

NASBA

31st Annual Conference for Board of Accountancy Legal Counsel

March 24 – 26, 2026, Austin, TX



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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.

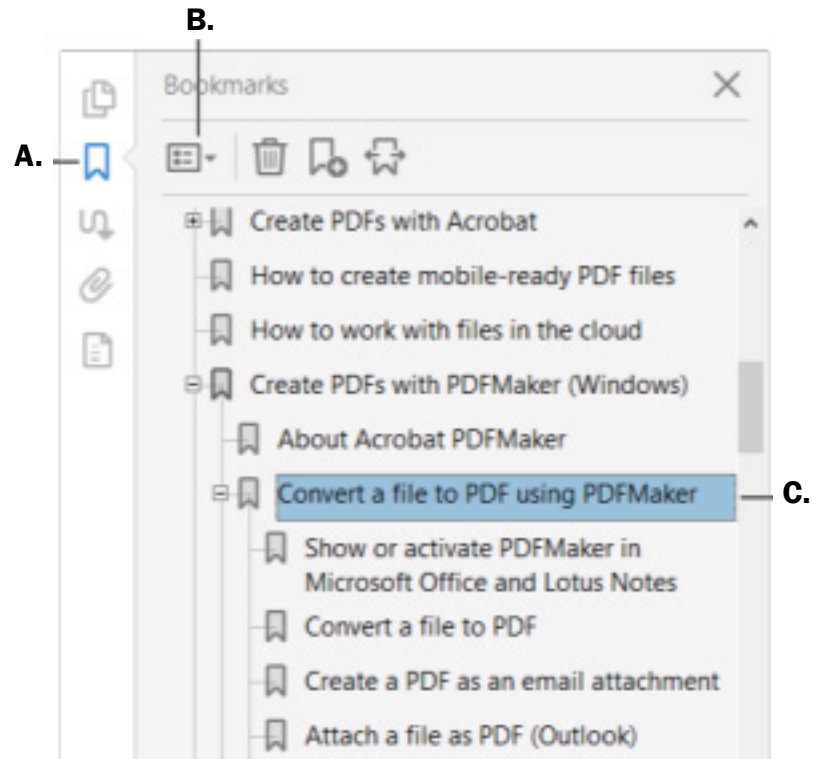
Click the Bookmarks button, or choose View > Show/Hide > Navigation Panes > Bookmarks.

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

Note:

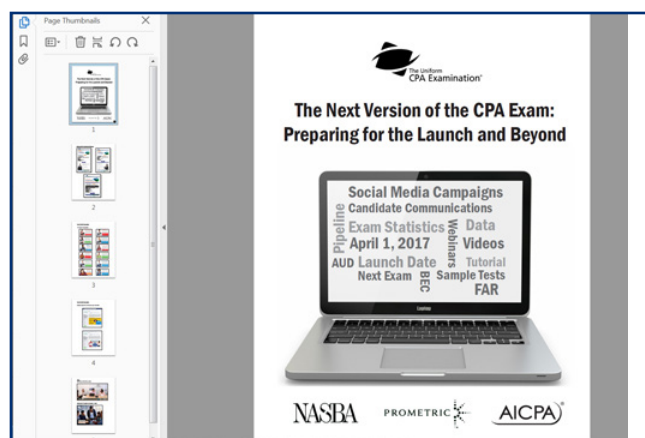
Depending on how the bookmark was defined, clicking it may not take you to that location but perform some other action instead.

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

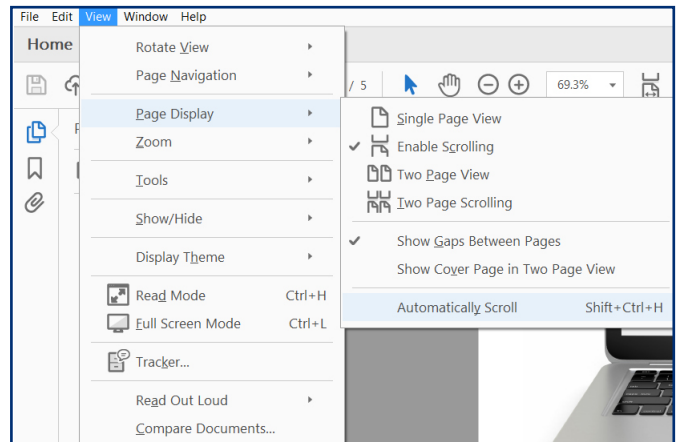
Page thumbnails provide miniature previews of document pages. You can use thumbnails in the Page Thumbnails panel to change the display of pages and to go to other pages. The red page-view box in the page thumbnail indicates which area of the page appears. You can resize this box to change the zoom percentage.

- 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.**

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.

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Agenda

Tuesday, March 24, 2026

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

Tuesday, March 24, 2026 - continued

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

Wednesday, March 25, 2026

7:15 – 8:30 am	Complimentary Headshots	Salon J Foyer
7:30 – 8:30 am	Breakfast	Salon H

Plenary Session – Joint Room

8:30 – 8:45 am	Welcome (with Executive Directors & State Society CEOs) Presiding: Martin Pittioni Chair, NASBA Executive Directors Committee Executive Director, Oregon Board of Accountancy	Salon JK
8:45 – 9:15 am	NASBA Report from Leadership (with Executive Directors & State Society CEOs) Speakers: Nicola Neilon, CPA 2025-2026 NASBA Chair Daniel J. Dustin, CPA President & CEO NASBA	Salon JK

Wednesday, March 25, 2026 - continued

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

Wednesday, March 25, 2026 - continued

Start of Legal General Session

1:30 – 1:40 pm	Legal Welcome & Introductions Speakers: Brenner Allen, Esq. Chief Legal Officer NASBA Elizabeth Wolfe, Esq. Deputy Chief Legal Officer NASBA Alyssa Rayne, Esq. Counsel, Contracts and Regulatory Research NASBA	Salon FG
1:40 – 2:40 pm	Ethics: Why Good Lawyers Do Bad Things Speaker: Robert Prentice, Esq. Professor, McCombs School of Business The University of Texas at Austin	
2:40 – 3:30 pm	Roll Call 1 (Legal Counsel and Investigators/Enforcement Staff Only) Moderators: NASBA Legal Team	
3:30 – 3:45 pm	Break	Salon J Foyer
3:45 – 4:45 pm	Roll Call 2 (Legal Counsel and Investigators/Enforcement Staff Only) Moderators: NASBA Legal Team	Salon FG
4:45 pm	Recess (Dinner on Own)	

Thursday, March 26, 2025

7:45 – 9:00 am	Complimentary Headshots	Salon J Foyer
8:00 – 9:00 am	Breakfast	Salon H

Thursday, March 26, 2026 - continued

Legal General Session – Start in Legal Room

9:00 – 10:15 am	Understanding Accounting and Financial Statements as Attorneys Speaker: Mark Bradshaw, Esq. Professor, McCombs School of Business The University of Texas at Austin	Salon FG
10:15 – 11:00 am	SCOTUS FTC Update & Q&A with Former Texas Solicitor General Speaker: Aaron L. Nielson, Esq. Charles I. Francis Professorship in Law The University of Texas at Austin School of Law	
11:00 – 11:30 am	Break	Salon J Foyer
11:30 am – 12:30 pm	Department of Labor Speaker: Marcus Aron, CPA Acting Chief Accountant OCA/EBSA, U.S. Department of Labor	Salon FG
12:30 – 1:30 pm	Lunch	Salon H
1:30 – 2:00 pm	First Amendment Cases Impacting Licensing Boards Speaker: Noel Allen, Esq. Allen & Pinnix, P.A.	Salon FG
2:00 – 3:00 pm	Roll Call 3/Insight from NASBA Leadership (Legal Counsel and Investigators/Enforcement Staff Only) Moderators: NASBA Legal Team	
3:00 pm	Adjourn	
6:30 pm	Closing Celebration Depart from hotel lobby near Starbucks	800 Congress

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Registration List

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Deputy Chief Legal Officer, NASBA

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**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
Mbrooks@tsbpa.texas.gov

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.



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.



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.



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

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
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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.



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.



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
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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
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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.



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.



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.



Nicola Neilon, CPA (ED/Legal Speaker)
Chair, NASBA
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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

continued

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.



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.



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
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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.



Martin Pittioni (ED/Legal Speaker)
Executive Director, Oregon Board of Accountancy
2025-26 Chair, NASBA Executive Director Committee
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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.



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.



Ashley Plyushko, CPA (ED Speaker)
Executive Director, Oklahoma Accountancy Board
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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.



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.



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.



Roger Scarborough (ED Speaker)
Executive Director, Florida State Board of Accountancy
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.



Jonathan Schnatz, CPA/CFF (Legal Speaker)
Principal, Withum Smith+Brown
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.



Boyd E. Search, MBA, CAE (ED Speaker)
Chief Executive Officer, Georgia Society of CPAs
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.



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.



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

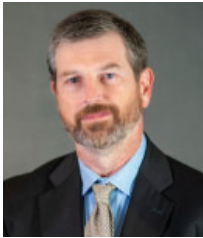
Amy Tongate is the director of Compliance Services — responsible for the Accountancy Licensee Database (ALD), the Accountancy Licensing Library (ALL), the CPAmobility.org site, the CPE Audit Service platform, the Rules Engine Service application and the National Registry of CPE Sponsors — at NASBA. She 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.



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.



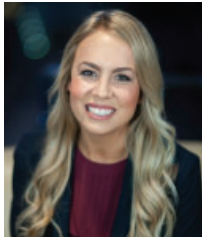
Viki A. Windfeldt (ED Speaker)
Executive Director, Nevada State Board of Accountancy
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Viki A. Windfeldt has been employed with the Nevada State Board of Accountancy for 30 years and has served in the capacity of executive director for the past 22 years. 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
ewolfe@nasba.org

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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TOGETHER Strong Foundations
Brighter Futures

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



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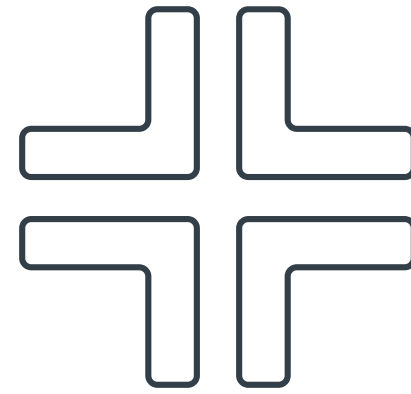
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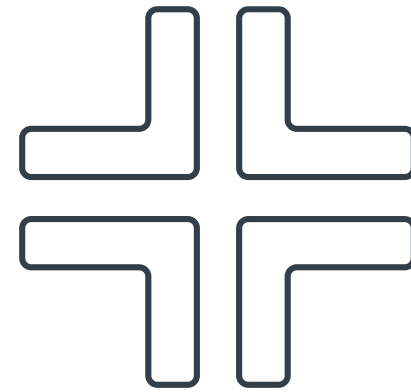


NASBA

+ 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



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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
Total Receipts					1474
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
Total Dispositions					1535

*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

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

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

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

Share >

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.

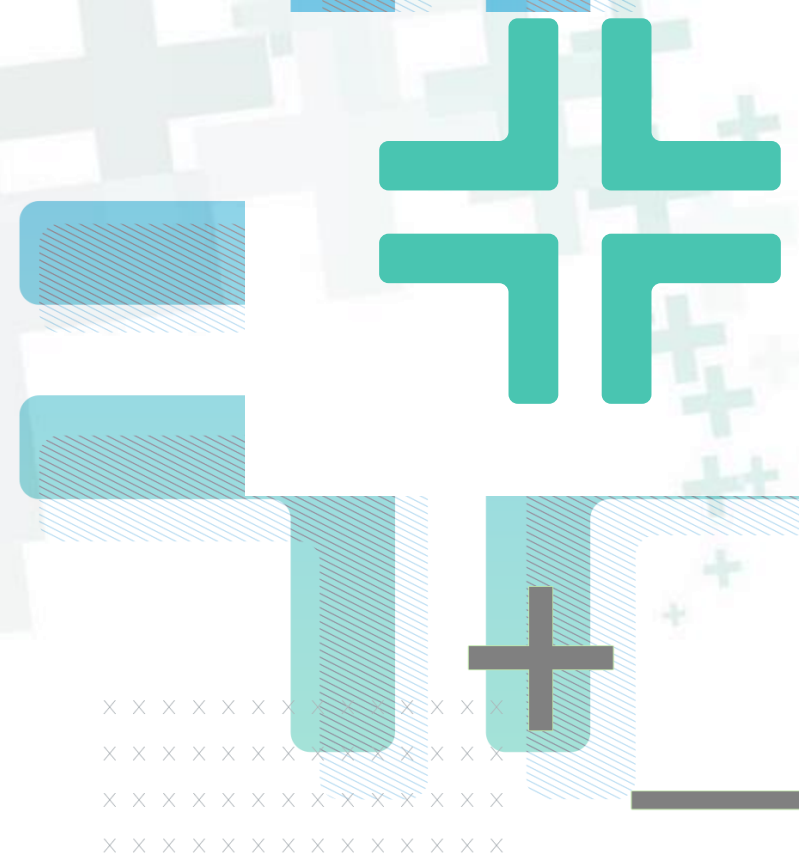
Smith and Tomasello both knew that, contrary to law, these tax shelters lacked economic substance and that their wealthy clients participated in these sham investments only to obtain a tax deduction. For example, a client who purchased units in a partnership had to vote ostensibly on what to do with 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?

Jonathan Schnatz

jschnatz@withum.com

M: 215.805.0764





Thank you.

NASBA

Understanding the
PEEC Exposure Draft –

Proposed Revisions Related to
Alternative Practice Structures

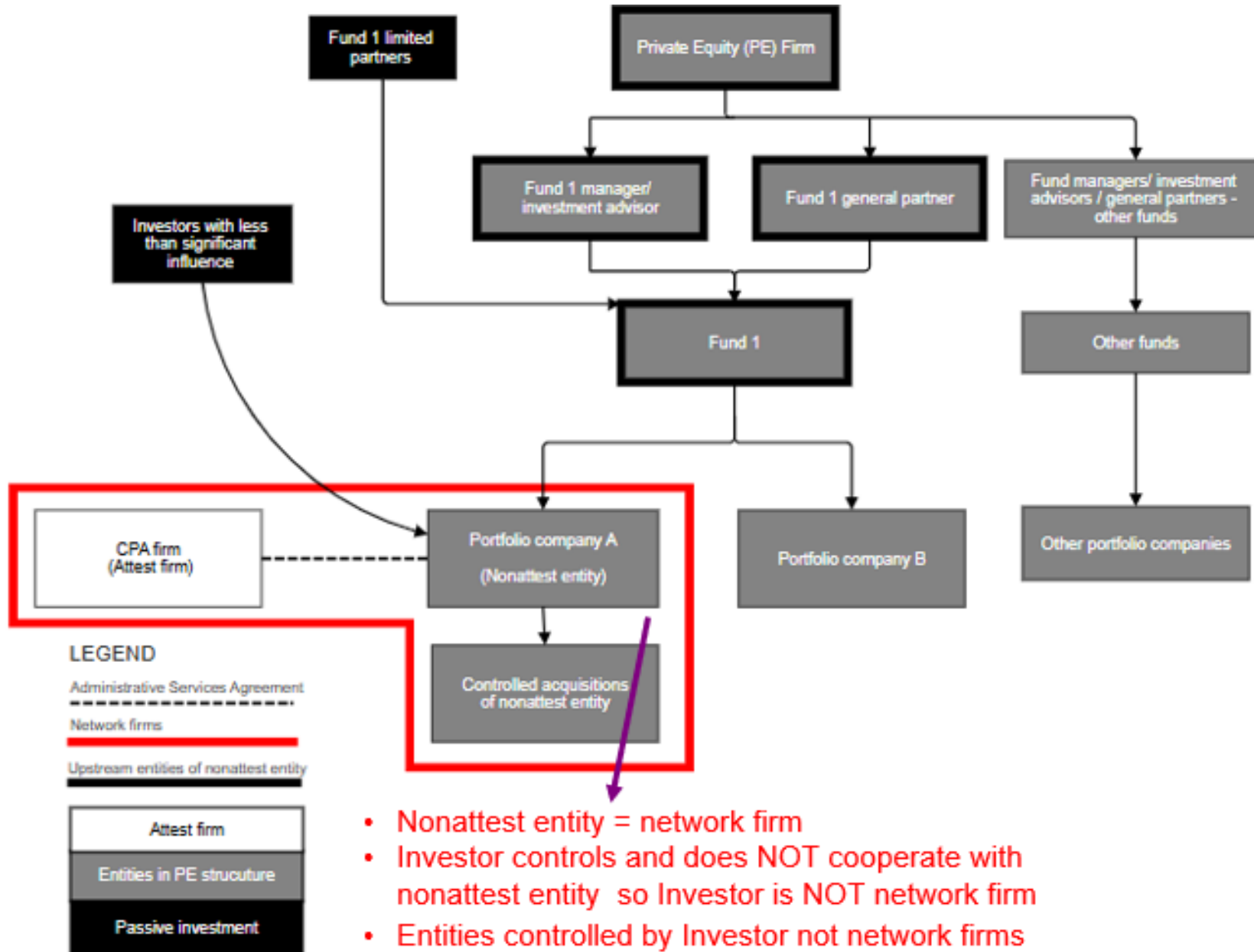
Exposure Draft: Three-Step Process

1. Determine which entities are network firms of the attest firm
2. Determine which individuals are covered members
3. Identify relationships and circumstances that create threats to independence
 1. **Paragraph .18a.-d. detail prohibited relationships
 2. Apply the Conceptual Framework to relationships/circumstances not prohibited by .18a.-d. such as those identified in paragraph .20.

Step 1 – Network Firms in an APS

- 1. Determine which entities are included in the attest firm's network based on the definition of **network** in the Code (ET sec. 0.400.35)
 - **a. **cooperate** for the purpose of enhancing the firms' capabilities to provide professional services, and
 - b. share one or more characteristics detailed in the definition such as use of a common brand name, including common initials, as part of the firm name, etc.
- 2. Determine which entities are brought into the network through the definition of **network firm** - proposed revisions include:
 - **removing the inclusion of entities "under common control" with a network firm, and
 - adding a requirement that a controlling entity also be **cooperating** with the network firm for the purpose of enhancing the network firm's capabilities to provide professional services

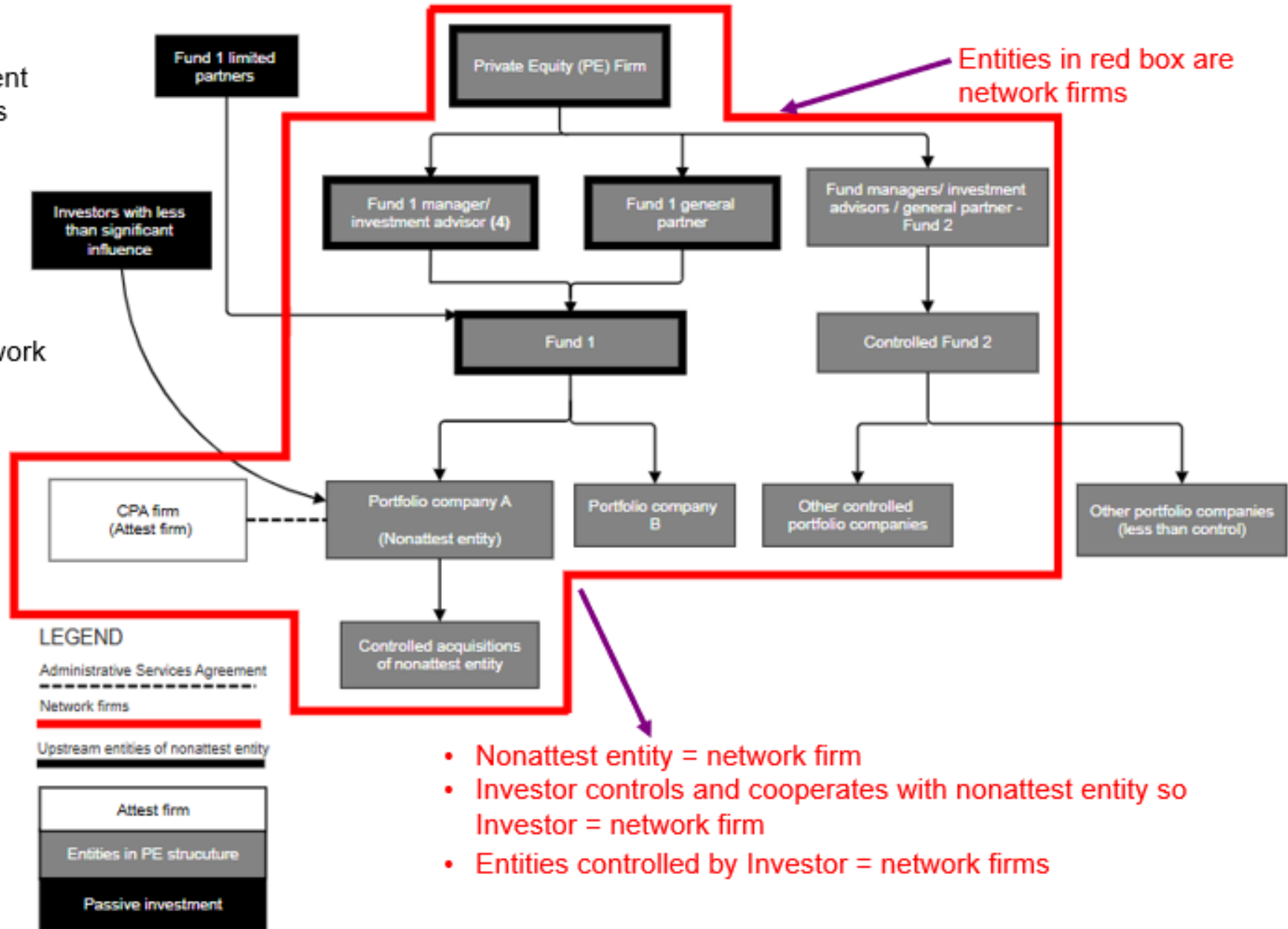
Controlling investment when investor does not meet cooperation characteristic with respect to nonattest entity. This example only evaluates the investor. Other entities may be network firms subject to evaluation.



Entities in red box are network firms

- Nonattest entity = network firm
- Investor controls and does NOT cooperate with nonattest entity so Investor is NOT network firm
- Entities controlled by Investor not network firms

Controlling investment when investor meets cooperation characteristic with respect to nonattest entity. This example only evaluates the investor. Other entities may be network firms subject to evaluation.



- Nonattest entity = network firm
- Investor controls and cooperates with nonattest entity so Investor = network firm
- Entities controlled by Investor = network firms

Step 2 – Covered Members

- Individuals outside the attest firm may be covered members.
- Includes an individual in a position to influence the attest engagement such as those individuals that evaluate performance or recommend compensation at the individual level of the attest firm partners
- Other individuals to evaluate if they meet the definition of covered member:
 - Other Board members of nonattest entity
 - Individuals that directly supervise or manage the attest partner, including all successively senior levels through the chief executive of the nonattest entity

Step 3 – Relationships that Create Threats to Independence

- **Part 1:** Paragraph .18 a- d. - prohibited relationships/independence is impaired.
 - .18 a. –when an individual who is member of those charged with governance over the nonattest entity serves in a key position at an attest client
 - .18 b. –when an attest client or an affiliate of a financial statement attest client is an upstream entity of the nonattest entity
 - .18 c. – when an attest client or the attest client’s officers or directors have a more than 5% direct financial interest in the nonattest entity
 - **.18 d. –when the investor either (i) has significant influence over an attest client and the attest client is material to the investor, or (ii) controls the attest entity

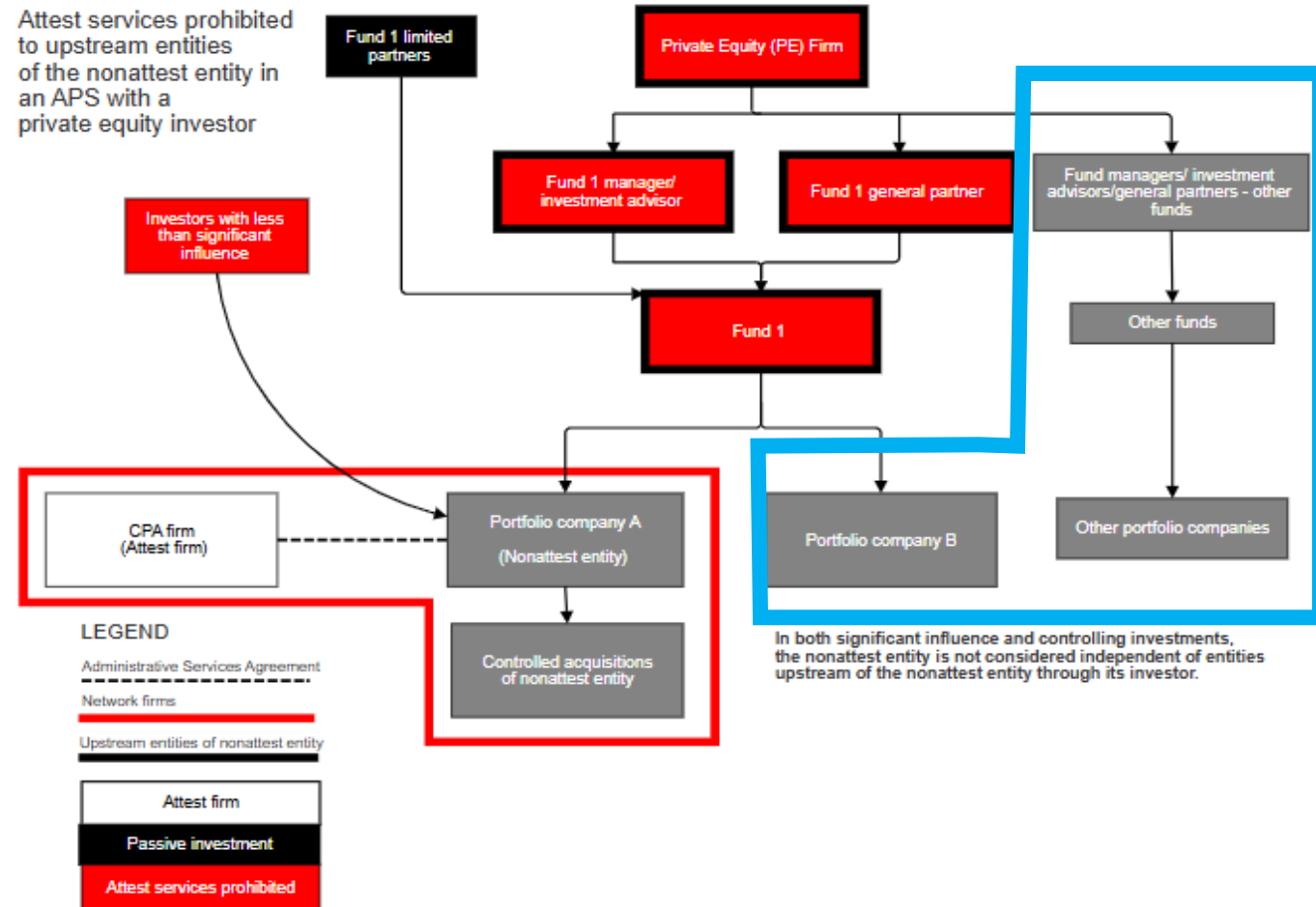
Step 3 – Relationships and Circumstances that Create Threats to Independence

- **Part 2:** Apply the Conceptual Framework to Relationships and Circumstances that create threats to independence not prohibited by paragraph .18.
- **Per paragraph 59 of the explanatory memo, members are not required to monitor the existence of these relationships but apply the conceptual framework when they “know or have reason to believe” a relationship may create a threat to independence

Polling Question # 1

Do you believe an APS attest firm with PE external investment is independent and able to provide attest/assurance services to other PE-invested portfolio companies (such as the blue box)?

- A. Yes
- B. No
- C. Maybe – specific safeguards must be in place



Polling Question #2

Should there be a bright-line level of ownership at which independence is impaired if the PE APS attest firm is undertaking attest/assurance work for a PE investor related entity?

For example, Blackstone owns X% of Citrin Cooperman.

Citrin Cooperman (with the safeguards of separate board of directors and a separate fund manager) would be independent of Blackstone portfolio companies.

