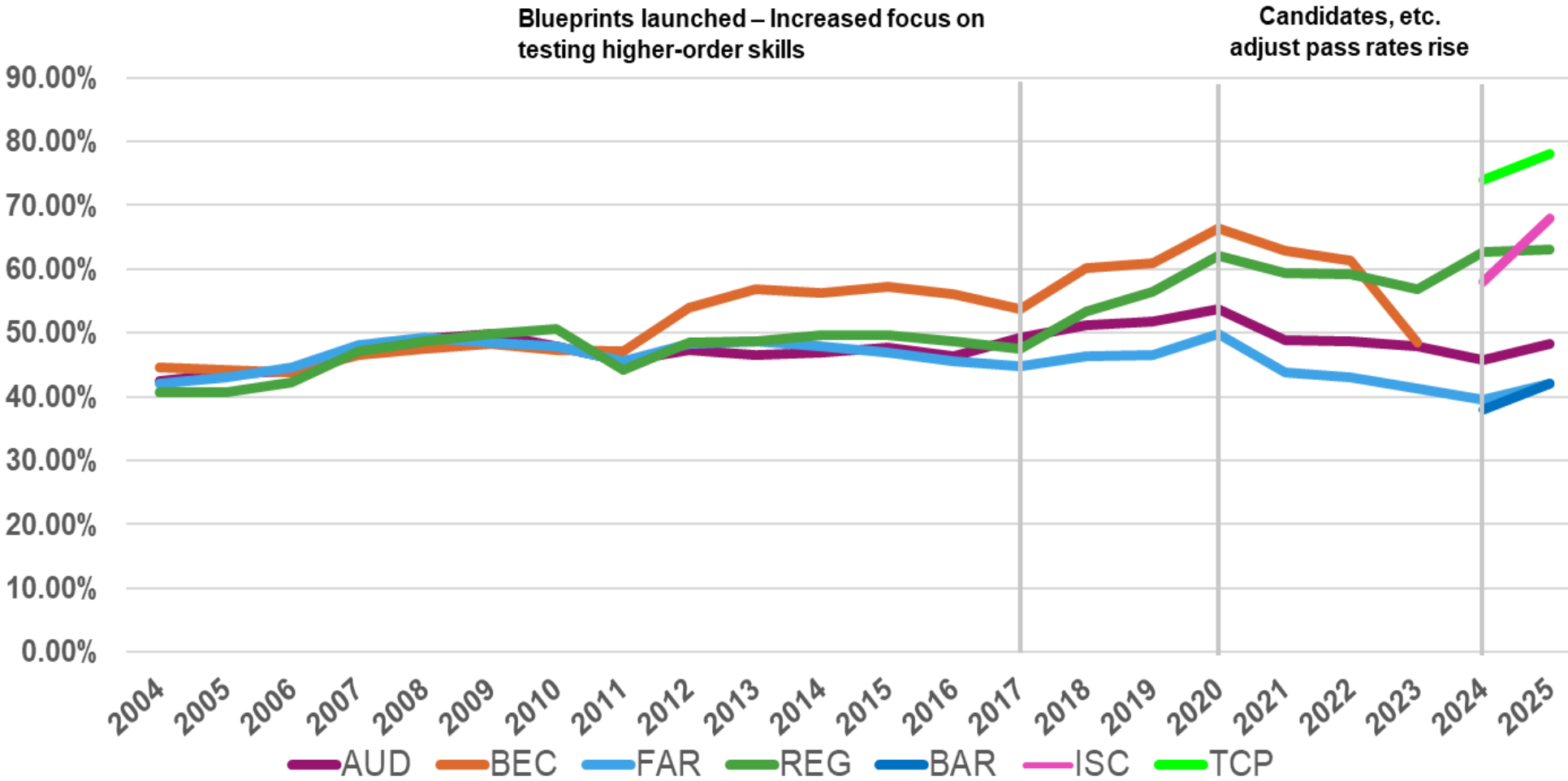
# CPA Exam: Global Discipline Section Volumes Delivered

|       | 2024  |       |       |       |        |     | 2025  |        |       |       |        |     |
|-------|-------|-------|-------|-------|--------|-----|-------|--------|-------|-------|--------|-----|
|       | Q1    | Q2    | Q3    | Q4    | Total  | Pct | Q1    | Q2*    | Q3    | Q4    | Total  | Pct |
| BAR   | 704   | 1,696 | 2,274 | 2,666 | 7,340  | 37% | 1,865 | 2,685  | 1,138 | 1,536 | 7,224  | 22% |
| ISC   | 380   | 1,110 | 1,622 | 2,235 | 5,347  | 27% | 1,589 | 3,623  | 1,916 | 2,833 | 9,961  | 31% |
| TCP   | 689   | 1,156 | 2,011 | 3,330 | 7,186  | 36% | 2,821 | 4,971  | 2,899 | 4,678 | 15,369 | 47% |
| Total | 1,773 | 3,962 | 5,907 | 8,231 | 19,873 |     | 6,275 | 11,279 | 5,953 | 9,047 | 32,554 |     |

1. Candidate volumes increasing post CPA Evolution launch with an increase of ~13K sections in 2025.
2. The CPA Evolution model and candidate behavior are driving Discipline volumes and ultimately pass rates.

<sup>29</sup> \*25Q2 included two testing windows in April and June. The additional window was added in June to allow those with expiring credits to test.

# Annual CPA Exam Pass Rates



The order of FAR, AUD, REG, BEC replaced with FAR, AUD, REG, Discipline.

CPA Evolution pass rates are increasing with increased volumes.

2020 pass rates spiked with low volumes (dedicated Covid candidates).

# Overall CPA Candidate Progress

|                   | 2022<br>(N~30k) | 2024<br>(N~28k) |
|-------------------|-----------------|-----------------|
| Passed Battery*   | 43%             | 33%             |
| Passed 3 Sections | 6%              | 9%              |
| Passed 2 Sections | 7%              | 10%             |
| Passed 1 Section  | 10%             | 11%             |
| Passed 0 Sections | 35%             | 36%             |

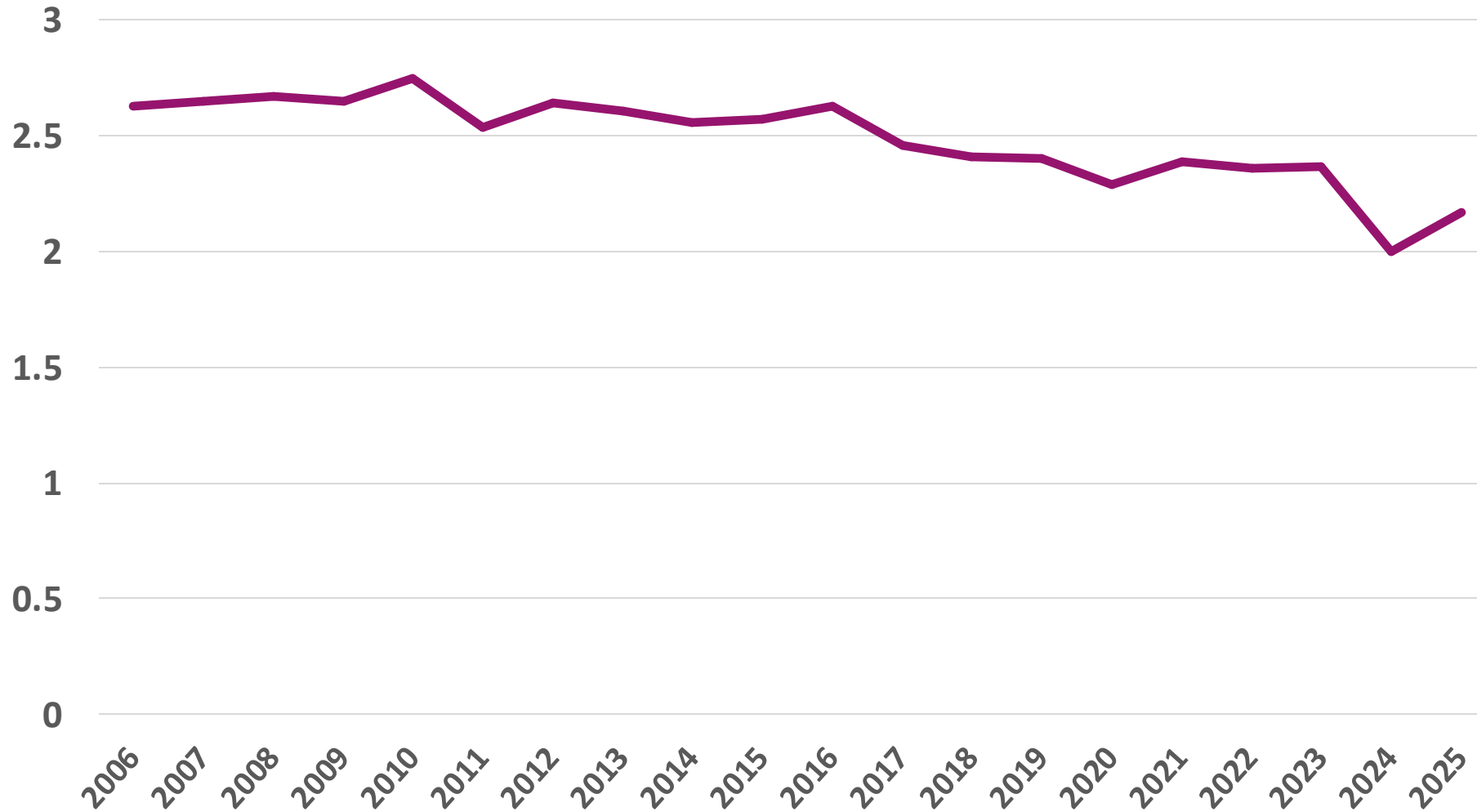
**What did they pass?**

|      | 2022 | 2024 |
|------|------|------|
| AUD  | 19%  | 25%  |
| FAR  | 32%  | 37%  |
| REG  | 18%  | 26%  |
| BEC  | 31%  | --   |
| Disc | --   | 12%  |

CPA Evolution candidates are potentially performing better than pre-CPA Evolution candidates.

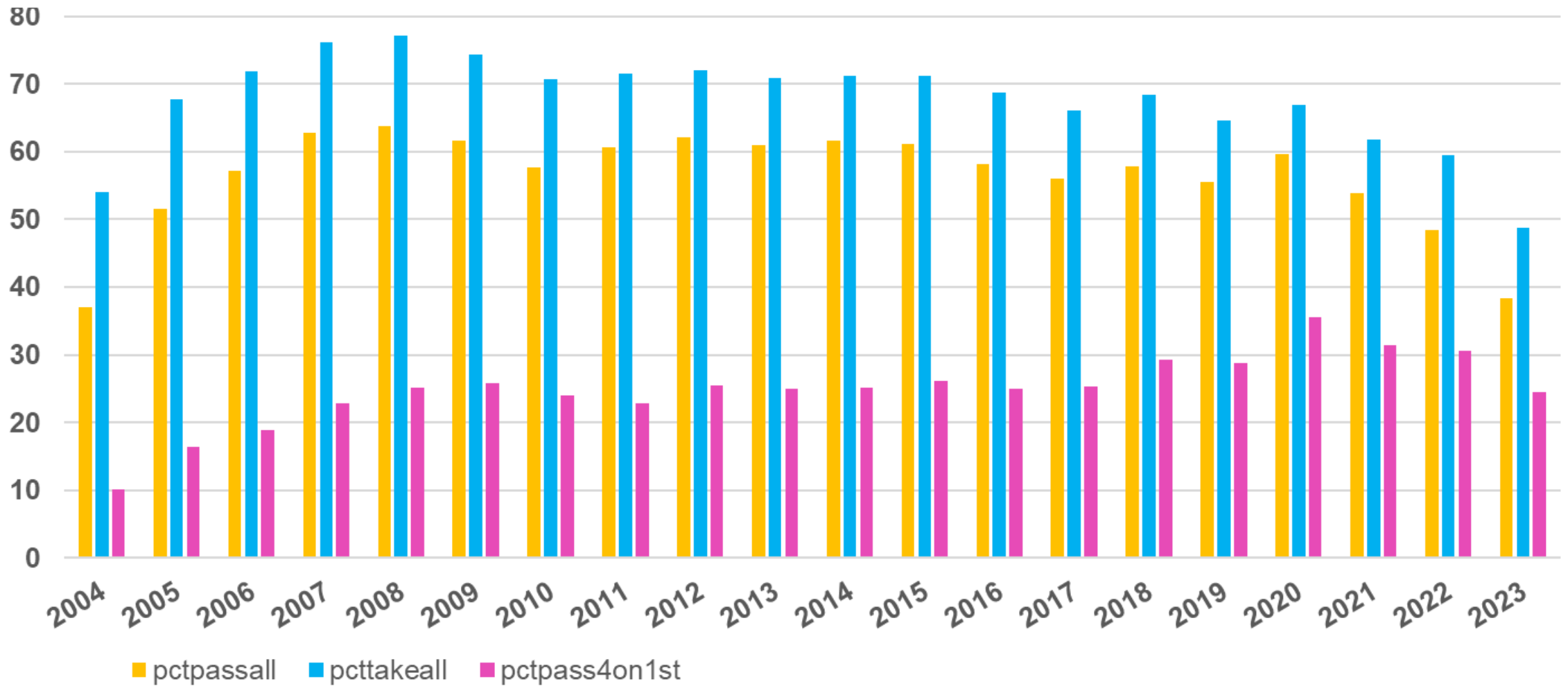
\* Estimated due to varying state-level policy implementations.

# Annual Average Number of Section Attempts (per Candidate)



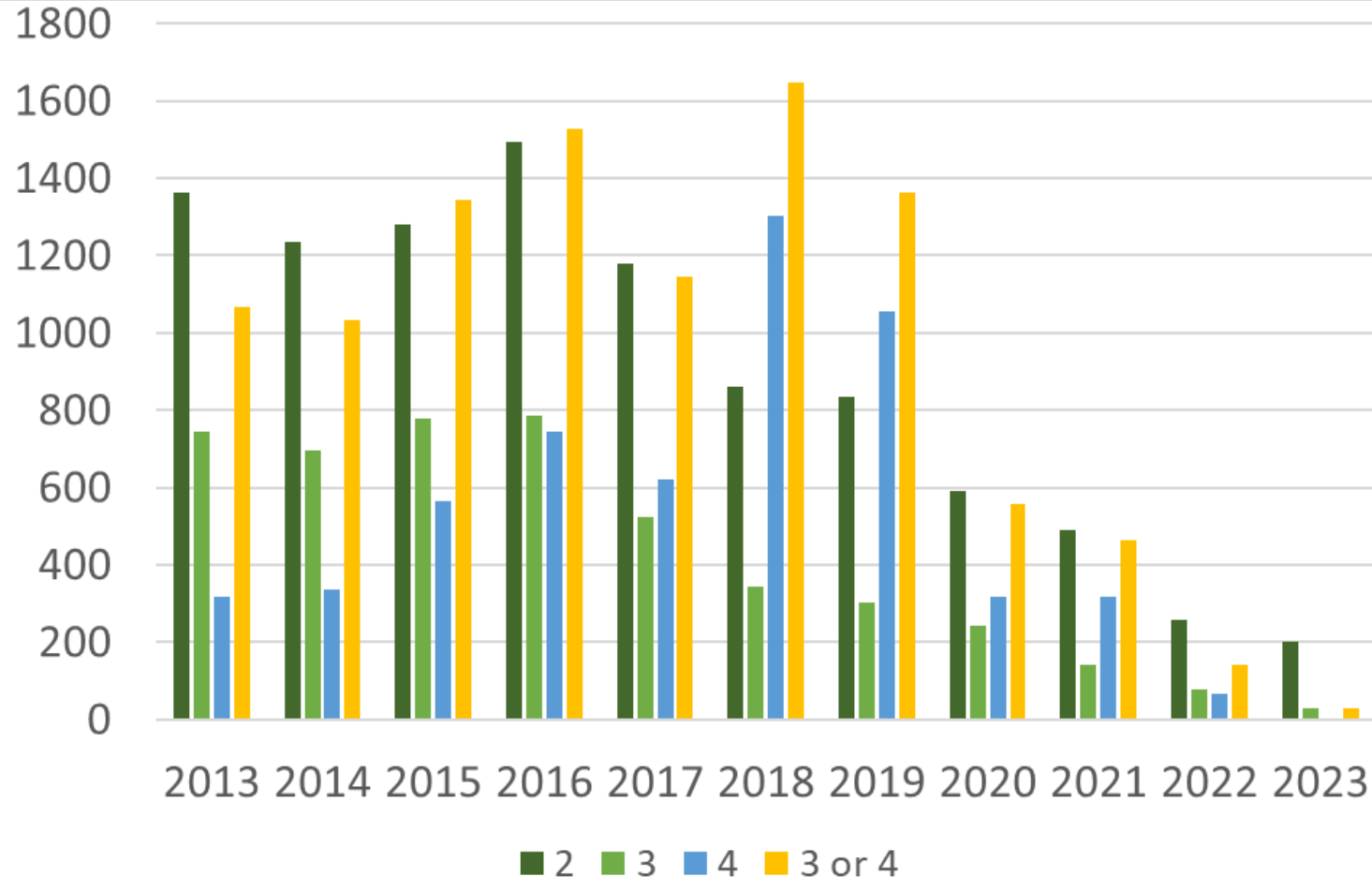
Candidates are sitting for less sections per year, therefore impacting test volumes and likely extending the Candidates' testing journey.

# Overall Candidate Completion Rates



# Overall Candidate Drop Out\* Rates

From the 2023, less than 230 candidates dropped out after passing 2 or 3 sections. More candidates are completing the Exam process.



\*Drop out means they haven't tested in 18 months.

Year indicates the year the Candidates started testing.

Candidates from more recent years are still testing given policies enacted for CPA Evolution.