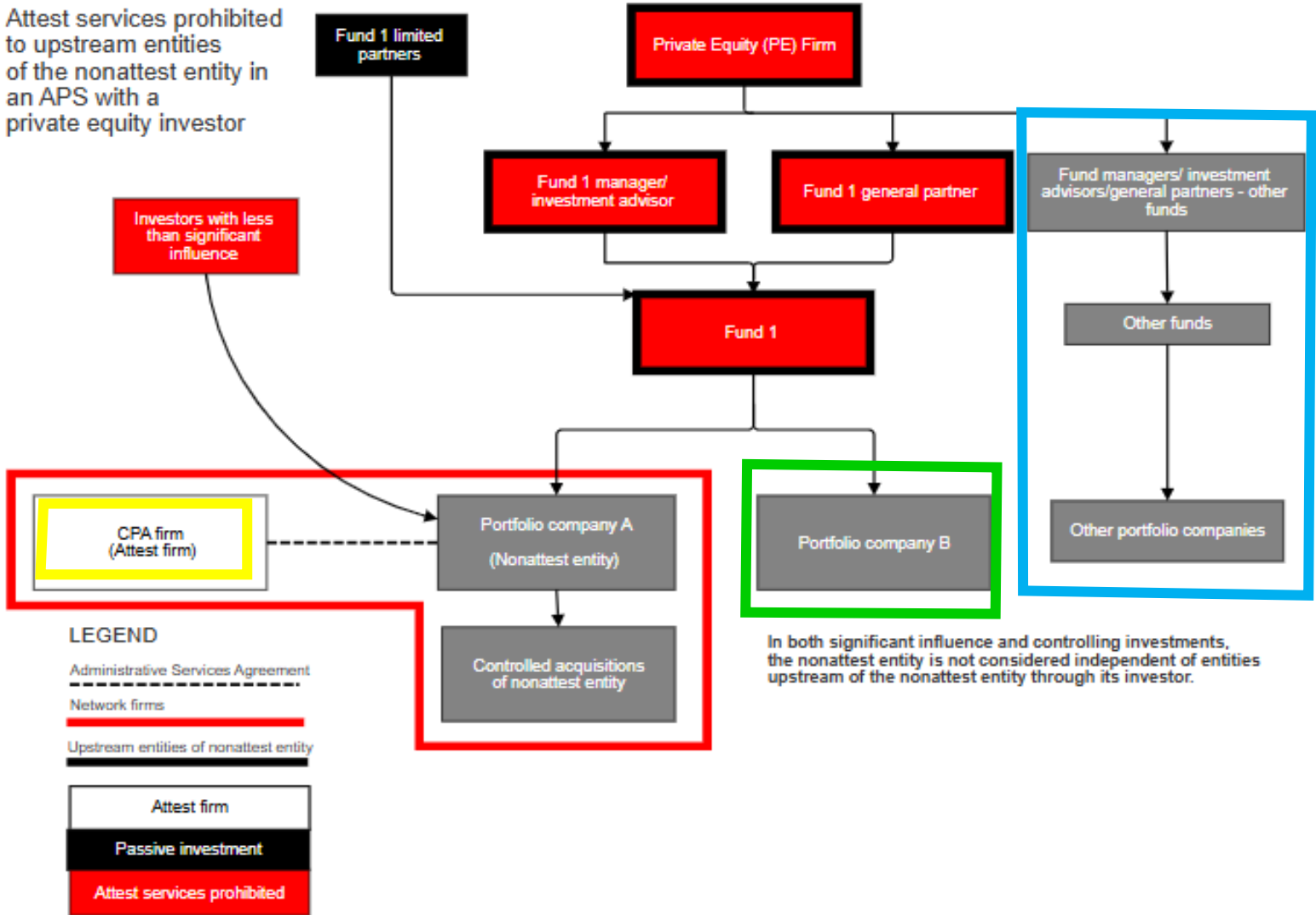
Is this percentage?:

- A. Zero
- B. 5%
- C. 20%
- D. 50%

NASBA Response – Key Thoughts

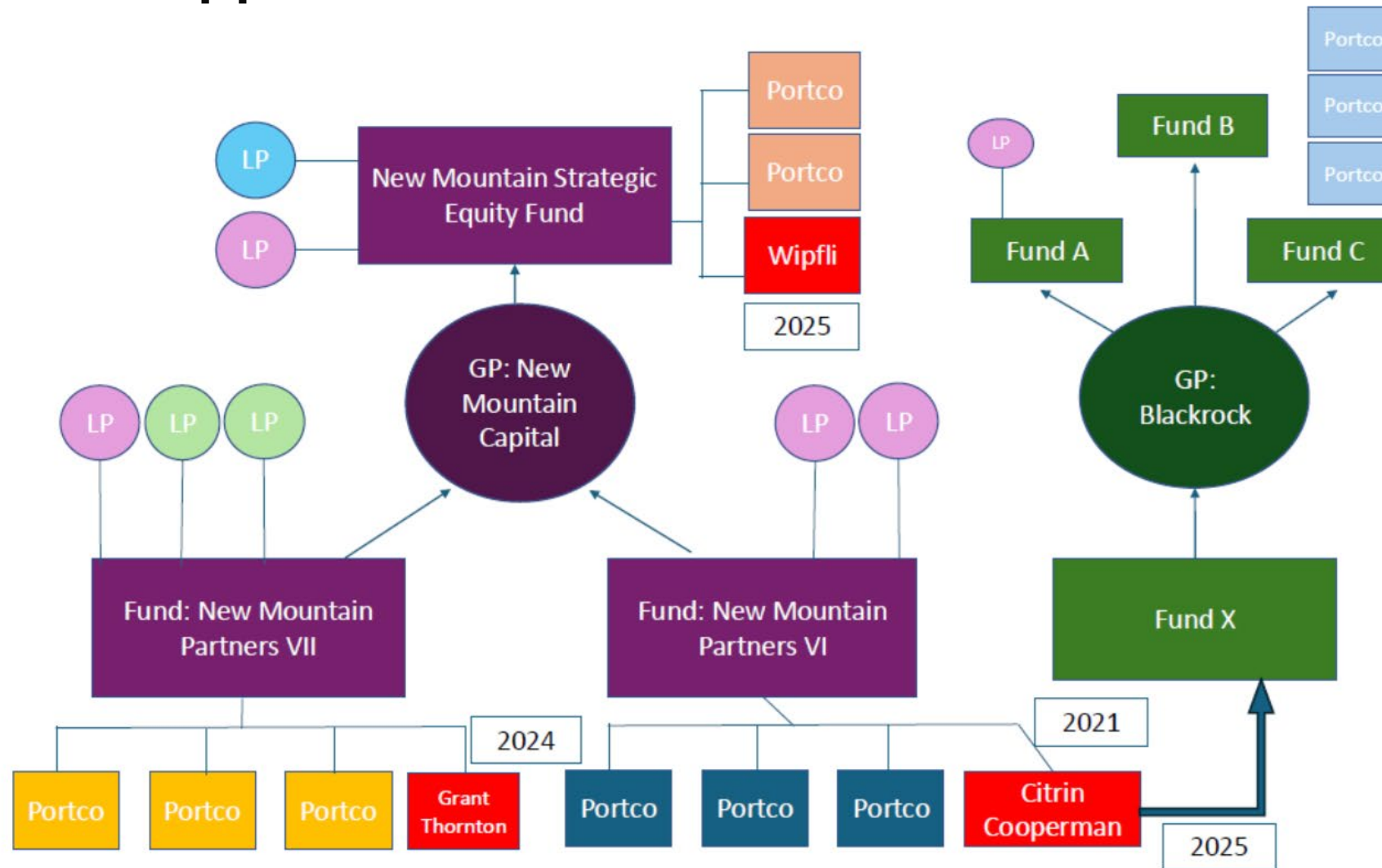
- **Independence in appearance**
 - Focus has been on “form” versus “substance”
 - Exclusion of certain entities within the investor structure for independence purposes could cause confusion and impact public perception
- **Different standard for financial statement audit and review services versus other assurance services**

NASBA Response – Key Thoughts



NASBA Response – Key Thoughts

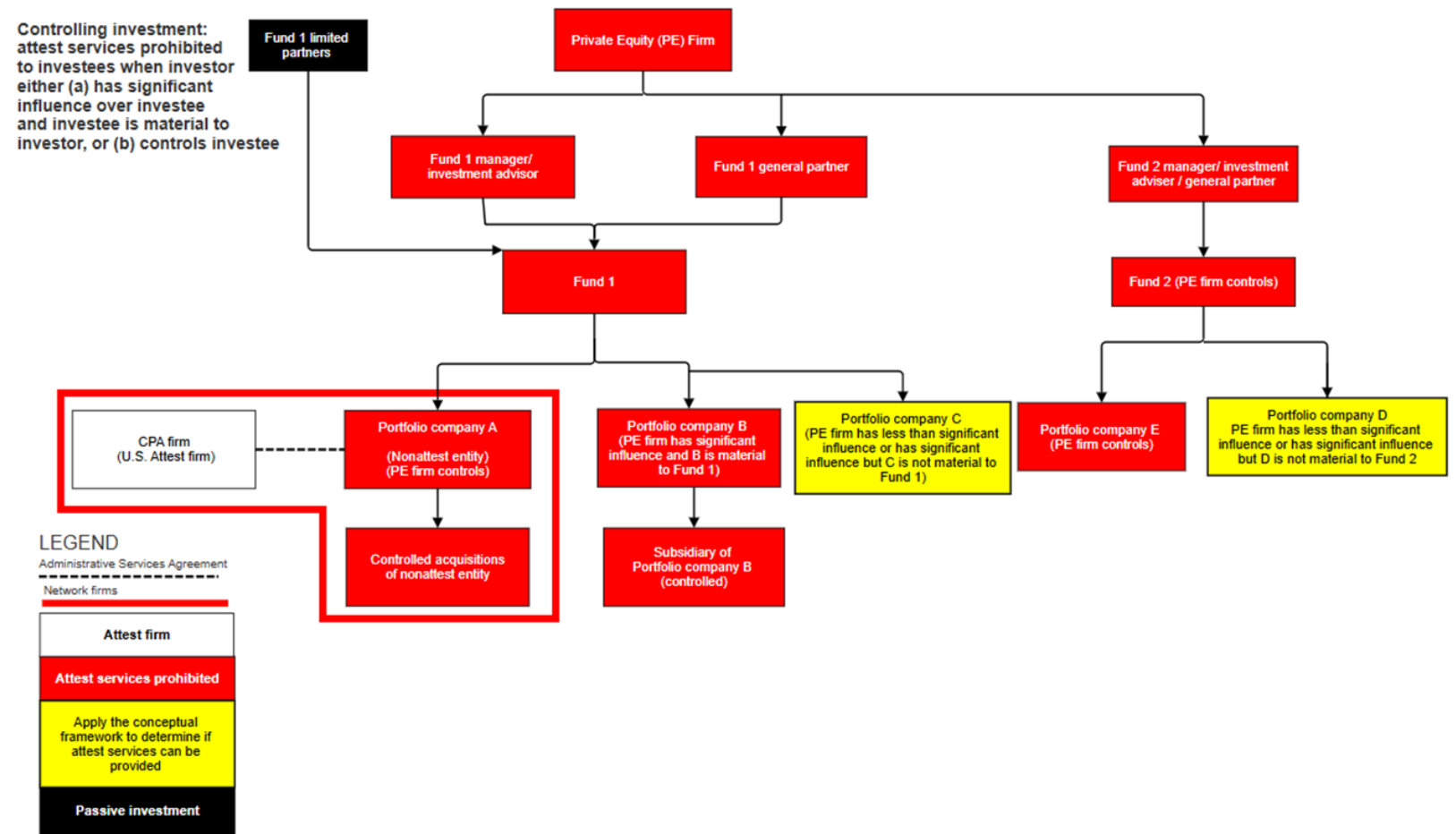
Independence in appearance



NASBA Response – Key Thoughts

- **Threshold of significant influence and investment is material to the entity (versus or)**

Reality: For a Large Investor, there are very few individual investments that are material. Thus, escaping the restriction in the Exposure Draft.



NASBA Response – Key Thoughts

- **Nonattest entity permitted to determine compensation of attest partners (especially at individual level)**
 - Not clear how an attest firm that has no employees, no resources, no files, data, or computer technology but “leases” partners, employees and resources from the nonattest entity can operate independently.
 - The ability to influence compensation, particularly at the individual level, presents an undue influence threat that cannot be overcome with safeguards.
 - An individual may be a board member of the nonattest entity that approves the compensation of attest partners, yet the organization that the individual board member is affiliated with may be an audit client of the attest firm.

Polling Question #3

Should APS firms with outside investor investment be required to monitor investment relationships and circumstances that could impair independence?

- A. Yes
- B. No
- C. Only if the relationship meets certain criteria

NASBA Response – Key Thoughts

- **No requirement to monitor relationships and circumstances that create threats to independence (only if “knows or has reason to believe”)**
- Contradicts the Statement on Quality Management Standards No. 1, *A Firm’s System of Quality Management*, which requires real-time monitoring.
- Threats of loss of independence in appearance outweigh the additional burden of monitoring.

NASBA Response – Summary of Key Thoughts

- Independence in appearance not adequately addressed.
- Threshold of significant influence and investment is material to the entity (versus or)
- Nonattest entity permitted to determine compensation of attest partners (especially at individual level)
- Different standard for financial statement audit and review services versus other assurance services
- No requirement to monitor relationships and circumstances that create threats to independence (only if “knows or has reason to believe”)

Polling Question #4

Would your Board be likely to adopt the APS revisions to the AICPA Code of Professional Conduct as anticipated by the Exposure Draft?

- A. Yes
- B. No
- C. Only with modifications

Questions?



NASBA

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

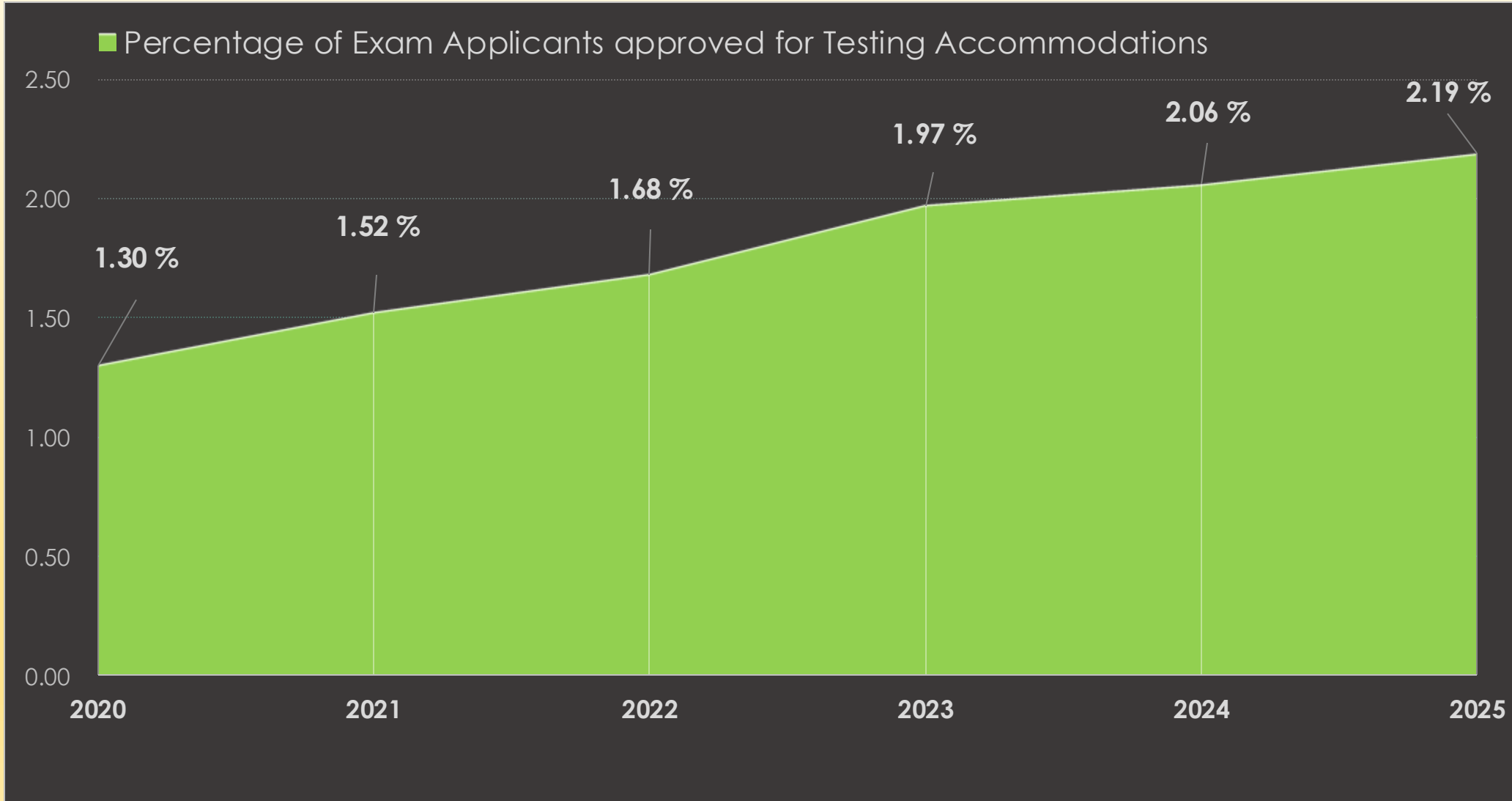
FOR BOARD INTERNAL USE ONLY – NOT FOR DISTRIBUTION

TA Code	Gateway Description <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.) 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

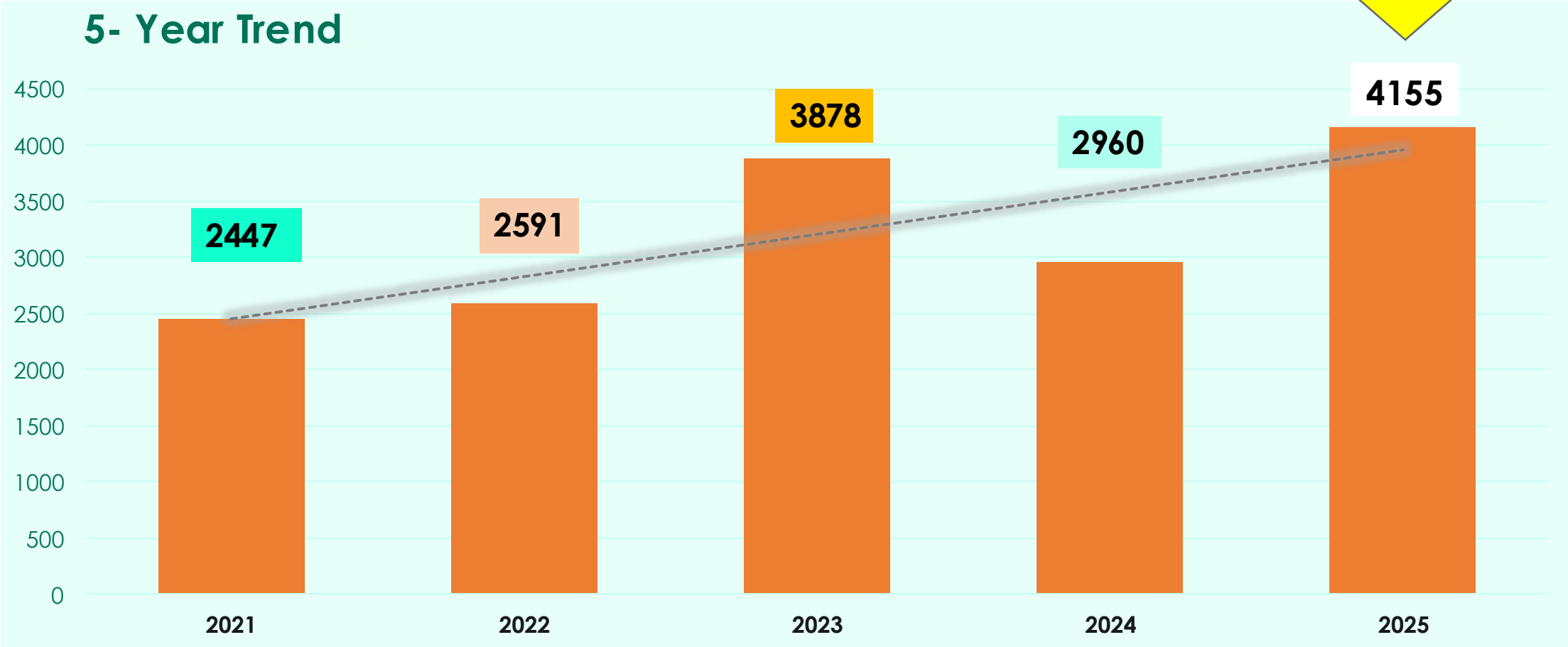
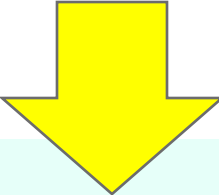
Overview

- 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?

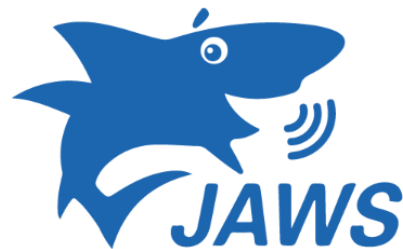
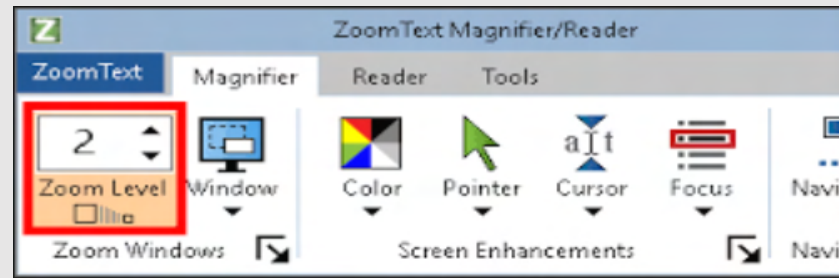
- Advances in Technology
- Greater acceptance of disabilities in society
- Higher number of candidates receiving academic accommodations

Assistive Technology

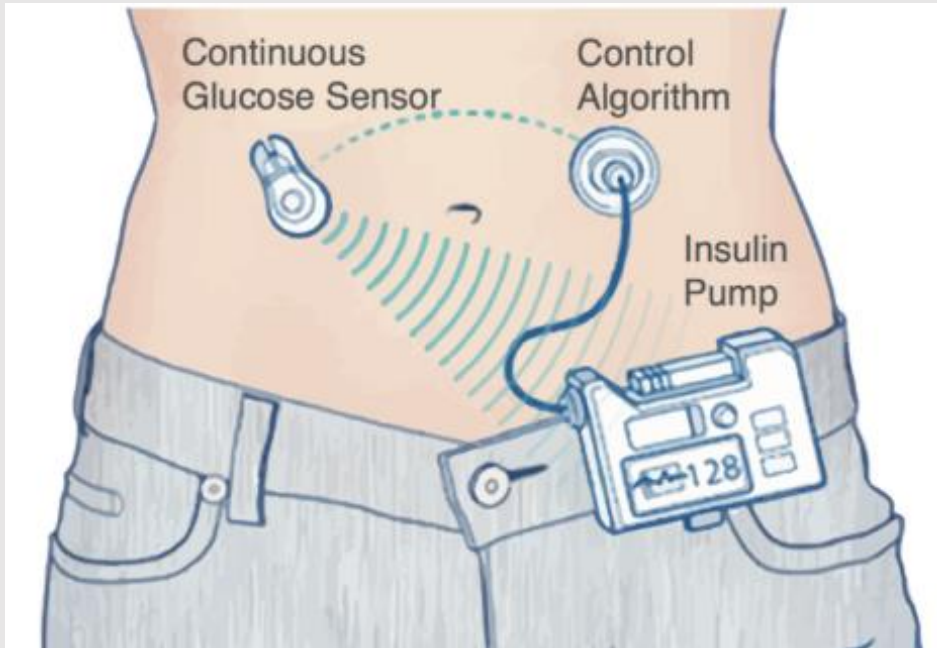
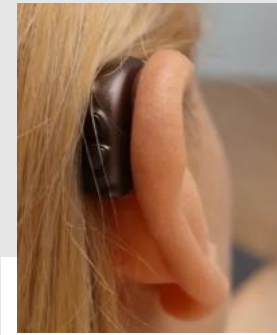
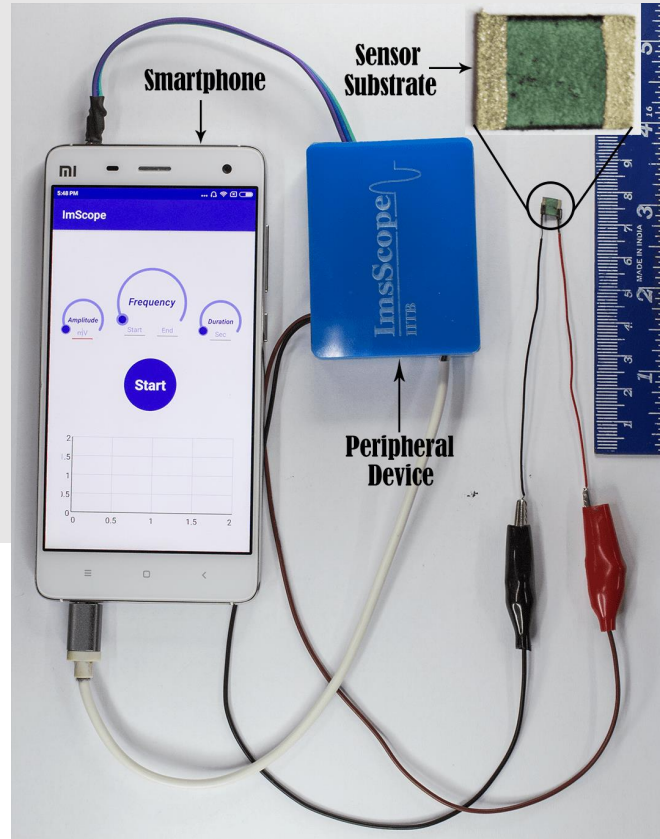
NASBA



Humanware
BrailleNote™



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

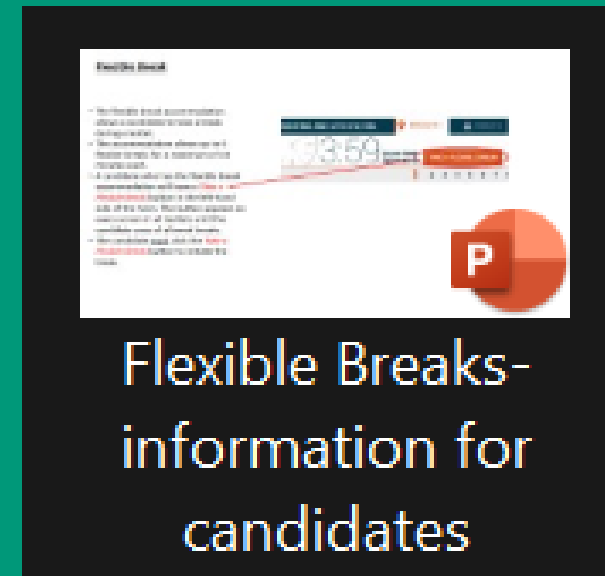
1. Studies show that a greater number of students are requesting and receiving accommodations
2. Ages of students and types of accommodations needed vary
3. Accommodations typically follow student through College & Graduate school

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



Flexible Breaks-
information for
candidates

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
615-312-3780 (phone and fax)



HILL
RESEARCH CONSULTANTS

RESEARCH CONSULTANTS



Texas statewide survey

May 6-11, 2017

Background

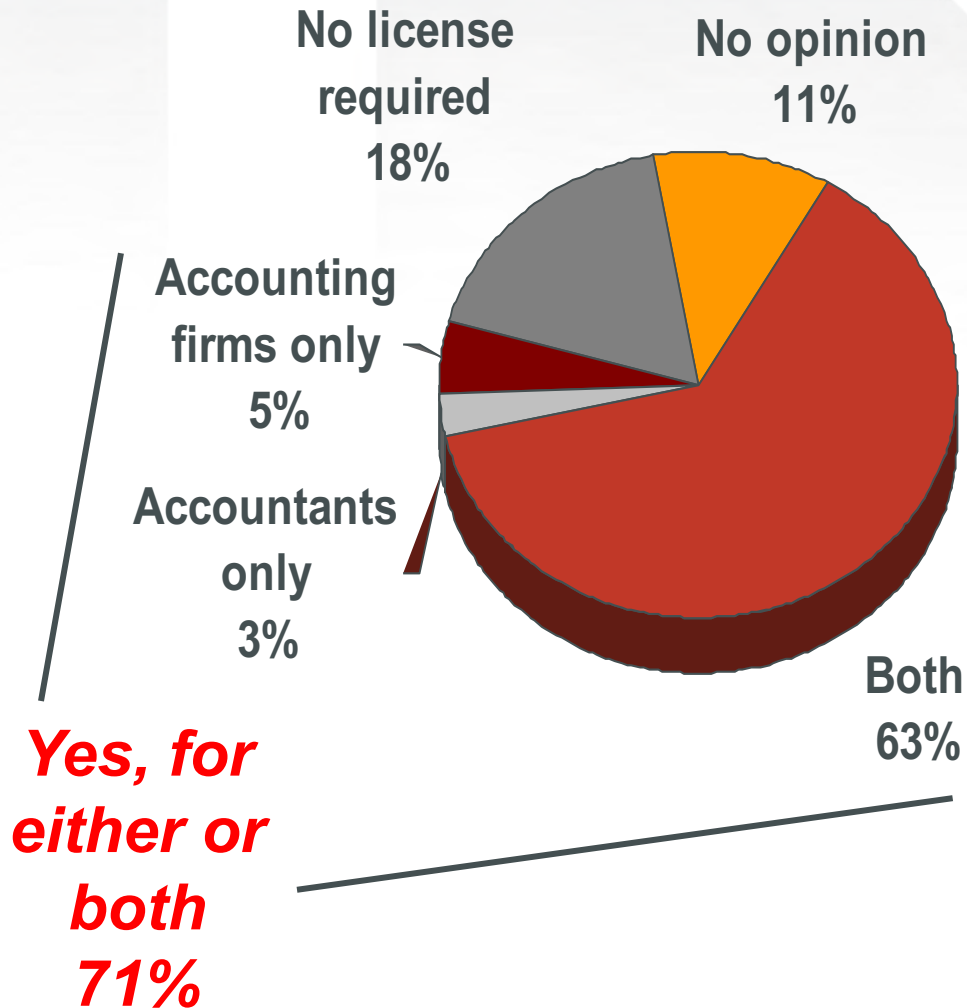
● Methodology

- Replicated 2006 study
- Sample of 803 adults (18+ years of age)
- Interviews conducted by telephone May 6-11, 2017
 - 50% on cell phones; 50% on land lines
 - Interviewing was bilingual, offering English or Spanish versions
- Margin of error of $\pm 3.5\%$ at 95% confidence level for 803 cases
- Typical interview was about 4-5 minutes

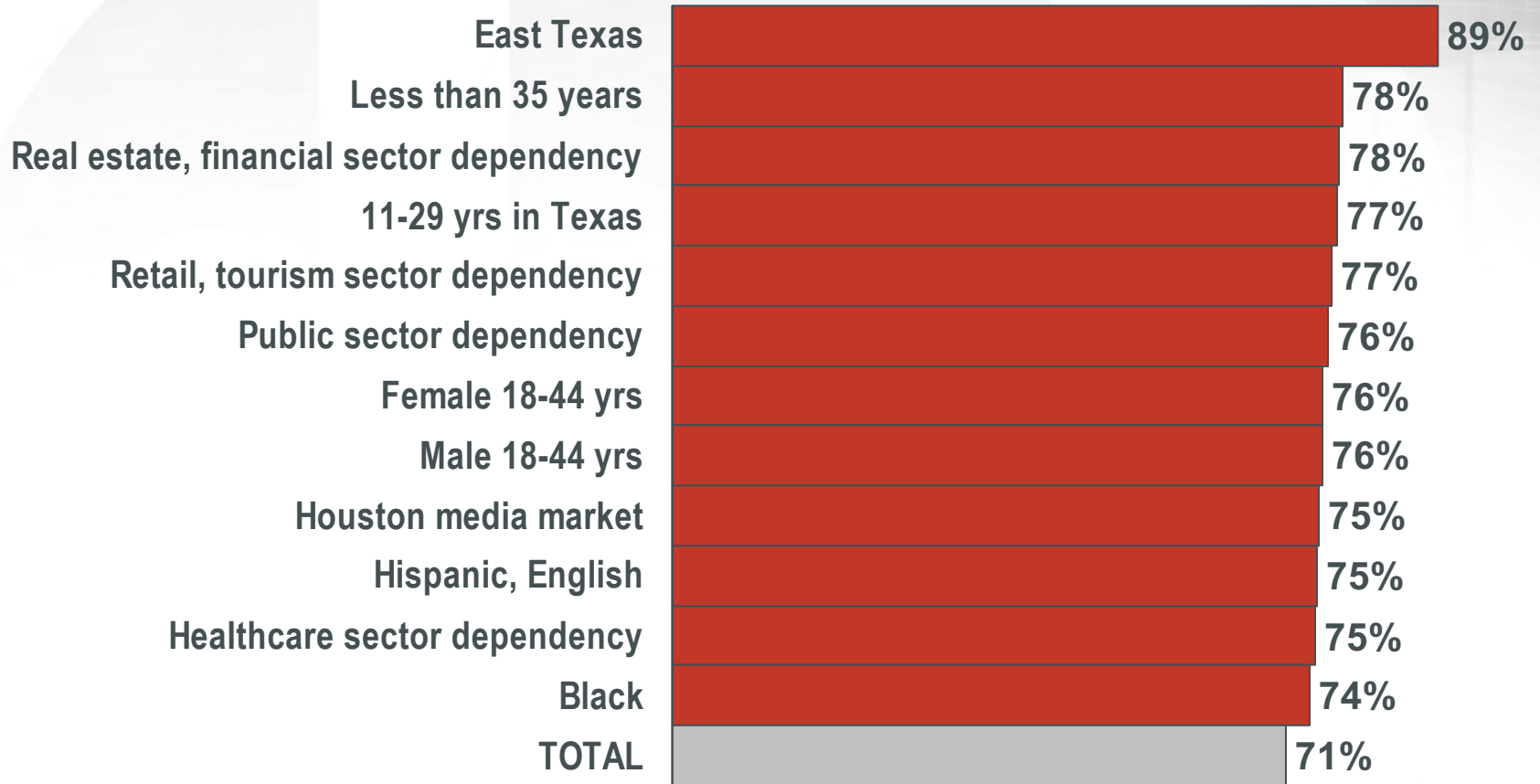
● Contributors

- Dr. David B. Hill, Director, Hill Research Consultants
- Dr. Stephen N. White, Assistant Director
- Jason Nemeck, Project Manager


Think that persons or firms that refer to themselves as accountants or accounting firms in advertising to the public are required to be licensed by the State of Texas



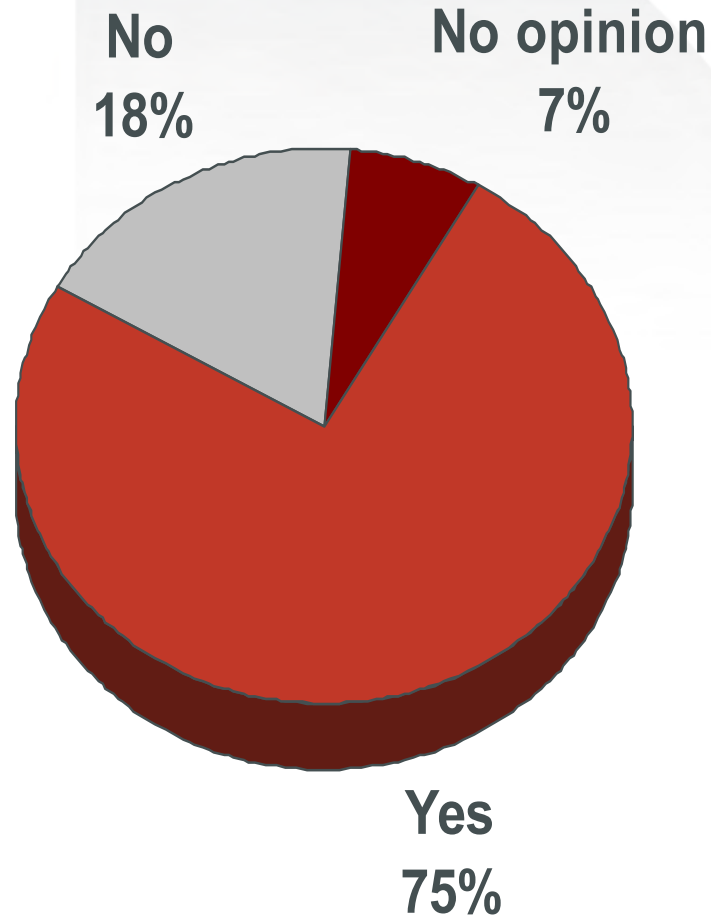
**Think that persons or firms that refer to themselves as accountants or accounting firms in advertising to the public are required to be licensed . . .
profile of selected categories with the highest percentages of “yes for either or both”**



Think that persons or firms that refer to themselves as accountants or accounting firms in advertising to the public are required to be licensed by the State of Texas
(time series)

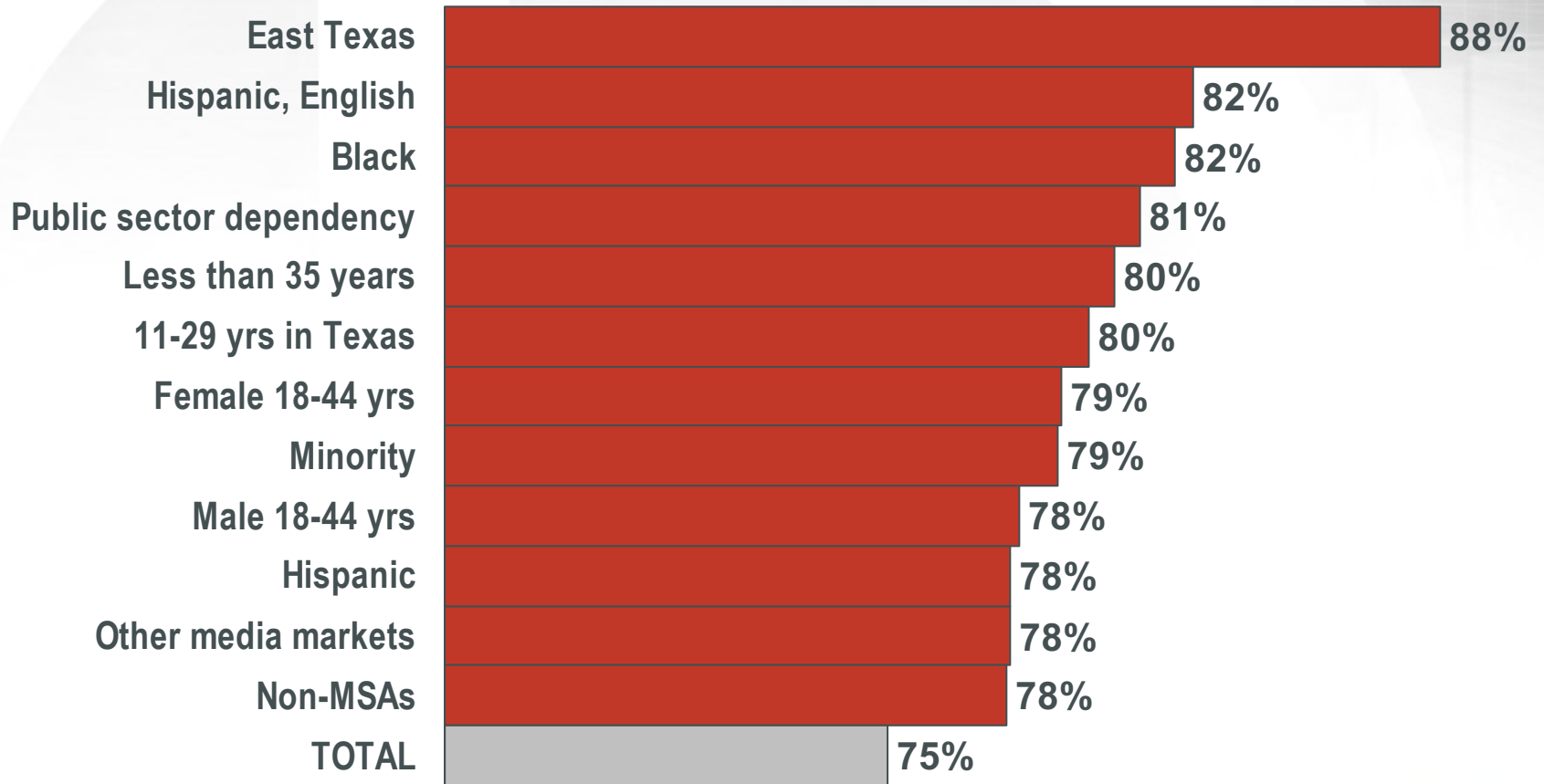
	Oct '06	May '17
Yes for either or both	65%	 71%
<i>Both</i>	<i>57%</i>	<i>63%</i>
<i>Accountants only</i>	<i>4%</i>	<i>3%</i>
<i>Accounting firms only</i>	<i>4%</i>	<i>5%</i>
No license required	19%	18%
No opinion	16%	11%

Think that persons or firms that advertise accounting services to the public are required to be licensed by the State of Texas




Think that persons or firms that advertise accounting services to the public are required to be licensed by the State of Texas

profile of selected categories with the highest percentages of “yes”

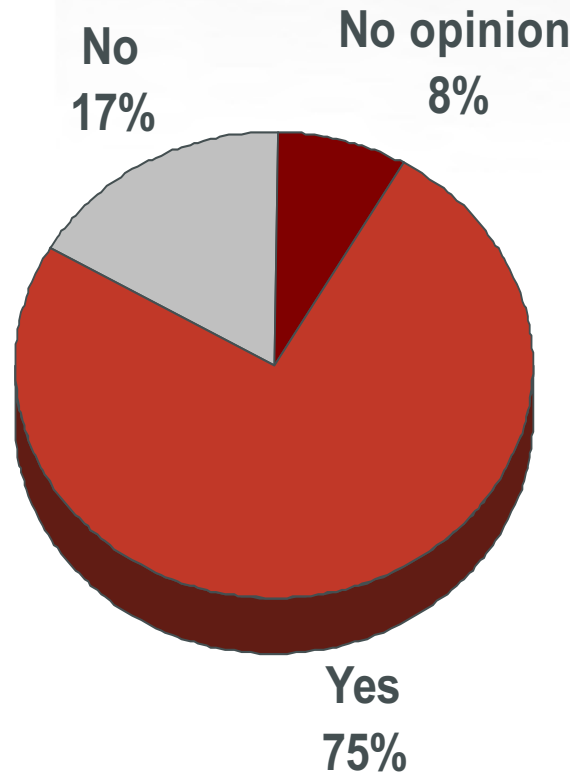


Think that persons or firms that advertise accounting services to the public are required to be licensed by the State of Texas

(time series)

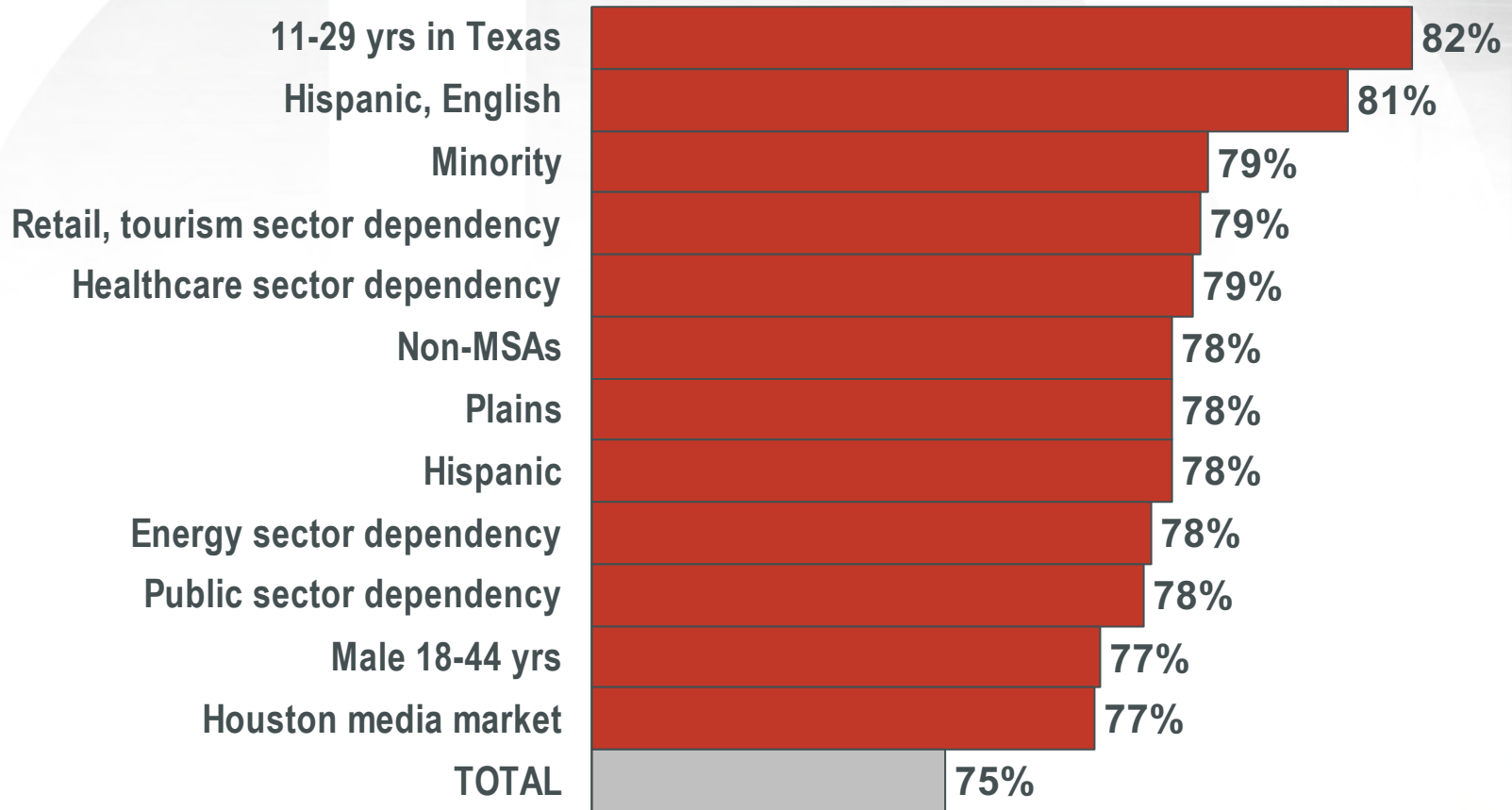
	Oct '06	May '17
Yes	70% 	75%
No	18%	18%
No opinion	11%	7%

Think that persons or firms that advertise auditing services to the public are required to be licensed by the State of Texas



Think that persons or firms that advertise auditing services to the public are required to be licensed by the State of Texas

profile of selected categories with the highest percentages of “yes”



Think that persons or firms that advertise auditing services to the public are required to be licensed by the State of Texas

(time series)

	Oct '06	May '17
Yes	76%	75%
No	15%	17%
No opinion	9%	8%

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

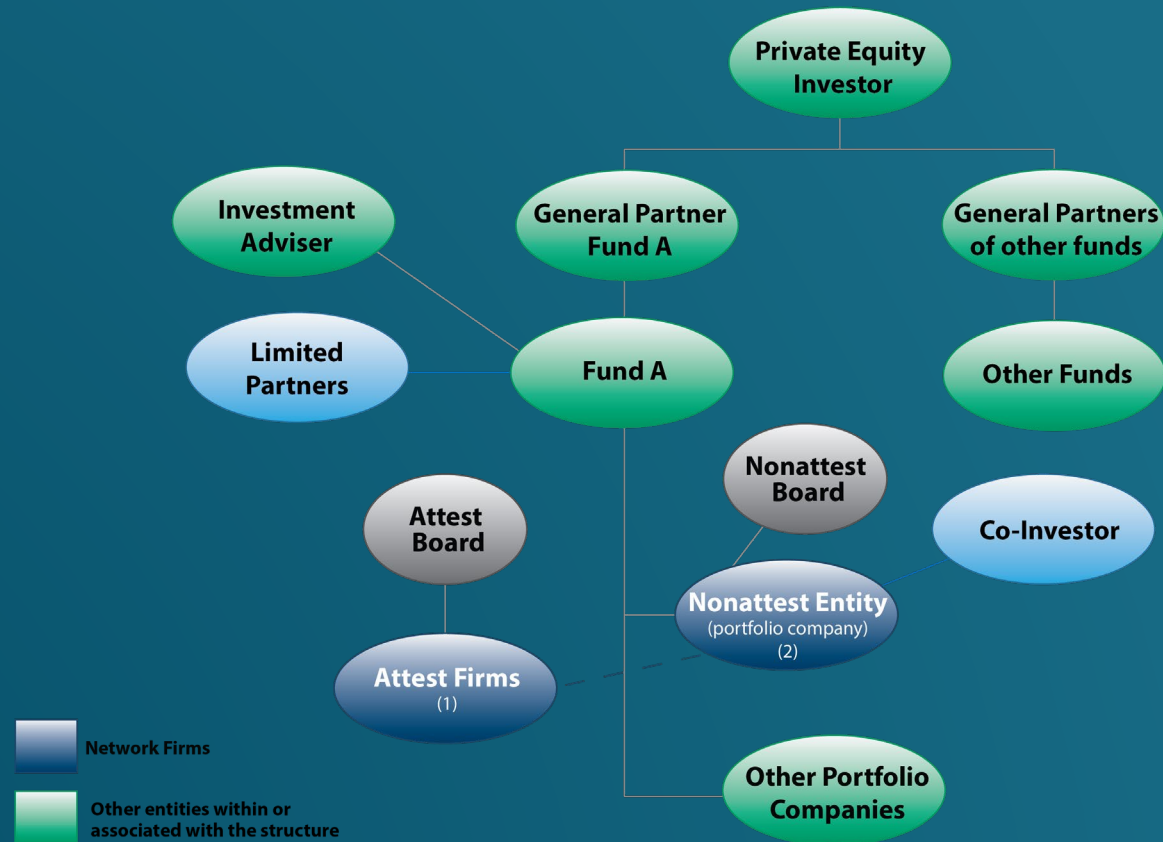


Recent Developments Regarding Professional Licensure

- 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 dense collage of green-tinted photographs showing various scenes from professional conferences, including people at podiums, group photos, and individuals in discussion.

NASBA

Legislative Update

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

March 25, 2026

John W. Johnson

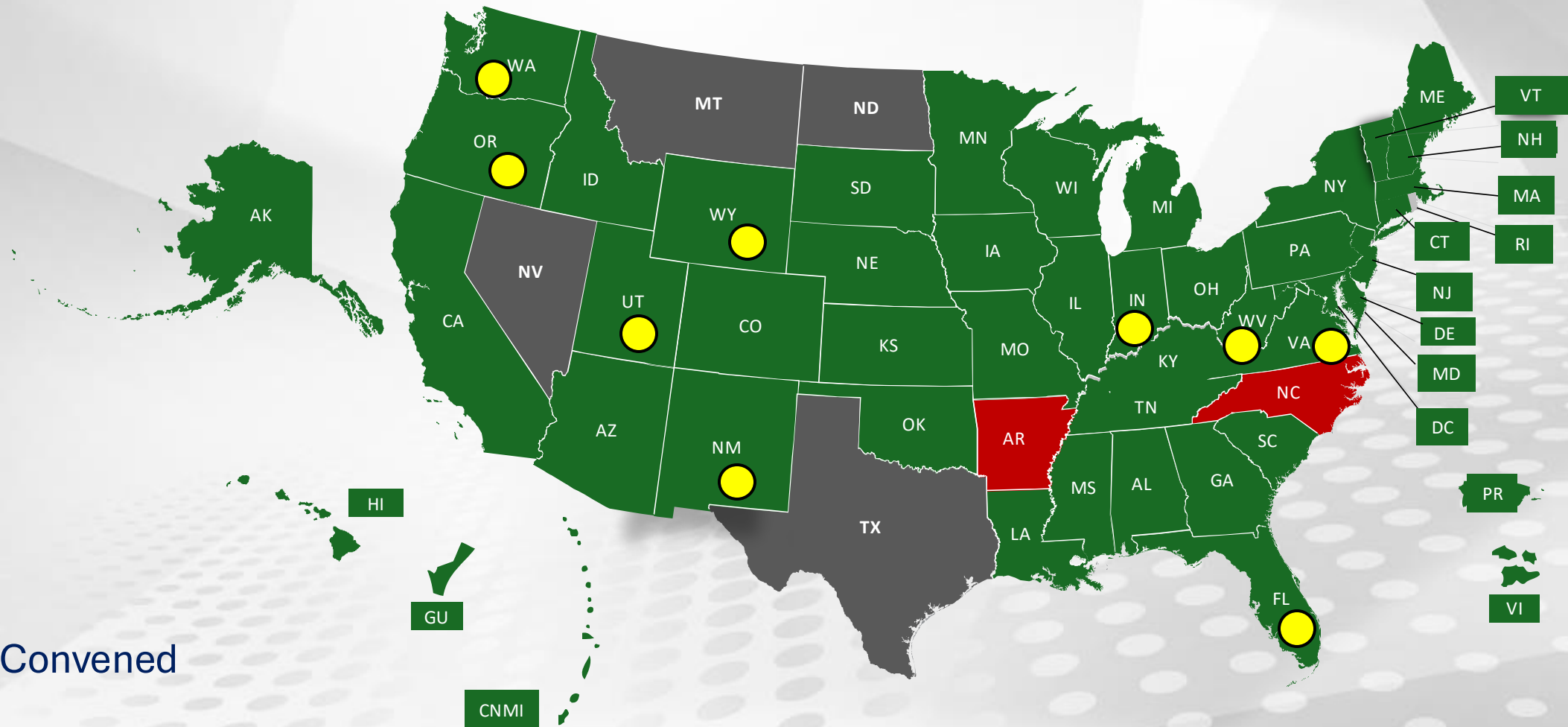
NASBA Vice President
Legislative and Governmental Affairs

jjohnson@nasba.org
615.934.6510 (mobile)

Agenda Outline

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

2026 Legislative Sessions



- 49** Convened
- 2** Convene in April
- 4** Do Not Convene in 2026

● Adjourned

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

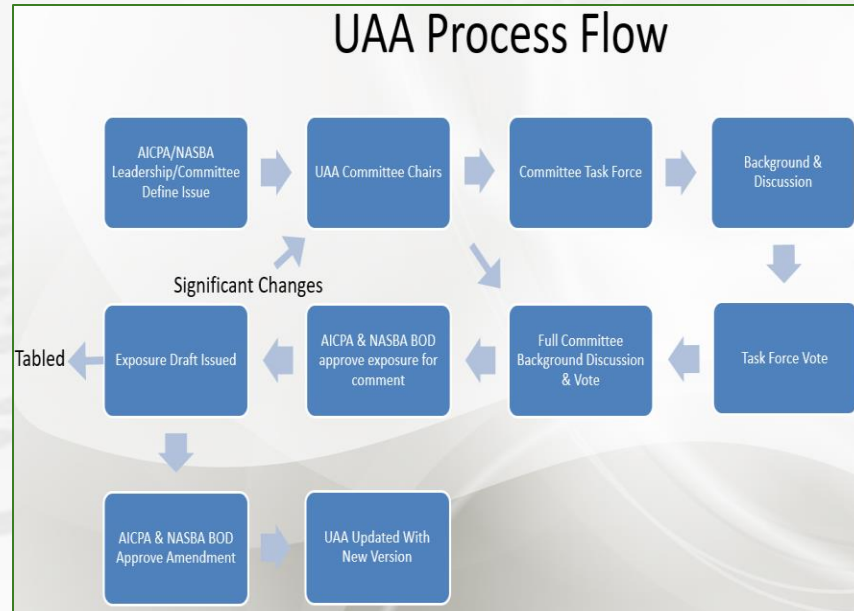
- NASBA's Professional Licensure Task Force (PLTF)
 - Convened December 2023

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.



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:**
 - 9th 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

New!

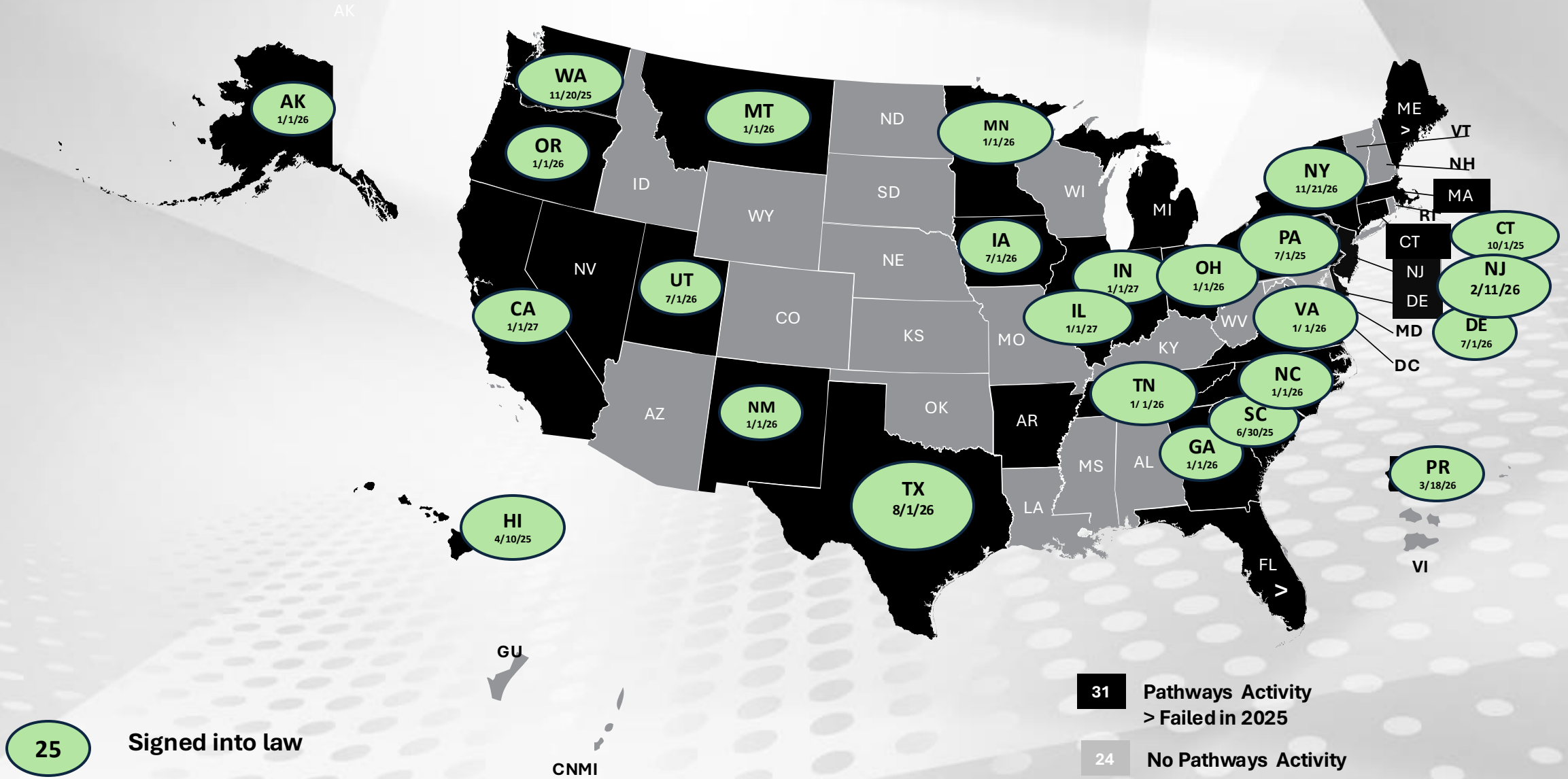
** Education must include concentration of accounting*



Uniform Accountancy Act Standards for Regulation

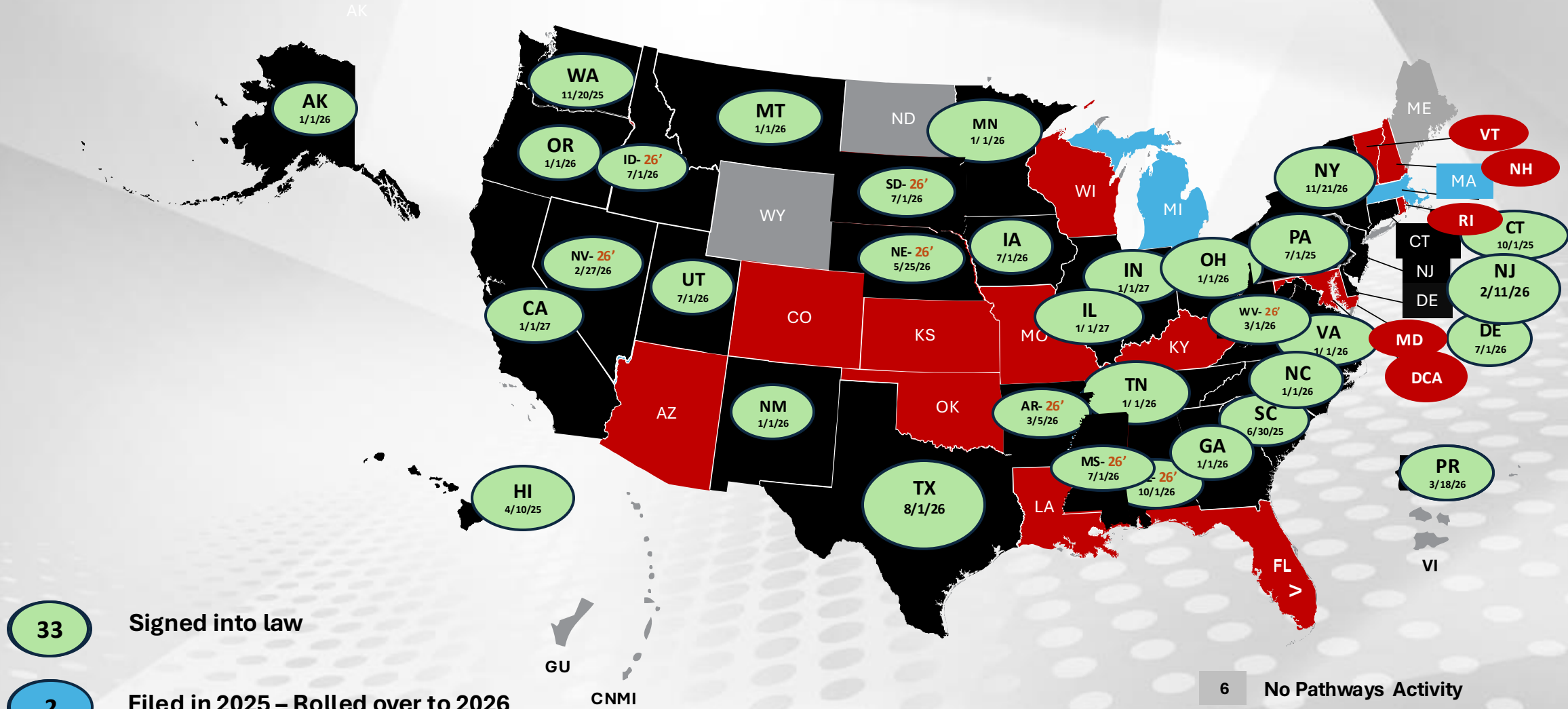
Ninth Edition
Issued July 2025

2025 Jurisdictions that Include Pathways



2025 and 2026 Jurisdictions With Pathways

Effective Dates Vary



33

Signed into law

2

Filed in 2025 – Rolled over to 2026

14

2026 Legislation Filed and Active

> Failed in 2026

6

No Pathways Activity

As of 3/21/26



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

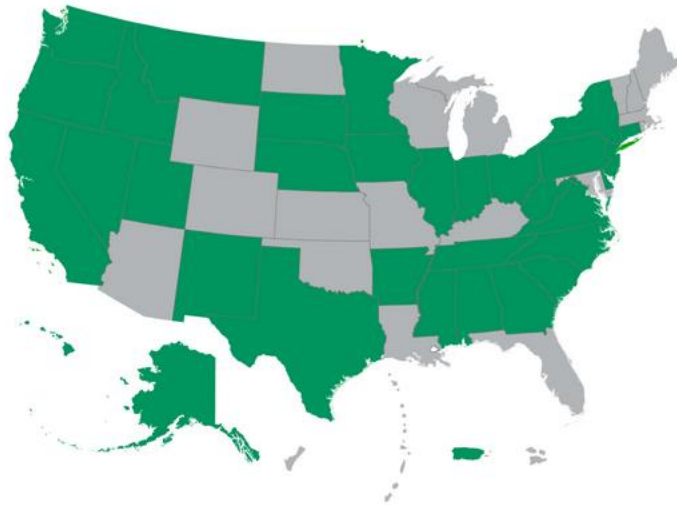
New pathways to licensure are being adopted across the country. These new pathways are redefining education and experience requirements. For some jurisdictions, the new pathways to licensure become effective in 2025.