# CPA Exam Related Services

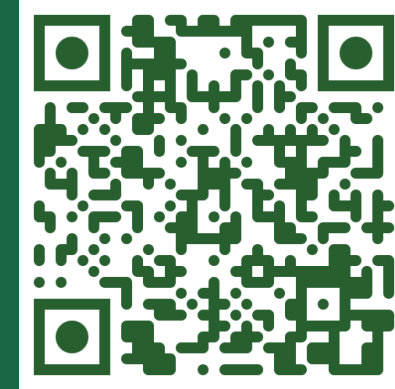
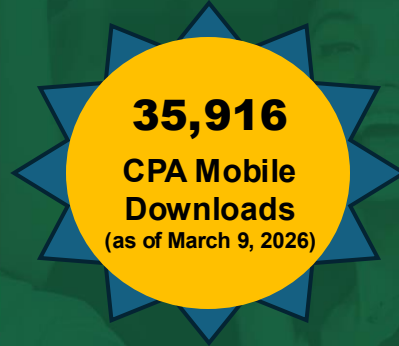
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NASBA



# NASBA CPA MOBILE

Launched September 2025



[nasba.org/nasba-cpa-mobile-app](https://nasba.org/nasba-cpa-mobile-app)

(iOS & Android)

# CPA Exam Related Services (II)

## Processing Times

CPA  
Examination  
Services



**36**  
Jurisdictions

**53**  
Jurisdictions

# CPA Exam Related Services (III)



**CPAES  
Score Transfer Fee**

# CPA Exam Related Services (IV)

**ED Focus Groups:  
Data & Reporting**

*Weeks of April 6 & 13*



*Educator Webinar - April 17*

**THANK YOU!**

# NASBA

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## Peer Review with APS Focus

Carl Mayes, CPA, CAE  
Vice President, AICPA

# Today's Topics

- Overview of Peer Review
- Changes in Peer Review Leadership
- Changes in Professional Ethics and Peer Review
- Update on Peer Reviewer Pool
- Emerging Areas in Peer Review
- Alternative Practice Structures (APS) and Peer Review

# Overview of Peer Review



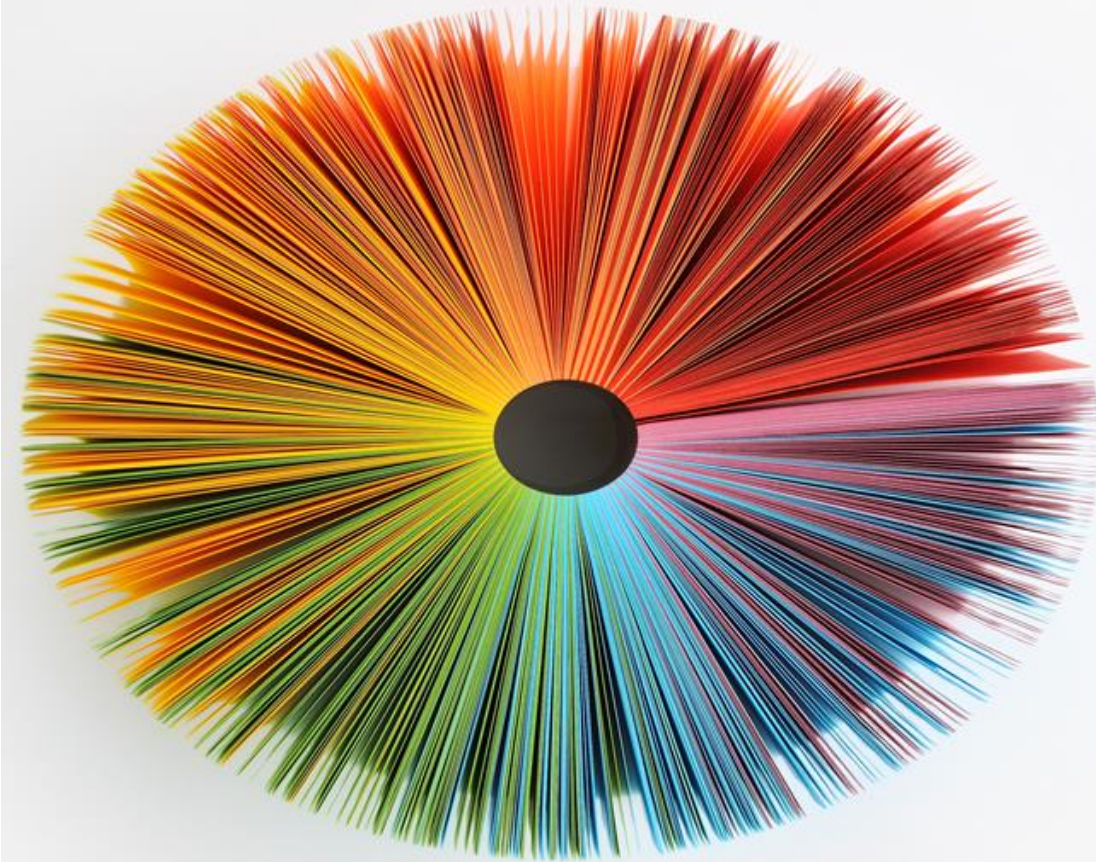
# Proven success from our efforts

- Focused initiatives/programs:
  - Peer Review Program
  - Enhancing Audit Quality (EAQ) initiative
- The role of State Boards of Accountancy is **KEY!**



# Peer Review background

- Began as voluntary program in the 70s
- AICPA members added membership requirement to bylaws in 1988
- 53 of 55 states/jurisdictions now require peer review
- About 18,000 enrolled firms
  - Reviewed once every 3 years
- Value to firm and the public interest lies in its remedial nature



# What is a peer review?

A *periodic* (once every three years) external review of a sample of engagements and, as applicable, a firm's quality control (quality management) system in accounting and auditing

Not all firms are required to have a peer review.



# What are the two types of peer reviews?

## System review

An evaluation of a firm's system of quality control and the firm's compliance with its system, including a review of selected engagements

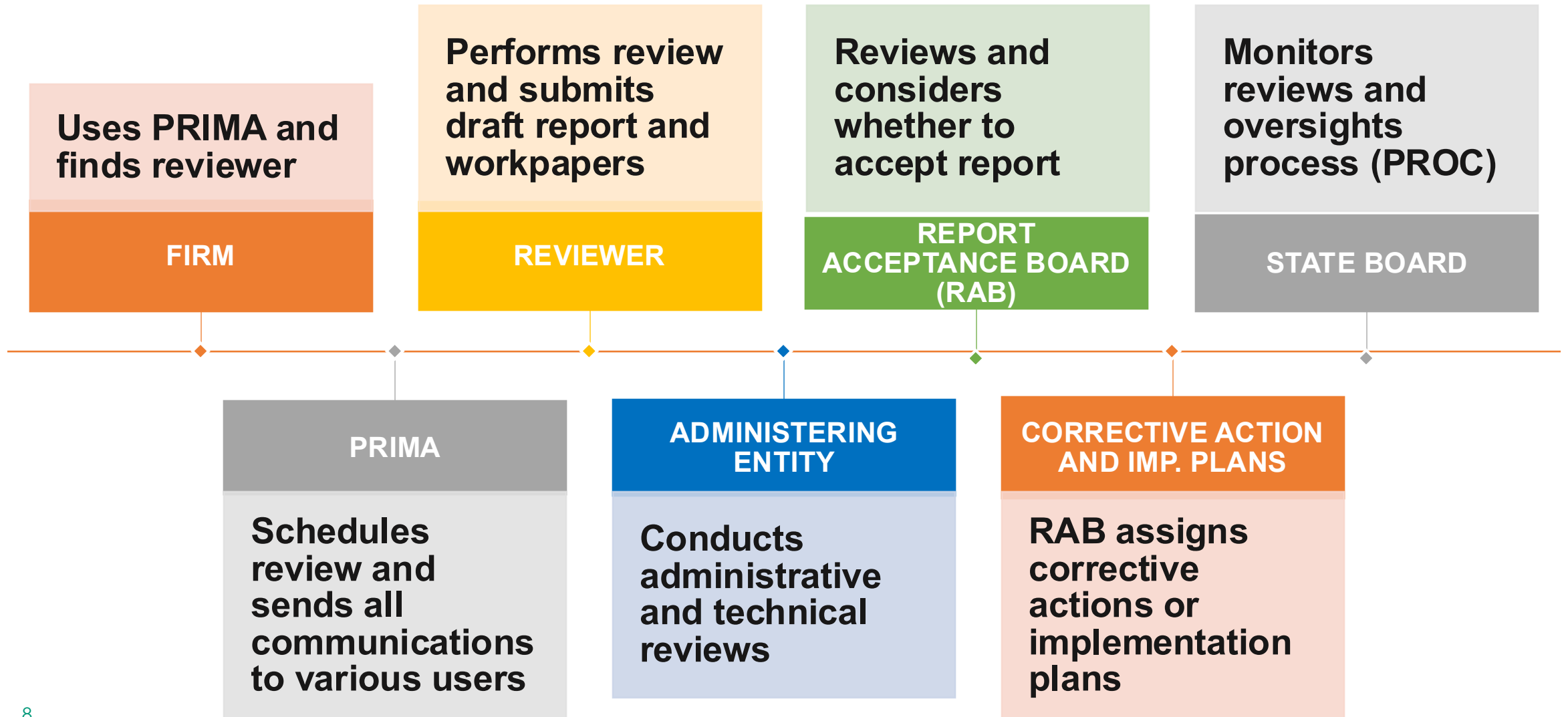
## Engagement review

An evaluation of the engagements selected for review with no evaluation of the firm's system of quality control

## System and engagement review

Both improve quality through firm remediation

# Peer Review Process



# Report ratings in system reviews

Pass

Reasonable assurance of performing and reporting in accordance with applicable professional standards in all material respects

Pass with  
deficiencies

Reasonable assurance of performing and reporting on in accordance with applicable professional standards in all material respects with the exception of a certain deficiency

Fail

No reasonable assurance of performing and reporting on in accordance with applicable professional standards

# Report ratings in engagement reviews

## Pass

Nothing indicated that the engagements reviewed were not performed and reported on in accordance with applicable professional standards in all material respects

## Pass with deficiencies

At least one, but not all, of the engagements submitted for review were not performed and reported on in accordance with applicable professional standards in all material respects

## Fail

All the engagements submitted for review were not performed and reported on in accordance with applicable professional standards in all material respects

# Facilitated State Board Access (FSBA)

- Launched nationwide in 2009 to provide state boards greater transparency into the peer review process
- Access given to all states/jurisdictions that require peer review for licensure
  - 21 states require mandatory participation in FSBA for Peer Review Results
  - Eleven states require mandatory participation in FSBA for additional documents and other objective information



# What information can you see in FSBA?

- For all enrolled firms (Per Program Standards):
  - Acceptance Date
  - Period Covered by Peer Review
- If your state requires participation, if a firm is a member of an Audit Quality Center, or does not opt out of FSBA:
  - Peer Review Acceptance Date
  - Period Covered by Peer Review
  - Report Grade
  - Peer Review Documents: Firm's Letter of Response accepted by AE and Acceptance Letter from AE



# What other information can you see in FSBA?

Additional documents and other objective information  
IF firm doesn't opt out, or if your state makes this  
additional information sharing mandatory

## Enrollment Information

- Enrollment Letter
- Date of Enrollment
- Original Enrollment Date
- Due Date (if applicable)
- Type of practice

## Status of Current Review

- Due Date
- Due Date Extension Letter
- Review Scheduled Date
- Estimated Commencement Date
- RAB Presentation Date
- Corrective Action Extension Letter

# Changes in Peer Review Leadership

NASBA



# Peer Review Senior Leadership

Carl Mayes  
Vice President  
[Carl.Mayes@aicpa-cima.com](mailto:Carl.Mayes@aicpa-cima.com)

Toni Lee-Andrews  
Senior Director  
[Toni.LeeAndrews@aicpa-cima.com](mailto:Toni.LeeAndrews@aicpa-cima.com)

Beth Thoresen  
Senior Director  
[Beth.Thoresen@aicpa-cima.com](mailto:Beth.Thoresen@aicpa-cima.com)

# Changes in Professional Ethics and Peer Review



# Proposed Council Resolution

- Professional Ethics Division receives ~60 A&A related complaints per year
- Proposal: Address A&A related complaints through Peer Review rather than Ethics investigation
- Enhances A&A quality through:
  - More effective remediation
  - More timely remediation
- Minimal impact on Peer Review stakeholders

# Impacts on peer review

| <b>Stakeholder</b>      | <b>Level of effort required</b>           |
|-------------------------|---|
| Peer reviewers          | Minimal increase, <1% of reviews affected |
| AICPA Peer Review staff | Minimal increase                          |
| Firms                   | Minimal or no increase                    |
| Administering entities  | Minimal or no increase                    |

# Emerging Areas in Peer Review

NASBA



# Emerging Areas in Peer Review

- Accounting and auditing practice areas are rapidly evolving in response to multiple emerging areas in the environment (APS is most recent example)
- Reviewing a firm's practice every three years often results in issues not being identified and rectified as timely as desired
- Proposed approach would –
  - Timelier identify areas which could challenge firms' A&A engagement quality
  - Provide firms with resources to mitigate challenges



# Annual Practice Questionnaire

- Integral component of Emerging Areas initiative
- Annual requirement for firms to answer a few questions regarding their A&A practice each year (estimated time less than 20 minutes)
- Initial questions would be something like:
  - Is your firm currently (or plan to be involved) in an alternative practice structure (APS)?
  - Do you use AI in performing your A&A engagements?
  - Are you currently auditing or have plans to audit clients with digital assets?
  - If your most recent peer review was an engagement review, have you performed or been engaged to perform an audit or other assurance engagement?

# Alternative Practice Structures (APS) and Peer Review



# APS Refresher

- Private Equity (PE) investors engaged in a wide range of industries for many years
- APS been a part of our profession for more than 25 years
- Increased PE involvement in the profession in recent years has triggered questions

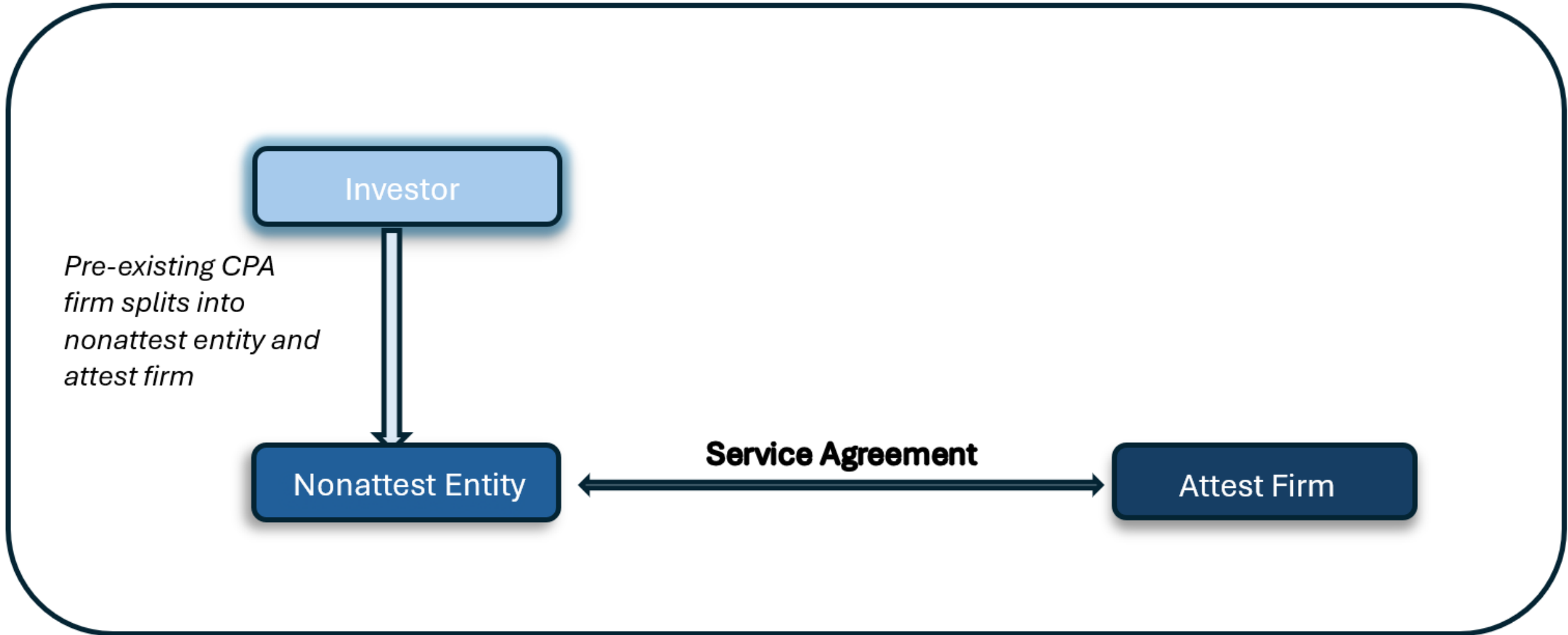
# What is an APS?

- Definition of APS
- Attest firm vs. nonattest entity
- Collaboration and independence
- Services provided by each entity
- Ownership
  - Council Resolution Concerning the Form of Organization and Name Rule (Appendix B)

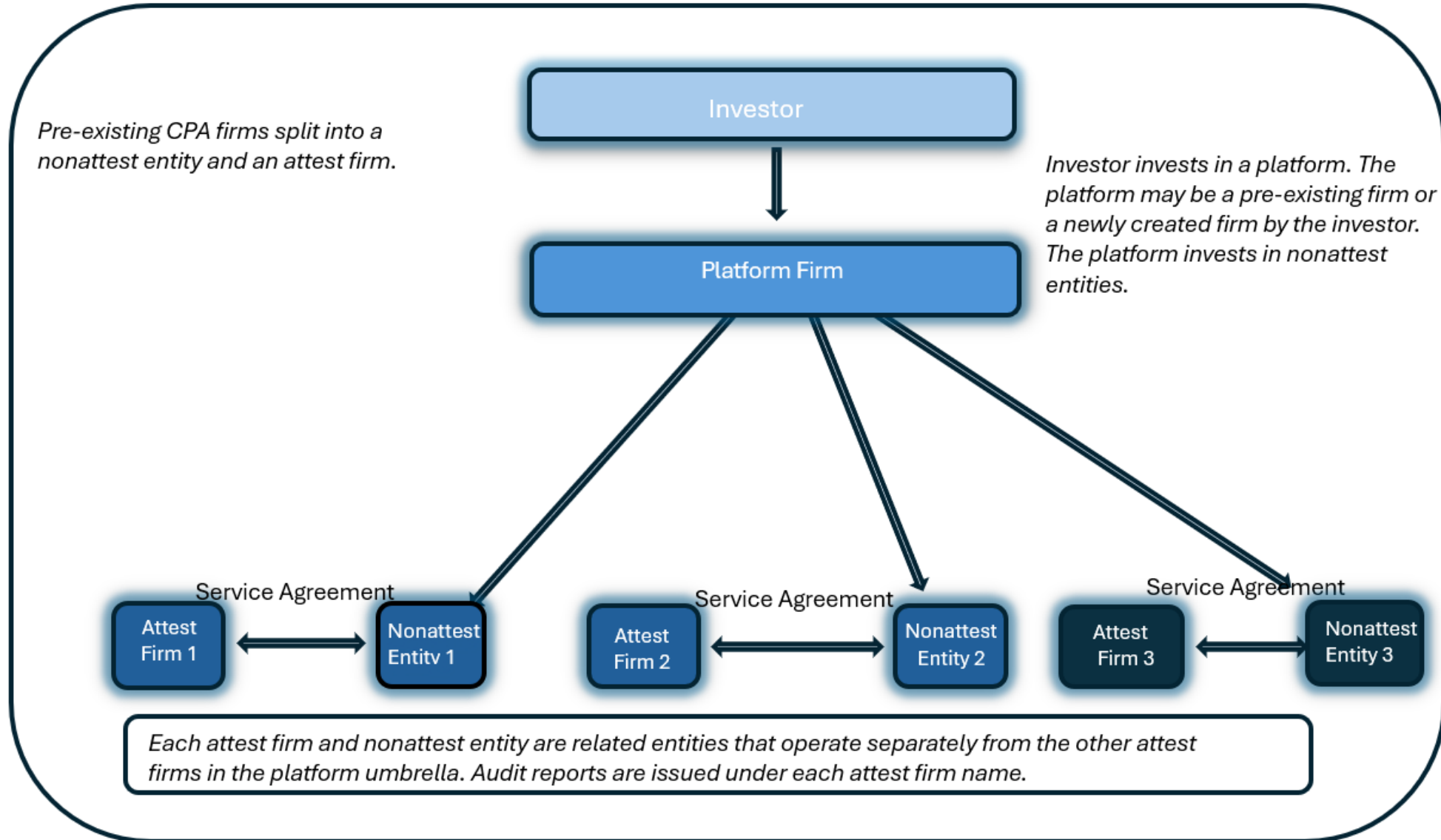
# How Does an APS Typically Work?