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 20, 2026:

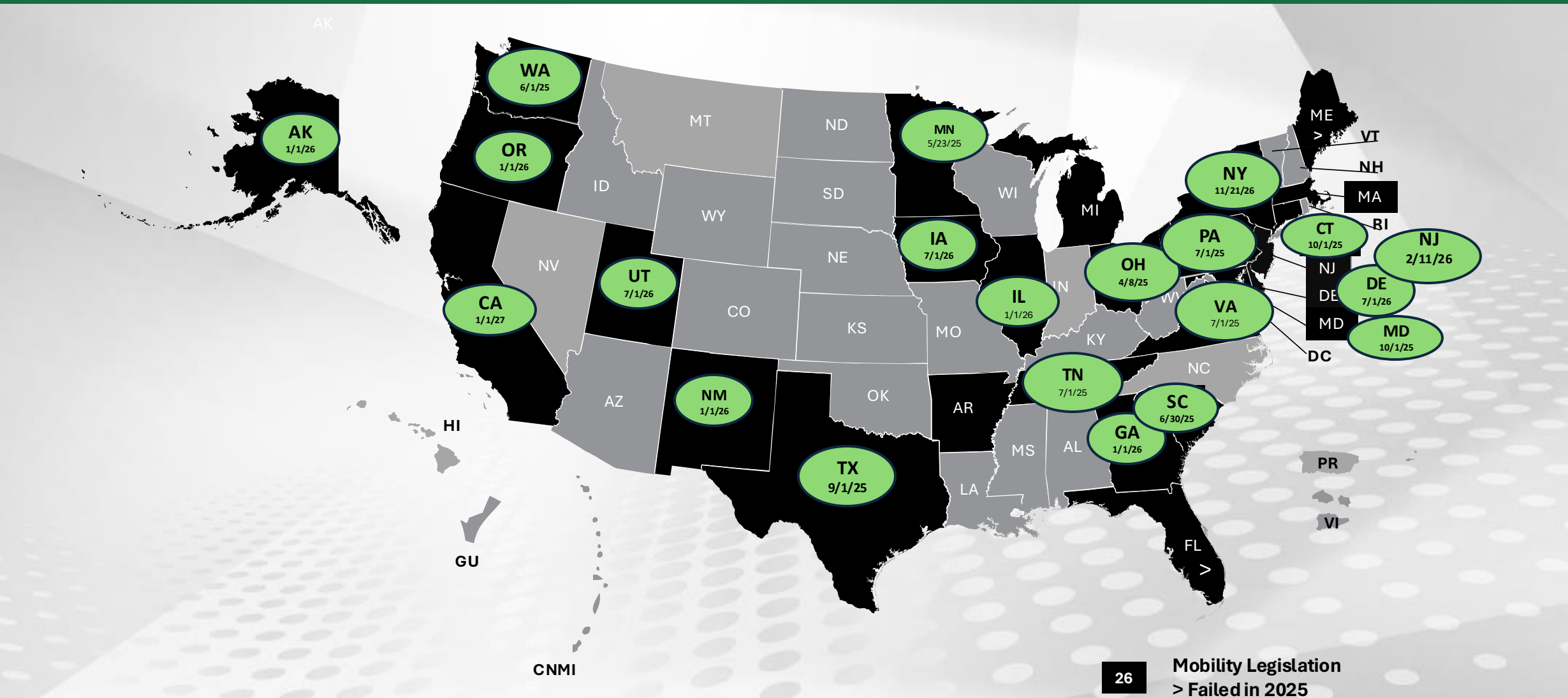


<https://nasba.org/blog/2025/07/01/new-licensure-pathways/>



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

2025 Jurisdictions that Include Mobility



21

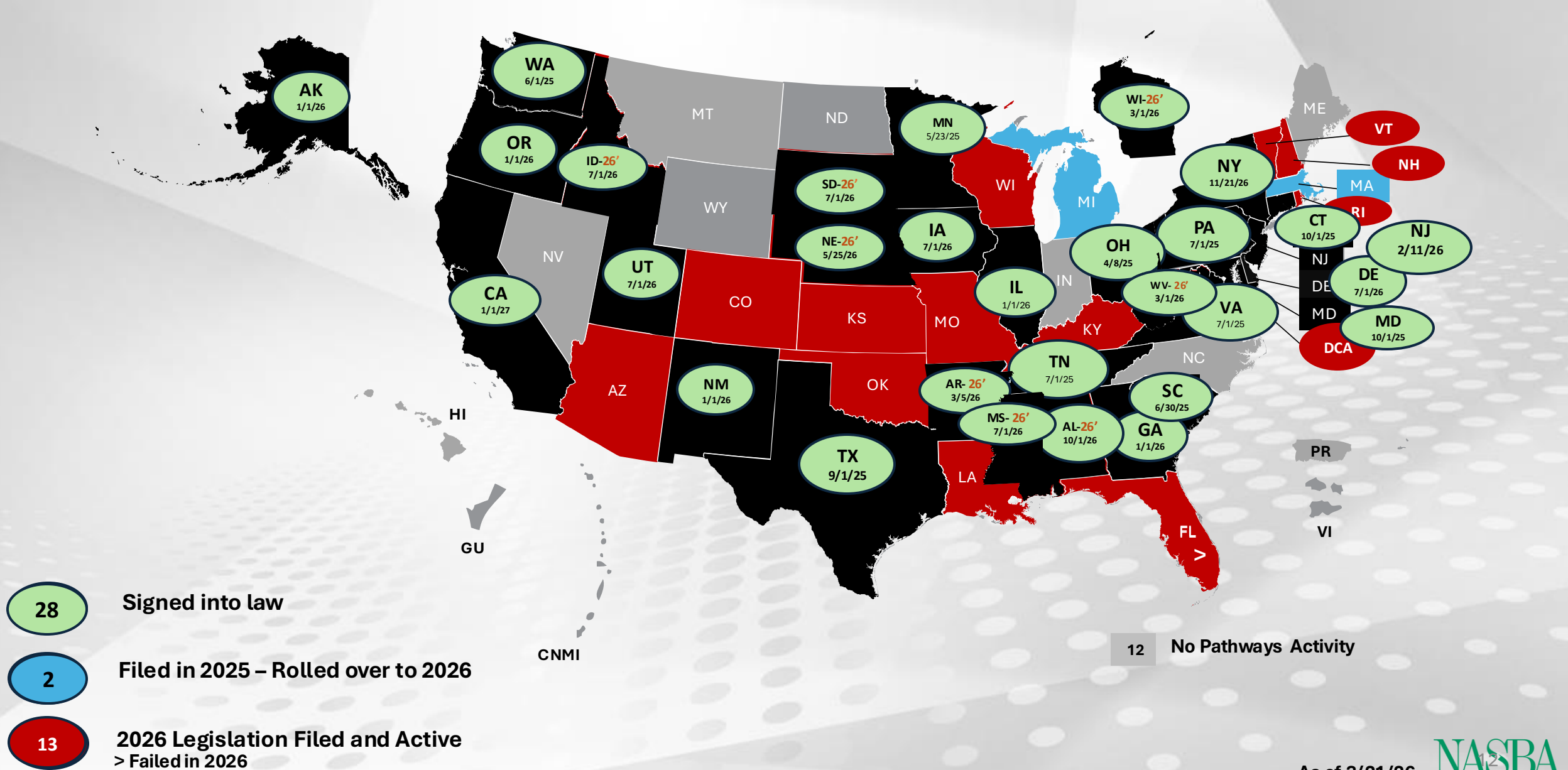
Signed into law

26

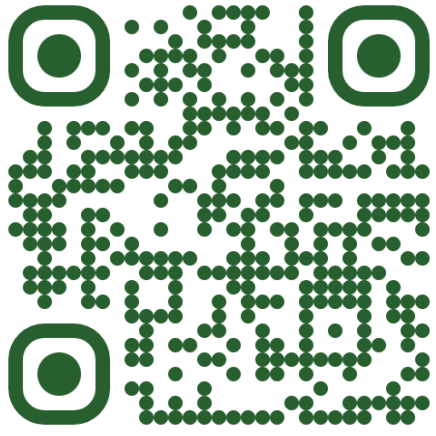
Mobility Legislation
> Failed in 2025

2025 and 2026 Jurisdictions With Mobility

Effective Dates Vary



As of 3/21/26



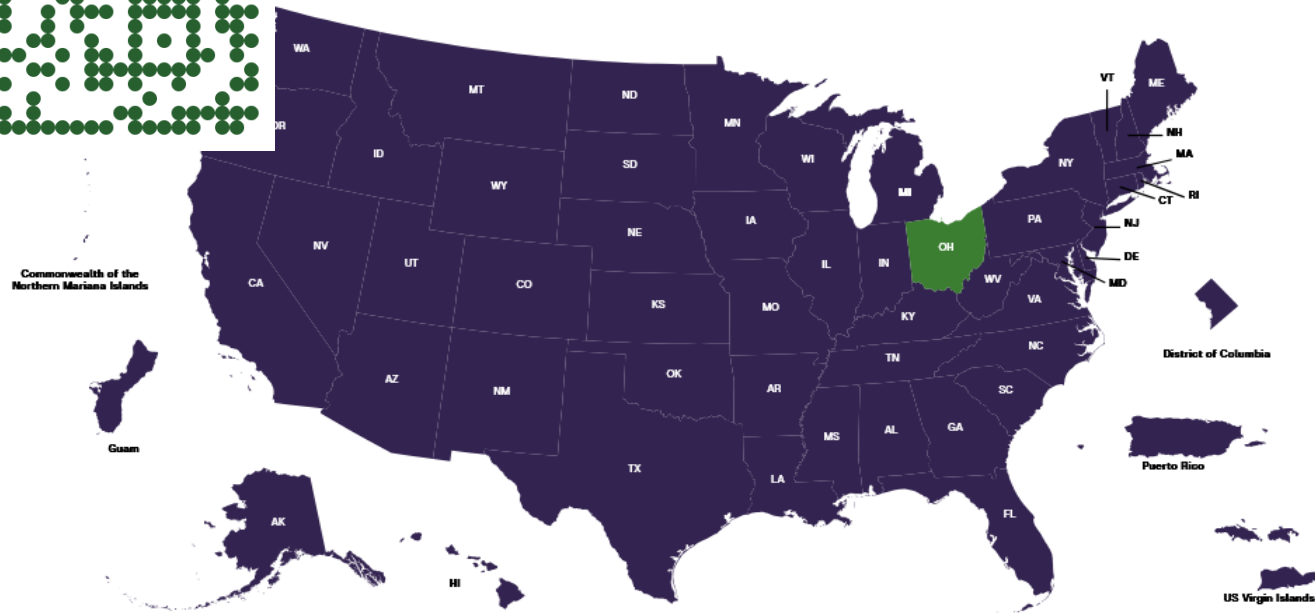
Mobility Checker

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.

Chevron Deference

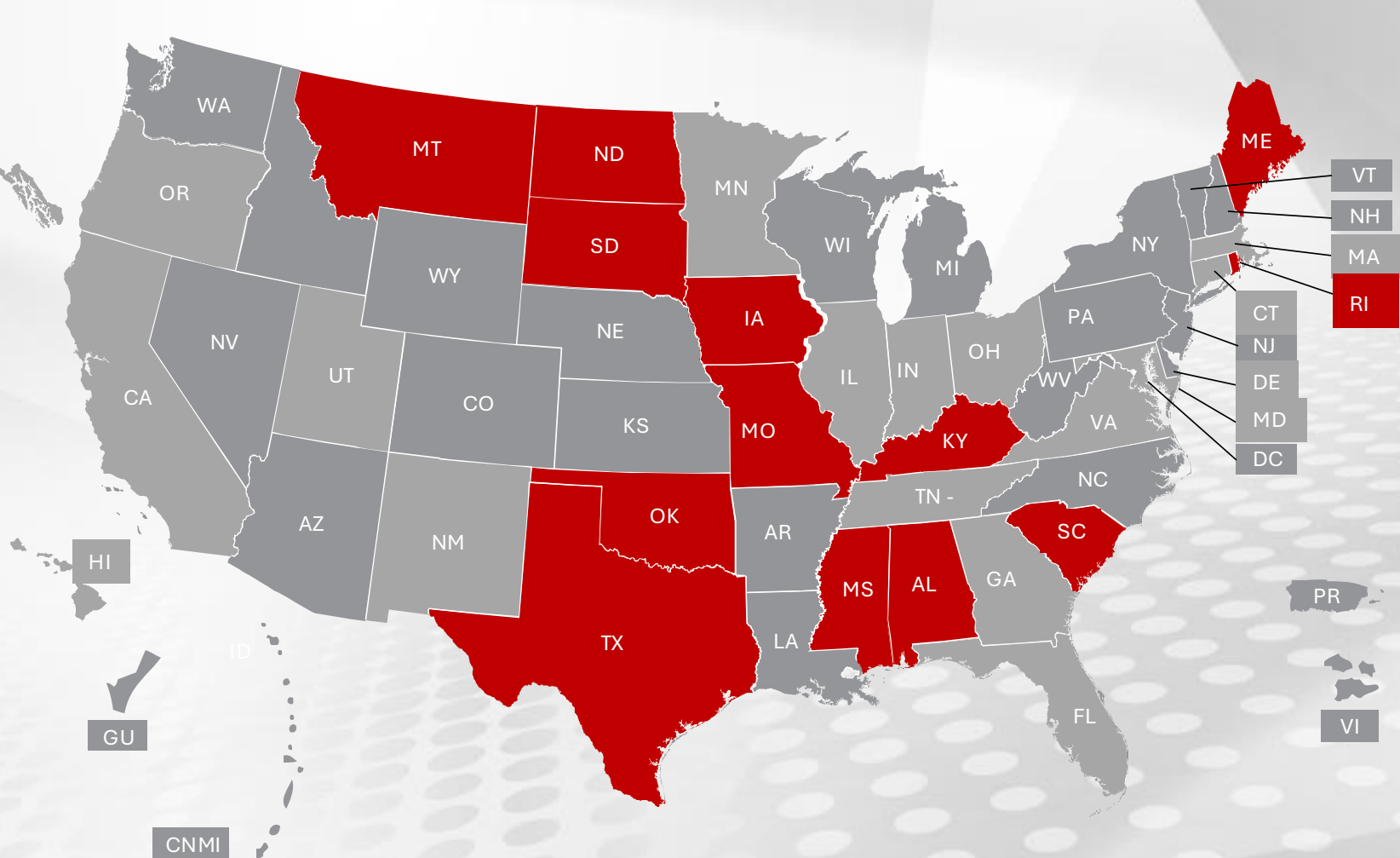


**Supreme Court strikes down Chevron,
curtailing power of federal agencies**



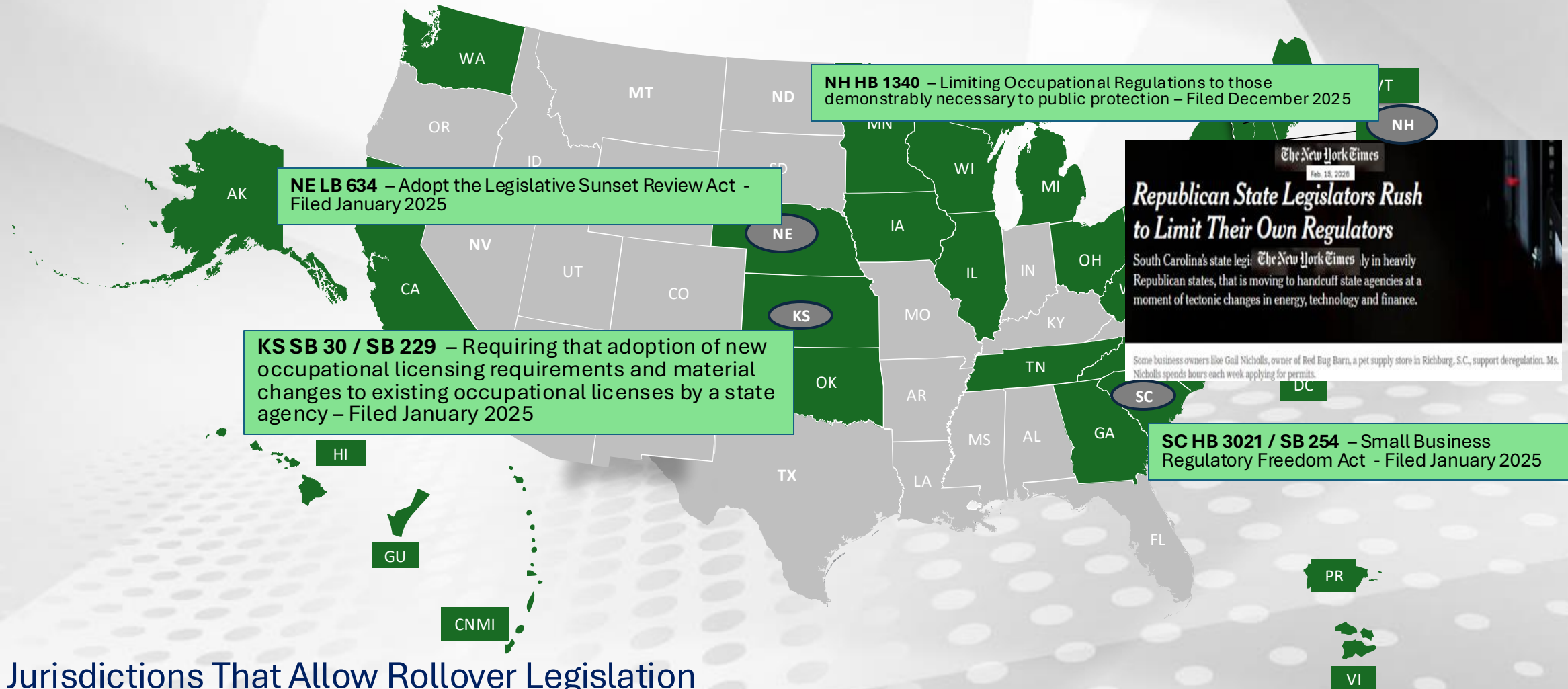
2025 Chevron Deference Legislation

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



 State Legislatures that Seek to Overturn Chevron

2026 Rollover Legislation



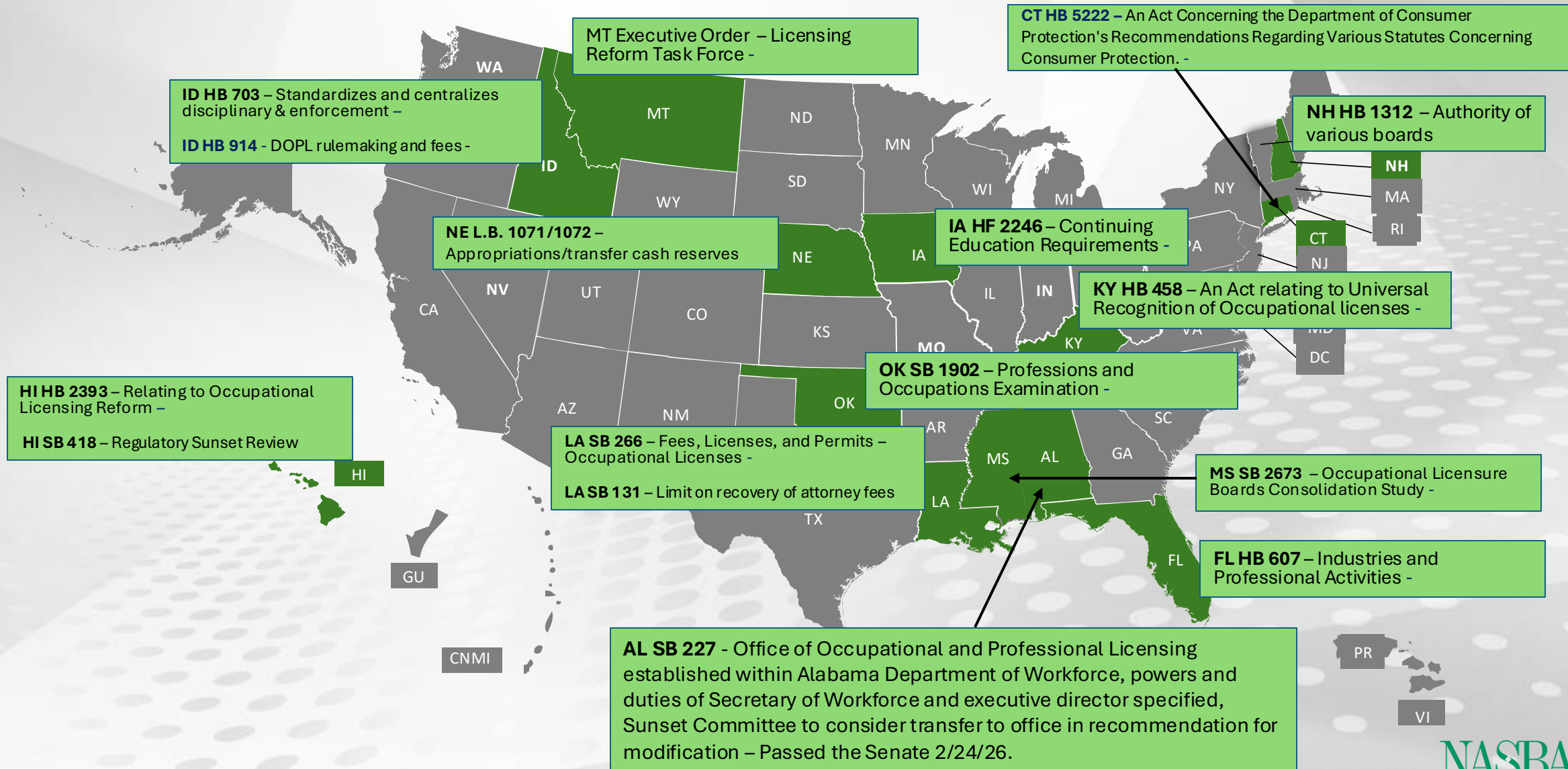
30

Jurisdictions That Allow Rollover Legislation

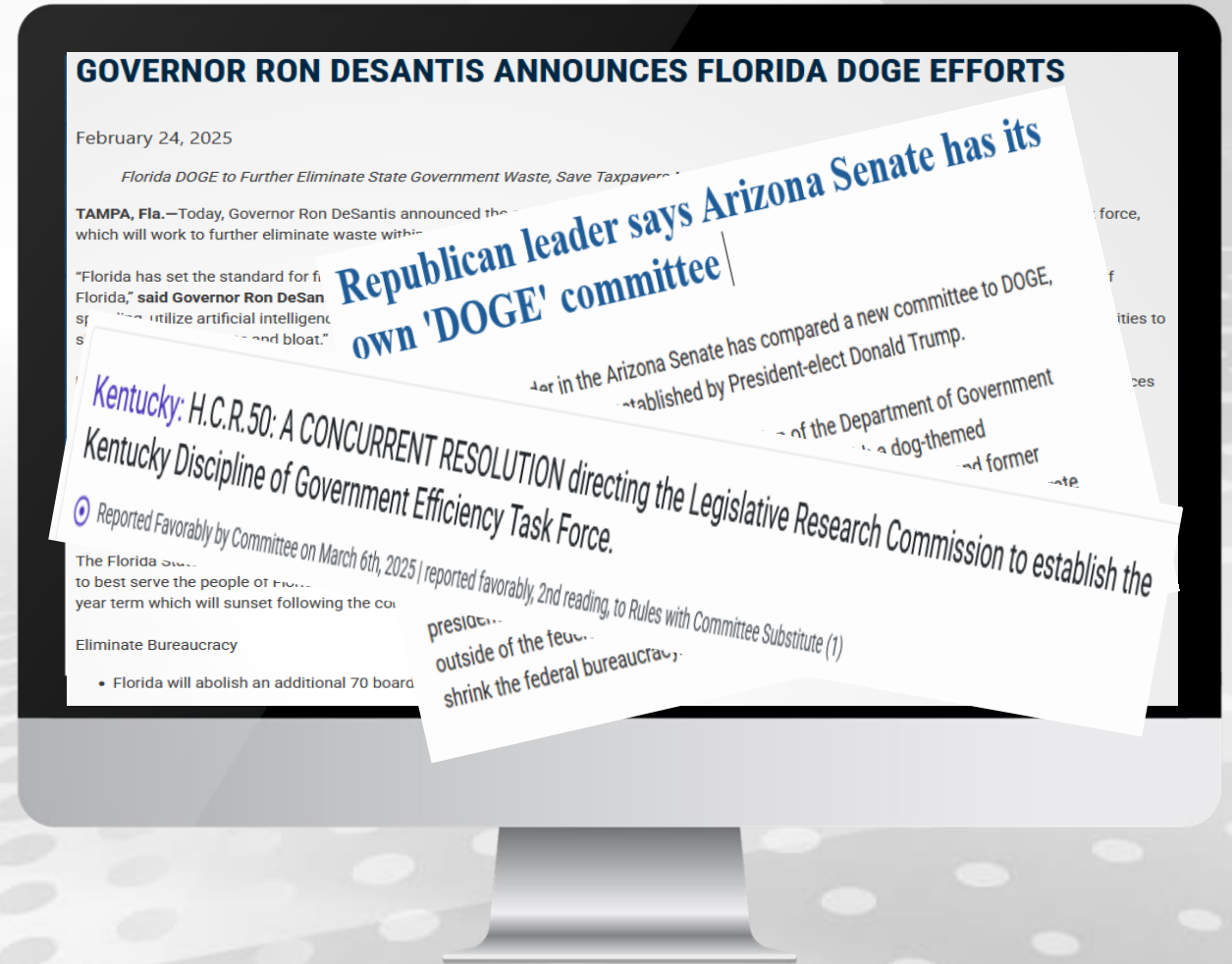
○

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.

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.
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NASBA

QUESTIONS?