- Shared services agreement
- Partners may be owners of attest firm and nonattest entity
- Leased employees
- Separate governing bodies

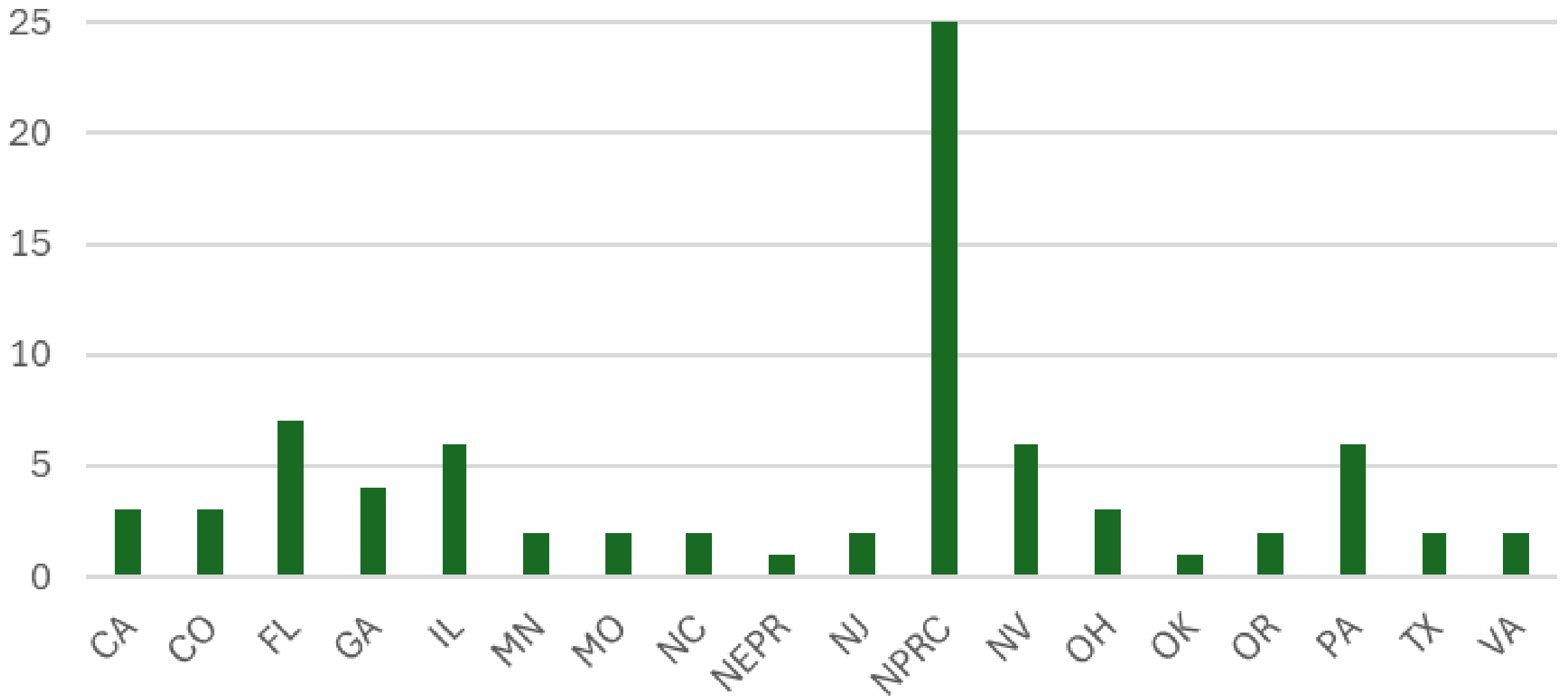
# Direct Investment Example



# Platform Example



# Number of firms with APS



# High level actions

- On every system review (including APS), evaluate design and implementation of the firm's system of quality management, including policies relative to:
  - Tone at the top,
  - Independence,
  - Client acceptance and continuance,
  - Engagement team assignment, and
  - Human resource policies and procedures

# High level actions

- Created
  - Internal AICPA APS squad
  - APS Task Force of volunteers
  - APS checklist
- We are aware of 95 APS firms
  - APS squad will be involved in every one of those reviews
- Introduced Annual Practice Questionnaire

# High level actions

- Effective for reviews scheduled 2/28/26 or later
- **Temporary** reassignment for APS firms to the NPRC
- APS Task Force evaluates results and develops training materials
- Peer reviewer outreach and assistance throughout the peer review
- Consistency in the peer review acceptance process

# High level actions

- Commenced training for reviewers, tech reviewers, RABs
  - Peer Reviews of Firms with APS
    - [January 2026 archive \(no CPE\)](#)
    - [May 19, 2026 rebroadcast \(CPE\)](#)
  - [Proposed Revisions to the AICPA code \(video\)](#)
  - [Proposed Ethics Changes in a Time of Private Equity, APS recording \(no CPE\)](#)

# Specific actions – APS checklist

- On every APS system review, interview:
  - Leadership of CPA firm and non-attest entity
  - A sample of personnel of the non-attest entity who spend 25%+ of their time on attest
  - A sample of personnel of the non-attest entity who execute policies and procedures within the SOQM

# Specific actions – APS checklist

- On every APS system review, collect data about:
  - APS model
  - Platform
  - Investors and investment levels – ownership %'s; less than significant, significant or control, etc.
  - Governance structure
  - Org chart, including services provided by each entity

## Specific actions – APS checklist

- On every APS system review, reviewer must ask whether the firm considers its relationship with non-attest entity to be a network
  - If not, must consult with AICPA APS squad

# Specific actions – APS checklist

- On every APS system review, consider:
  - ASA, whether it provides sufficient resources to maintain quality and independence
  - Non-attest entity's influence on attest entity
  - Involvement of outside investor in attest practice
  - Whether conclusion that investment is “less than significant” is appropriate
  - Any relevant communications from regulatory bodies
  - Firm policies for rapidly onboarding new entities, where applicable

# Specific actions – APS checklist

- On every APS system review, consider how the entity assesses and monitors independence, including:
  - How employees are educated on APS implications
  - Procedures in place to identify and mitigate threats
  - Identification of covered members, network firms etc.
  - Confirming the investor's compliance with applicable requirements

# Specific actions – APS checklist

- On every APS system review, consider how the entity assesses and monitors independence, including:
  - Every evaluation that took place when the firm provides attest services to entities associated with the investor
  - Monitoring of investor loans used to invest in the non-attest entity
  - Conflict checks on new non-attest entity lenders

# Next Steps

- Continued monitoring of all APS reviews
- Training and communications for peer reviewers, technical reviewers, and peer review committees
- Working with platforms to develop materials for member firms

# NASBA

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Questions?

# NASBA

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Thank you.

# NASBA

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## Firm Registration, Foreign Preparers and Oversight

Moderator:

Shelley Ostrem, Deputy Director, Oregon Board of Accountancy

Speakers:

Frances McClintock, Associate Director, Peer Review, AICPA

Bryan O'Neill, Esq., The Derbes Law Firm, LLC

Sunshine. S. Chow, Senior Advisor, Internal Revenue Service

Wednesday, March 25, 2026

## Objectives

- Identify Foreign Preparer Trends
  - State
  - Federal
- Abusive foreign preparer schemes
- AICPA Roles and Efforts



# State BOA Trends—Texas

## Establish a Texas-based firm

- Without registering
- Without a resident manager
- Partner with a Texas CPA
- Pass the CPA exam, establish nominal Texas firm storefront

# IRS PTIN VS EFIN

- Acquiring a PTIN
- Acquiring an EFIN—much more difficult
- Need Established Business to electronically file
- Rigorous background checks and know your customer protocol

# BOA Trend Crossroad with IRS Use Case

- Group of 5 individuals with PTINS filed over 1000 questionable returns
- Use of EFIN belonging to a practitioner in another state, NE
- One preparer with a Texas address and Federal EIN
- The business had no record of a filed Federal return
- Most returns were filed with foreign IP addresses
- 4 of the 5 practitioners had foreign addresses on their PTIN applications

# Mutual Recognition Agreement

IQAB has currently established MRAs with the following professional bodies:

- South African Institute of Chartered Accountants (SAICA)
- CPA Australia
- Chartered Accountants Australia and New Zealand (CAANZ)
- CPA Canada (CPAC)
- Chartered Accountants Ireland (CAI)
- Institute of Certified Public Accountants in Ireland (CPA Ireland)
- Instituto Mexicano de Contadores Publicos (IMCP)

# Firm Registration

- PR-C Section 100.03 in the *AICPA Standards for Performing and Reporting on Peer Reviews* (standards) states that the standards (which govern the program) are applicable to firms and individuals engaged in the practice of public accounting in the US.

# Potentially expanding the scope

- We understand this is a growing area of concern, so the Peer Review Board tasked staff to research and analyze the issue
- Significant complexities exist
- Numerous questions, considerations to be examined
- NASBA quick poll will be forthcoming

# Polling question # 1

Does your state require a physical U.S. presence for a firm to obtain a permit/perform attest engagements?

# Polling question #2

Does your state recognize non-U.S. peer review programs as meeting licensing requirements?

# Foreign PTIN Application and Requirements

Foreign individuals are legally permitted to obtain a preparer tax identification number (PTIN) to file tax returns on behalf of U.S. taxpayers. A PTIN is a unique ID required to prepare returns for compensation.

- Basic Qualification for a PTIN: 18+ years old
- No formal education/training
- Nominal registration fee

Requirements to obtain a PTIN by a foreign preparer:

- Form W-12, IRS Paid Preparer Tax Identification Number (PTIN)
- Form 8946, PTIN Supplemental Applications for Foreign Persons Without a Social Security Number
- Two notarized copies documents verifying foreign status and identity
- Or one copy of a passport

# IRS Rules and Regs Regarding Taxpayer Data and Foreign Preparers

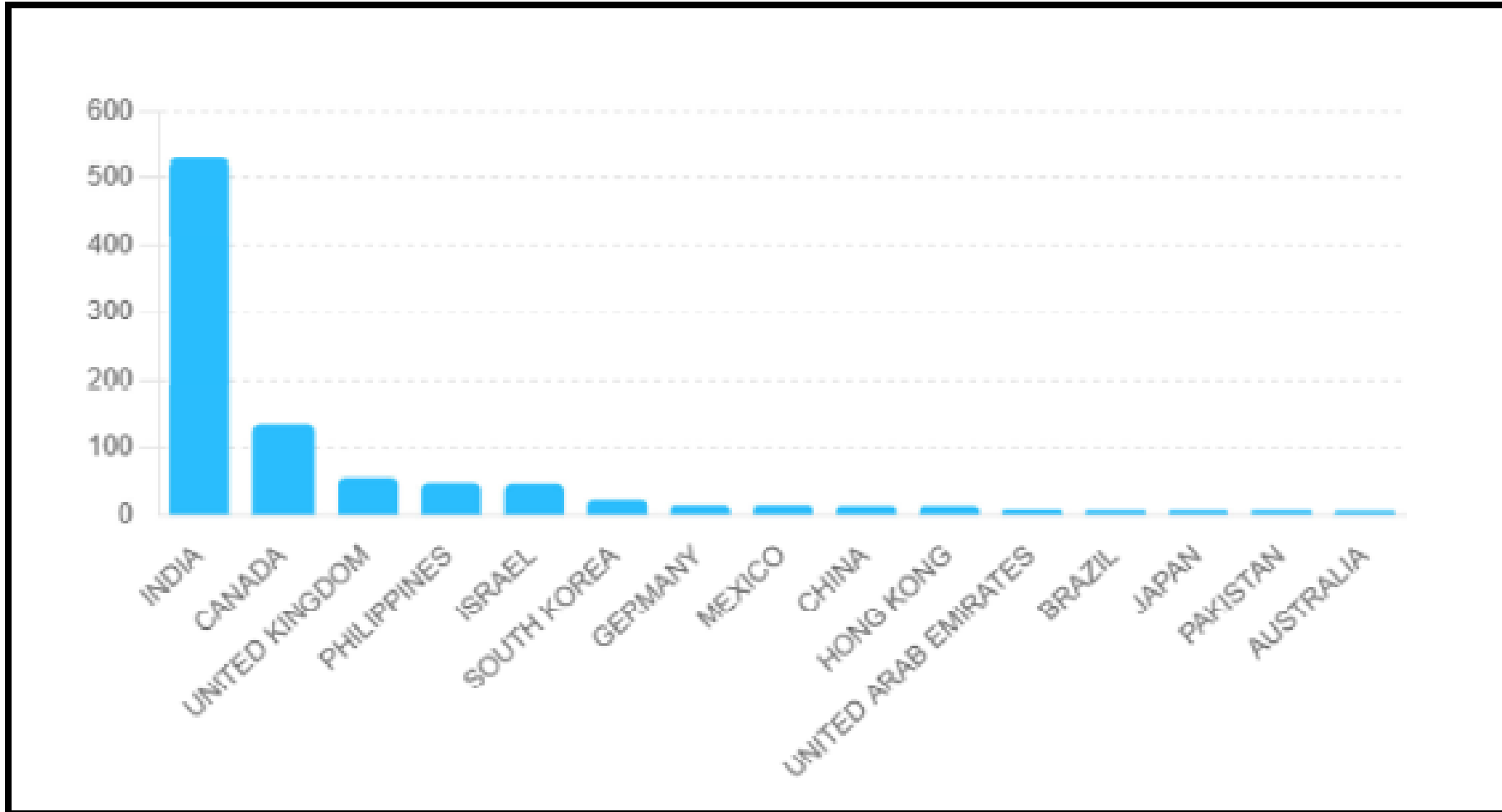
As of September 30, 2010, the IRS published regulations in the Federal Register, T.D. 9501, 75 FR 60309, requiring a PTIN. The IRS recognized however, some tax return preparers required to obtain a PTIN may not have a social security number. In particular, a foreign person (who, for example, may prepare returns for United States taxpayers living abroad) may not have a social security number and may not be eligible to obtain one. The regulations governing foreign preparers are detailed in Treasury Regulations, specifically Treas. Reg. §301.7216 and Revenue Procedures 2013-14 and 2013-19.

Revenue Procedure 2013-14 outlines requirements when a tax service business sends taxpayer's data overseas including requiring an adequate protection safeguard and notifying taxpayers that federal law may not protect their personal information once it is outside of the United States. A consent statement must include: "Federal law may not protect your tax return information from further use or distribution."

# Selection of High-Risk PTINs

- 1,026 foreign PTINs were selected based on an IRS internal ranking program designed to identify specific risk factors.
- The returns reviewed cover tax years 2021 through 2024, unless otherwise specified.
- Foreign PTINs from this dataset were in 51 different countries.
- Approximately 1.5 million returns were prepared by foreign preparers in this time frame.
- Number of returns per preparer range from 32 – 38,000 for tax years 2021-2024.
- It is important to note this sample does not account for all foreign PTIN holders. It is intended to represent broad trends for education purposes and continued study.

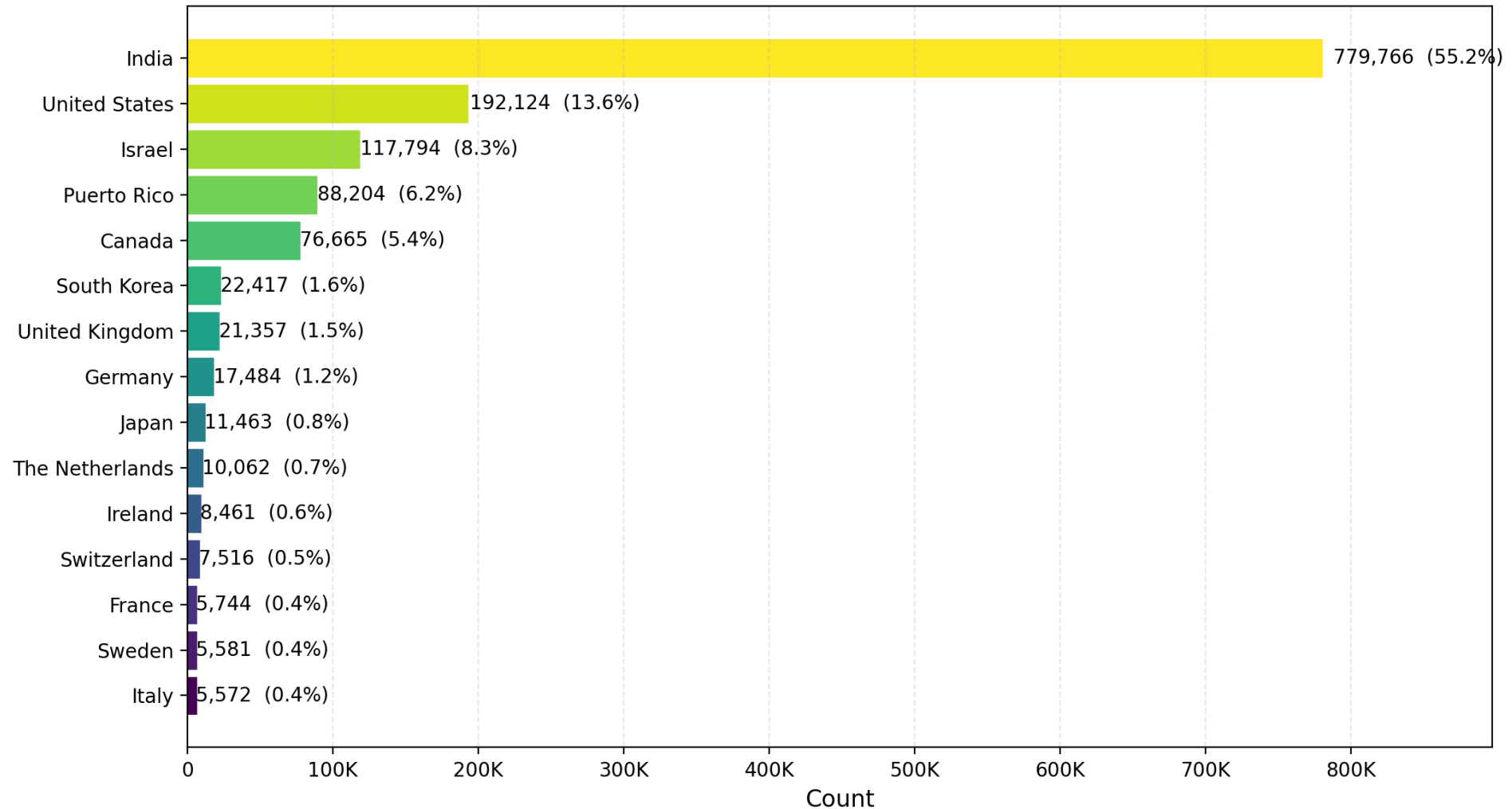
# Selection of High-Risk PTINs



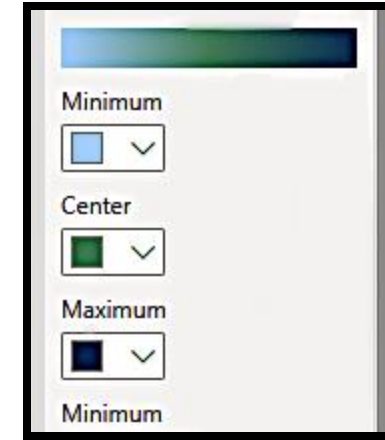
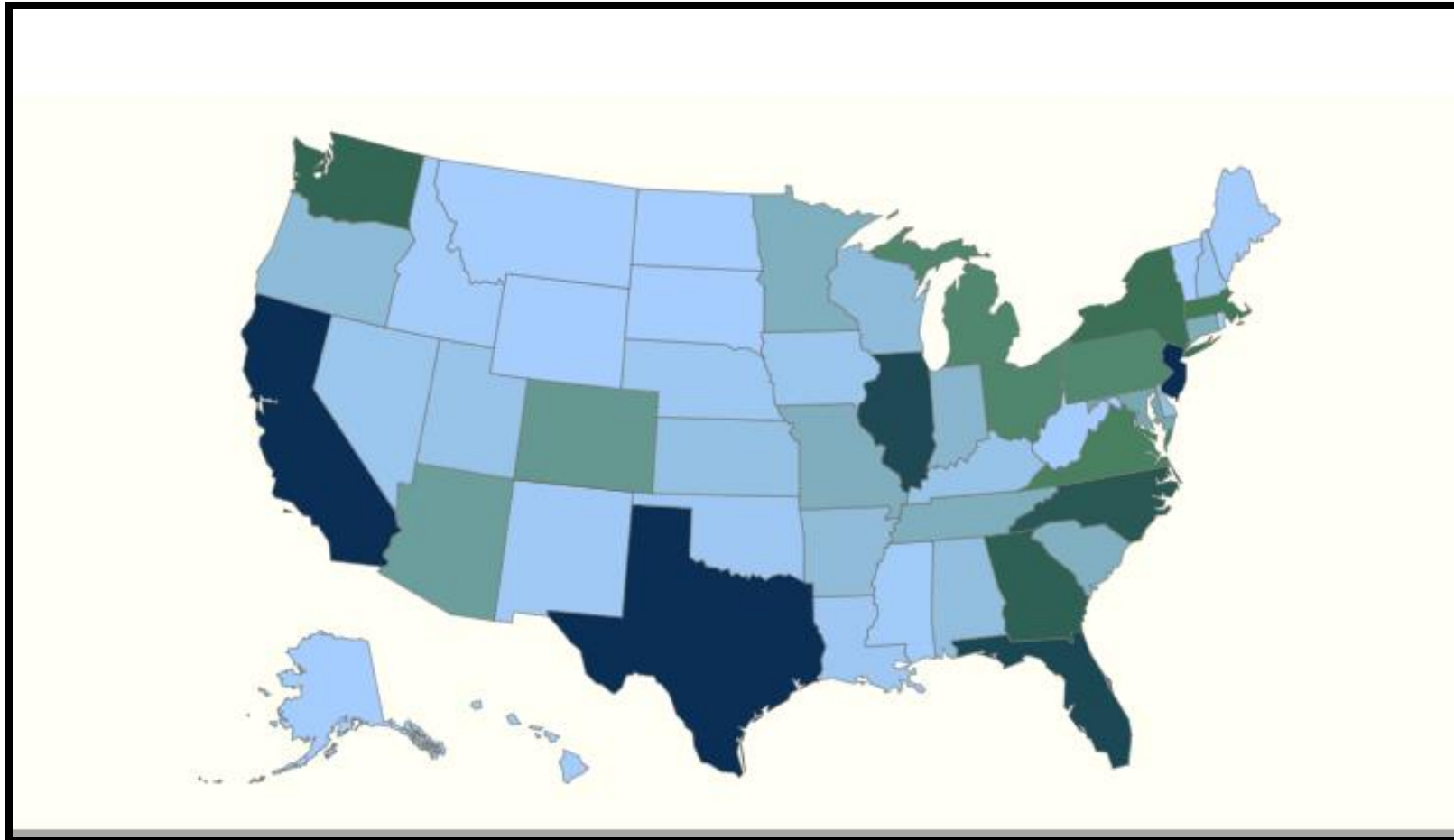
| Country        | Count |
|----------------|-------|
| INDIA          | 529   |
| CANADA         | 135   |
| UNITED KINGDOM | 55    |
| PHILIPPINES    | 47    |
| ISRAEL         | 46    |
| SOUTH KOREA    | 22    |
| GERMANY        | 14    |
| MEXICO         | 14    |

# Selection of High-Risk PTINs IP Address Geolocation

## Top 15 Countries by Volume



# Selection of High-Risk PTINs - F1040 Volumes by State

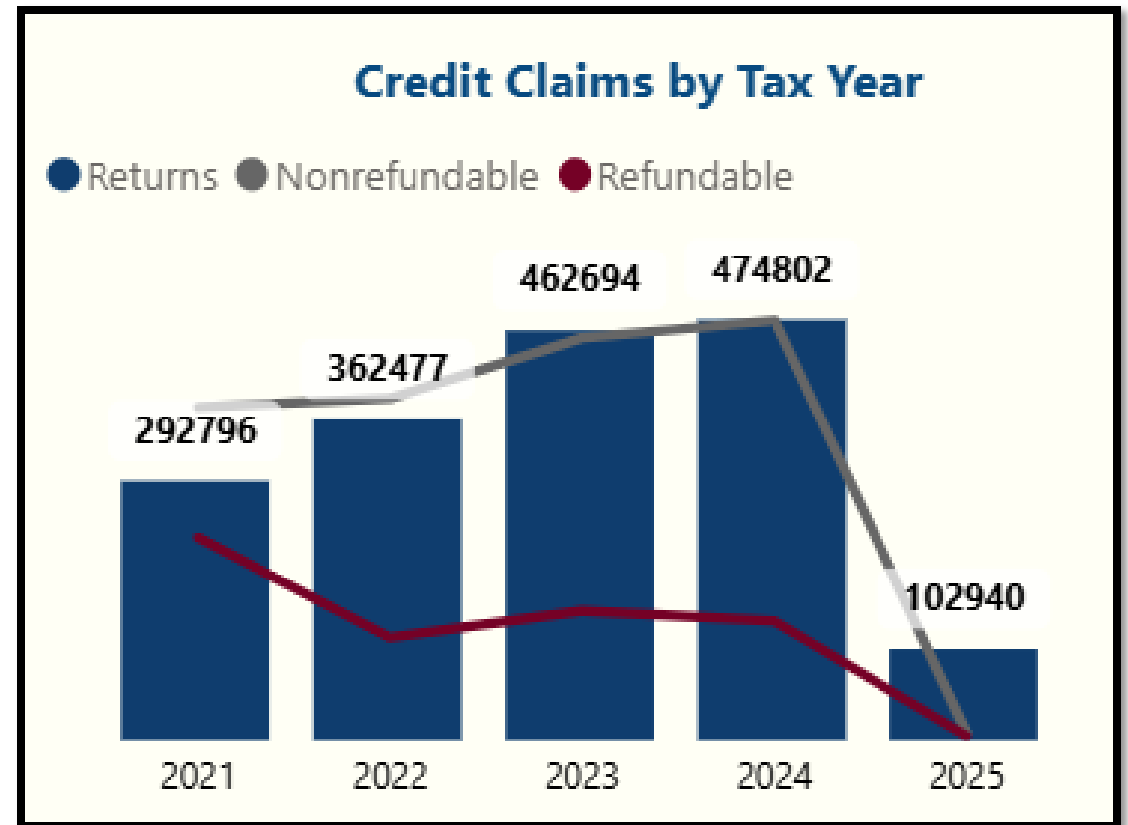


| Maximum              |
|----------------------|
| Texas - 203,644      |
| California - 117,437 |
| Center               |
| Illinois - 55,186    |
| Florida - 25,203     |
| Minimum              |
| Wyoming - 420        |
| North Dakota - 398   |

# Selection of High-Risk PTINs

## Form 1040 Trends

- Tax Years 2021–2024
- 1,026 unique PTINs (preparers)
- 1,592,769 Form 1040 returns
- Average Refund: \$1,322



# Selection of High-Risk PTINs – Form 1040 Trends

The Form 1040s in the dataset show a pattern of claimed deductions resulting in decreased adjustable gross income and decreased taxable income.



# Selection of High-Risk PTINs – Form 1040 Audit Results

- 3535 taxpayers had 3963 returns considered for audit
- Tax years 2021-2024
- 1026 unique PTINs (preparers)
- 1,592,769 returns

Approximately 0.24% of the Form 1040s filed between 2021-2024 were considered for an audit.

The low number of returns selected for audit may be attributed to a variety of reasons. It is not necessarily an indicator that all returns were correct.

# Selection of High-Risk PTINs

## Business Return Trends

### Form 1065 U.S. Return of Partnership Income

- Tax Years 2022–2024
- Out of the starting 1026 PTINs, 451 unique PTINs prepared Form 1065.
- 29,861 Form 1065 returns were identified
- 16,793 unique partnership TINs

### High Concentration of Net Loss Reporting

- A trend was identified in the returns.
- 45%–55%+ of returns reporting losses
- Large aggregate negative net income totals
- Negative net income per return at-scale

### Salaries & Wages

- Salaries and wages are effectively zero across the dataset
- Median salary: \$0 in all years
- Salary as % of deductions: 0% across PTINs

# Selection of High-Risk PTINs Business Return Trends

## **Form 1120 U.S. Return of Partnership Income**

- Tax Years 2022–2024
- Out of the starting 1026 PTINs, 403 unique PTINs prepared Form 1120s.
- Aggregate tax due reported: \$12,251,087
- Estimated unpaid tax exposure: \$3,234,759

# Legitimate use by U.S. Based Firm Preparers

There are tax businesses within the U.S. that contract with foreign preparers. Some of those firms offer a variety of additional services including establishing an EIN, state tax compliance and representation, IRS issue resolution and representation, document notarization, and other business-related services. The type and sizes of the business range widely.

Many U.S. tax preparer businesses have legitimate purposes for using foreign preparers. The additional labor increases the number of returns a business can complete, reduces costs, and shortens the time it takes to prepare returns.

# Potential Abuse and Risks

- Cases of potential fraud schemes involving domestic tax preparers securing EFINs and selling them to foreign preparers who then prepare questionable and inaccurate returns have been identified.
- Risks associated with foreign preparers include tax fraud and abuse, as well as the sale or dissemination of U.S. taxpayer information to malicious actors. These risks are longstanding.

# Contact the IRS

- Taxpayers can make complaints about tax return preparers with Form 14157-A, Tax Return Preparer Fraud or Misconduct Affidavit PDF, and Form 14157, Complaint: Tax Return Preparer. If you suspect your identity was stolen. Use Form 14039. Follow “Instructions for Submitting this Form” on Page 2 of Form 14039. To report alleged tax law violations by an individual, a business, or both. Use Form 3949-A. Submit to the address on Form 3949-A.
- Contact the Return Preparer Office: [rpo.referrals@irs.gov](mailto:rpo.referrals@irs.gov)
- Or Contact the Office of Fraud Enforcement: [ofe.emt@irs.gov](mailto:ofe.emt@irs.gov)

# Enforcement - BOAs (Louisiana)

## La. R.S. § 37:77 – Firm permits to practice; attest experience; peer review

In Louisiana, generally, a firm shall hold a firm permit if:

- It has an office or place of business in Louisiana; and
- provides attest services; or
- uses the title “CPA”, “CPAs”, “CPA firm” or “firm of Certified Public Accountants”

# Enforcement – BOAs (Louisiana)

Firm that does not have office of place of business in Louisiana, but provides attest services in the state shall hold a permit, unless it meets 4 criteria:

- Majority of ownership (financial and voting rights) belong to holders of valid active certificates licensed in some state; and
- Firm that provide attest services shall enroll in a board approved peer review program; and
- Performs services through an individual with practice privileges under substantial equivalency statute; and
- It can lawfully perform such services in the state where the individuals with practice privileges have their respective principal place of business

# Enforcement – BOAs (Louisiana)

## La. R.S. § 37:79 – Enforcement against holders of certificates, permits, and privileges

In Louisiana, the Board may revoke certificate or permit, or suspend, etc., for any one or more of the following (some examples):

- Fraud, perjury, or deceit in obtaining or in renewing a certificate, permit, or privilege
- Performance of any fraudulent act while holding a certificate, permit, or privilege
- Making a false or misleading statement or verification in support of an application for a certificate, permit, or privilege filed by another person
- Engaging in efforts to deceive or defraud the public
- Rendering, submitting, subscribing, or verifying false, deceptive, misleading, or unfounded opinions, reports, or audits

# Let's get the conversation going

The following slides present hypothetical situations, share your thoughts

# Scenario # 1

- *Stress, Strain, and Sweat, CPAs*, a Louisiana CPA firm outsources data entry and draft preparation of individual 1040s to a team in India. The U.S. engagement partner reviews every return, makes all final determinations, and signs as preparer. The client engagement letter explicitly discloses that a third-party foreign firm assists in preparation. The foreign preparers hold valid PTINs obtained through the U.S. principal. Returns are transmitted only after the U.S. CPA review and client authorization via Form 8879.

# Scenario # 1 (b)

- *Stress, Strain, and Sweat, CPAs*, does not have an office in Louisiana but performs attest services in Louisiana, is majority owned by 2 Texas CPAs, is enrolled in board approved peer review program, but the firm outsources data entry and draft preparation of individual 1040s, **and other services** to a team in India. The foreign preparers hold valid PTINs obtained through the U.S. principal.

# Scenario #2

- A Canadian Chartered Accountant (CA) is employed full-time by a U.S. CPA firm and works remotely exclusively from Toronto preparing U.S. corporate returns (Form 1120). The individual holds a valid PTIN and works under the direct supervision of a U.S. licensed CPA. The Canadian CA does not sign returns and does not communicate directly with the IRS. All returns are reviewed and signed by the supervising U.S. CPA.

# Scenario #2(a)

- A Canadian Chartered Accountant (CA) is employed full-time by a U.S. CPA firm and works remotely exclusively from Toronto preparing U.S. corporate returns (Form 1120). The individual holds a valid PTIN and works under the direct supervision of a U.S. licensed CPA. The Canadian CA signs returns and communicates directly with the IRS.

# Scenario #3

- *Rockefeller, Vanderbilt, & Company, CPAs* enters a formal subcontracting agreement with a Philippines-based accounting firm. The agreement includes data security provisions, confidentiality clauses, and Circular 230-aligned standards. Each foreign preparer obtains an individual PTIN. The U.S. firm uses a multi-step review checklist before signing. Client consent is obtained in writing, and all data transfers comply with applicable U.S. state privacy laws.

# Scenario #4

- A foreign preparer based in Mexico, who is neither a U.S.-licensed CPA nor an enrolled agent, but is nominated and advertised as a “Senior Accountant” with *Dewey, Cheatem, and How, CPA Firm*, a U.S. licensed CPA firm communicates directly with the IRS and clients on behalf of the CPA firm.
- The foreign preparer responds to audit notices, and negotiates with revenue agents — all without the supervision of U.S. CPA and explicit client authorization is not obtained.

# Scenario #5

- *Hasty Shoddy and Co., CPA Firm* outsources **data entry only** to a vendor in a country with no meaningful data protection laws. Client PII is transmitted via unencrypted email. The firm has no data security agreement, no vendor due diligence documentation, and no breach response plan. A data breach subsequently occurs, exposing hundreds of clients' personal and financial information.

# NASBA

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## Collaboration is Key

IRS Return Preparer Office: [rpo.referrals@irs.gov](mailto:rpo.referrals@irs.gov)

IRS Office of Fraud Enforcement: [ofe.emt@irs.gov](mailto:ofe.emt@irs.gov)



# Building a Profession Ready CPA Workforce

Carl Mayes, CPA, CAE

VP - CPA Candidate Quality & Competency



# The Current Environment



## Rise2040

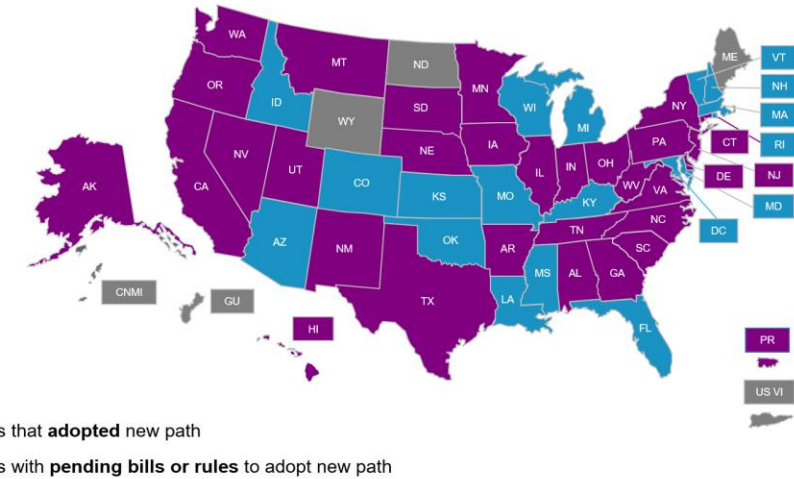
workforce and talent transformation is a primary theme emerging through the research.



46%

of top performing firms are using offshore talent

2025 AICPA's National Management of an Accounting Practice Survey



30

states changed their education requirements by adopting the additional pathway to licensure.

# Profession Ready Initiative



# Profession Ready Initiative

|                 | Q4 2025                                    | 1H 2026  | 2H 2026       | 1H 2027                        | 2H 2027       |
|-----------------|--|--|---------------|--------------------------------|---------------|
| Research        | Foundation & Framework Development         | Validation & ED Draft                                |               | Exposure Period                | Final Results |
| Learning        | Research & Identify Partners               |  | Design & Test |                                |               |
| Academia        | Awareness                                  | Share Research Findings & Gather Academics' Feedback |               | Resource Development & Rollout |               |
| State Societies | Awareness                                  | State Society Member Feedback and Validation         |               |                                |               |
| Communications  | Taking place throughout the entire project |  |               |                                |               |

# Research Questions and Scope

- What roles are aspiring and licensed CPAs being hired to perform at the new graduate and 4-year level?
  - What knowledge, skills, and competencies are required to execute the responsibilities associated with those roles?
  - What are the common skill deficits among aspiring and licensed CPAs relative to the requirements of those roles?
  - Projecting out to 2030, what knowledge, skills, and competencies are expected to be required to execute responsibilities associated with those roles?
-

# Profession Ready Initiative Advisory Group



Lindsay Stevenson (Chair)



Sue Coffey



Dan Dustin



Durrant Dunn



Heather Esposito



Ellen Glazerman



Matthew Kidd



Kendra LaFleur



Denise Leduc Froemming



Elizabeth Pittelkow



Saba Siddiqui



David Wood



Elizabeth Woodward

# Laying the Foundation – Discussion Groups

|           |                 |                                 |                                 |           |                |
|-----------|-----------------|---------------------------------|---------------------------------|-----------|----------------|
| NFP       | A&A             | FORENSIC &<br>LITIGATION        | CORPORATE<br>ACCTG &<br>FINANCE | EDUCATORS | MAJOR<br>FIRMS |
| TAX & PFP | STATE<br>BOARDS | EPIC &<br>LEADERSHIP<br>ACADEMY | SOC                             | G400      | SMALL<br>FIRMS |
| D&I       | GOVT            | BIG 4                           | BUSINESS<br>VALUATION           | IT AUDIT  | PCPS           |

# Synthesizing & Validating Findings

|           |              |                           |                           |           |             |
|-----------|--------------|---------------------------|---------------------------|-----------|-------------|
| NFP       | A&A          | FORENSIC & LITIGATION     | CORPORATE ACCTG & FINANCE | EDUCATORS | MAJOR FIRMS |
| TAX & PFP | STATE BOARDS | EPIC & LEADERSHIP ACADEMY | SOC                       | G400      | SMALL FIRMS |
| D&I       | GOV'T        | BIG 4                     | BUSINESS VALUATION        | IT AUDIT  | PCPS        |

**Staff Accountant** Apply Save

**Key Responsibilities**

- Prepare and post journal entries; analyze and resolve discrepancies to ensure accurate and complete general ledger records
- Support daily accounting operations and maintain full-cycle accounting activities for multiple legal entities
- Reconcile and post payroll in Oracle Fusion
- Support timely month-end and year-end close activities, including reconciliations, schedules, and analytical review of balance sheet accounts
- Prepare and maintain monthly balance sheet reconciliations for accounts across multiple legal entities
- Participate in the review of balance sheet reconciliations across the organization to

**o-net** **O\*NET OnLine**

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## Accountants and Auditors

## COMPETENCY MODELS

TECHNICAL

PROFESSIONAL



**AICPA & CIMA**

Help shape the future of the CPA profession by providing your feedback survey for the Profession Ready Initiative.

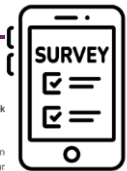
The Profession Ready Initiative is a research project to understand how AI factors are influencing the skills and capabilities required for aspiring CPAs or CPAs.

You'll be helping to inform the starting point for our research, which will be robust and conducted throughout 2026. During this survey you can provide feedback on:

- Gaps, or skill deficits, you are seeing in aspiring and early career CPAs
- Technological skills and capabilities that are now required
- How you expect the skills and capabilities required will change in the future

Ultimately, we'll provide our findings to stakeholders including employers, educators, regulators and others to help inform our the profession's collective thinking and ensure learning, curricula etc. are designed to meet the needs of the CPA profession.

Please contact: [professionready@aicpa-cima.com](mailto:professionready@aicpa-cima.com) with any questions.