NASBA

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™

- 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 TM

* 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 TM

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

Stakeholder	Level of effort required
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

44th 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

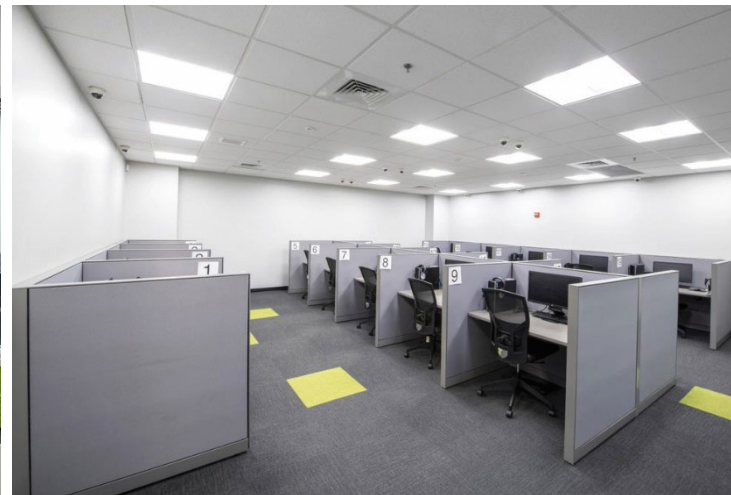
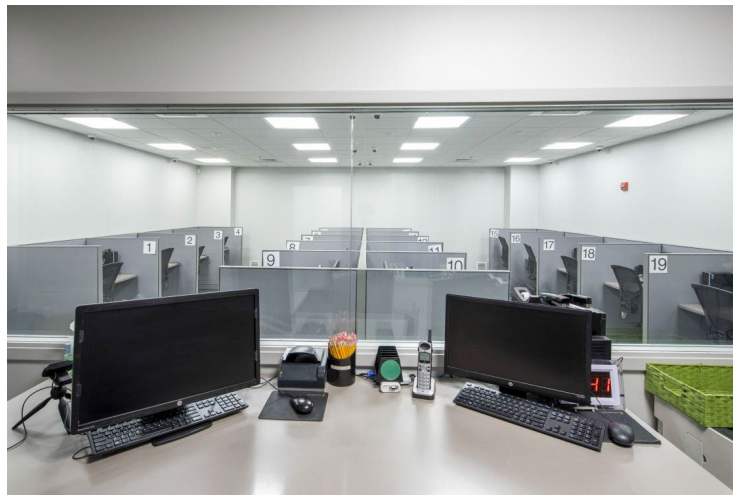
- **Sean Mathias* / Patrick Staley***
- Kim Farace
- Jimmy Starkey

***CSG Executives** 3

Prometric Update



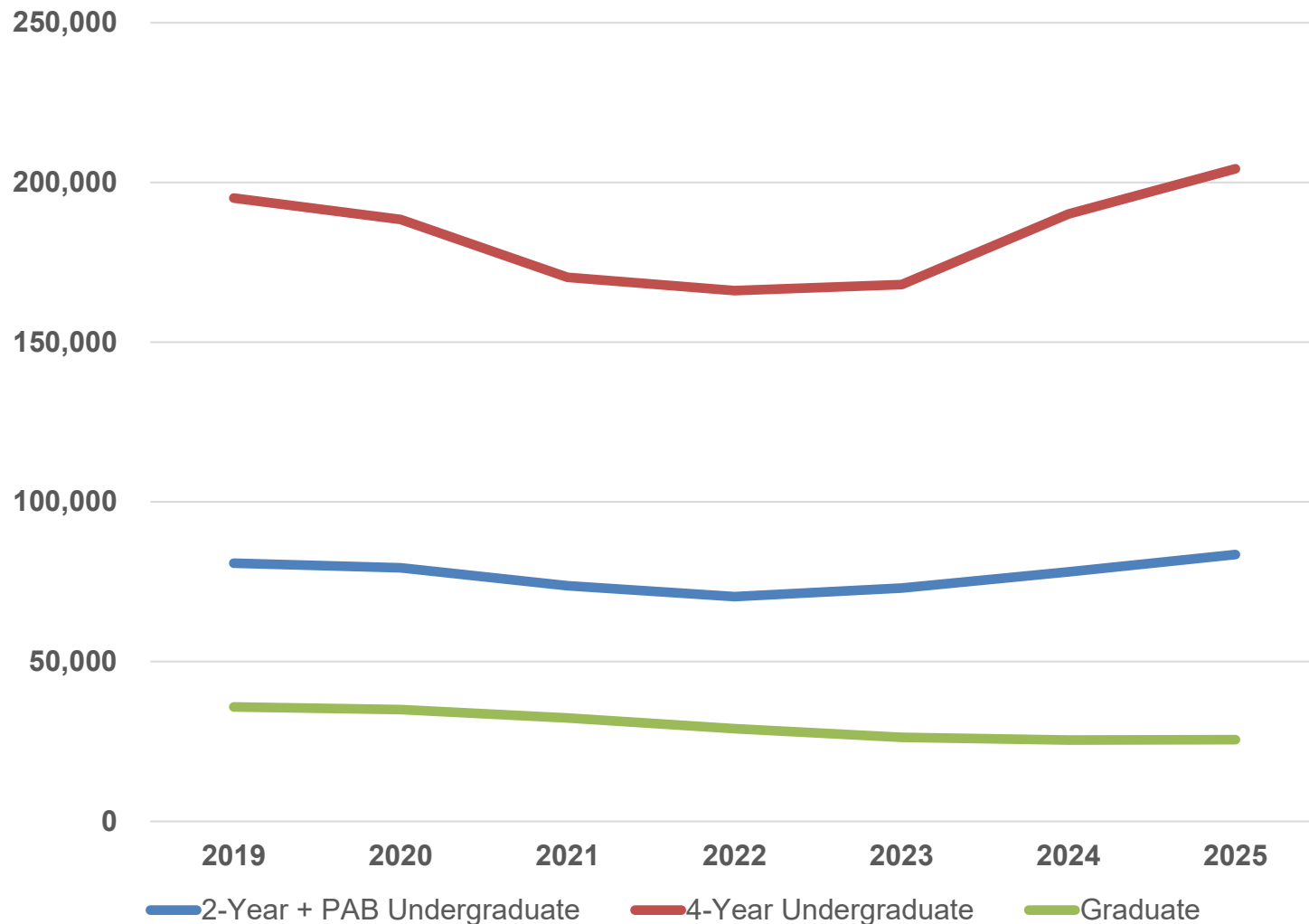
- Test Center Footprint Enhancements
- Capacity Monitoring
- Candidate Satisfaction
- NTS in CPA Mobile App accepted at Test Centers



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

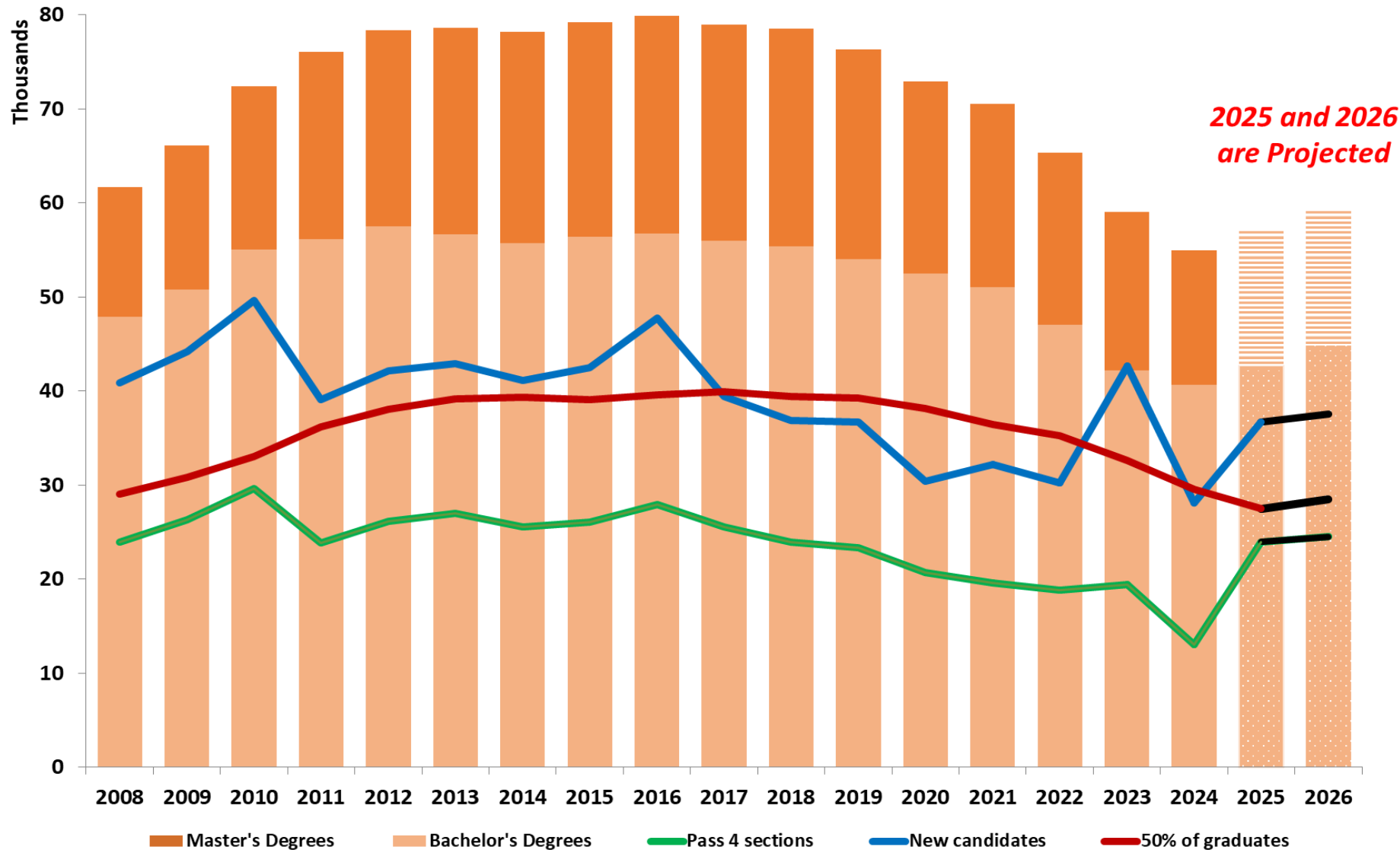


For the third consecutive year, total **undergraduate** enrollment in accounting increased over the prior year (2025 – 7.3%, 2024 – 11.3%, 2023 – 1.9%).

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



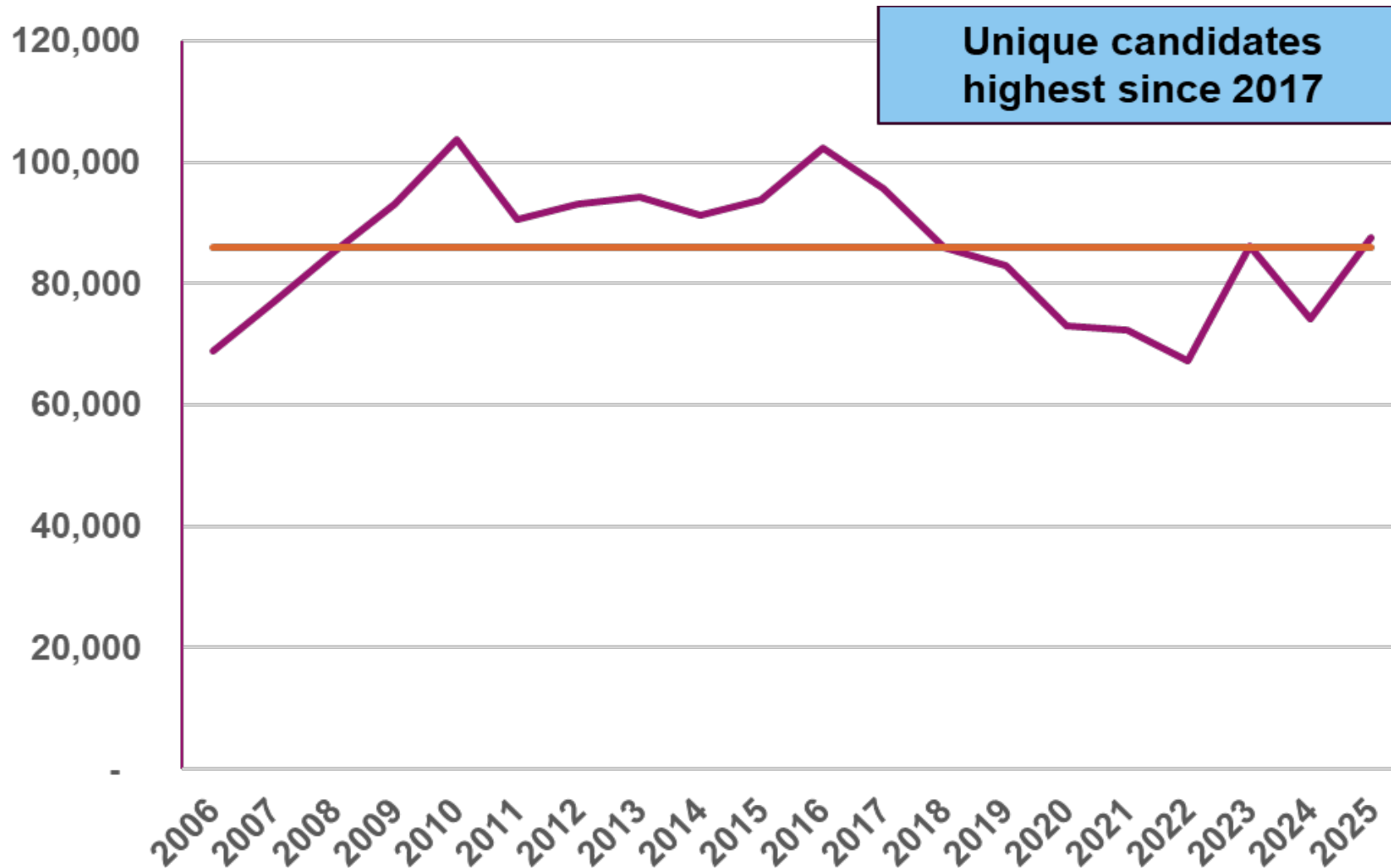
First-time Exam candidates are at their highest since 2018*.

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

Unique Exam candidates are at their highest since 2017*.

***ignores 2023 spike**

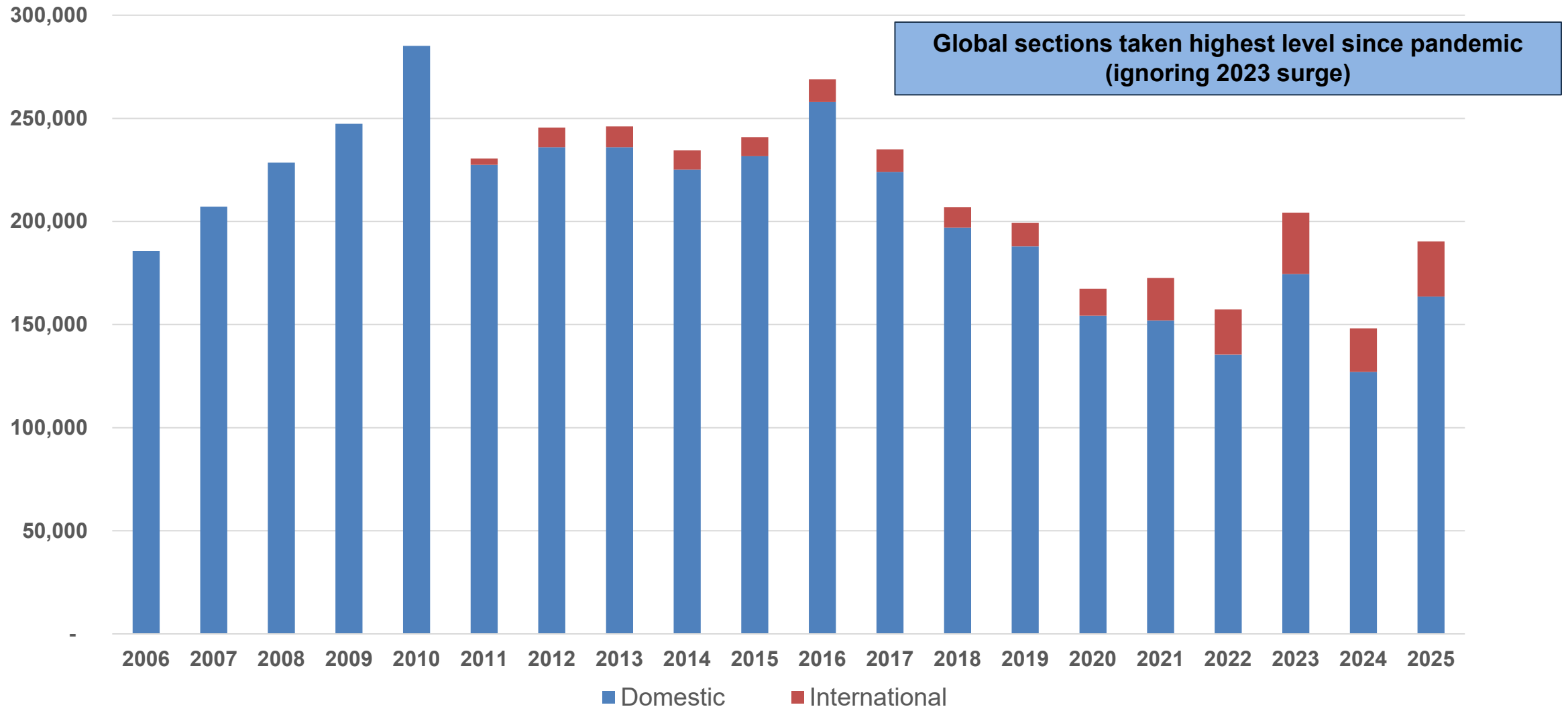
Global Unique Candidates Testing Annually



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

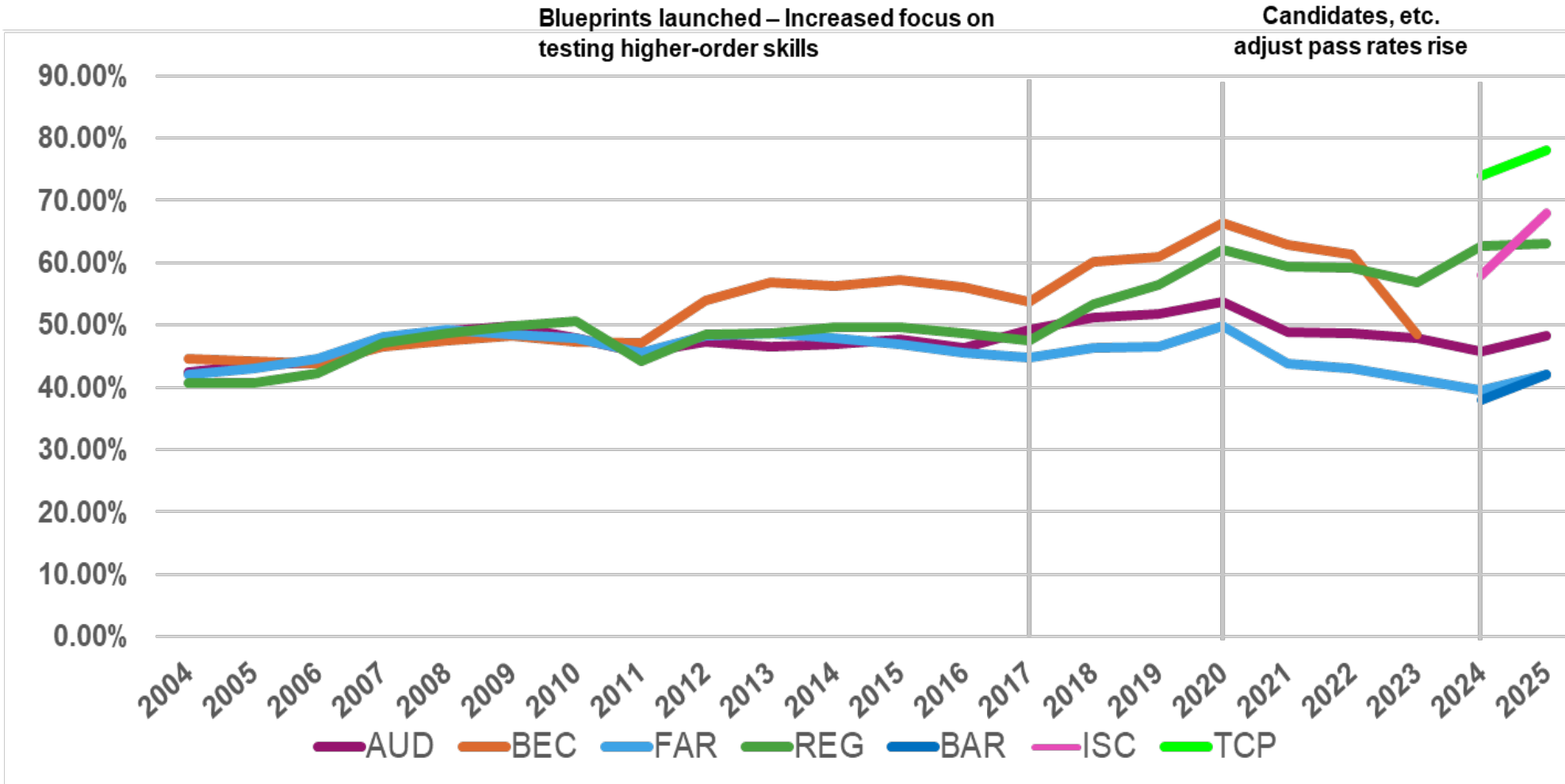
CPA Exam: Global Discipline Section Volumes Delivered

	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.

²⁹ *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 (N~30k)	2024 (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%

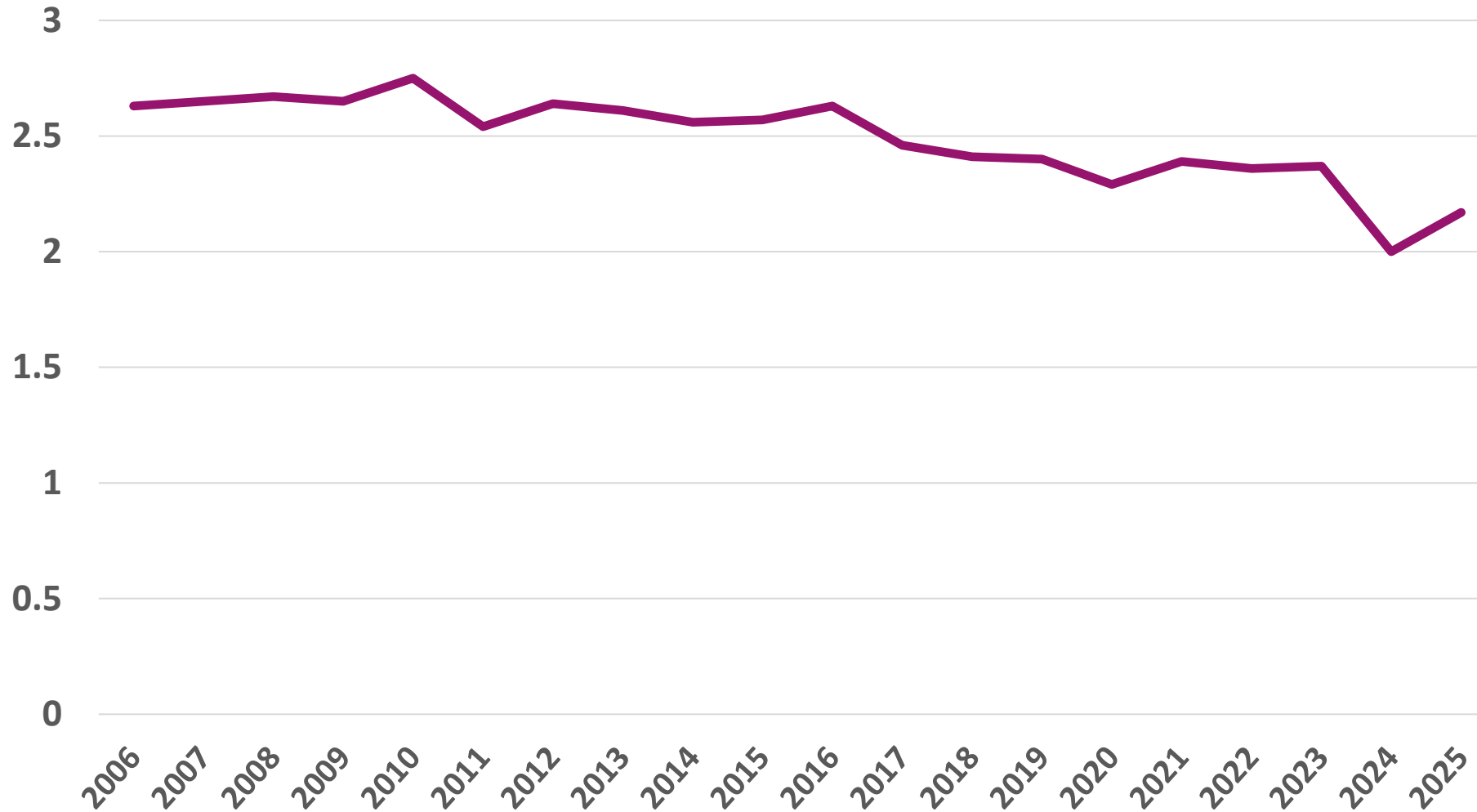
What did they pass?

	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.

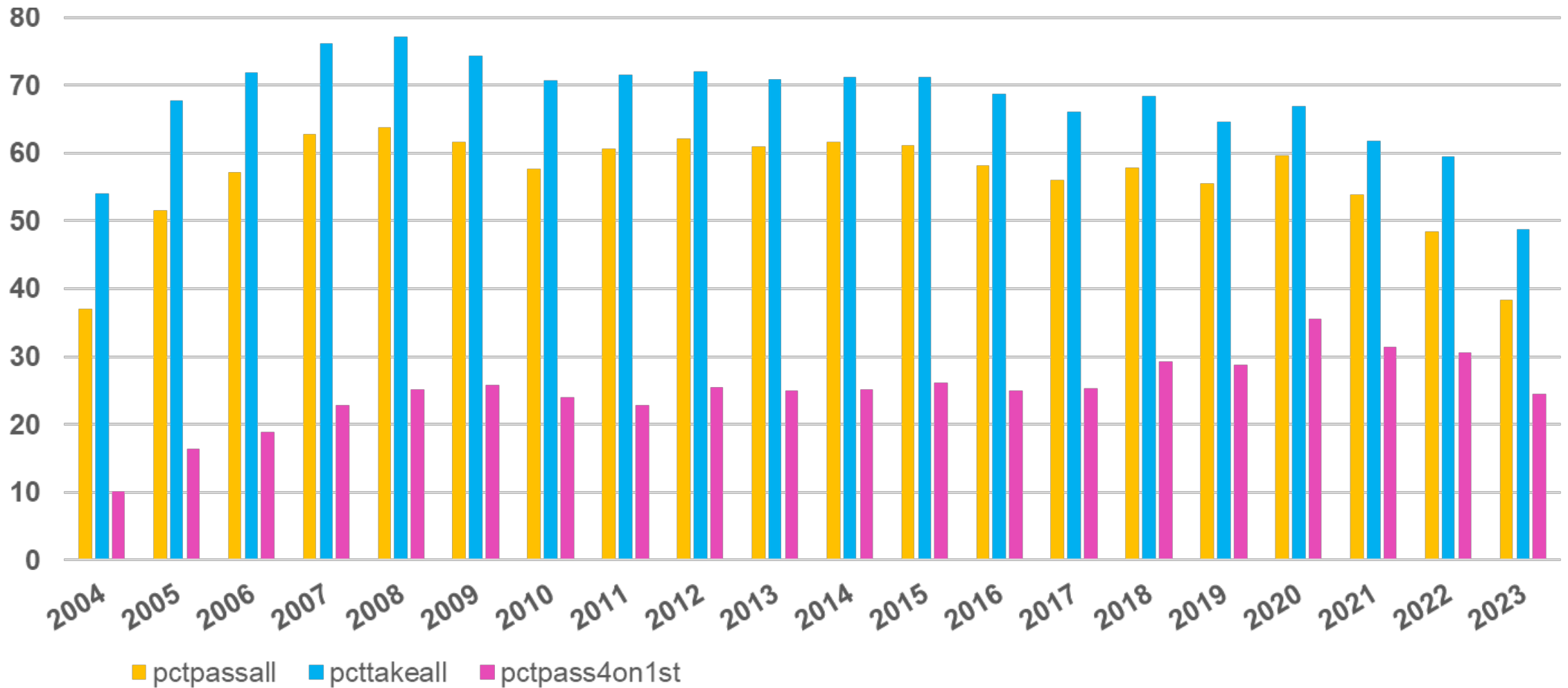
* Estimated due to varying state-level policy implementations.

Annual Average Number of Section Attempts (per Candidate)



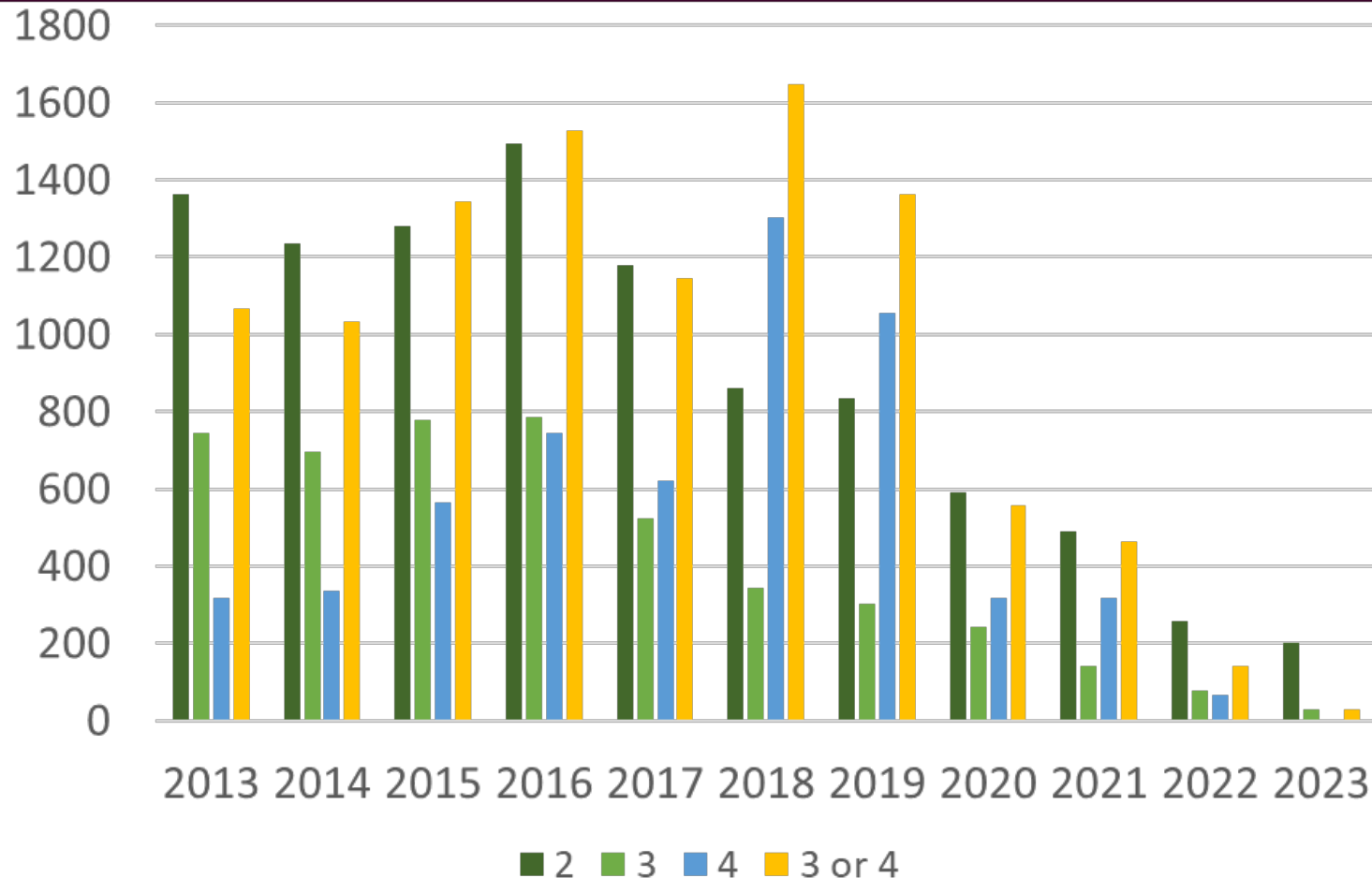
Candidates are sitting for less sections per year, therefore impacting test volumes and likely extending the Candidates' testing journey.

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.

Recruiting for Item Development Network



DISCOVERY

- Promote opportunity to write and review questions and attract qualified individuals to join our network.

If you can help, reach out to mbarnett@aicpa.org

- Conferences
- CPA Societies
- LinkedIn
- Referrals

ENGAGEMENT

- Allow individuals to express interest and complete the intake documentation.

- Active CPA license
- Self-evaluation
- Resume

EVALUATION

- Confirm the qualifications and assess skills against our content needs.

ONBOARDING

- Complete independent contractor tasks and conduct training.

- Sign SOC and LOA
- Item Development and RIW Training

CPA Exam Related Services

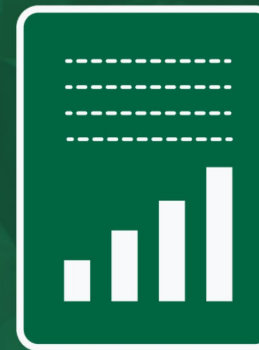
The Uniform CPA Examination®

NASBA



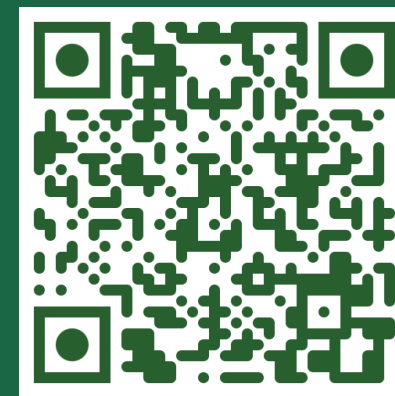
NASBA CPA MOBILE

Launched September 2025



35,916

**CPA Mobile
Downloads**
(as of March 9, 2026)



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)

CPA
Examination
Services
**Score Transfer
Fee**



CPA Exam Related Services (IV)

**ED Focus Groups:
Data & Reporting**

Weeks of April 6 & 13



Educator Webinar - April 17

THANK YOU!