**FOCUS GROUPS**

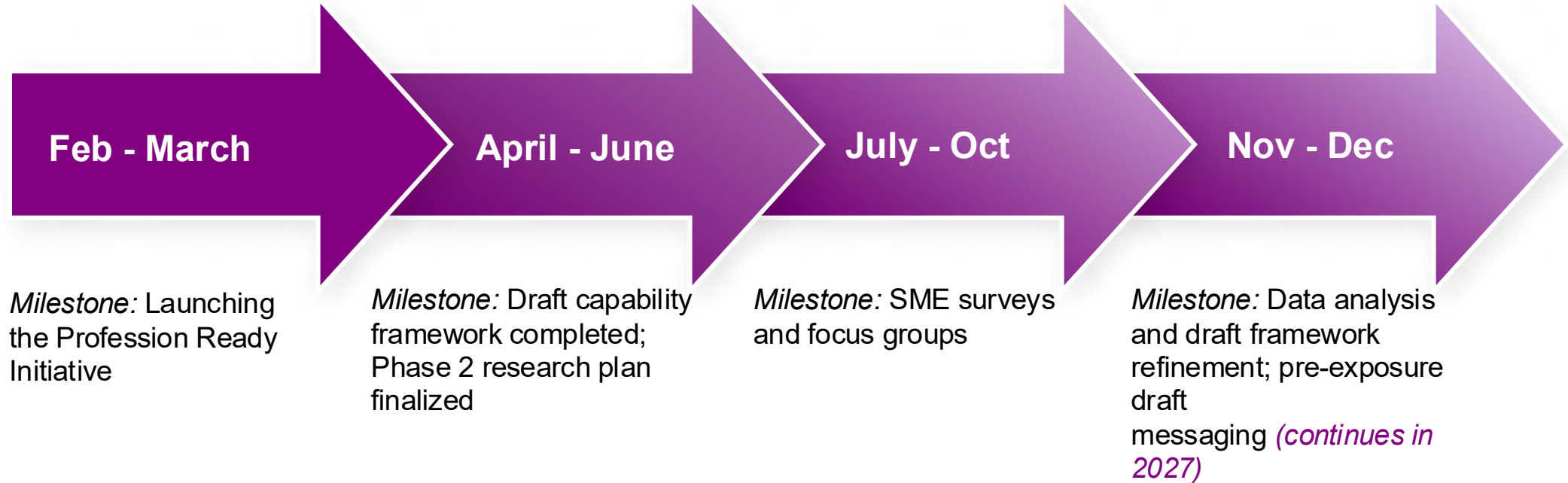
# Learning Solution

- Informed by our research
- Co-developed with firms
- Leverages emerging technologies to measurably strengthen a participant's skills and capabilities



# Communications Plan

Building stakeholder awareness, participation, confidence and acceptance



Reach to date:

**54.8M** media impressions

**21,000+** through speaking engagements

# Road Show Dates

## **March 2026**

March 24-26 NASBA Conference for Executive Directors and Board Staff

## **April 2026**

April 21-23 Association Board meeting

April 24 TXCPA Board of Directors meeting

## **May 2026**

May 19-21 AICPA Council tabletops (75 mins)

## **June 2026**

June 3 WSCPA Annual Meeting/Membership Summit

June 8-11 ENGAGE conference

June 9-11 NASBA Eastern Regional Meeting

June 23-25 NASBA Western Regional Meeting

## **July 2026**

July 14-16 Interchange

July 21-23 Association Board meeting

## **August 2026**

Aug 5-6 AAA Annual meeting

Aug 5-6 AICPA – NASBA Summit

## **September 2026**

Sept 9-11 CPA/SEA Fall Board meeting (tentative)

## **October 2026**

Oct 21-23 AICPA Fall Council

Oct 26-28 NASBA Annual meeting

Oct 28-30: G400 Firms

## **November 2026**

Nov 17-19 Association Board meeting

## **December 2026**

Dec 1-4 AICPA Leadership Academy



# Thank you



# NASBA

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## UAA Update

Ashley Plyushko, CPA  
Oklahoma Accountancy Board

# Uniform Accountancy Act Committee

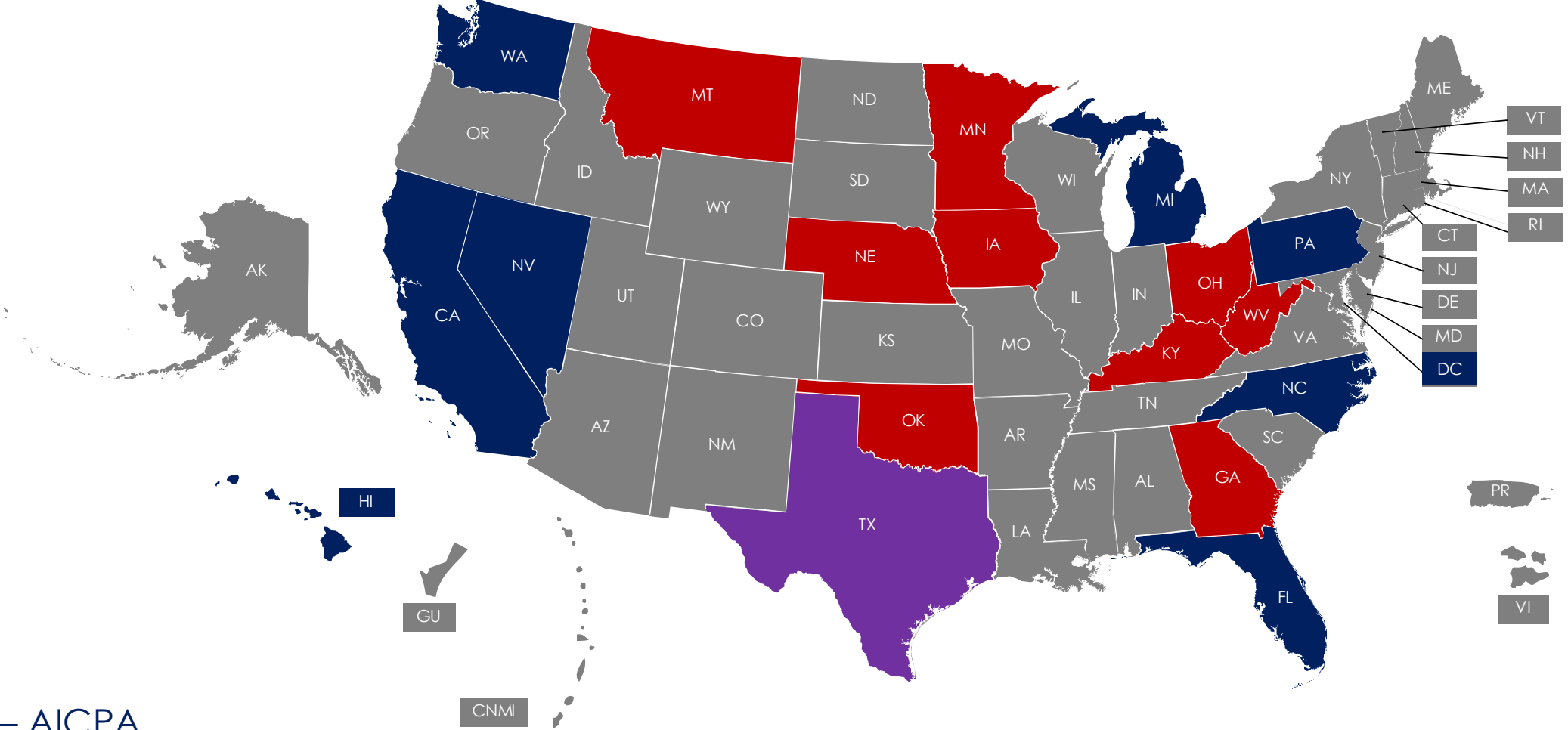
## Mission

- Oversee the Uniform Accountancy Act and related Model Rules, and recommend amendments to the Board of Directors.

## Membership

- 10 AICPA members
- 10 NASBA members
- 2 Co-Chairs

# UAA Committee Members By State



Navy – AICPA  
Red – NASBA  
Purple – AICPA & NASBA



NASBA

NASBA

# What is the Uniform Accountancy Act?

## Core Objectives

- Promote **uniformity** across state lines
- Include provisions to **protect public interests**
- Promote **high professional standards**

# Uniform Accountancy Act

## Standards for Regulation

Ninth Edition  
Issued July 2025

# The UAA Statute & Model Rules

## Model Law

- Released the **9th edition** in July 2025.
- Key updates included:
  - **Section 5** — Addition of bachelor's plus two pathway
  - **Section 23** — Move to individual mobility
- Oversight by full UAA committee

## Model Rules

- Released updated rules in April 2023.
- Key updates included:
  - Increased the length of time to complete the exam from 18 months to 30 months
- Oversight by the NASBA UAA committee

# Active Task Forces

## Use of Title

- Considering possible UAA changes to address questions emerging from the proliferation of firms in alternative practice structures.
- Currently addressed in UAA Section 14: Unlawful Acts.

## Definition of Attest

- Last reviewed over ten years ago.
- Focus on audits done under international standards by non-CPAs.

## ESOPs, Board Organization, and Clean up

- Address the lack of language covering ESOPs.
- Review the UAA to consider whether additional language regarding board placement would be beneficial.
- Clean up cross-reference misalignments resulting from the changes in the 9<sup>th</sup> edition.

## Joint UAA Committee: Process and Procedures

- Task force created in Spring 2025.
- Goal to establish clear processes and procedures for the committee.
- Replacing largely verbal knowledge passed down by staff.



Article I – Purpose & Objectives



Article II – Membership & Structure



Article III – Meetings & Quorum



Article IV – Governance & Accountability

# Article I: Purpose and Objectives

## Purpose

- Facilitate collaboration to craft model UAA law that balances appropriate regulation with public protection.
- Notify leadership of emerging issues.
- Educate boards and societies on the UAA's role and application.

## Objectives

- Promote consistency in laws and regulations.
- Ensure public protection.
- Uphold and maintain high professional standards.
- Ensure the “evergreen” nature of the act.

# Article II: Membership and Structure

## Section 1: Committee Composition

- 20 members in total, split evenly between the two organizations.

## Section 2: Roles and Responsibilities

- Co-Chair appointed by each organization.
- Members must consider emerging trends, technology advancements, and regulatory changes when considering UAA amendments.

## Section 3: Terms of Membership

- AICPA: 3-year terms with possible reappointment for an additional two terms.
- NASBA: Members shall serve a term of one year at the pleasure of the NASBA chair without term limits.

# Article III: Meetings and Quorum

## Section 1: Meeting Schedule

- Meet at least quarterly with one in-person meeting a year.

## Section 2: Quorum Requirements

- Seven representatives from each organization, unless the 75% threshold is met.
- Work to ensure balanced representation between the two organizations.

## Section 3: Voting Procedures

- Decisions by majority vote after quorum established.
- Voting results are reported to the leadership of each organization.

# Article IV: Governance and Accountability

## Section 1: Decision Making Authority

- To make recommendations to their respective Board of Directors.
- Long-term policies and strategies must be approved by each board of directors.
- Establishes oversight of model law and model rules.



# Article IV: Governance and Accountability Continued

## **Section II: Emerging Issues List**

A formal mechanism to inform each Board of Directors about issues that may require UAA attention.

- List will be created from submissions by societies and boards.
- Topic must be requested in writing by at least three different states (boards or societies).
- UAA Committee will vote bi-annually on a list of issues to send to each organization's board of directors.

## **Section III: Annual Report**

- UAA Committee must provide an annual report to their respective boards and to their membership.

# NASBA

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Questions?

# NASBA

## Thursday Presentations



**TOGETHER**

**Strong Foundations**  
**Brighter Futures**



# CPA Digital Stamp in Puerto Rico

María T Laboy, CPA, CGMA  
Puerto Rico Society of CPAs

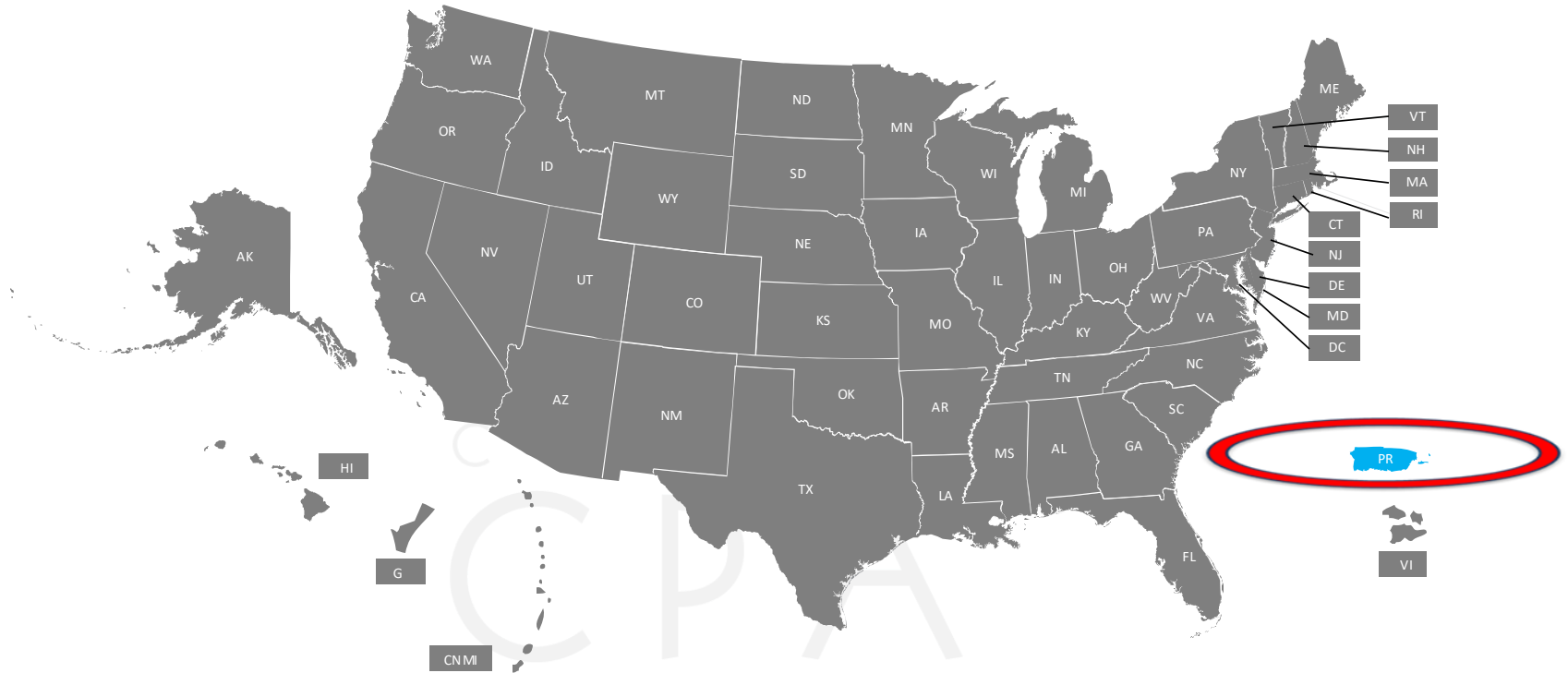
Elías Colón  
Puerto Rico Board of Accountancy  
NASBA

# Objectives

- **Introduction to the CPA Digital Stamp (QR Code) in PR:**
  - Legal Basis
  - Evolution
  - Use
  - Creation, registration and report of the use
  - Issuance of CPA Report with QR Code.
- **Validation of the QR Code by users**
- **Real fraud cases in PR**
- **Next Steps**



# Puerto Rico Geographical Location



The CPA Exam in PR is the same as in USA.  
4,000 CPAs in PR



# Introduction to the CPA Digital Stamp (QR Code) in Puerto Rico

- Legal Basis
- Evolution
- Use
- Creation, registration and report of the use
- Issuance of CPA Report with QR Code



# Introduction to the CPA Digital Stamp (QR Code) in Puerto Rico

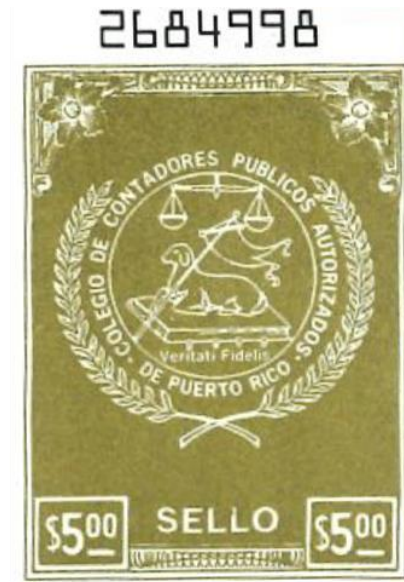
## Legal Basis

Pursuant to **Act No. 75 of May 31, 1973**, which established the **Puerto Rico Society of Certified Public Accountants**, and the use of a prenumbered \$5 accreditation seal—known as the “CPA Stamp”—**was mandated.**

**Started in 1978**

PRSCPA started issuing and selling the CPA stamps.

**Official Validation to reports prepared by CPAs**  
Original design  
until **May 2013.**



## Legal Basis for the CPA Stamp Requirement

### Chapter IV. Art. 10:

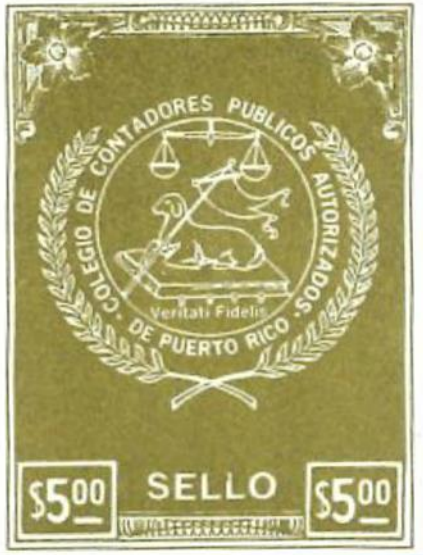
**“The PRSCPA shall adopt and issue a numbered accreditation stamp with a value not exceeding five (5) dollars. No CPA or CPA firm shall issue a CPA report without affixing one of these stamps to the original document”**



# Evolution of the CPA Stamp

**Original  
1978**

2684998



**Electronic  
2011**



**Digital  
2024**



D2150-4  
Fajardo Beach Resort LLC



# Evolution of the CPA Stamp

## Format

### Horizontal



D2150-4  
Fajardo Beach Resort LLC

### Vertical



D2150-151  
Elon Musk Rodríguez



# Digital Stamp & Digital Logbook Overview

- **What is the Digital Stamp?** The **Digital Stamp** refers to the CPA stamp purchased through the **Digital Logbook portal**.
- **What is the Digital Logbook?** The Digital Logbook is an online tool that records and tracks the use of digital stamps and maintains a historical record of their issuance
- **Uniform Procedure for the purchase, use and registration of the numbered CPA accreditation Seal and the Logbook Index.**



# Creation-Registration-Report use of the CPA Stamp

## At the CPA Society level:

- CPA/CPA Firm **registers** in the Society
- **Valid CPA License**
- **Granted Access** to the Digital Logbook *(per CPA License)*

COLEGIO  
CPA



# Creation-Registration-Report use of the CPA Stamp

## At the CPA/CPA Firm office level:

- **CPA Creates the Digital Stamp** (for each CPA report)
  - Client's Name
  - Report Date
  - Client's Year end date
  - Purpose of the stamp: to be used in an audit, compilation, AUP, Review, etc.
- **And Copy/Paste it to the CPA Report**



# Creation-Registration-Report use of the CPA Stamp

## At the CPA/CPA Firm office level:

- Once the CPA Report is ready to be issued, the CPA/CPA Firm:
  - **Completes registration** of the newly created digital stamp **in the logbook**
  - **Reports the use** of the Digital Stamp to the Society:  
Reported information to CPA Society is:
    - Stamp number
    - Purpose of use



# Creation-Registration-Report use of the CPA Stamp

## **At the CPA/CPA Firm office level:**

- Once the CPA/CPA Firm has issued the report, they can:

What happens if the F/S is recalled or are no longer valid (for any reason)?

Mark the CPA Stamp as Null in the digital logbook .



# Creation-Registration-Report use of the CPA Stamp

## **At the CPA Society level, the Society:**

- Run reports of CPA Stamps informed
- Maintain statistics
- Monitors the CPA Reports issued

COLEGIO  
CPA



## Digital Stamp and Digital logbook:

- Maintains historical record of the CPA reports issued
- Totally online
- Can be accessed from any place the CPA is working.
- Facilitates summary of reports within the review period to be provided to team captain in peer reviews.
- Facilitates to team captain the reconciliation of list provided to him with list of reports issued.



# Use of the CPA Digital Stamp-2<sup>nd</sup> Page Audit Report

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of **Fajardo Beach Resort, LLC**'s internal control. Accordingly, no such opinion expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about [Name of Company] 's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

*John D. Smith*

John D. Smith, CPA

Lic. 1234 Expires December 1, 2027

Vieques, PR

August 14, 2024



D2150-4  
Fajardo Beach Resort LLC



# Use of the CPA Digital Stamp - CPA Reports



- The Digital CPA Stamp is used in every report issued by the CPA/CPA firms, for example:
  - Audits
  - AUPs
  - Reviews
  - Compilations
  - Others

# Validation of the QR Code by Users



D2150-151  
Elon Musk Rodríguez



Laboy Bruno, Maria T

Nombre de cliente

Elon Musk Rodríguez

Propósito

CERTHDA

Fecha de Informe

02/02/2026

Fecha de Información Financiera

10/31/2025

Verificar documento

As the user scans the QR Code, the following information is validated:

CPA/CPA Firm License # - Digital Stamp #  
CPA/CPA Firm Name

Client's name

Purpose for which report was used

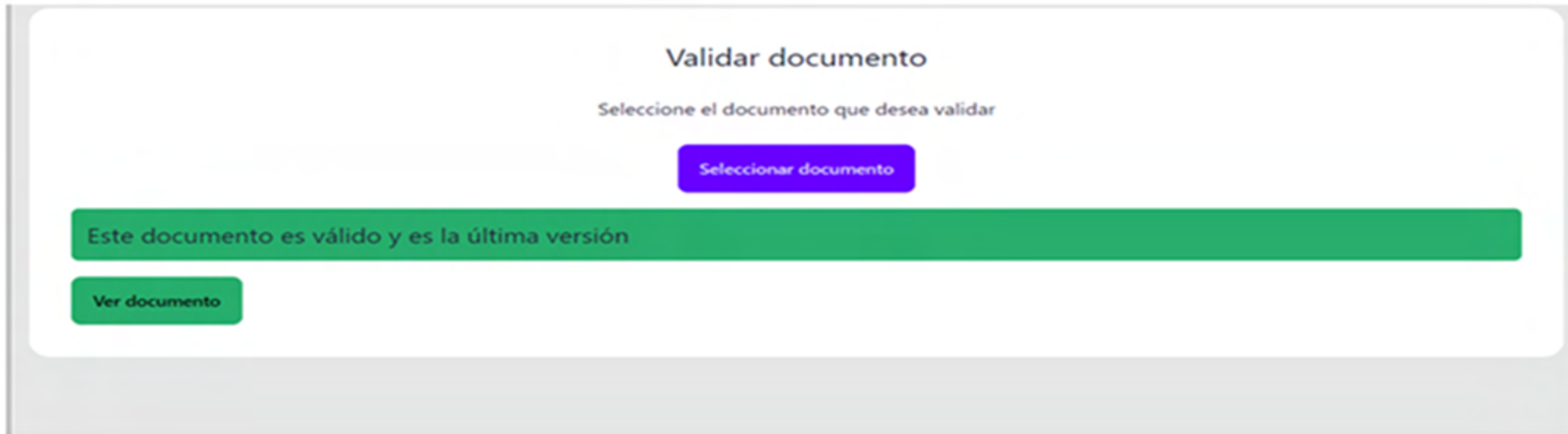
Report Date

Client's year-end

Education to users.



# Validation of the document (report, F/S & Notes) by Users



The screenshot shows a web interface for document validation. At the top, the title "Validar documento" is centered. Below it, the instruction "Seleccione el documento que desea validar" is displayed. A purple button labeled "Seleccionar documento" is positioned in the center. Below the button, a large green horizontal bar contains the text "Este documento es válido y es la última versión". At the bottom left of the interface, there is a green button labeled "Ver documento".

**The validation of the document in green indicates that it is valid-that it is the same document that was issued by the CPA/CPA Firm, including the CPA stamp.**

**Uses the more advanced technology at the moment.**



# Validation of the document (report, F/S & Notes) by Users

☰ Validar documento

Validar documento

Seleccione el documento que desea validar

Seleccionar documento

Este documento no fue encontrado en esta bitácora

**This is related to a Stamp that its use has not been reported. The CPA/CPA Firm has to report the use of the stamp in order to correct this “error”.**



# Validation of the document (report, F/S & Notes) by Users

Validar documento

Seleccione el documento que desea validar

Seleccionar documento

Este documento se encuentra registrado como inválido

This is related to a CPA stamp that its use was properly reported, and subsequently, due to an error or the need to indicate that the report was recalled, etc. was marked as null.



# Real Fraud Cases Detected by Users

- Banks and Governmental Agencies have detected the following main frauds:
  - Non-CPAs issuing CPA Reports under their name, as if they were CPAs
  - Non-CPAs issuing CPA Reports using the letterhead of the CPA/CPA Firm. The bank has a question, and when they call the CPA/CPA Firm they discover that the f/s is not of one of their clients.
  - Mostly related to the auto dealership industry.
  - Cases have been reduced. With the Digital logbook.



# QUESTIONS



# QUESTIONS/COMMENTS

- Maria T. Laboy, CPA, CGMA 787-754-1950 ext. 236  
[mlaboy@colegiocpa.com](mailto:mlaboy@colegiocpa.com)



THANKS

THANK YOU



# NASBA

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## Education Pathways and Committee Update

***Kyle Barrier***

*NASBA Associate Director  
Client Services*

*[kbarrier@nasba.org](mailto:kbarrier@nasba.org)*

*615.564.2159*



# NEW PATHWAYS TO LICENSURE

NASBA

## NEW PATHWAYS TO LICENSURE ARE BEING ADOPTED ACROSS THE COUNTRY

<https://nasba.org/blog/2025/07/01/new-licensure-pathways/>



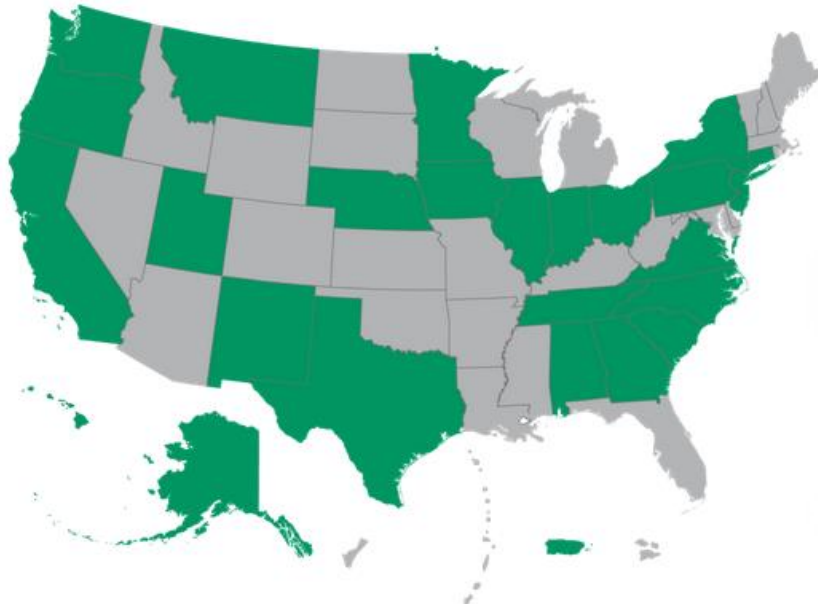
New pathways to licensure are being adopted across the country. These new pathways are redefining education and experience requirements. For some jurisdictions, the new pathways to licensure become effective in 2025.

NASBA has created a list of jurisdictions that have already signed new licensure pathways into law. The list displays the effective date and summary information for each new licensure pathway.

Please click the button below to access the list.

[Click Here](#)

Map is Current as of March 3, 2026:



| Jurisdiction | Effective Date  | New Licensure Pathway Requirement Summary  | Bill language link / More Details   |
|--------------|-----------------|--|---|
| Connecticut  | October 1, 2025 | <p><b>EXAM:</b><br/>Must have passed the Uniform CPA Examination.</p> <p><b>EDUCATION:</b><br/>A baccalaureate degree conferred or its equivalent to an accounting concentration;<br/>Or<br/>A baccalaureate degree conferred and an additional thirty (30) semester hours of college education including an accounting concentration;<br/>Or<br/>A post-baccalaureate degree conferred with an accounting concentration.</p> <p><b>EXPERIENCE:</b><br/>If the applicant has obtained a baccalaureate degree, two (2) years of experience.<br/>If the applicant has obtained a baccalaureate degree and has completed thirty (30) additional semester hours of college education, one (1) year of experience.<br/>If the applicant has obtained a post-baccalaureate degree, one (1) year of experience.</p> <p><b>Note:</b> The current education requirement for licensure is at least thirty-six (36) semester hours in accounting education, at least thirty (30) semester hours in economics and business administration education other than accounting, and at least sixty (60) semester hours in general education. However, the Connecticut BOA is in the process of amending the regulations to update the specific course work requirement. New guidance is expected to be announced in September 2025. Until a new guidance is announced, the current course work requirements will remain in place.</p> | <a href="https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&amp;bill_num=HB070">https://www.cga.ct.gov/asp/cgabillstatus/cgabillstatus.asp?selBillType=Bill&amp;bill_num=HB070</a> |

# CPA LICENSURE EDUCATION PATHWAYS

NASBA



## Master's + 1 Year Experience Path

Requires a **post-baccalaureate** degree with an accounting concentration, **one year** of supervised experience and passage of the **CPA Exam**.

## Bachelor's Plus 30 Credits Hours + 1 Year Experience Path

Requires a **baccalaureate** degree with an accounting concentration **plus 30** additional credit hours, **one year** of supervised experience and passage of the **CPA Exam**.

**New!**

## Bachelor's Plus + 2 Year Experience Path

Requires a **baccalaureate** degree with an accounting concentration, **two year** of supervised experience and passage of the **CPA Exam**.

# Pathway Language

- 7 jurisdictions do not currently indicate a post-baccalaureate degree or master degree in their language.
- 3 of these 7 have already signed their new licensure pathway(s) into law.

# A Deeper Dive into the “Accounting Concentration”

Licensure education pathways indicate “an accounting concentration”

Let's take a closer look at the details and differences within the “Accounting Concentration”



## UAA Model Rule 5-2(d)2

- (2) Earned a minimum of six SCH at the undergraduate level or three SCH at the graduate level of principles or introductory accounting content and a minimum of 24 SCH (or the equivalent quarter credit hours) of accounting content at the undergraduate or graduate level requiring a minimum of three SCH in each of the subject-matter content areas listed in Rule 5-2(d)i through iv below, and a minimum of twelve SCH in some or all of the subject matter content areas listed in Rule 5-2(d)(2)v through xvii below:
- (i) Financial accounting and reporting for business organizations
  - (ii) Financial statement auditing
  - (iii) Taxation
  - (iv) Accounting information systems
  - (v) Financial accounting and reporting for government and not-for-profit entities
  - (vi) Attestation engagements
  - (vii) Managerial or cost accounting
  - (viii) Mergers and acquisitions
  - (ix) Tax and financial planning
  - (x) Fraud examination
  - (xi) Internal controls and risk assessment
  - (xii) Financial statement analysis
  - (xiii) Accounting research and analysis
  - (xiv) Tax research and analysis
  - (xv) Data analysis, data interrogation techniques, and/or digital acumen in an accounting context, whether taken in the business school or in another college or university program, such as the engineering, computer science, or math programs
  - (xvi) Ethics (accounting course)
  - (xvii) Other accounting-related content areas included in the Uniform CPA Examination Blueprints or as may be approved by the Board.

# UNIFORM ACCOUNTANCY ACT MODEL RULES

*January 2024*

*Published by the  
National Association of State Boards of Accountancy  
150 4th Avenue North, Nashville, TN 37219-2417*

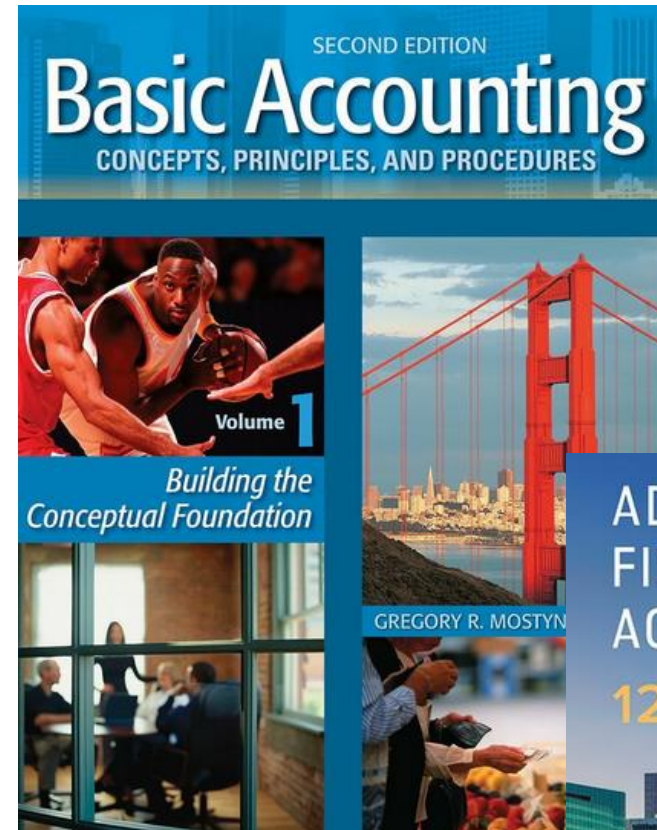


# Jurisdiction Accounting Concentration Data

**20** jurisdictions do not have a requirement for upper division accounting courses nor do these **20** exclude introductory level accounting

**35** jurisdictions do have a requirement for upper division accounting courses and/or exclude introductory level accounting

NASBA



# Jurisdiction Accounting Concentration Data

- **19** jurisdictions do not require specific courses/subjects within their accounting semester hour requirement
- **36** jurisdictions do require specific courses/subjects within their accounting semester hour requirement

## UAA Model Rule 5-2(d)4

- (4) Earned a minimum of 24 SCH (or the equivalent quarter credit hours) of business content, other than accounting, at the undergraduate and/or graduate level, covering some or all of the following subject-matter content:
- (j) Business law
  - (ii) Economics
  - (iii) Management
  - (iv) Marketing
  - (v) Finance
  - (vi) Business communications

Page 16 of 60

- (vii) Statistics
- (viii) Quantitative methods
- (ix) Information systems or technology
- (x) Data analytics, data interrogation techniques, and/or digital acumen, whether taken in the business school or in another college or university program, such as the engineering, computer science, or math programs.
- (xi) Ethics (business course)
- (xii) Other business-related content areas included in the Uniform CPA Examination Blueprints or as may be approved by the Board.

# UNIFORM ACCOUNTANCY ACT MODEL RULES

January 2024

Published by the  
National Association of State Boards of Accountancy  
150 4th Avenue North, Nashville, TN 37219-2417



# Jurisdiction Business Content Data

- **4** jurisdictions do not require business related courses in addition to their accounting requirement
- **51** jurisdictions do require business related course(s)
- **35** jurisdictions (including the 4) do not require specific business courses/subjects within the business hour requirement
- **19** jurisdictions do require specific business courses/subjects within the business hour requirement (*4 of the 19 only require business law*)

# **Education Committee Update From March 20, 2026 Meeting**

# NASBA

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**Thank you!**

**Q&A?**

# CPE Task Force Update

AMY TONGATE  
DIRECTOR, COMPLIANCE SERVICES

# Introduction and Context

# Need for the CPE Taskforce

## ➤ Challenges Facing the Profession

State legislatures, regulators, and licensees are actively questioning the current CPE model for CPAs — particularly the long-standing “40 hours/year” standard and its focus on compliance over competence.

## ➤ Changes in Technology

Rapid changes in technology (including AI and advanced research tools), evolving business models, and rising public expectations require CPAs to maintain and demonstrate relevant, up-to-date capabilities.

## ➤ Context-Driven Skill Requirements

The skill and ability needs for public practitioners, industry professionals, including for-profit, nonprofit, and government, are all different based on areas of focus and even considering the size of organization.

## ➤ Future-Ready CPE Framework

The profession needs an evidence-informed, future-ready framework for ongoing learning that sustains public trust.





# Overview of the Joint Task Force

➤ **Formation and Purpose**

NASBA and the AICPA created the taskforce in 2025 to review and improve CPA continuing education requirements for relevance and effectiveness.

➤ **Stakeholder Involvement**

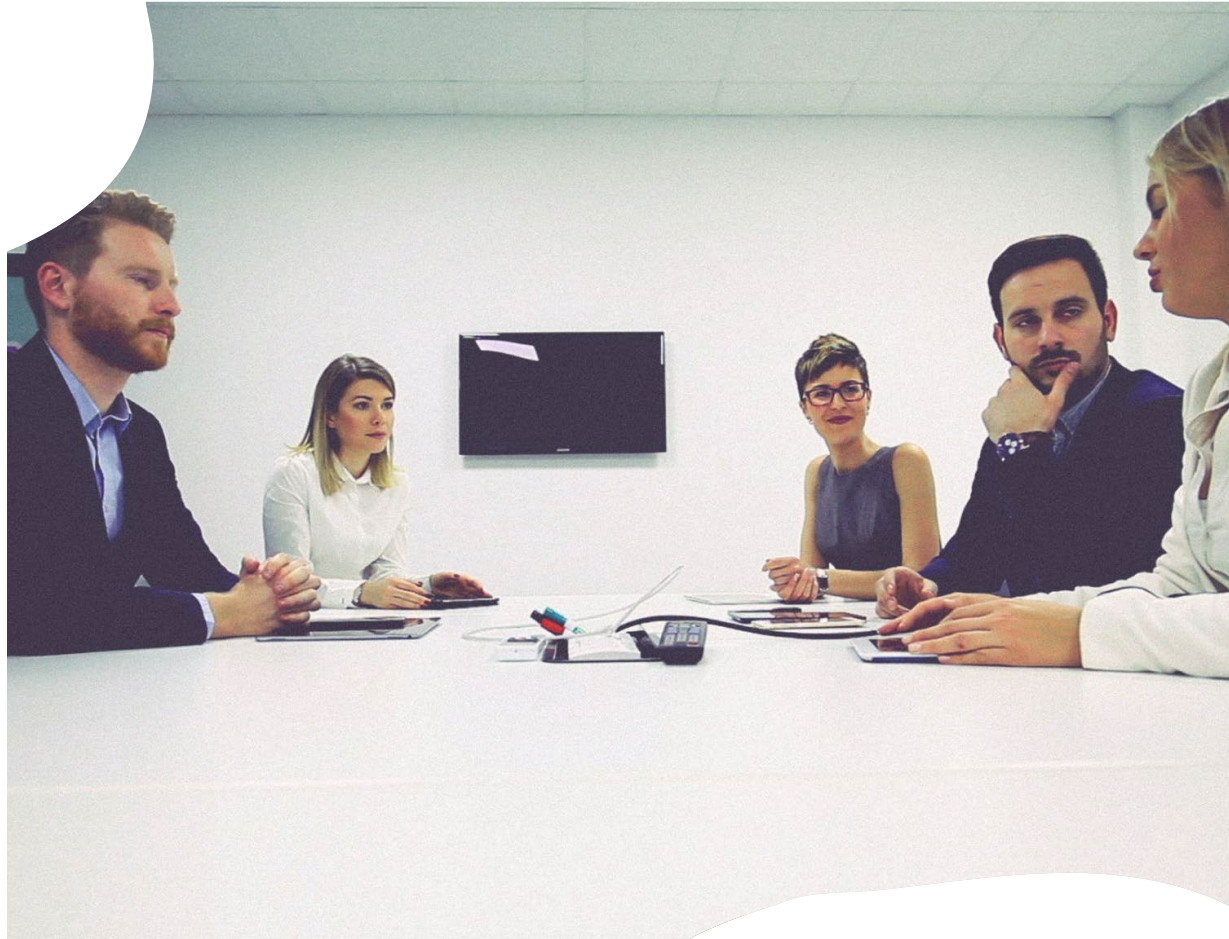
Members include representatives from both organizations' leadership as well as representation from Accountancy Boards, CPA firms, state CPA societies, academia and the public for broad perspectives.