2026 Legal Counsel Conference

Welcome to Austin!





Meet the NASBA Legal Department



Elizabeth Wolfe, Esq.
Deputy Chief Legal
Officer



Brie Allen, Esq.
Chief Legal Officer



Alyssa Rayne, Esq.
Counsel, Contracts & Legal
Research



Kati Dinkens
Senior Paralegal



Lindsay Lane
Senior Paralegal

State Board Support from NASBA Legal

NASBA



Conferences

- Legal Counsel
Conference Planning
Presentations at NASBA
Conferences:
- Legal Case Update
 - Topic Specific
Presentations such as:
 - CPE Rule Updates at
Registry Summit
 - New Board Member
Training at Regionals,
etc.



Resources

- Regulation Drafting &
Review
- Quarterly Enforcement
Report
- Board Counsel List Serv
Management
- CPAmobility.org
- Antitrust case litigation
monitoring/ North Carolina
Dental Case
- Enforcement Tools:**
- Board Counsel Boot
Camp
 - Enforcement Resource
Guide
 - Collaborating with
Federal Agencies



Committees & Research

- Enforcement Resources Committee Staff
Liaison
- UAA Committee Liaison
- Bylaws Committee Liaison
- Legislative Support Committee Liaison
- ERC Projects include:** Enforcement
Webinar Series, Newsletter, Department
of Labor Project, Federal Agency
Collaboration
- Regulation and Statute Research and
Tracking
- Board Driven Research Projects:**
- UAA & UAA Model Rules Comparisons
 - Specific subject research across 55
jurisdictions
 - Federal Regulations Impacting
Accountancy Boards



Relationships (External & Federal)

- Department of Labor
(DOL)
- Securities & Exchange
Commission (SEC)
- Internal Revenue Service
(IRS)
- Public Company
Accounting Oversight
Board (PCAOB)
- Department of Education
- Health & Human Services
(HHS)

NASBA

How has NASBA Legal
Served Our Member
Boards This Year?

NASBA

31 Legal Research Projects (Including 15 Full Membership 55 Jurisdiction Research Projects)

23 Legal Drafting Projects (Including 2 state bills and 3 state rulemaking projects)

9 Legal Analysis Projects (Includes 3 State Law/Rule UAA Comparisons)

2 Quarterly Enforcement Reports

1 New Enforcement Resource: State Board Collaboration with Federal Agencies

22 Board Requests Completed for the following jurisdictions:

West Virginia, Texas, Guam, South Carolina, South Dakota, Texas, Virginia, Michigan, Rhode Island, Oklahoma, Arizona, Alabama, Oregon, California, Kansas, & Connecticut

3 NASBA Task Forces Served (ALD, PE, CPE)

NASBA

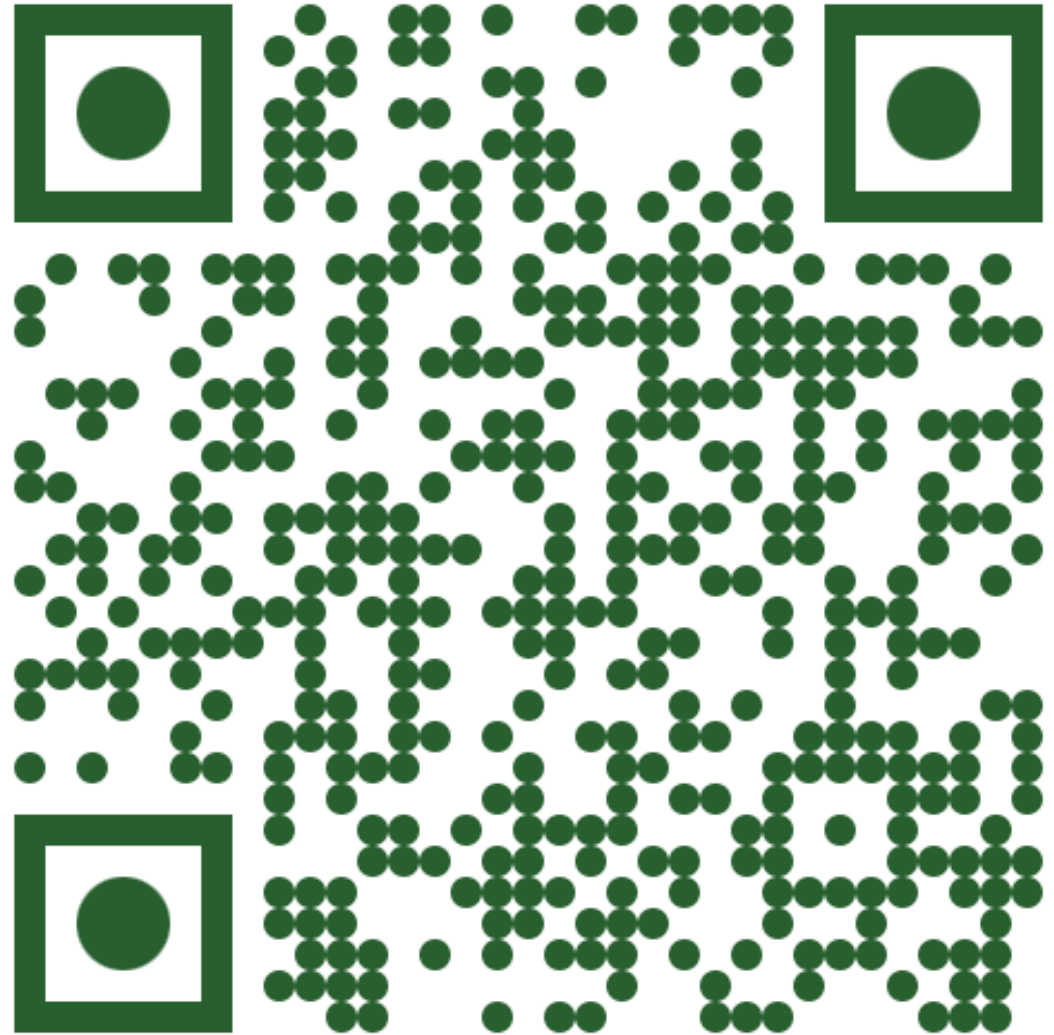
Enforcement Tools & Other Resources for Your State Board

March 2026

Elizabeth Wolfe, Esq. Deputy Chief Legal Officer, NASBA

Scan to View NASBA's Enforcement Tools Website!

Email membership@nasba.org if you don't already have membership access to individual enforcement resources.



CPA Exam Candidates, please familiarize yourself with the [Candidate Guide](#).

AVAILABLE NOW!

Introducing the NASBA CPA Mobile App for Future CPAs

LEARN MORE

The banner features a central image of several smartphones displaying the NASBA CPA mobile app interface. The app screens show the NASBA logo, a 'CPAverify' button, and various account management options. The background is a dark green with a subtle geometric pattern. Navigation arrows are visible on the left and right sides of the banner.

LATEST NEWS

[United States, Canada and Mexico Agree to Extend MRA](#)

[NASBA Urges U.S. Department of Education to Restore "Professional" Status for Accounting Degrees](#)

[NASBA Nominating Committee Seeking Candidates for 2026-27 Vice Chair](#)

EVENTS

[2026 Annual Conference for State Board Executive Directors and State Society CEOs](#)

[31st Annual Conference for Board of Accountancy Legal Counsel](#)

[44th Annual Conference for Executive Directors and Board Staff](#)

BLOGS/FEATURES

[All About CPAverify](#)

[You Should be Following NASBA on Social Media](#)

[IQEX Guide as Your Resource](#)

How to find NASBA's Enforcement Tools:

- Navigate to [nasba.org](#)
- Scroll Over to State Board Member Header on Top Left
- Drop Down and Select Enforcement Tools (5th from the top)

[Home](#) > [Member Center](#) > [Enforcement Tools](#)

Enforcement Tools

Welcome to the Enforcement Tools section of nasba.org

Boards of Accountancy are charged with the regulation of the profession for the protection of the public. Many standards have been created to ensure professional services are performed with the greatest level of competency. Any alleged violation of these standards, or applicable laws and rules for each particular jurisdiction, can cause the board to begin an enforcement action against a licensee.

The [Enforcement Resources Committee](#) continues to work with the resources available at NASBA to provide tools to assist the boards with this important responsibility.

The resources in this section are available to the public, with the exception of the Enforcement Resource Guide, which is open to current executive directors and board members only, in a password-protected area of this website.



Federal Enforcement

- > [Communicating with Federal Agencies](#)
- > [Federal Agency Enforcement Series](#)
- > [Quarterly Enforcement Reports](#)
- > [Data from Federal Agencies](#)

Enforcement Documents

- > [Enforcement Newsletter](#)
- > [Enforcement Resource Guide](#)
- > [Guiding Principles of Enforcement](#)
- > [Board Counsel Boot Camp Materials](#)

Investigations

- > [Investigatory Tips Series](#)
- > [Investigator Training Series](#)



Home > Member Center > Enforcement Tools > Quarterly Enforcement Reports

Quarterly Enforcement Reports



The Enforcement Resources Committee continues to work with NASBA to gather information from federal agencies regarding disciplinary or enforcement matters involving CPAs or CPA firms that might be of interest to Boards. The Quarterly Enforcement Report is currently a compilation of information obtained from the Securities & Exchange Commission, Internal Revenue Service, PCAOB and AICPA.

The information is also compared against the [Accountancy Licensing Database](#) (ALD) to help Boards identify any individual or firm that may be one of their licensees.

2024	2025
Fourth Quarter	Fourth Quarter
Third Quarter	Third Quarter
Second Quarter	Second Quarter
First Quarter	First Quarter

Quick Links

- [Accountancy Licensee Database](#)
- [Becoming an Investigator or Expert Witness](#)
- [Communicating with Federal Agencies](#)
- [Enforcement Newsletter](#)
- [Enforcement Resource Guide](#)

(External) Enforcement Resources Committee Releases 2022 Second Quarter Report



NASBA's Enforcement Resources Committee <ewolfe@nasba.org>
To Elizabeth Wolfe

 Follow up. Completed on Monday, July 25, 2022.
You forwarded this message on 7/25/2022 1:14 PM.
If there are problems with how this message is displayed, [click here](#) to view it in a web browser.

[↩ Reply](#) [↶ Reply All](#) [→ Forward](#)  

Mon 7/25/2022 9:00 AM



Mission Driven - Member Focused

ENFORCEMENT RESOURCES COMMITTEE RELEASES 2022 SECOND QUARTER REPORT

The mission of NASBA is to enhance the effectiveness and advance the common interests of the Boards of Accountancy. As part of that mission, we strive to provide resources to boards, which might otherwise be difficult to obtain.

The Enforcement Resources Committee continues to work with NASBA to gather information from federal agencies regarding disciplinary or enforcement matters involving CPAs or CPA firms that might be of interest to boards. Attached, is a compilation of information gathered from SEC Accounting & Auditing Enforcement Reports and Litigation Releases, IRS Bulletins, PCAOB Disciplinary Reports and AICPA websites and publications.

To view the 2022 Second Quarter report, please click below to open the document.

[2022 Second Quarter Report](#)

Microsoft Excel ribbon showing tabs: Home, Insert, Formulas, Data, Review, View, Help. The Home tab is active, showing groups for Undo, Clipboard, Font, Alignment, Number, Styles, Cells, Editing, Analysis, and Sensitivity.

B50

A	B	C	D	E	F
<p>AICPA Disciplinary Actions</p> <p><i>Enforcement information in this report is gathered from publicly available information on the respective agency websites. For further information regarding a specific matter, please contact Elizabeth Wolfe at ewolfe@nasba.org or Todd Pinckley at tpinckley@nasba.org.</i></p>					
<p>States Specifically Referenced in Agency Report (licensure, location of violation, court of jurisdiction, etc.)</p>	<p>Name with Link to Summary of Action</p>	<p>Possible Licensure Jurisdictions Based on ALD Search (May Require Add'l Info to Confirm - middle name, DOB, SSN, etc.)</p>	<p>Date Published</p>	<p>Effective Date</p>	<p>Conclusion</p>
AZ	Andolshek, Terry J.	AZ, DC, VA	5/4/2022	3/8/2022	<p>Under the automatic disciplinary provisions of the Institute's bylaws, Mr. Andolshek was admonished effective March 8, 2022. This action is based on the disciplinary action taken by the Arizona State Board of Accountancy. Details regarding the Board's disciplinary action can be found on the state board's website.</p> <p>https://www.azaccountancy.gov/CPADirectory/LicenseeDirectory.aspx?category=0%2fMktTCYVsxzN1%2fKjFZ7hA%3d%3d&search=X3hQER2NiQETWBaLtgwUBw%3d%3d</p>
FL; NC	Barba, Chad A.	NC, FL, CA, CO	5/4/2022	3/8/2022	<p>Under the automatic disciplinary provisions of the Institute's bylaws, Mr. Barba was admonished effective March 8, 2022. This action is based on the disciplinary action taken by the North Carolina State Board of Certified Public Accountant Examiners. Details regarding the Board's disciplinary action can be found on the state board's website.</p> <p>https://ncboaproducts.glsuite.us/GLSuiteWeb/Clients/NCBOA/ASPX/LicenseeDetails_WithDocs.aspx?EntityID=1207905</p>
MA	Friel, Daniel F.	MA, RI, NH	5/4/2022	3/28/2022	<p>As a result of an investigation of alleged violations of the codes of professional conduct of the AICPA and the Massachusetts Society of CPAs, Mr. Friel, with the firm of Daniel F. Friel, CPA, P.C. entered into a settlement agreement under the Joint Ethics Enforcement Program, effective March 28, 2022. Information came to the attention of the Ethics Charging Authority (ECA – AICPA Professional Ethics Executive Committee and the Massachusetts Society of CPAs Professional Ethics Committee) alleging a potential disciplinary matter with respect to Mr. Friel's performance of professional services on the audit of the financial statements of a commercial entity as of and for the year ended December 31, 2019. The ECA has reviewed Mr. Friel's responses to the ECA's inquiries and other relevant documents Mr. Friel submitted to support his response, including certain work papers, financial statements, and relevant correspondence. Based on this information, there appears to be prima facie evidence that Mr. Friel has violated the rules of the AICPA and the Massachusetts Society of CPAs' codes of professional conduct.</p> <p>In consideration of the ECA forgoing further investigation of Mr. Friel's conduct as described above, and in consideration of the ECA forgoing any further proceedings in the matter, Mr. Friel agreed as follows: (a) To waive his rights to further investigation of this matter in accordance with the Joint Ethics Enforcement Program (JEEP) Manual of Procedures. (b) To waive his rights to a hearing under AICPA bylaws section 7.4 and Massachusetts Society of CPAs bylaws Article VIII.2(d). (c) To neither admit nor deny the above specified charges. (d) To his expulsion from membership in the AICPA and the Massachusetts Society of CPAs. His expulsion from the AICPA includes the loss of his AICPA credentials and certificates. (e) That the ECA shall provide a copy of this settlement agreement to the AICPA's Peer Review Division staff, his firm's peer review administering entity, and his firm's peer reviewer. (f) That the ECA shall publish his name, the name of his firm, the charges, and the terms of this settlement agreement.</p>

Clipboard Font Alignment Number Styles Cells Editing Analysis Sensitivity

Violations of Section 17(a)(2) and 17(a)(3) of the Securities Act; Section 13(a) of the Exchange Act; Section 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act; Section 13(b)(5) of the Exchange Act; Rule 12b-20, 13a-11, 13a-13, and 13a-15 and 13b2-1. In determining to accept

Specifically identified in Agency licensure, of violation, jurisdiction.	Name	State	Licensure Jurisdictions Based on ALD Search (May Require Add'l Info to Confirm)	Release Number with Link	Other Release Number	Disposition Date	Issue(s)	Facts	Charges/Conclusions
	Mark Loman, CPA	CA		AAER-4232	34-94714	4/13/2022	Violations of Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 10b-5	Loman was a certified public accountant licensed to practice in the State of California although his license is inactive. Loman was Controller and VP of Finance of OSI Systems, Inc. ("OSIS"). OSIS has been a public company since 1997, and its securities are listed on the NYSE. On April 11, 2022, a final judgment was entered by consent against Loman, permanently enjoining him from future violations of Section 10(b) of the Securities Exchange Act of 1934 ("Exchange Act") and Rule 10b-5 thereunder, in the civil action entitled Securities and Exchange Commission v. Mark Loman, Civil Action Number 2:19-CV-06187, in the United States District Court for the Central District of California. The Commission's complaint alleged that Loman used confidential information he gained in his position at OSIS to unlawfully trade securities on the basis of material, non-public information in or around December 2015, realizing profits of more than \$300,000. Two months later, in February 2016, Loman learned that OSIS was in negotiations to acquire another, publicly traded company at a premium over the market price for its securities, and Loman purchased the target company's shares, realizing over \$100,000 in profits.	Effective immediately, Loman is suspended from appearing or practicing before the Commission as accountant.
	Mark Loman	CA		AAER-4233	LR-25364	4/14/2022	Insider Trading	The Securities and Exchange Commission announced today the entry of a final judgment on April 11, 2022 against Mark Loman, formerly controller of OSI Systems, Inc., a California-based security, electronics, and healthcare manufacturing company. Loman agreed to pay \$482,050 to settle the charges that he secretly used confidential information he obtained in his position to unlawfully trade securities.	The SEC's complaint, filed in federal court in Los Angeles, California on July 19, 2019, alleged that Mark Loman, the former Controller and Vice President of Finance of OSI, knew that the company was going far short of its revenue and earnings expectations in the last quarter of 2015, and just days before the end of the quarter, Loman made options trades betting that OSI's stock would go down in price. The complaint further alleged that when OSI publicly announced its disappointing quarterly financial result, stock dropped approximately 35%, netting Loman more than \$300,000 on the options trades. As all Loman further profited from the misuse of nonpublic information by purchasing stock in a target company after he learned that OSI was in negotiations to acquire the target at a premium over its market price. According to the complaint, when OSI's intended acquisition was announced publicly, Loman immediately sold his shares, netting more than \$100,000. In a parallel criminal action filed November 21, 2019 by the United States Attorney's Office for the Central District of California, a jury found Loman guilty of four counts of securities fraud and four counts of insider trading. Loman was sentenced to 36 months in prison and ordered to pay a \$600,000 fine. In the SEC's action, Loman consented to the entry of a final judgment permanently enjoining him from violating the antifraud provisions of Section 10(b) of the Securities and Exchange Act of 1934 and Rule 10b-5 thereunder, permanently barring him from serving as an officer or director of a public company, and ordering him to pay a civil penalty of \$482,050. Loman has also agreed to settle an administrative proceeding pursuant to Rule 102(e) of the Commission's Rules of Practice, barring him from appearing or practicing before the Commission as an accountant.
	Rollins, Inc. and Paul Edward Northen	N/A		AAER-4234	33-11052, 34-94742	4/18/2022	Improper Earnings Management Practices; Misstated Net Income and EPS in quarterly reports filed on Form 10-Q; Materially false and misleading disclosures regarding EPS performance; Failure to devise and maintain sufficient internal accounting controls	This matter involves improper earnings management practices by Rollins, Inc. ("Rollins"). During the quarterly close process in two quarters—the first quarter of 2016 and the second quarter of 2017—Rollins' then-Chief Financial Officer, Paul Edward Northen, directed reductions to certain corporate-level accounting reserves for the purpose of enabling the company to publicly report earnings per share ("EPS") in line with research analysts' consensus estimates. At the time that Northen directed reductions to the reserve accounts, he was aware that the company's preliminary earnings results were close to, but short of, consensus EPS estimates. Northen directed the reduction in the accounting reserve accounts, which had the effect of increasing the company's net income, toward the very end of the quarterly close process, without conducting an analysis of the appropriate accounting criteria under generally accepted accounting principles ("GAAP") and without adequately memorializing the basis for his decision to reduce the accounting reserves at issue. Had these reserves not been reduced, Rollins would have missed consensus EPS estimates in the two quarters by one penny. As a result of such conduct, Rollins reported misstated net income and EPS in its quarterly reports filed on Form 10-Q and in its earnings releases for the first quarter of 2016 and the second quarter of 2017, and further made materially false and misleading disclosures regarding its EPS performance in those two quarters. Rollins' improper reduction to accounting reserves took place in an environment of inadequate internal accounting controls. In particular, Rollins granted significant discretion to finance personnel, including the CFO, to determine the amount of reserves during the quarterly close process, at a time when such individuals were aware of potential shortfalls between the company's financial results and internal and external financial targets, such as research analysts' consensus EPS estimates. Although Rollins' policies and procedures required accounting entries to have adequate supporting documentation, between the first quarter of 2016 and the fourth quarter of 2018, Rollins' finance personnel recorded manual journal entries that impacted reserve accounts with inadequate documentation. As a result, Rollins failed to devise and maintain sufficient internal accounting controls to prevent and detect the improper accounting and inadequately supported, period-end journal entries described herein, resulting in the underlying violations of the federal securities	Violations of Section 17(a)(2) and 17(a)(3) of the Securities Act; Section 13(a) of the Exchange Act; Section 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act; Section 13(b)(5) of the Exchange Act; Rule 12b-20, 13a-11, 13a-13, and 13a-15 and 13b2-1. In determining to accept Rollins' Offer, the Commission considered cooperation and the remedial acts promptly undertaken by Rollins to prevent and detect the type of misconduct described in the Order. Accordingly, it is hereby ORDERED, effective immediately, that: A. Rollins shall cease and desist from committing or causing any violations and any future violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act, and Sections 13(a), 13(b)(2)(A), and 13(b)(2)(B) of the Exchange Act and Rules 12b-20, 13a-11, 13a-13, and 13a-15(a) promulgated thereunder. B. Northen shall cease and desist from committing or causing any violations and any future violations of Sections 17(a)(2) and 17(a)(3) of the Securities Act, and Sections 13(a), 13(b)(2)(A), 13(b)(2)(B) and 13(b)(5) of the Exchange Act and Rules 12b-20, 13a-11, 13a-13, 13a-15(a), and 13b2-1 promulgated thereunder. C. Rollins shall, within ten (10) days of the entry of this Order, pay a civil money penalty in the amount of \$8,000,000 to the Securities and Exchange Commission for transfer to the general fund of the United States Treasury, subject to Exchange Act Section 21F(g)(3). Northen shall, within ten (10) days of the entry of this Order, pay a civil money penalty in the amount of \$100,000 to the Commission for transfer to the general fund of the United States Treasury, subject to Exchange Act Section 21F(g)(3).



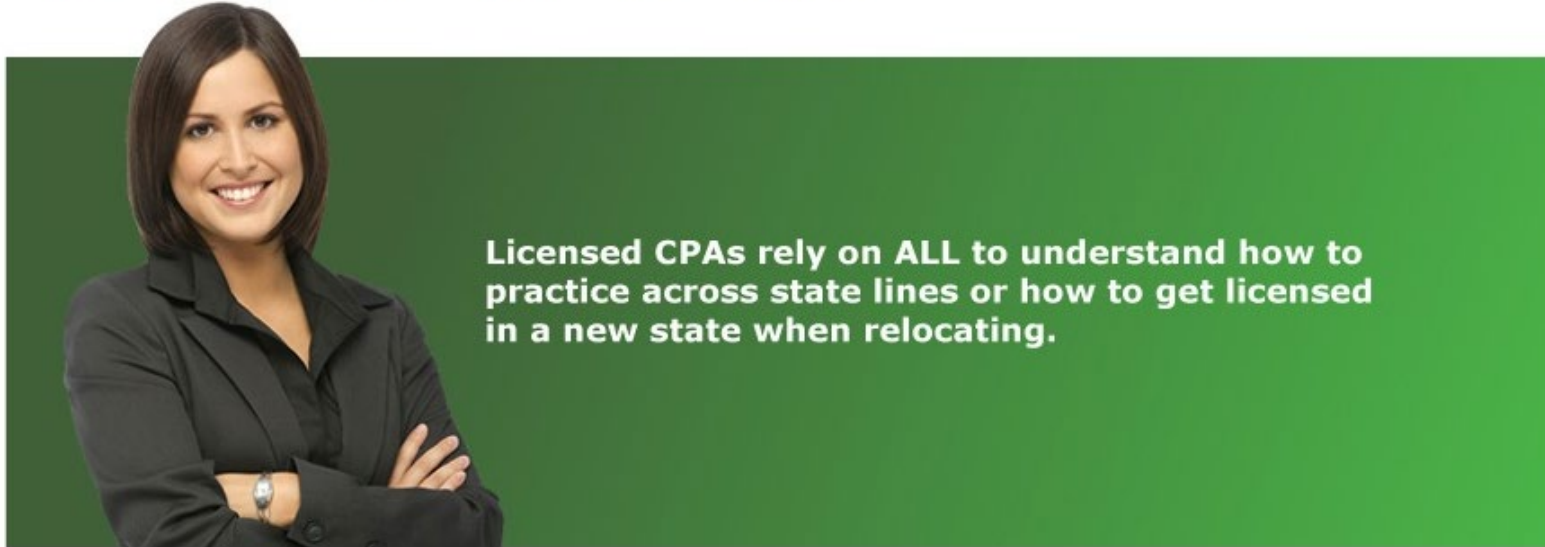
all

ACCOUNTANCY
LICENSING
LIBRARY

THE RESOURCE FOR ALL YOUR LICENSURE NEEDS



- NASBA's Accountancy Licensing Library (ALL) is a central database of licensing requirements and application procedures for the 55 U.S. jurisdictions
- ALL helps to simplify the confusing licensing process for aspiring CPAs and CPA professionals
- Used by CPA firms, individuals, review course providers, & academic professionals
- **FREE for State Board Staff** and for academic professionals for the purposes for (1) advising students; (2) academic research, (3) preparing professional licensure disclosures.



students

Becoming a CPA is a multi-step process. Instantly find out where you most likely qualify to take the Uniform CPA Exam and how to apply for your CPA license.

[Get more info ▶](#)

professionals

You've passed the exam and are ready to apply for your CPA license or you're already licensed and need to practice in a new state or across state lines. ALL guides you through the process.

[Read more ▶](#)

firms

Public accounting firms rely on ALL for CPA licensing and firm registration. ALL alleviates the need to search multiple state board websites for current information and forms, while ensuring accuracy through a rigorous maintenance process.

[Find out more ▶](#)

The experts at the National Association of State Boards of Accountancy (NASBA) are very familiar with the Uniform CPA Examination (CPA Exam) and licensing process and understand it can be confusing.

To help simplify this process for aspiring CPAs, NASBA created the Accountancy Licensing Library (ALL), a central database of licensing requirements and forms for the 55 U.S. jurisdictions. ALL is the perfect resource for academic professionals, advising students interested in the accounting profession and guiding potential CPAs in the next steps of their career after passing the CPA Exam.



ALL Research Tool

With the ALL Research Tool, you can quickly and easily determine high-level, state-to-state requirements for the CPA Exam and CPA license. By selecting criteria (education, experience, residency, etc.) that match a student's credentials, you instantly receive a report showing the jurisdiction(s) where they are potentially eligible for the Exam and for licensure.



State by State Details

The ALL also provides CPA licensing requirements, step-by-step application instructions and official state board forms and applications (in convenient, fill-in PDF format) for all 55 jurisdictions. Rules, regulations, procedures and policies are written in a simple, narrative format that is easy to understand and is reviewed and updated on a regular basis.

The road to becoming a CPA can be confusing, but NASBA's Accountancy Licensing Library (ALL) helps take the complexity out of it all, so your students can focus on their future and a rewarding career as a CPA. Visit allLibrary.com to learn more about ALL and sign up for your complimentary academic subscription by e-mailing allLibrary@nasba.org.

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welcome sydney shearer

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States Purchased (expiration date)

[ALL Research Tool](#)

[Alabama](#)

[Alaska](#)

[Arizona](#)

[Arkansas](#)

[California](#)

[Colorado](#)

[Commonwealth of the Northern Mariana Islands](#)

[Connecticut](#)

[Delaware](#)

[District of Columbia](#)

[Florida](#)

[Georgia](#)

[Guam](#)

[Hawaii](#)

[Idaho](#)

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[Indiana](#)

[Iowa](#)

[Kansas](#)

[Kentucky](#)

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[Michigan](#)

[Minnesota](#)

[Mississippi](#)

[Missouri](#)

[Montana](#)

[Nebraska](#)

[Nevada](#)

[New Hampshire](#)

[New Jersey](#)

[New Mexico](#)

[New York](#)

[North Carolina](#)

[North Dakota](#)

[Ohio](#)

[Oklahoma](#)

[Oregon](#)

[Pennsylvania](#)

[Puerto Rico](#)

[Rhode Island](#)

[South Carolina](#)

[South Dakota](#)

[Tennessee](#)

[Texas](#)

[Utah](#)

[Vermont](#)

[Virgin Islands](#)

[Virginia](#)

[Washington](#)

[West Virginia](#)

[Wisconsin](#)

[Wyoming](#)

Purchase Information

Additional Jurisdictions

To purchase a subscription to an additional jurisdiction, please select the jurisdiction below.

Individual 3-Month Subscription - \$45.00

There are no additional jurisdictions available for purchase.

ALL Research Tool

1-Day Unlimited Research Subscription - \$10.00

General Information

[Update Personal Information](#)


[Change Password](#)

ALL Research Tool

- Quickly determine high-level, state-to-state requirements for the CPA Exam and CPA license
- Select criteria and run a report showing the jurisdiction(s) where that criteria is applicable
- Criteria include things like education requirements, experience requirements, residency, etc.