➤ **Goals and Challenges**

The task force aims to protect the public and modernize CPE amid changing technology and legislative pressures.

Task Force Purpose

# Task Force Purpose



## ➤ **Assessment of Current Framework**

The task force evaluates the existing CPE framework using a data-driven, evidence-based approach to identify effectiveness and gaps.

## ➤ **Future-Focused CPE Framework**

The group aims to recommend a consistent, forward-looking model that could be adopted across jurisdictions.

## ➤ **Stakeholder Input and Research**

Leveraging research and feedback from stakeholders ensures a proposed CPE model addresses real-world needs and challenges.

## ➤ **Ensuring Relevance and Enforcement**

The task force seeks to make CPE requirements measurable, enforceable, and aligned with public protection goals.

# Scope and Objectives

# Scope of Work

## ➤ Review and Compare Requirements

Review existing CPE requirements for CPAs across all jurisdictions compare against other licensed professions' requirements

## ➤ Define Capabilities and Knowledge

Define essential CPA capabilities and knowledge areas for ongoing learning.

## ➤ Evaluate Alternative Learning Models

Evaluate hours-based, outcomes-based, and hybrid models to enhance ongoing CPA education and recommend future frameworks that are measurable and enforceable.

## ➤ Stakeholder Engagement

Engage CPAs, boards, societies, firms, academia, and the public ensures broad input and consensus.

## ➤ Out of Scope Areas

Excludes statutory negotiations with individual jurisdictions, course catalog design, licensure or exam requirements overhauls, and communication strategy development.



# Objectives and Deliverables

## ➤ **Summary and Research**

Produce a concise summary of CPE requirements, research insights, and stakeholder perspectives.

## ➤ **Profession-wide Study**

Conduct a study to identify essential knowledge and skills CPAs should maintain or enhance.

## ➤ **Future Framework Design**

Define capabilities and recommend a future-state framework with pros and cons of different models.

## ➤ **Implementation and Messaging**

Propose short-term enhancements, draft implementation guidance, and develop clear messaging.



# Key Questions



## ➤ **CPE Adequacy for Public Protection**

Assessing how much Continuing Professional Education is sufficient to ensure public safety and trust.

## ➤ **Meaningful Learning vs. Hours**

Evaluating whether the number of CPE hours truly translates into improved learning and job performance.

## ➤ **Skills and Ability Needs by Role**

Understanding how skill and ability requirements vary based on different job roles and work environments within the profession.

## ➤ **Measurable and Enforceable Framework**

Exploring CPE requirements that can be measured and enforced uniformly across different jurisdictions.

# Research and Methodology

# Research Strategy

## ➤ **Comprehensive Profession-wide Study**

Engaging an independent vendor to conduct job task analysis and stakeholder focus groups ensures thorough research.

## ➤ **Benchmarking for Context**

Benchmarking against other professions and jurisdictions provides valuable insights and comparative context.

## ➤ **Rigorous, Data-Driven Approach**

Ensuring research is empirical and objective leads to actionable findings for a future-ready CPE framework.



# Stakeholders Engaged

## ➤ Internal Stakeholders

Engaging licensed CPAs, state boards, CPA societies, and CPA firms ensures representation across practice areas and firm sizes.

## ➤ External Stakeholders

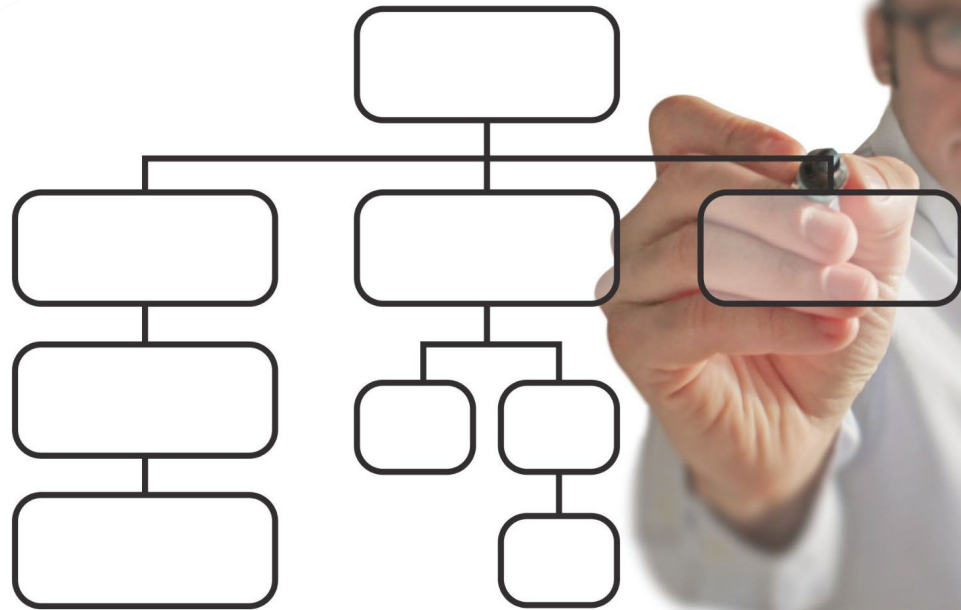
Involving academia, consumers, business owners, investors, policymakers, and regulators broadens perspectives to reflect varied interests.

## ➤ Engagement Methods

Implementing surveys, focus groups, and ongoing communication to gather feedback and build consensus for the future CPE framework.



# RFP Status



## ➤ **RFP Issuance and Deadlines**

The RFP was issued on February 20, 2026, with proposals received by March 6, 2026.

## ➤ **Vendor Selection Process**

Vendor selection is targeted for March 31, 2026, ensuring timely progression of the project.

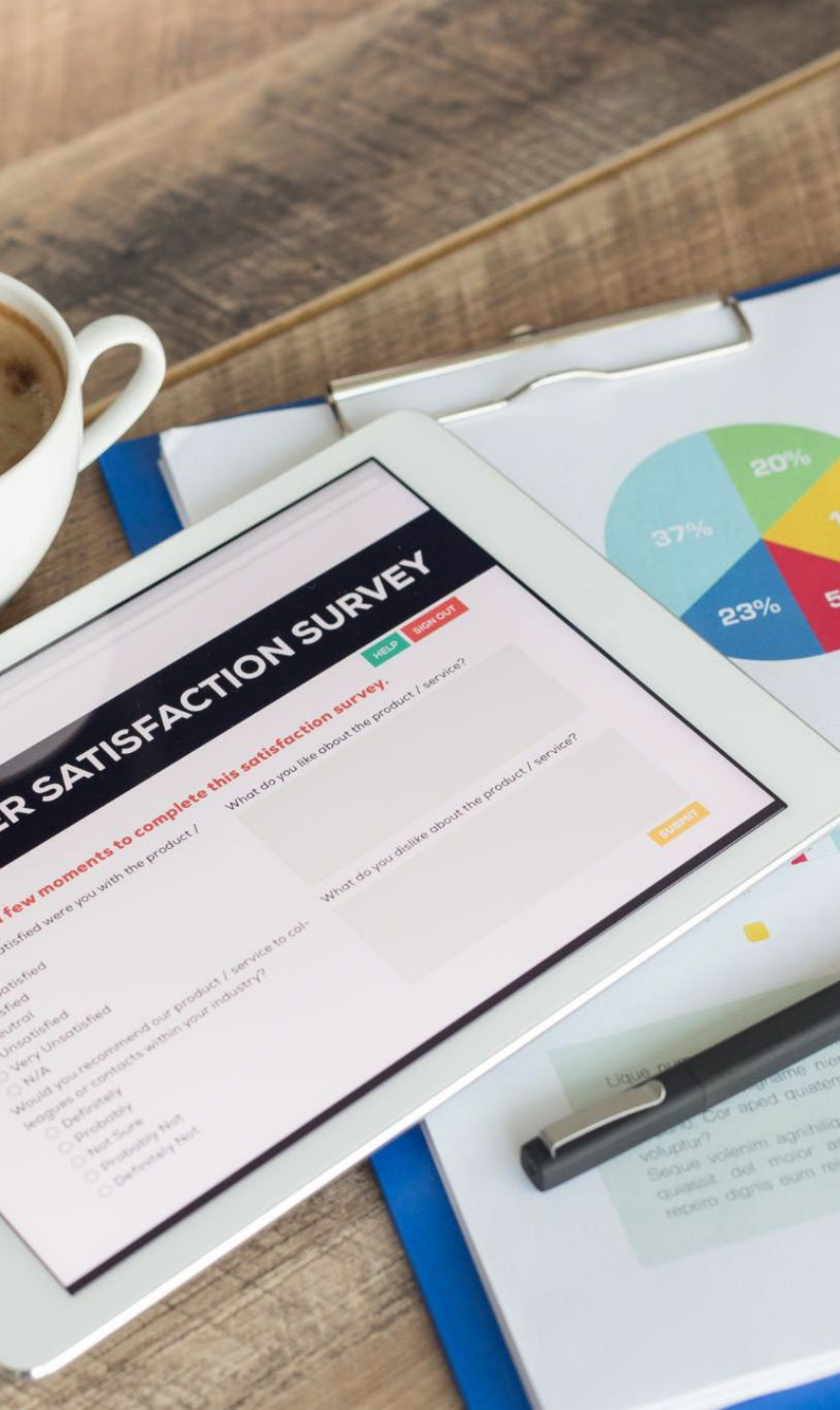
## ➤ **Research and Recommendations**

The selected vendor will conduct research, analyze data, and provide recommendations to the task force.

## ➤ **Commitment to Transparency**

The RFP process emphasizes transparency, rigor, and stakeholder engagement throughout the project.

Expected  
Deliverables and  
Outcomes



# Expected Deliverables

## ➤ Environmental Scan and Research

Deliver comprehensive environmental scan and research summary to inform CPE modernization decisions.

## ➤ Capability and Knowledge Framework

Define a capability and knowledge framework tailored specifically for CPAs' continuing professional education.

## ➤ CPE Model Recommendations

Recommend a future-state CPE model with options, trade-offs, and short-term improvement suggestions.

## ➤ Messaging and Stakeholder Communication

Develop clear messaging to explain benefits of changes to CPAs, regulators, legislators, and public.

# What Boards and Societies Should Expect

## ➤ Evidence-Based Recommendations

Focus on evidence-based recommendations, ensuring all changes are data-driven and practical.

## ➤ State Board and State Society Collaboration

Involvement of the state boards of accountancy and state CPA societies through the data collection and feedback on the future framework

## ➤ Focus on Public Protection

Prioritization of public protection and that a framework recommendation is practical and feasible.

## ➤ Modernization over Deregulation

Modernization of CPE requirements, maintaining the Board of Accountancy public protection role, rather than deregulating.

## ➤ Ongoing Communication

Communication consistently to address concerns and gathering feedback throughout the process for transparency.



# CPE Taskforce Timeline

| PHASE                                 | KEY ACTIVITIES  | TIMELINE |
|---------------------------------------|---|----------|
| <b>Project Planning</b>               | Charter, Desk research, environmental scan, issue RFPs, onboard consultant                                | 2026 Q1  |
| <b>Data Collection</b>                | Launch study, surveys, focus groups, Touch points at AICPA ENGAGE and NASBA Regional Meetings             | 2026 Q2  |
| <b>Framework Development</b>          | Review findings, framework dev, develop recommendations, touchpoint at AICPA/NASBA Summit                 | 2026 Q3  |
| <b>Standard Development</b>           | Draft model language and implementation guidance, NASBA/AICPA Board Vote to expose, public comment period | 2026 Q4  |
| <b>Post-Task Force Implementation</b> | Publish UAA 10th Edition, education/awareness campaign, promote uniform adoption                          | 2027     |

Q & A

# NASBA

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## Accountancy Licensee Database (ALD)

Dan Sweetwood

Executive Director, Nebraska State Board of Public Accountancy

Viki Windfeldt

Executive Director, Nevada State Board of Accountancy

Clint Blasengame

Manager, ALD, NASBA

# ALD Update

- Reimplementations
  - 4 Boards – actively reimplementing
  - 6 Boards – upcoming system change
- National Candidate ID (NCID) Project
  - Replace current linking mechanism
  - Pull in exam scores
- ALD Rewrite
  - Modernized user interface
  - Board Admin permission

# ALD Taskforce

- **Andy Bonner**
  - Board Member, Tennessee State Board of Accountancy (ALD Taskforce Chair)
  - NASBA Board of Directors & Treasurer
- **Boyd Busby**
  - Executive Director, Alabama State Board of Public Accountancy
- **Dan Sweetwood**
  - Executive Director, Nebraska State Board of Public Accountancy
- **Viki Windfeldt**
  - Executive Director, Nevada State Board of Accountancy
- **Jennifer Winters**
  - Executive Secretary, New York State Board for Public Accountancy
- **Gin Binkley**
  - Executive Director, Tennessee State Board of Accountancy
- **Joseph Donohue**
  - Executive Director, Kentucky State Board for Accountancy

# History, Purpose and Vision for 2030

- Evolution of the ALD and the Taskforce
- Taskforce Oversight
  - Policy and problem solving
  - Guidance and approval of major initiatives
- Our Vision
  - Expand the dataset
  - Continued enhancement of the application

# ALD Goals

**Oversight Structure**  
Long-term Governance  
Advancing Data Needs

**Increased Responsiveness**  
Firm Disciplinary Alerts  
NCID Number | Exam Scores Feed

**Maximize Data Integrity**  
Reach 100% participation  
ALD Feed Alert  
Four Data Categories Met

**Protect Use of Data**  
Policy for Use of Data  
Communication and Education  
Data Use Availability

**Heighten Public Protection**  
Public Service Announcements  
Encourage Board Participation

**API Multi-Search Feature**  
License Verification

**Optimize User Experience**  
Integration with NASBA Systems



## ALD Accomplishments Since Vision 2020

53  
Participating  
Jurisdictions

Assignment  
of CPE-ID  
numbers

The addition of  
Disciplinary  
Records

Continuous  
monitoring  
of data and  
processing reports

Dedicated  
quality  
assurance

Board  
Dashboard  
Implemented

Multiple  
permission  
levels featured

# Vision 2030 Goals

- Oversight Structure
  - Taskforce be reconstituted as a committee
  - Long-term governance and advance data needs
- Increased Data Distribution to Boards
  - Populate NICD
  - Firm Disciplinary Email Alerts using EIN values

# Vision 2030 Goals

- Maximize Data Integrity
  - 100% Participation
  - Complete “Big Four” Initiative for all participating Boards
  - Enhance Disciplinary data
  - Feed exam scores into the ALD via NCID
- Protect Use of Data
  - Maintain data use policies
  - Communicate and educate

# Vision 2030 Goals

- Heighten Public Protection
  - Dissemination of CPA licensure and disciplinary matters
  - Promote use of CPAVerify by the public
- Explore and Implement API Multi-Search Feature for CPAVerify
  - Offered at cost
  - Organization approval from Taskforce
- Optimize User Experience
  - Flexibility for future integration and opportunities

# Questions?

[ald@nasba.org](mailto:ald@nasba.org)

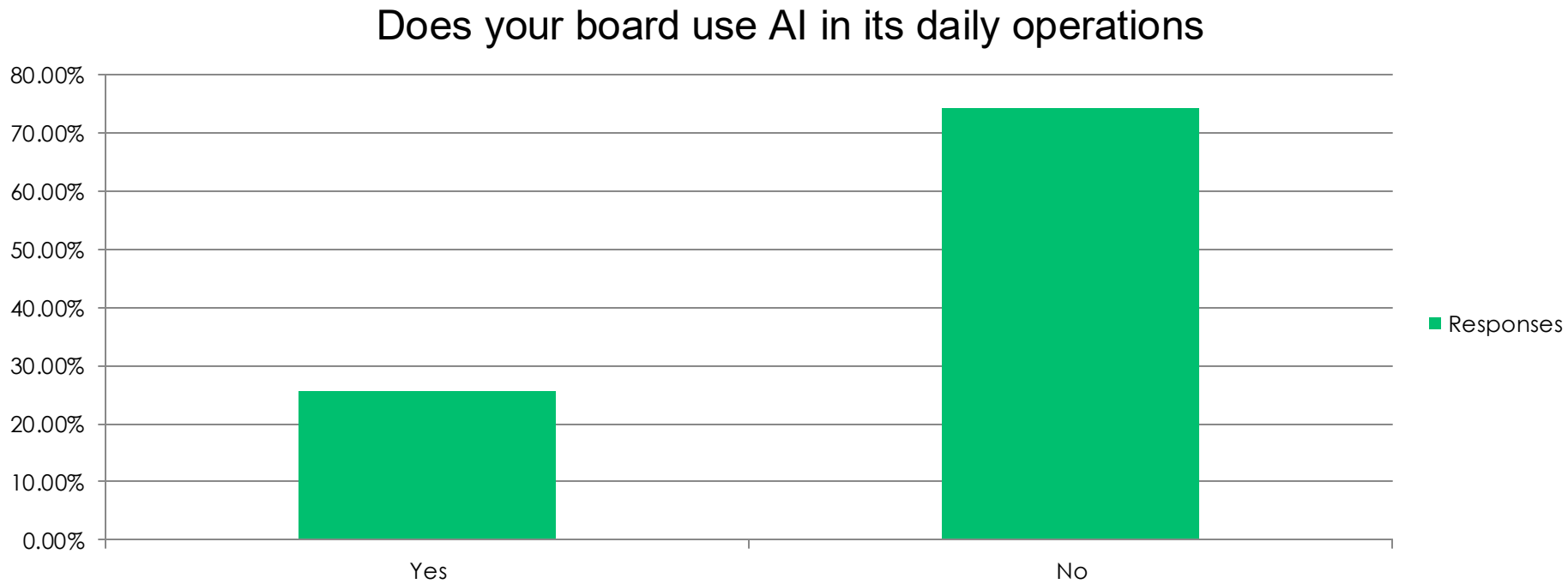


# Use of Artificial Intelligence by Boards of Accountancy

OPPORTUNITIES, POLICIES, AND RESPONSIBLE USE  
PRESENTED BY: LISA BENEFIELD & CAREN SINGLETON

STATE BOARD OF CPAS OF LOUISIANA  
MARCH 27, 2026

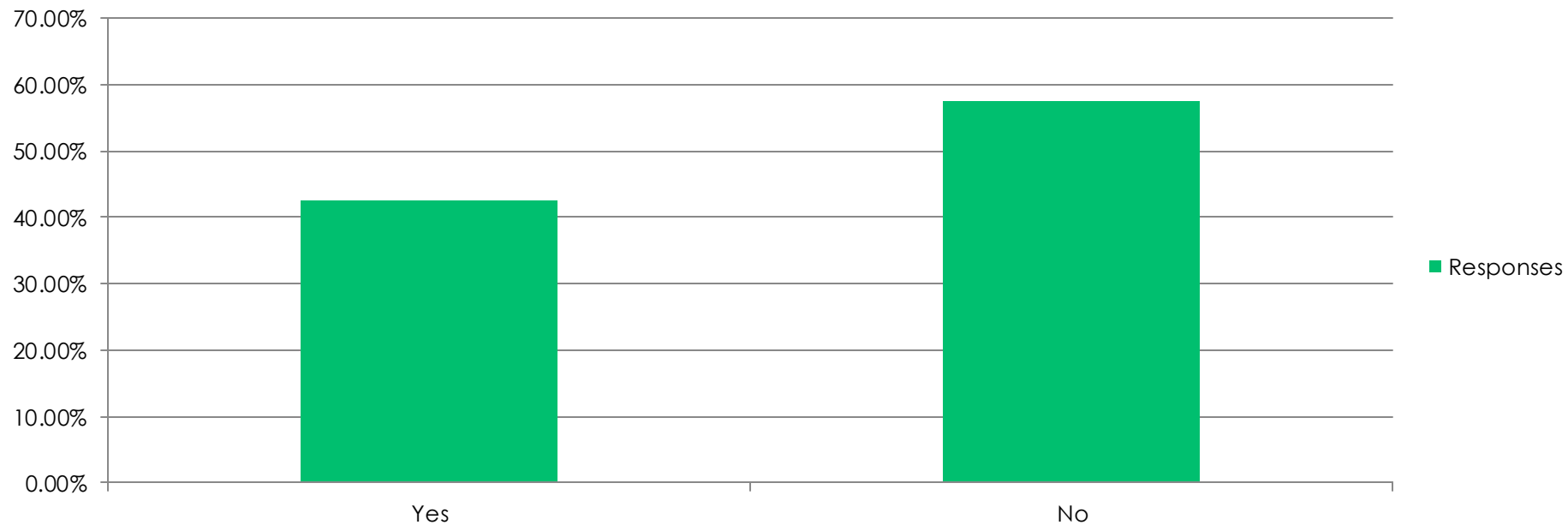
# NASBA Quick Poll: Do Boards Use AI in Daily Operations?