ALL Research Tool

NASBA



THE RESOURCE FOR ALL YOUR LICENSURE NEEDS

Log Out

Initial Licensure Reciprocal Licensure Practice Privilege Firm Registration Renewals/CPE Relinquish A License

My Account

ALL Research Tool

Select the criteria you want applied by the ALL Research Tool:

LICENSURE

- Education - Accepts NASBA International Evaluation Service (NIES) for evaluations of international education
- Education - Allows less than 150 semester hours
- Education - Allows less than 24 semester hours in accounting
- Education - Allows less than 24 semester hours in business
- Education - Baccalaureate Degree or higher required
- Education - Offers a 150 semester hours path to licensure
- Education - Offers multiple paths for initial license
- Education - Requires 24 semester hours in accounting
- Education - Requires 24 semester hours in business courses
- Education - Requires college course/semester hours in Ethics
- Education - Requires more than 24 semester hours in accounting
- Education - Requires more than 24 semester hours in business
- Education - Requires NASBA International Evaluation Service (NIES) for evaluations of international education
- Ethics - Ethics exam required
- Ethics - Requires a state specific ethics exam and/or rules and regulations exam
- Experience - Allows experience to be Verified by an active licensee
- Experience - At least one year of experience required
- Experience - More than one year of experience required
- Experience - Requires experience to be Supervised by an active licensee
- Experience - Specific attest experience required
- General - Does NOT require a Social Security Number and/or an Exemption
- General - Offers designations other than CPA (Licensed Public Accountant, Public Accountant, etc)

EXAMINATION

- Education - 150 semester hours required to sit for exam
- Education - Accepts education earned outside the U.S.
- Education - Accepts NASBA International Evaluation Service (NIES) for evaluations of international education
- Education - Allows less than 150 semester hours to sit
- Education - Allows less than 150 semester hours to sit only, but completion of 150 semester hours required within designated time as determined by specific state board
- Education - Allows less than 24 semester hours in accounting
- Education - Allows less than 24 semester hours in business
- Education - Credit by Examination courses (example - CLEP) are not accepted
- Education - Education earned at community college or a 2-yr degree granting institution may be accepted
- Education - Education must be earned at a 4-yr degree granting institution
- Education - Offers pre-evaluation of education before applying to sit for the exam
- Education - Requires 24 semester hours in accounting courses
- Education - Requires 24 semester hours in business courses
- Education - Requires a third-party evaluation of education earned outside the U.S.
- Education - Requires college course/semester hours in Ethics
- Education - Requires more than 24 semester hours in accounting
- Education - Requires more than 24 semester hours in business
- Education - Requires NASBA International Evaluation Service (NIES) for evaluations of international education
- General - Allows candidate to apply to sit for the exam at an international location
- General - Has a minimum age requirement
- General - Requires application be processed by NASBA CPA Examination Services
- General - State residency required (can be satisfied by physical residency, place of business or regular employment in the state)
- General - State residency required to sit for exam (satisfied only by physical residency)
- General - U.S. citizenship required (satisfied by US Citizen or Legal Alien/Resident)

MISCELLANEOUS

- Firm - Firm registration required
- Firm - Firm registration requires a fee
- Firm - Has a peer review requirement
- Firm - Level of service that triggers peer review requirement = Review services
- Firm - Level of service that triggers peer review requirement = Audit services

Requirements Page

tennessee

Initial License Requirements

Initial CPA Certificate/Transfer of Grades

To view a complete list of procedures and forms for applying for the Initial License [click here](#).

Many State Boards of Accountancy have issued responses to the COVID-19 pandemic, which impact CPA licensing. Please [click here](#) to see a state-by-state list of these responses. We will update this list as we have more information. NOTE: You may need to clear your cache to access the most recent version of this document after first viewing.

General Requirement

- Applicant must be of good moral character. See [T.C.A. § 62-1-106\(a\)](#).
- All CPA Exam scores shall expire ten (10) years after the first passing score is earned. See [Tenn. Comp. R. & Regs. 0020-01-06\(11\)](#).
- Military education, training or experience may be accepted for licensure if the Board determines that it is substantially equivalent to the qualifications required. See [Tenn. Comp. R. & Regs. 0020-01-08\(9\)](#).

Education Requirement

General Course Requirements

- Applicant must obtain a baccalaureate degree or higher, including 150 semester or 225 quarter hours from an accredited college or university. See [T.C.A. § 62-1-106\(e\)\(1\)](#).

Specific Course Requirements (More information regarding educational requirements is available at [Tenn. Comp. R. & Regs. 0020-02-02](#))

- The 150 semester hour requirement must include 30 semester hours in accounting education and 24 semester hours in general business education.
- Applicant must obtain 24 semester hours of accounting education *at the upper division level*, junior level courses or higher.
- Effective November 10, 2016, internship credits up to six (6) semester hours will be eligible to be counted toward the 30 semester hours in accounting requirement for licensure.
- Semester hour credits received from a class which dual credit is given may only be applied once towards this education requirement.

Foreign Education Requirements

- Applicants that have foreign degrees must have their transcripts evaluated from a Tennessee Board approved foreign academic credential agency.
- [Click here](#) to be directed to the TNSBA website to view the Tennessee Board's list of approved foreign academic credential agencies - click *CPA Exam Requirements* and then scroll down the page.

Examination Requirement (See [T.C.A. § 62-1-106\(d\)](#); [Tenn. Comp. R. & Regs. 0020-01-06](#).)

- Applicant must have passed the Uniform CPA Examination.
- Applicant must pass an ethics examination given by the American Institute of Certified Public Accountants (AICPA) with a score of 90% or higher.

Experience Requirement (See [T.C.A. § 62-1-106\(f\)](#); [Tenn. Comp. R. & Regs. 0020-01-03](#).)

Applicant must have one (1) year of experience in accounting acceptable to the Board.

- Experience includes providing any type of services or advice using accounting, attest, management advisory, financial advisory, tax or consulting skills.
- Employment in industry, government, academia or public practice is acceptable.
- The experience requirement must be met through one (1) year of full-time employment or no fewer than 2,000 part-time hours extended over a period not less than one (1) year and no more than three (3) years.
- Experience must be earned within the ten (10) years immediately preceding the latest application for certification.
- If the Applicant wishes to sign reports on financial statements on behalf of a firm, then Applicant will also need to meet the additional experience requirements set out in the professional standards approved by the Tennessee State Board, including no less than two (2) years of experience satisfactory to the Tennessee Board in the preparation of financial statements or reports on financial statements.

Step-by-Step Procedures

tennessee

Procedures and Forms

Initial CPA Certificate/Transfer of Grades

To apply for an Initial License, an individual must comply with the following procedures. All applications will be processed by the Tennessee Board of Accountancy in accordance with the laws of that jurisdiction. For further information or answers to any questions regarding an application, please call the Tennessee Board at (615) 741-2550 or visit their [website](#). The relevant statutes and rules are available [here](#).

Many State Boards of Accountancy have issued responses to the COVID-19 pandemic, which impact CPA licensing. Please [click here](#) to see a state-by-state list of these responses. We will update this list as we have more information. NOTE: You may need to clear your cache to access the most recent version of this document after first viewing.

INSTRUCTIONS

- Tennessee offers two application pathways to obtain an Initial TN CPA Certificate.

 - Tennessee CPA Exam Applicants: Complete steps 2 through 8 below.
 - Transfer of Grades Applicants: Complete steps 9 through 19 below.
- Tennessee CPA Exam Applicants:**
Certified Public Accountant Examination Services (CPAES) forwards each Tennessee CPA exam candidate file to the Tennessee State Board of Accountancy once the candidate passes all parts of the Uniform CPA Examination.
- All applicants who sat for the Uniform CPA Examination prior to obtaining 150 hours of education must complete the online application for [Academic Credential Evaluation with NASBA Licensing Services](#) in order to obtain a CPA Certificate in Tennessee.

Applicants who are new to the NASBA CPA Licensing Online Application System will need to [register](#) for a user account. If you have issues logging into the site, please contact NASBA Licensing Services at (888) 350-0017 or licensing@nasba.org.

Applicants are able to save their information in the online system and log back in at a later date to make changes and/or complete the application process. Please note, however, once payment has been submitted, you will not be able to make additional changes.

Click the Apply Now button for the Initial License option.

If you have a degree obtained from an institution of higher learning outside of the U.S., you must have the foreign credentials reviewed. [Click here](#) and then click on *Tennessee State Board of Accountancy (TNSBA) CPA Exam Requirements* for a list of Tennessee Board approved foreign credential evaluation agencies.
- All applicants must take and pass the [Professional Ethics: AICPA's Comprehensive Course](#). Request the AICPA forward a copy of your passing score of 90% or better **directly** to the Tennessee State Board of Accountancy.
- Once the Tennessee State Board of Accountancy receives the candidate file from CPAES and a copy of the passing AICPA Professional Ethics Examination score of 90% or higher, the Tennessee State Board will automatically send instructions to the candidate to complete the [online application](#) process in its entirety.

Gaining Access to ALL

- Email AllLibrary@nasba.org or
- ALL Manager, Noëlle Liger-Burton at nburton@nasba.org



- Private, central repository of current licensee and firm information, including disciplinary data.
- Information is populated by official CPA licensing data sent from Boards of Accountancy.
- 53 Boards of Accountancy are currently participating.
- The ALD is hosted by NASBA and access to the system is only available to Boards of Accountancy Executive Directors and designated staff.



- *CPAverify.org* is the public-facing interface of the ALD
- Information is populated by official, **publicly available**, licensing data sent from Boards of Accountancy
- The only official, free, single-source national database of licensed CPAs available to the public
- Provides individuals and organizations alike a convenient and credible way to research a CPA or firm in one location

“ I am a business owner. A colleague recommended his CPA to me. Can CPAverify help me find out if he is a licensed CPA? ”

ANSWER:

Yes, CPAverify can be used to verify the status of a CPA.

START SEARCH

NASBA

Welcome

Free and open to the public, CPAverify.org is a CPA lookup tool populated by official state regulatory data sent from Boards of Accountancy to a central database. The website represents the first ever single-source national database of licensed CPAs and CPA firms. Determine a CPA or CPA firm's credentials without having to search each of the 55 Boards of Accountancy website individually.

Additionally, CPAverify.org also includes markers of enforcement, non-compliance or disciplinary action for added confidence in hiring a CPA.

CPAverify provides several advantages including:

- Giving the public confidence in hiring a CPA for personal or business purposes
- Assisting accounting firms in tracking their employees' license renewal dates
- Giving hiring managers a quick and easy way to verify pre-hire credentials
- Dissuading fraudulent use of the CPA designation while simultaneously promoting its value



Disclaimer: The data provided on this web site is provided by official CPA licensing agencies, the State Boards of Accountancy. Each Board updates their data at different intervals and may or may not have provided a current set of data to this web site at the time of your search. Please note the date and time stamp on the individual records. [Click for more.](#)

[About Us](#) | [Contact Boards](#) | [Privacy Policy](#) | [Terms of Use](#)

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“ I am a business owner. A colleague recommended his CPA to me. Can CPAverify help me find out if he is a licensed CPA? ”

ANSWER:

Yes, CPAverify can be used to verify the status of a CPA.



Search the License Database

To search by name, last name is required. When searching by name, if unsure of spelling, enter at least the first letter or letters. We recommend using "All States" in the drop down menu to ensure a more thorough search. To narrow results, add jurisdiction of license if known. Wildcard searches are available when searching by license number. [Click here](#) for more information about wildcard searches.

Search by: Individual Firm

Last Name: First Name: Middle Name:

License/Certificate #:

State of Licensure:

* Indicates a required field

I agree to the [Terms and Conditions of the site](#).*

Search



[<<Go Back](#) Database Search Results for Participating States

Select	Last Name	First Name	Middle Name	Jurisdiction	License/Cert. Num.	License/Cert. Status	Enforcement, Non-Compliance or Disciplinary Actions
view	TONGATE-TEST	AMY		AL	test12345	ACTIVE	Contact State Board For Details
GO	TONGATE-TEST	AMY		KY	test67890	ACTIVE	None Reported To This Site By The Board

The results shown here include all data made available by [participating states](#). Additional data about the individual or firm may exist and is not shown here for other states that are not yet participating in the CPAverify website. Please refer to the [Participating States](#) tab for more information about which states are currently sharing their licensing data for use with this website and for clarification about which states these results do not include. If the Board of interest is not participating, you may refer to the ["Contact Boards"](#) tab where a link to every Boards' website and therefore individual license lookup tool is available.



[<< Back to Search Results](#) Individual

Multiple state license records may be displayed for individuals that hold a CPA license in more than one state. Not all state licensee records are able to be matched with other states' data. To ensure your search has captured every possible instance of state licenses in the participating states for a particular person, try searching by both the specific state in question and also by "All States" to compare your results and determine if the individual is licensed in any other states that are not automatically linked to one main record.

Please be advised that CPAs are not always limited to practicing only in states where a CPA license is held. Most State Boards of Accountancy have passed legislation that allows CPAs to practice across state lines without an additional license depending on the type of work being performed. Visit CPAmobility.org for more information.

[Generate PDF Report](#)

NAME: AMY TONGATE-TEST
STATE OF LICENSE: AL (State Info)

Record Last Updated: 2024-02-08

Record 1 of 2

Address:

License/Permit/Certificate Number:	test12345
CPE-ID:	CPE-XTN99 (Details)
Registration Number:	
License/Permit/Certificate Status:	ACTIVE (Details)
License Type:	CERTIFIED PUBLIC ACC
Basis for License:	UNKNOWN
Issue Date:	1995-05-15
Expiration Date:	2014-12-31
Enforcement, Non-Compliance or Disciplinary Actions (Details):	Contact State Board For Details
Other Information:	None

Contact the AL Board for official verification of information. [Click here for contact information.](#)

NAME: AMY TONGATE-TEST
STATE OF LICENSE: KY (State Info)

Record Last Updated: 2024-02-07

Record 2 of 2

Address:

License/Permit/Certificate Number:	test07890
CPE-ID:	CPE-XTN99 (Details)
Registration Number:	
License/Permit/Certificate Status:	ACTIVE (Details)
License Type:	CPA (Details)
Basis for License:	RECIPROCAL (Definition)
Issue Date:	1997-08-15
Expiration Date:	2014-12-31
Enforcement, Non-Compliance or Disciplinary Actions (Details):	None Reported To This Site By The Board
Other Information:	CANDIDATES FOR A CPA LICENSE MUST MEET ONE OF THE FOLLOWING: AT THE TIME OF APPLYING FOR A LICENSE IS A UNITED STATES CITIZEN, A CITIZEN OF A FOREIGN COUNTRY WHO IS LEGALLY RESIDING IN THE UNITED STATES, OR IS AN EMPLOYEE OF A PUBLIC ACCOUNTING FIRM, COMPANY, OR AN INSTITUTION OF POSTSECONDARY EDUCATION LOCATED OUTSIDE THE UNITED STATES, BUT WHICH HAS AN OFFICE OR CAMPUS LOCATED IN THE UNITED STATES

Contact the KY Board for official verification of information. [Click here for contact information.](#)



[<< Back to Search Results](#) **Individual**

Multiple state license records may be displayed for individuals that hold a CPA license in more than one state. Not all state licensee records are able to be matched with other states' data. To ensure your search has captured every possible instance of state licenses in the participating states for a particular person, try searching by both the specific state in question and also by "All States" to compare your results and determine if the individual is licensed in any other states that are not automatically linked to one main record.

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[Generate PDF Report](#)

NAME: AMY TONGATE-TEST
STATE OF LICENSE: AL (State Info)

Record Last Updated: 2024-02-08

Record 1 of 2

Address:

License/Permit/Certificate Number:	test12345
CPE-ID:	CPE-XTN99 (Details)
Registration Number:	
License/Permit/Certificate Status:	ACTIVE (Details)
License Type:	CERTIFIED PUBLIC ACC
Basis for License:	UNKNOWN
Issue Date:	1995-05-15
Expiration Date:	2014-12-31
Enforcement, Non-Compliance or Disciplinary Actions (Details):	Contact State Board For Details
Other Information:	None

Contact the AL Board for official verification of information. [Click here for contact information.](#)



NASBA



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BOARD OF ACCOUNTANCY
ENFORCEMENT RESOURCE GUIDE

- 55 page Enforcement Manual
- ERC completed the update of the 2015 Enforcement Resource Guide in 2022.
- 2022 Version is now available on NASBA.org/enforcementtools
- Updated Guide also utilized in New Board Member Orientation
Updated Guide available to new EDs and Legal Counsel

Board Counsel Boot Camp

July 2020

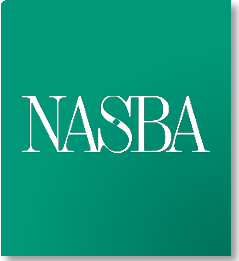
- 32 Page Manual Designed for Newly Appointed Counsel to Boards of Accountancy
- Useful also for new board Executive Directors, Investigators, & Enforcement Staff
- Overview of Accountancy Profession
- Overview of Accountancy Regulation
- Key concepts such as Peer Review and Mobility
- Breakdown of NASBA's Enforcement Resource Tools
- Federal Agencies

Board Counsel Listserv

Board Counsels can send question requests and inquiries to:

- regulatoryaffairs@nasba.org or
- ewolfe@nasba.org

For distribution to the group email



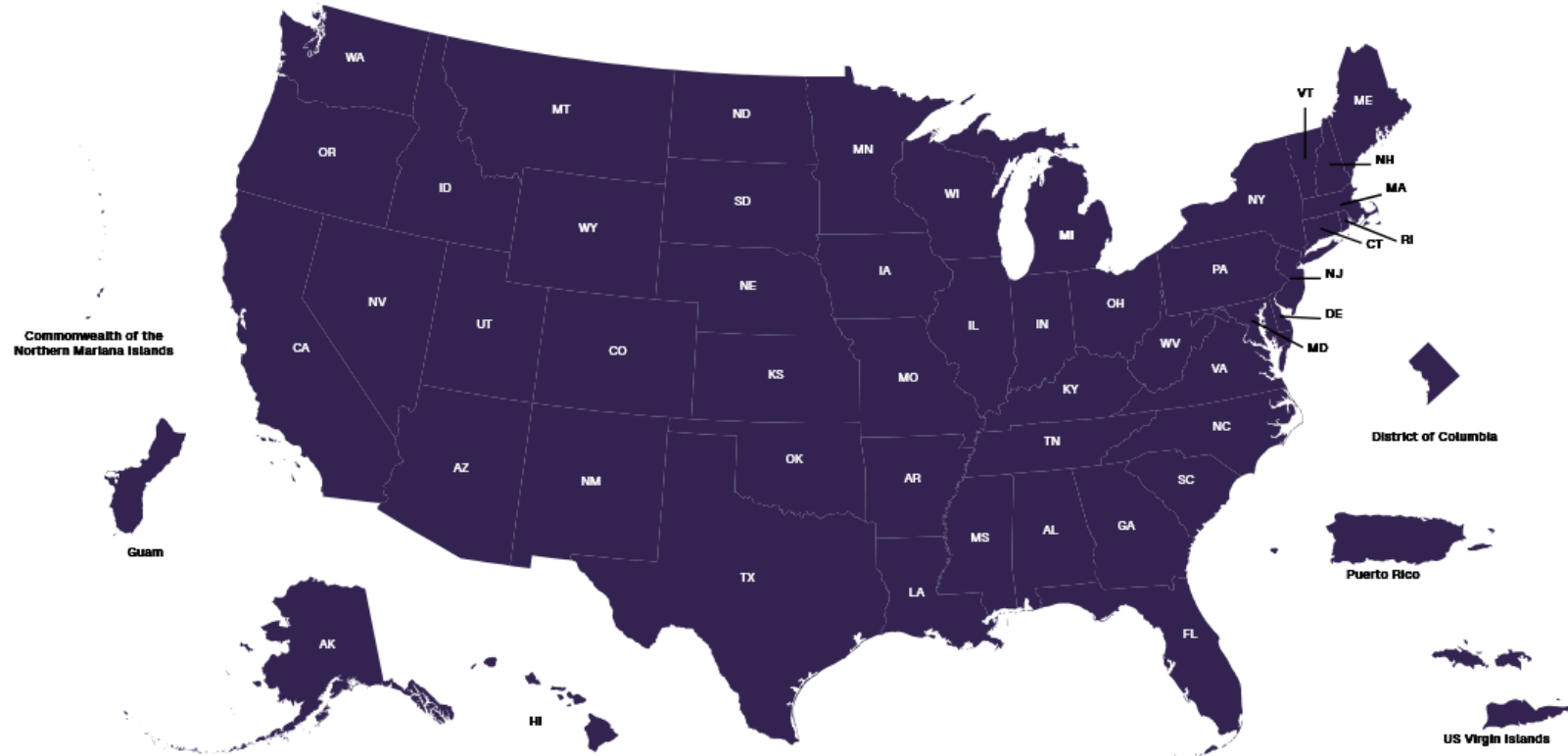
Mobility Checker

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
Select a jurisdiction

View Information





Home > [Tips for Investigating Alleged Audit Violations](#)

Tips for Investigating Alleged Audit Violations



Welcome to this three-part series of Brainshark trainings presenting tips on how to investigate alleged audit violations. This series is based on a collaborative presentation at the 2017 NASBA Legal Counsel Conference given by Peter DeVecchia of the AICPA, Frank Trainor, Staff Attorney for the North Carolina State Board of Certified Public Accountant Examiners, and Carl Sonne, California Deputy Attorney General working with the California Board of Accountancy.

The series provides investigative tips from the perspectives of the AICPA, demonstrates how state boards of accountancy may effectively investigate alleged audit violations identified by the peer review process, and illustrates how to use SEC and PCAOB investigative material to support an investigation.

Please contact NASBA's Regulatory Affairs Manager at regulatoryaffairs@nasba.org with any questions about this training series.



[PART ONE: AICPA Investigative Tips](#)



[PART TWO: Investigating Alleged Audit Violations Identified by the Peer Review Process](#)

Related News

- There are no articles related to this one yet.



Home > [Investigator Training Series](#)

Investigator Training Series



Welcome to NASBA's Investigator Training Series. Below, you will find six modules created to provide introductory training for investigators assigned to investigate a complaint for a Board of Accountancy. Please click the titles of each module to open them in a new window/tab. Some of our Boards have requested that we provide quizzes and certificates of completion for the training modules. The presentations can be viewed without participating in the quizzes.



Please click this button to read a step-by-step guide to assist the viewer in navigating the modules. If you wish to complete the Quiz and obtain a certificate of completion, then **pop-up blockers must be disabled in order to view Quiz results.** The information entered on the Guest Book will be used to generate your scores upon completion of the Quiz at the end of each module. Each module must be watched in its entirety and all questions answered before the Quiz can be completed. The results screen will NOT

appear if the viewer has not attained a score of 80% or higher on a Quiz, fails to view all slides, completely closes the browser window, or accesses another module through the attachments tab. Once the module window is closed after completing the Quiz, a separate window will open with your results and the option to print a certificate of completion.

Please contact NASBA's Regulatory Affairs Manager at regulatoryaffairs@nasba.org with any questions or technical difficulties.



Complaint Process

In this first Module, we will explore an overview of the complaint process and the investigator's role within that process, as well as discuss how that process may differ depending on the complaint procedures utilized by your particular board of accountancy. This module will give a brief description of the different types of complaints, sources of information for the investigation, and penalties available to most boards after a determination of a violation.

MODULE 2:
[Investigative Process](#)





NASBA

CPT Ethics Course Board Disciplinary Option

Why State Boards Participate in the Ethical Leadership Training

Benefits

- Fosters behavior change in practitioners
- Provides tools and resources to help make ethical decisions
- Ease of implementation of online program
- No cost to state board

Features

- Auditable course with tracking and reporting components
- 3 module program standard with state specific 4th module option
- Research based content
- Technical support available 24 hours a day, 365 days a year

Set up ELT for your BOA

The Course:

- ✓ Passing rate – 80%
- ✓ Attempts – 3
- ✓ Questions – standard

The Center for the Public Trust:

- ✓ Give specified BOA personnel access
- ✓ Set up the enrollment form and payment process
- ✓ Launch the course
- ✓ Provide BOA with the enrollment link

The Board Of Accountancy:

- ✓ Submit state seal

Contact:

- ✓ info@thecpt.org and (615) 880-4234



NASBA

Quick Rulemaking Update

March 2026

Elizabeth Wolfe, Deputy Chief Legal Officer, NASBA

NASBA

Recent Rule Changes

Continuing Professional Education (CPE)

Firm Ownership/Non-CPA Ownership

Ethics

Peer Review

Experience

Enforcement

Licensing

Education

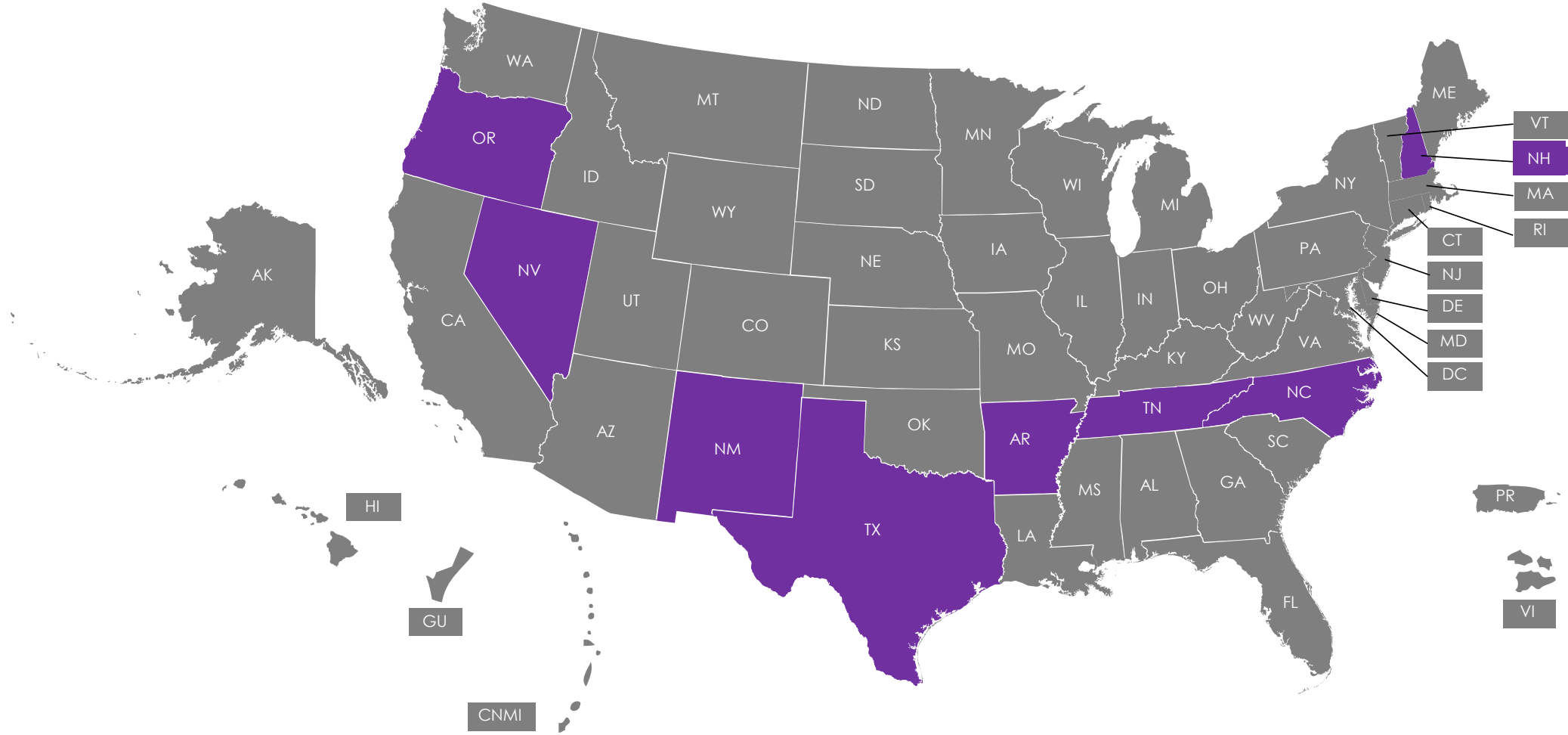
Military

Mobility

NASBA

Continuing Professional
Education
(CPE)

CPE Rules



October 2025-2026 Rules Reflected in Purple.