Source: NASBA Quick Poll

# NASBA Quick Poll: Does Your Board Restrict AI Use?

Does your board restrict the use of AI in any way?



Source: NASBA Quick Poll

# Louisiana Executive Order JML 25-103

- ▶ Louisiana Executive Order JML 25-103  
(State Government Use of Artificial Intelligence)
- ▶ **Key Provisions**
- ▶ Establishes **statewide oversight of AI use in government**
- ▶ Requires **risk awareness and responsible implementation**
- ▶ Emphasizes:
  - ▶ **Data security**
  - ▶ **Privacy protection**
  - ▶ **Transparency**
- ▶ Encourages agencies to **evaluate AI tools before adoption**

# Louisiana Office of Technology Services (OTS)

- ▶ Louisiana OTS AI Acceptable Use Policy
- ▶ **Key Principles**
- ▶ Protect **confidential and sensitive data**
- ▶ Do **not input protected information** into public AI tools
- ▶ Ensure **human oversight of AI-generated output**
- ▶ Verify **accuracy before relying on AI results**
- ▶ Use AI tools **only for approved business purposes**

# What We Are Currently Doing

- ▶ **Current Use**
- ▶ Limited experimentation with **free AI services**
- ▶ Used primarily for:
  - ▶ Drafting communications
  - ▶ Research summaries
  - ▶ Brainstorming ideas

# Planned Next Steps

- ▶ Develop an internal AI usage policy
- ▶ Provide guidance and training for staff
- ▶ Evaluate paid enterprise AI subscriptions
- ▶ Improved security
- ▶ Administrative controls
- ▶ Data protection

# Louisiana's New Path to CPA



# Five Rules for Using AI at Work

- ▶ **Five Rules for Using AI at Work**
- ▶ Never enter confidential or sensitive information
- ▶ Always review and verify AI output
- ▶ Use AI as a drafting tool, not a decision-maker
- ▶ Follow agency policies and guidance
- ▶ Employees remain responsible for final work

Questions?

# NASBA

## Resources and Information

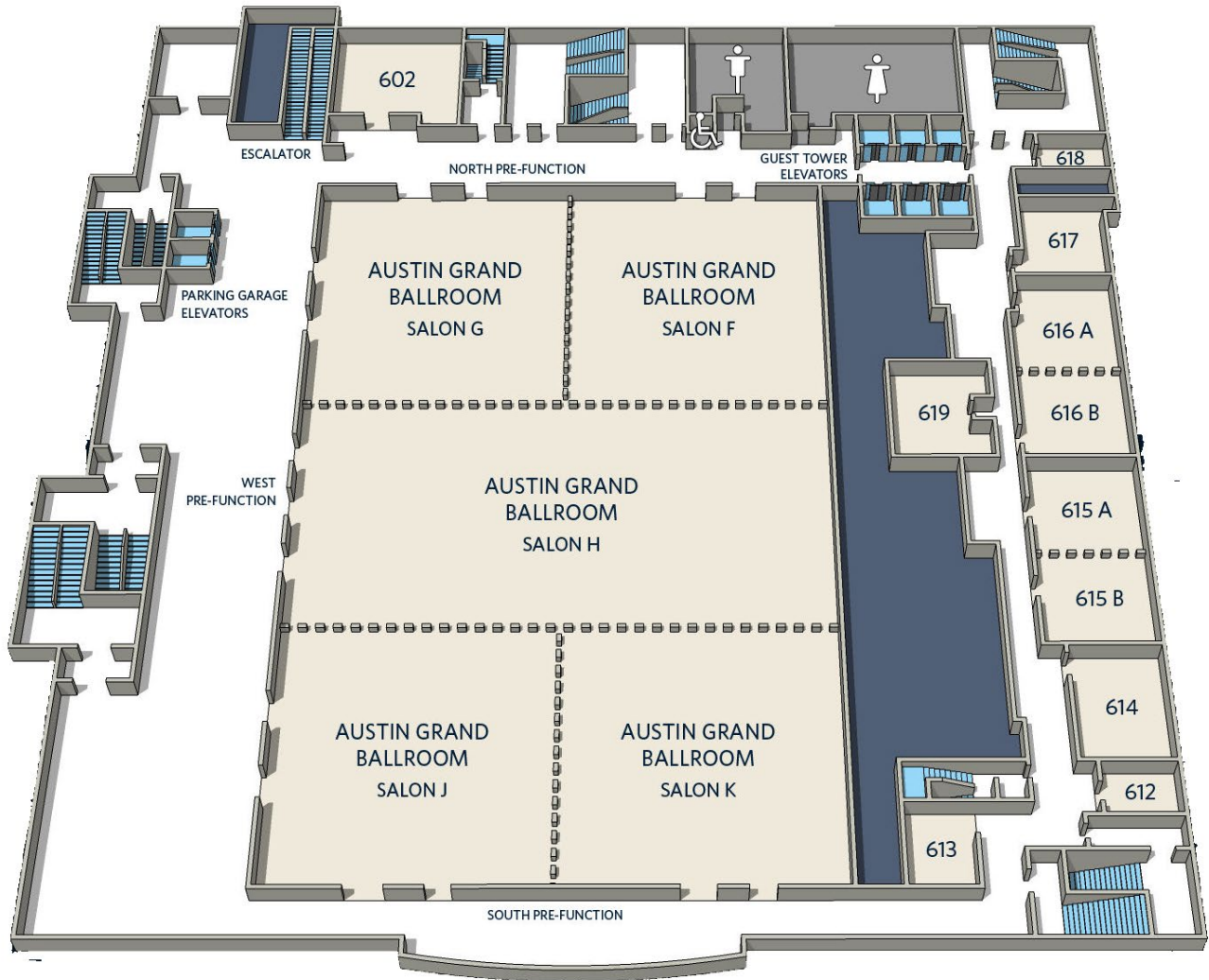


**TOGETHER**

**Strong** Foundations  
**Brighter** Futures

# MAP

## 6TH FLOOR

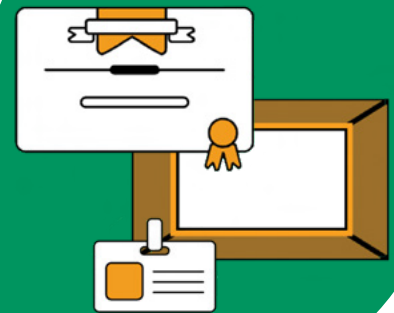


# TOGETHER

**Strong** Foundations  
**Brighter** Futures



# Wall Certificate Service



## Wall Certificate Service

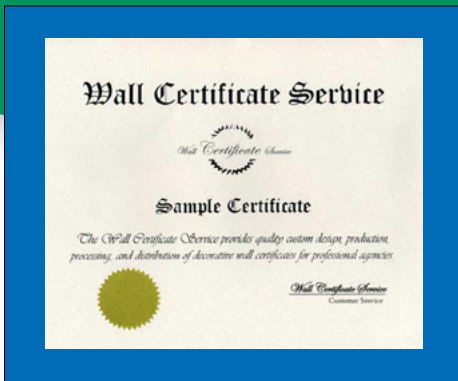
NASBA's Wall Certificate Service (WCS) offers creative, professional design options to enhance the appearance of licensing certificates and license cards. WCS offers state-of-the-art printing, timely processing and distribution of plastic license cards and decorative wall certificates. WCS also offers custom frame options.

---

WCS products can be offered to licensees in several different ways:

- Optional direct-to-licensee purchase
- Included in licensure application fees
- Offered with an added board fee, collected fees are remitted to the board quarterly

## Wall Certificates



## Frames



## License Cards



## Security Measures



- All products and supplies are stored in a secured and restricted area.
- Custom artwork is not published.
- Security hologram is embedded on each certificate and license card.

## Verification Process



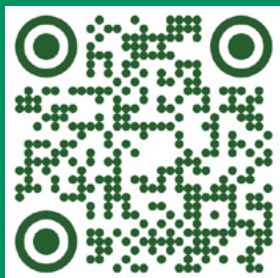
All orders are submitted to the professional licensing or certifying agency selected for official verification.

## Pricing Options



Prices starting at:

- Decorative Wall Certificates - \$35.00
- Plastic License Cards:
  - Black and White - \$18.00
  - Color - \$20.00
- Custom Frames - \$125.00



## Clients

WCS currently provides wall certificate and license card services to the following:

- **Alabama Board of Accountancy**
- **Arkansas State Board of Accountancy**
- **Colorado Department of Regulatory Agencies (144 Regulatory Boards)**
- **Commonwealth of the Northern Mariana Islands Board of Accountancy**
- **Connecticut Board of Accountancy**
- **Georgia State Board of Accountancy**
- **International Qualifications Examination**
- **Massachusetts Board of Public Accountancy**
- **Massachusetts Board of Registered Pharmacists**
- **Montana Board of Public Accountancy**
- **Montana Board of Architects and Landscape Architects**
- **National Registry of CPE Sponsors**
- **Nevada State Board of Accountancy**
- **Oregon Board of Accountancy**
- **Puerto Rico Board of Accountancy**
- **Rhode Island State Board of Accountancy**
- **Virgin Islands Board of Accountancy**
- **Washington State Board of Accountancy**

To learn more about how your professional agency can benefit from WCS product and service offerings, contact NASBAstore at [nasbastore@nasba.org](mailto:nasbastore@nasba.org).

## MAKE A DIFFERENCE

*Volunteer Today!*



### COMMITTEE INTEREST PROCESS HAS BEGUN



#### **Log on to the Member Portal: [nasbanation.nasba.org](https://nasbanation.nasba.org)**

If you forgot your password, click on Forgot Your Password. Enter your email address and a password reset link will be emailed to you. Follow the instructions to set up a new password. If you have not logged into the new portal yet, please click this link to learn how to reset your password. Contact [membership@nasba.org](mailto:membership@nasba.org).



#### **Click on My Committees to read the descriptions of each committee.**

Once you review committees, go back to the main screen and complete the committee interest form.



#### **Complete and Submit the Committee Interest Form.**

Select three committee choices. If you are presently on a committee and wish to continue, make that committee your first choice.



#### **Update your specialization, bio and upload a headshot.**

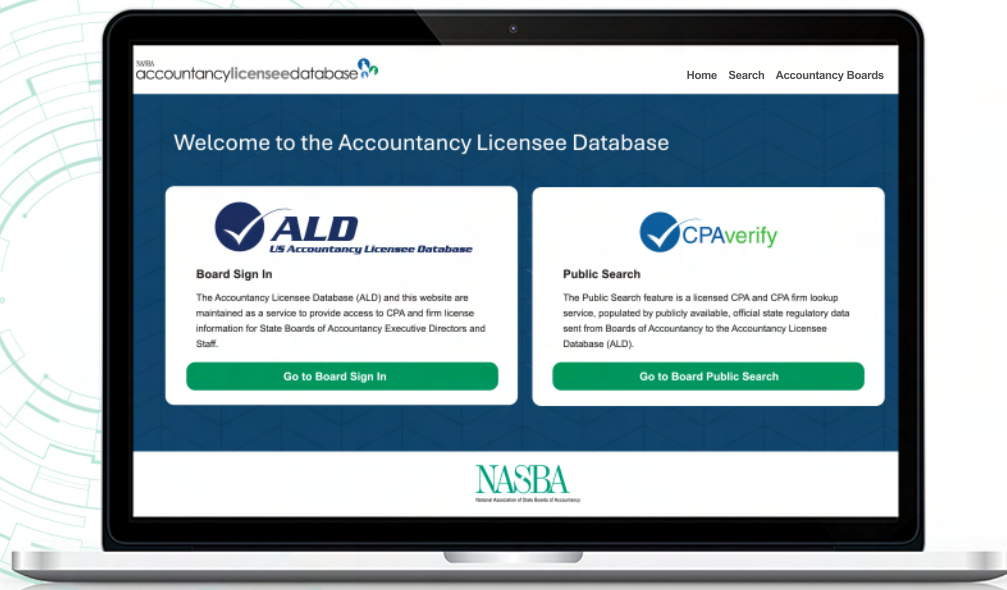
Under Personal Snapshot, to assist the selection committee in your expertise.

**SUBMIT  
THROUGH  
MAY 1**

# GET LOGGED IN AND EXPLORE THE ALD TODAY

## *We Can Help!*

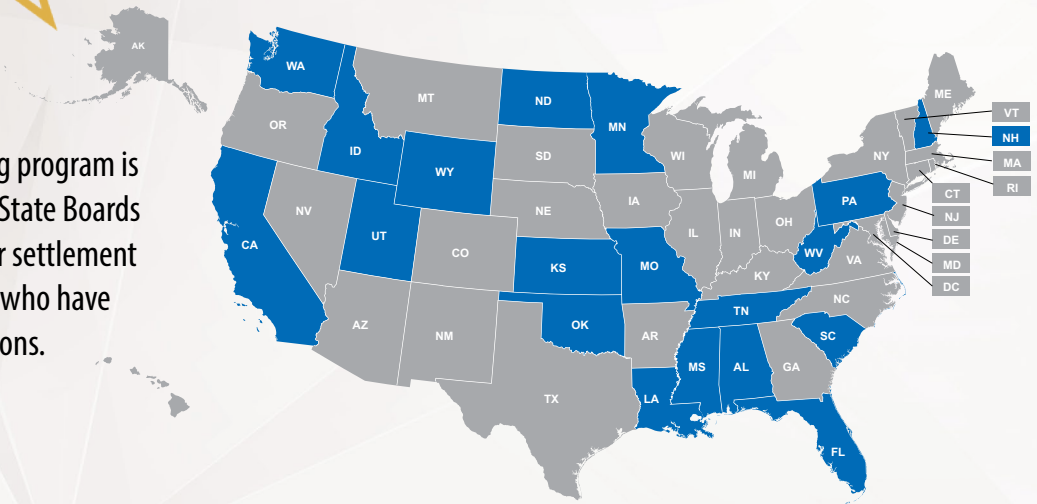
- ✔ *Assistance with Board Staff Login*
- ✔ *Searching for CPA License Information*
- ✔ *Types of Reports Available*





# Does Your State Use the CPT's Ethical Leadership Training Program?

The Ethical Leadership Training program is successfully being used by 19 State Boards of Accountancy as part of their settlement agreement with practitioners who have violated their state's expectations.



This training program is designed to help practitioners recognize ethical issues, resolve ethical dilemmas, and create an atmosphere that promotes positive ethical behavior in their state.

## WHY SHOULD YOUR STATE PARTICIPATE?

### Benefits

- Fosters behavior change for practitioners
- Provides tools and resources to make ethical decisions
- Very easy for BOAs to implement
- Zero costs to BOAs

### Features

- 24/7 technical support
- Research-based content
- Engaging three-module training program
- Auditable course with tracking and reporting components

## ABOUT THE PROGRAM

- Assigned to practitioners fined for various violations
- An 80% Pass Rate with 3 Attempts
- 3-Module Program
  - Minimal customizations
  - Fee for practitioners - \$250
- 4-Module Program
  - First three (3) modules minimal customizations
  - State-specific 4th module added
  - Fee for practitioners - \$400

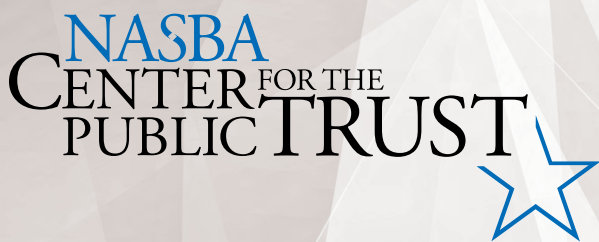


To learn more about the training components, gain access to a demo of the ELT, and to implement this program in your state, contact Sedrik Newbern at [snewbern@nasba.org](mailto:snewbern@nasba.org) to schedule an appointment to discuss.



**DATE: MONDAY, MAY 18, 2026**

**Venue: Hermitage Golf Course, Old Hickory, TN**



**Date: May 18, 2026 | Start Time: TBA**  
**Course: President's Reserve**

**Registration and Sponsorship**  
**opportunities are now live.**

More questions?  
Get in touch by emailing [info@thecpt.org](mailto:info@thecpt.org)



Scan the QR code to  
register a team or sponsor.

## How Can NASBA Help Your board Communications?

### Did you know NASBA offers complimentary communications and creative services to Boards of Accountancy?

From producing digital communications to building an influential presence online, our team works with state boards to help them communicate more effectively with their stakeholders. Since January 2026, NASBA's Communications & Outreach Program has supported 17 Boards of Accountancy. Primary areas of service include publications, mass email communications, video production, and digital media.

### Have an idea but aren't sure how to execute it?

NASBA's Communications & Outreach Program can help bring your idea to life. Our team can support you from planning and strategy through creation, production, and delivery. Simply complete the Communications Request Form by clicking the button below. Select the 'Request Type.'

### Not sure where to start?

If you are unsure, simply choose the 'General Inquiry' selection and write a brief description of the request. A member of our communications team will follow up and help develop a plan.

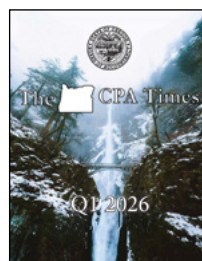
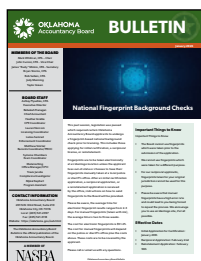
### Do you have a suggestion for NASBA's Communications & Outreach that you would like to see us implement to better serve the Boards?

We would love to hear those ideas! In the communications form, select 'General Inquiry' and write a brief description of the suggestion. Together, we may identify new ways our team can support your Board.

We look forward to working with you and your Board to bring your Communications & Outreach initiatives to life.

Sincerely,

NASBA Communications & Outreach



# NASBA CPA MOBILE



**AVAILABLE  
NOW!**



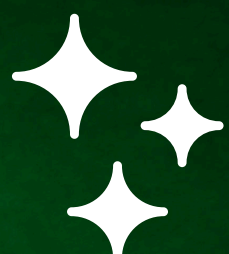
**The CPA journey—more organized,  
transparent and accessible on the go!**

- Access and download the Notice to Schedule (NTS)
- View CPA Exam scores
- Manage payment coupons and international administration fees
- Receive reminders and alerts for critical deadlines
- Access jurisdiction-specific requirements and guidance
- Track Exam eligibility and application status (for jurisdictions that NASBA processes eligibility)



# NASBA

## 2026 Conference Calendar



### 2026 Eastern Regional Meeting

June 9 – 11, 2026 | Rio Grande, PR

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### 2026 Western Regional Meeting

June 23 – 25, 2026 | Park City, UT

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### 119th NASBA Annual Meeting

Oct. 25 – 28, 2026 | Litchfield Park, AZ