NASBA

Firm Ownership &
Non-CPA Firm Ownership

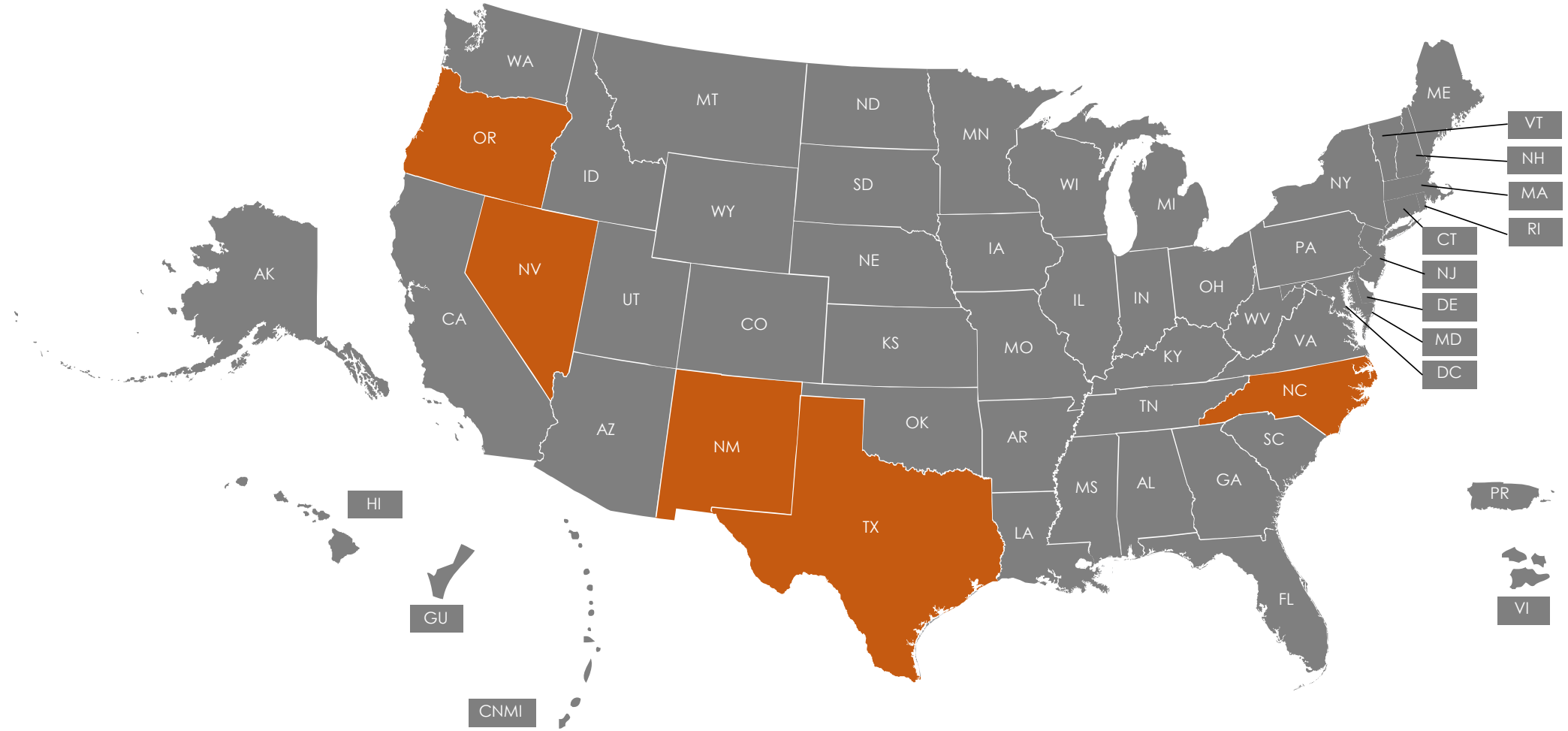
NASBA

Ethics

Ethics Course

Ethics/Code of Conduct

Ethics Rules: Ethics, Ethics Course, Ethics/Code of Conduct

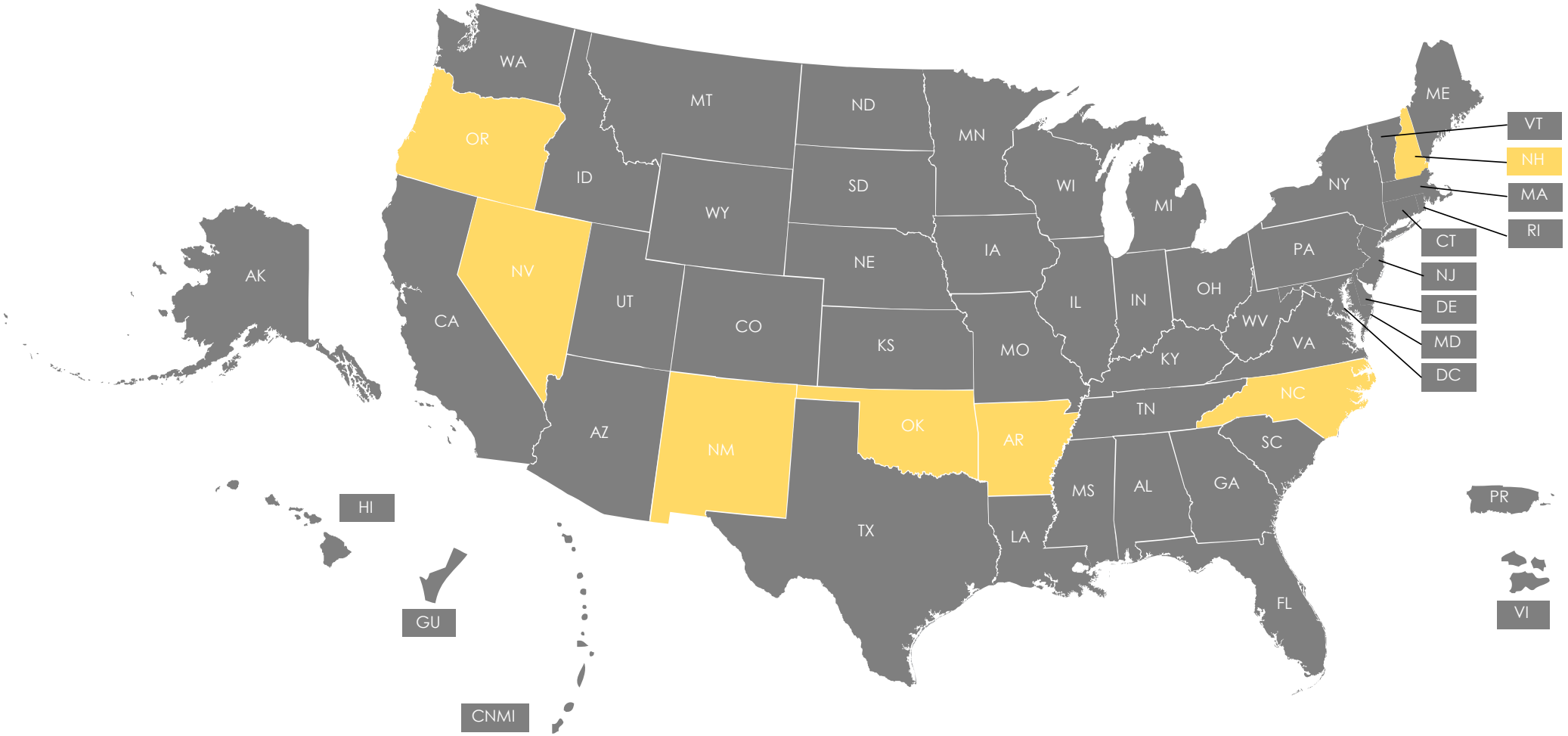


October 2025-2026 Rules Reflected in Orange.

NASBA

Peer Review

Peer Review Rules

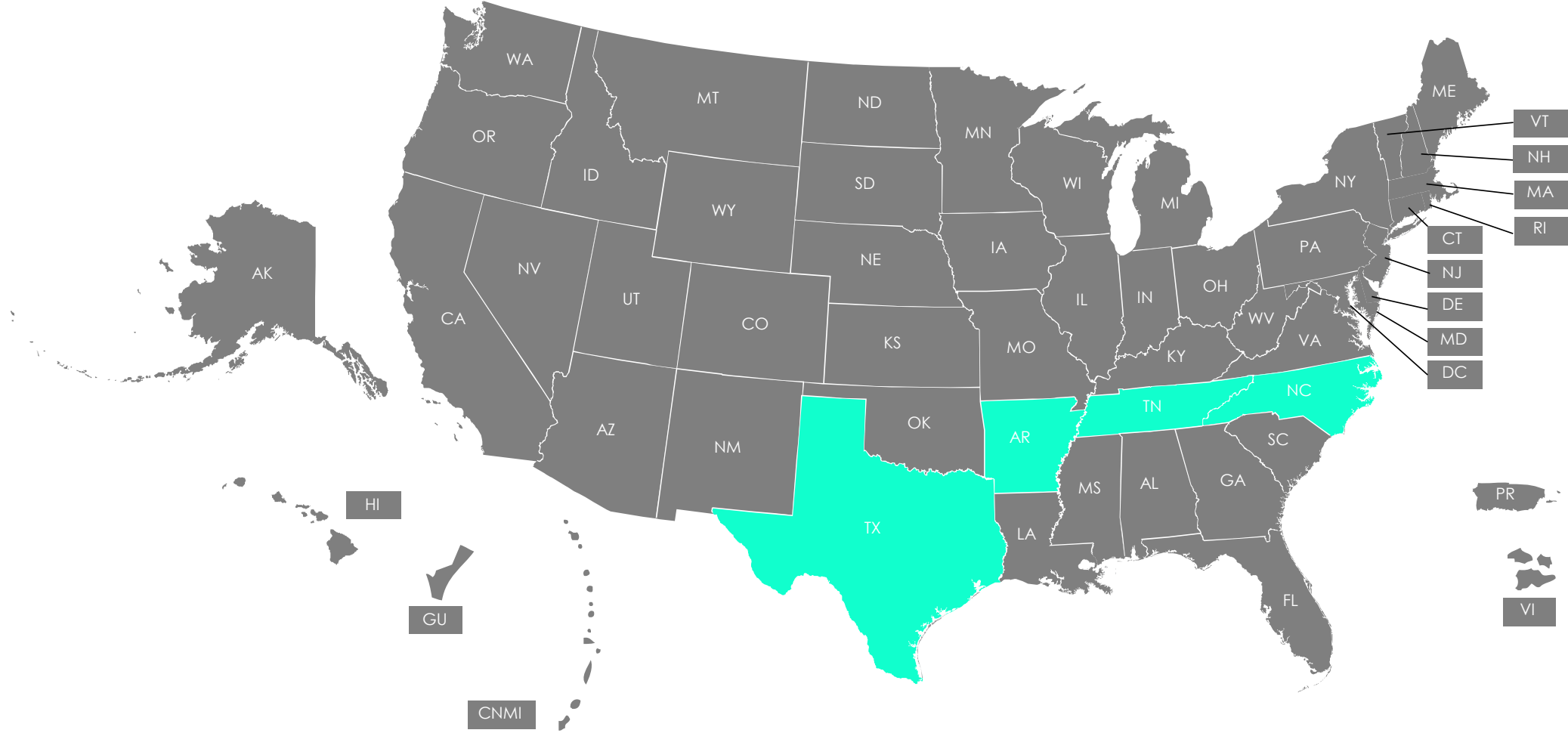


October 2025-2026 Rules Reflected in Yellow.

NASBA

Experience

Experience Rules

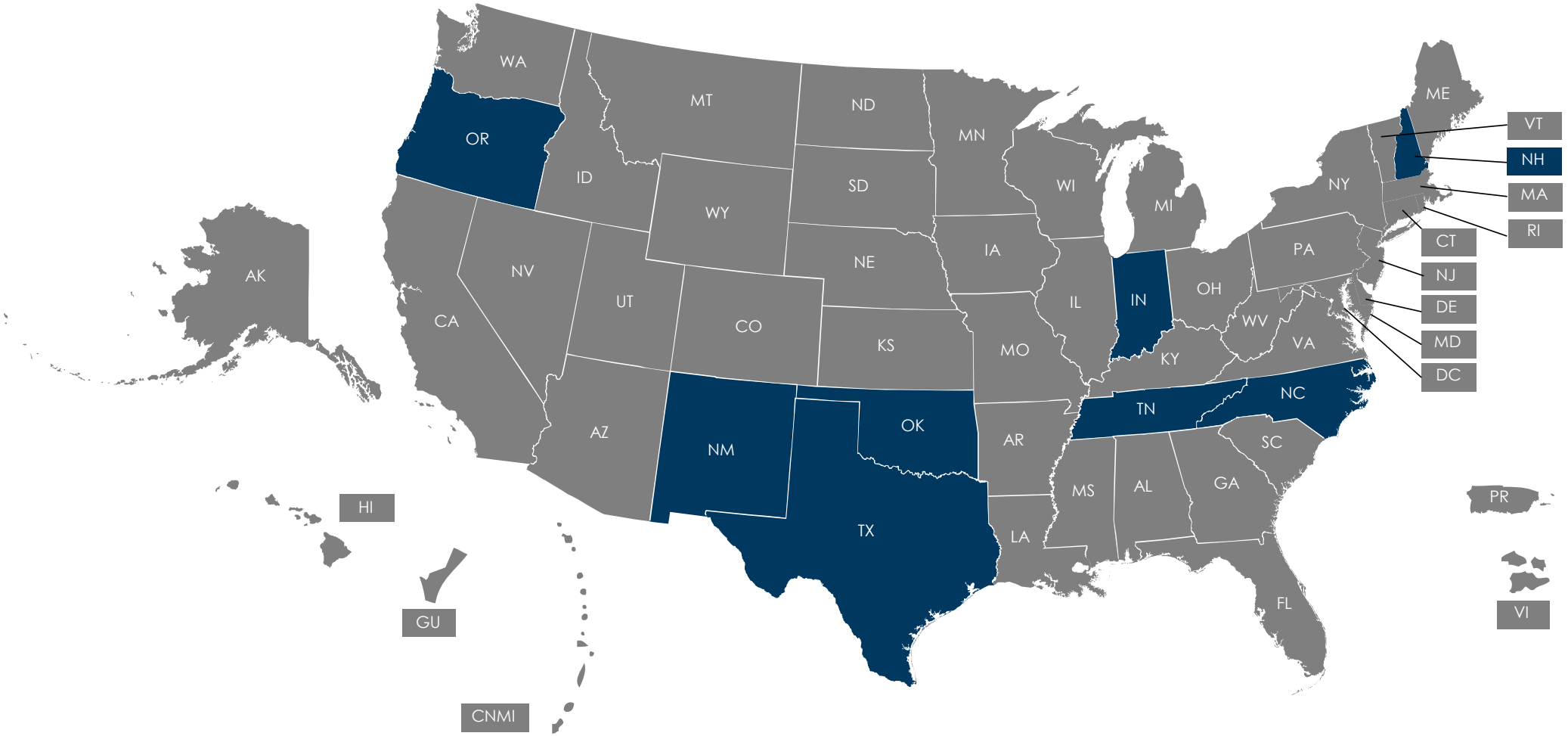


October 2025-2026 Rules Reflected in Turquoise.

NASBA

Enforcement

Enforcement Rules

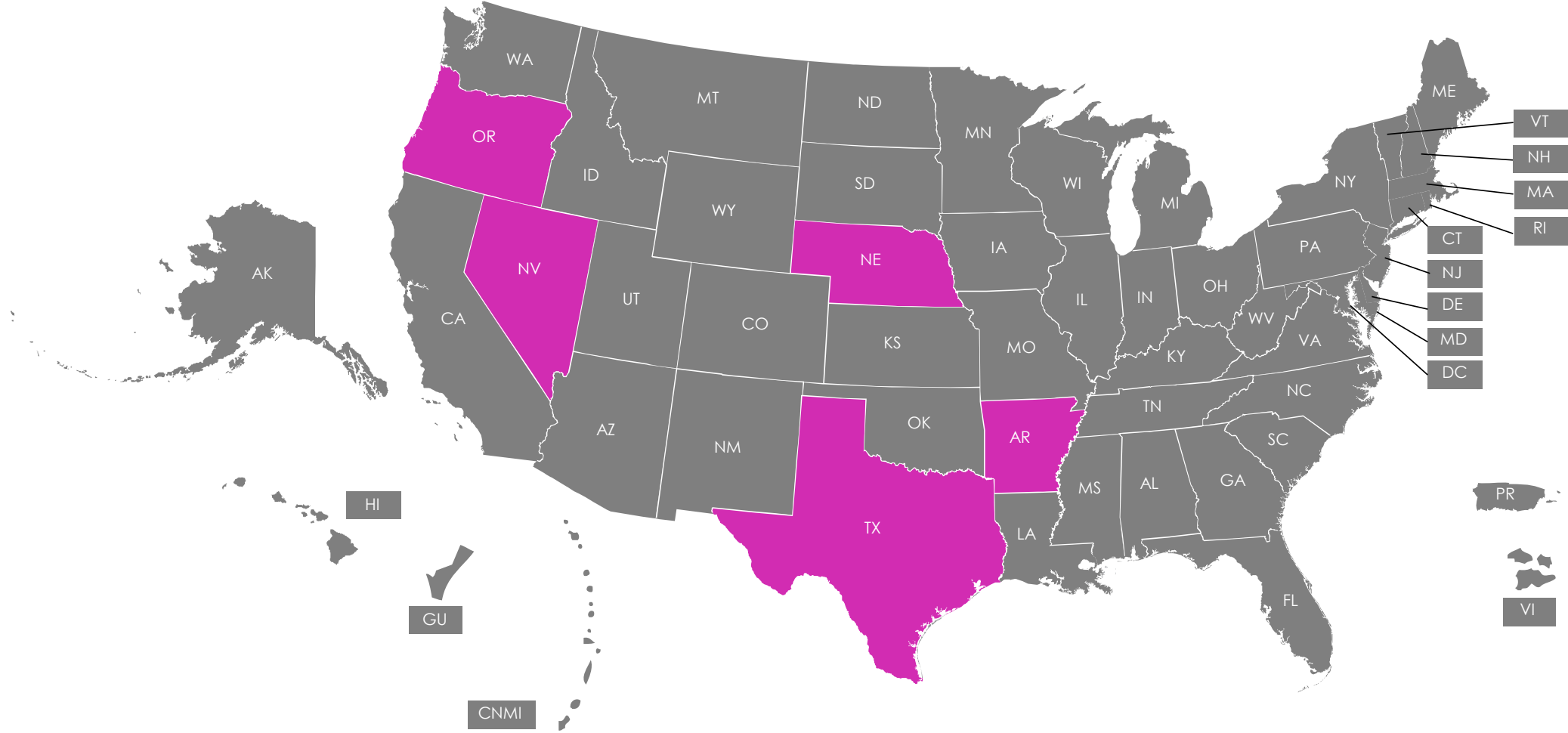


October 2025-2026 Rules Reflected in Navy.

NASBA

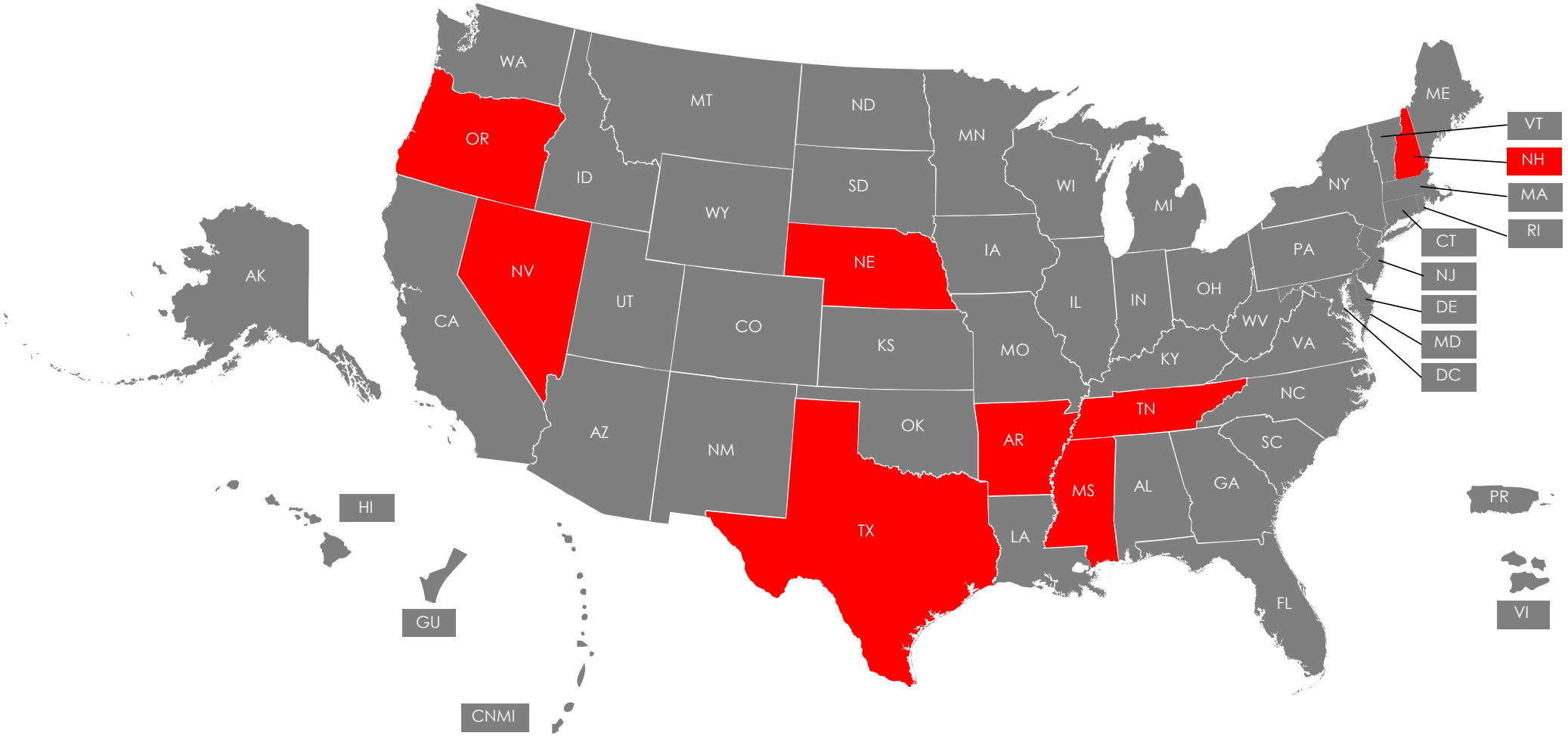
Licensing

Licensing: Pathways



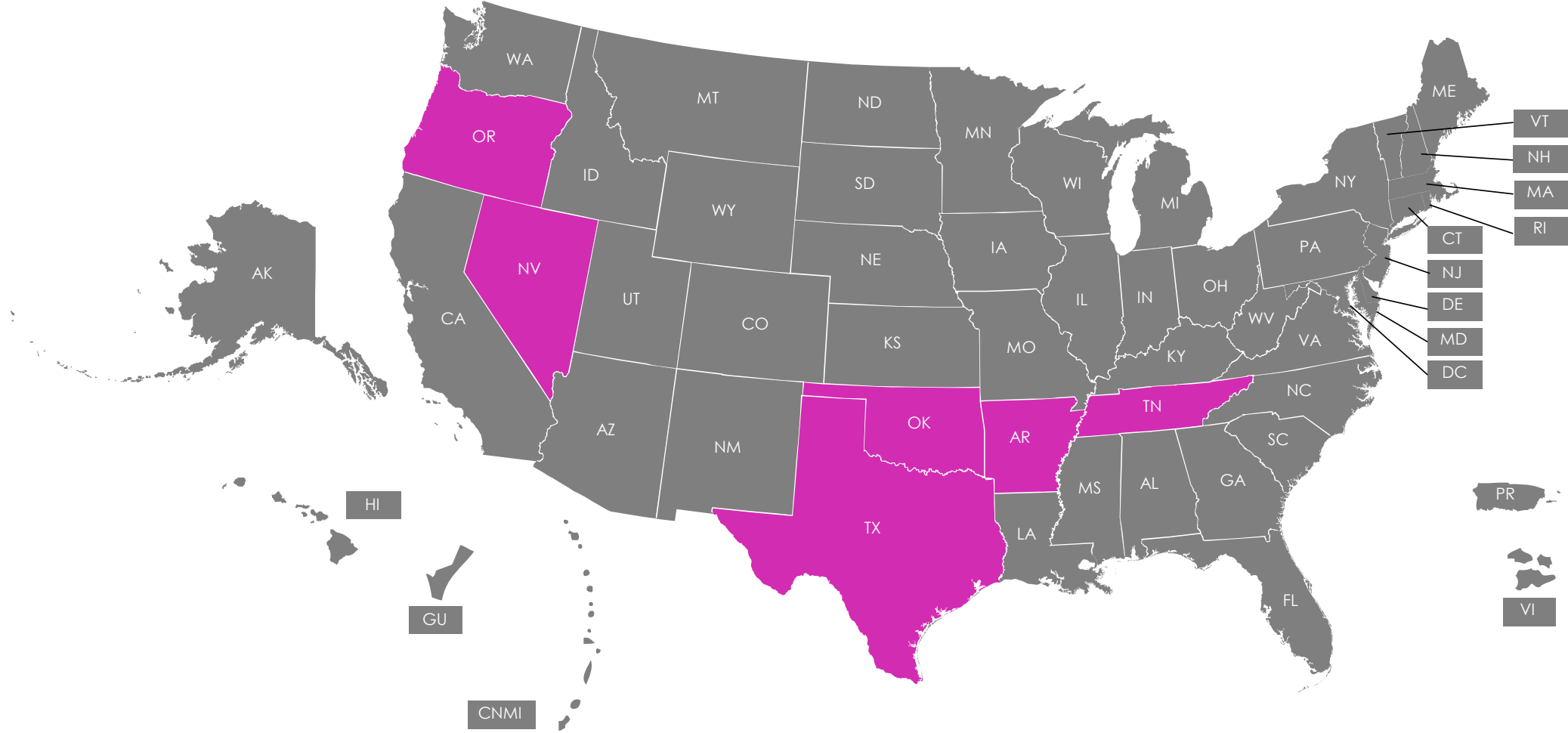
October 2025-2026 Rules Reflected in Fushia.

Licensing: Individual Initial



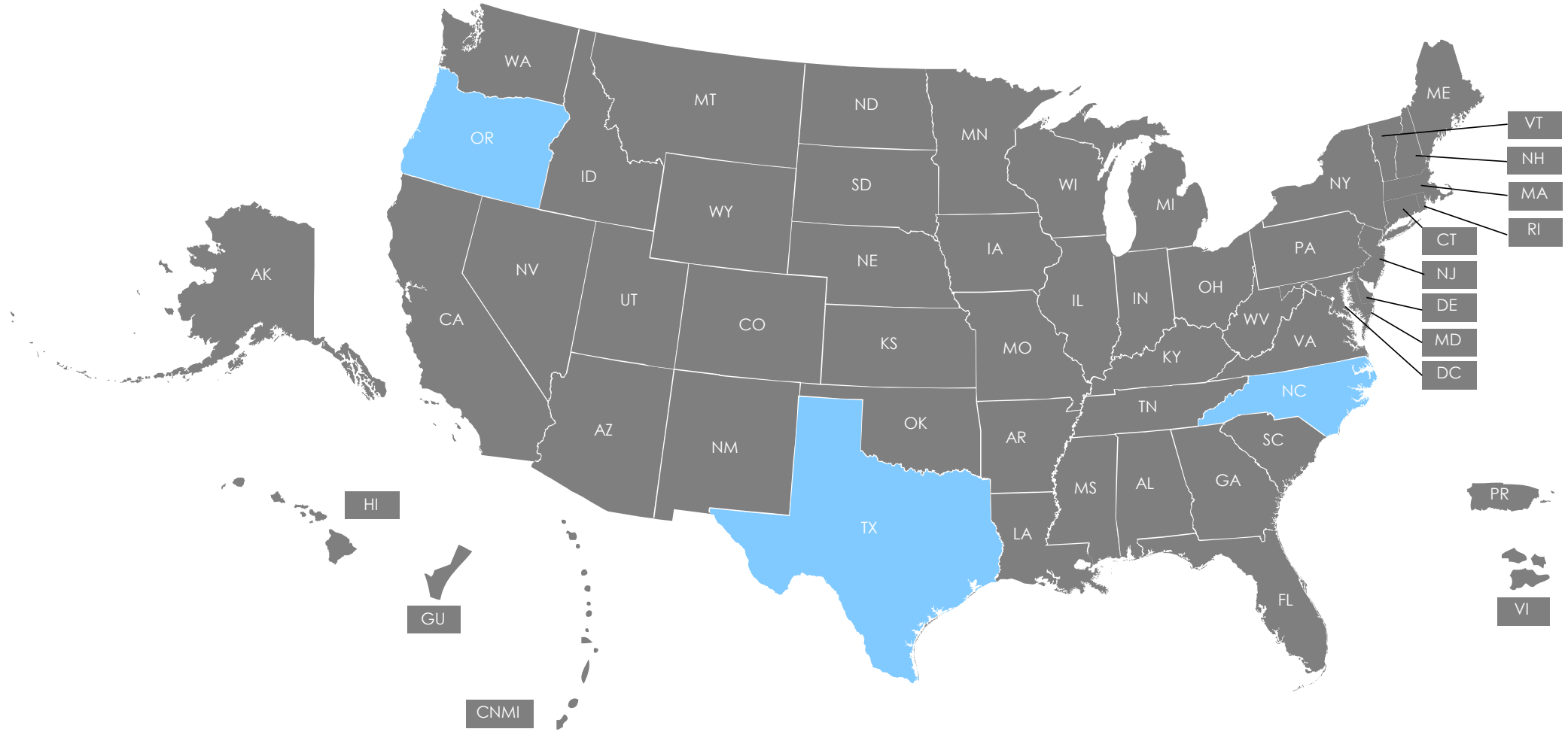
October 2025-2026 Rules Reflected in Red.

Licensing: Individual Reciprocal



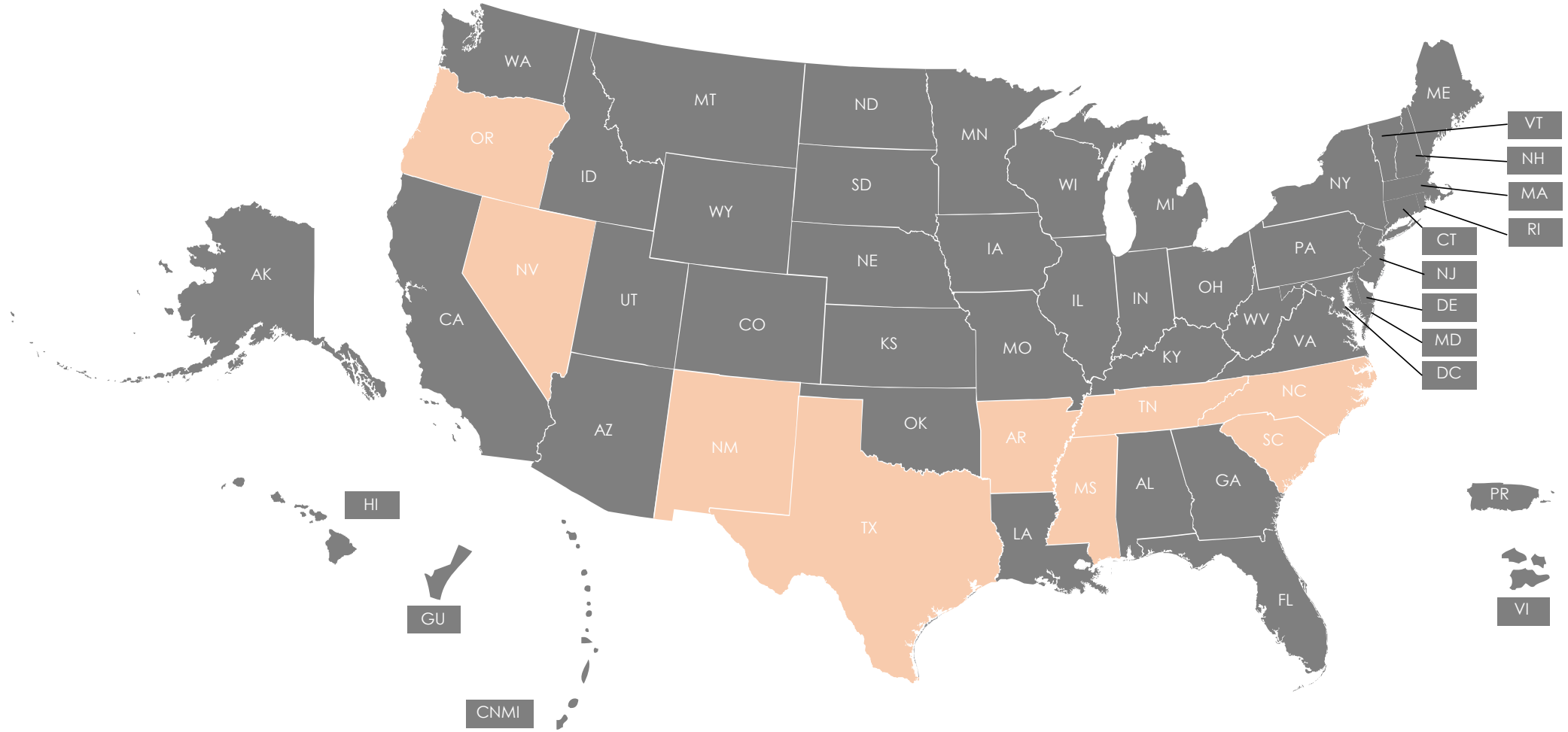
October 2025-2026 Rules Reflected in Fushia.

Licensing: Retired Status



October 2025-2026 Rules Reflected in Light Blue.

Licensing: Firm Initial

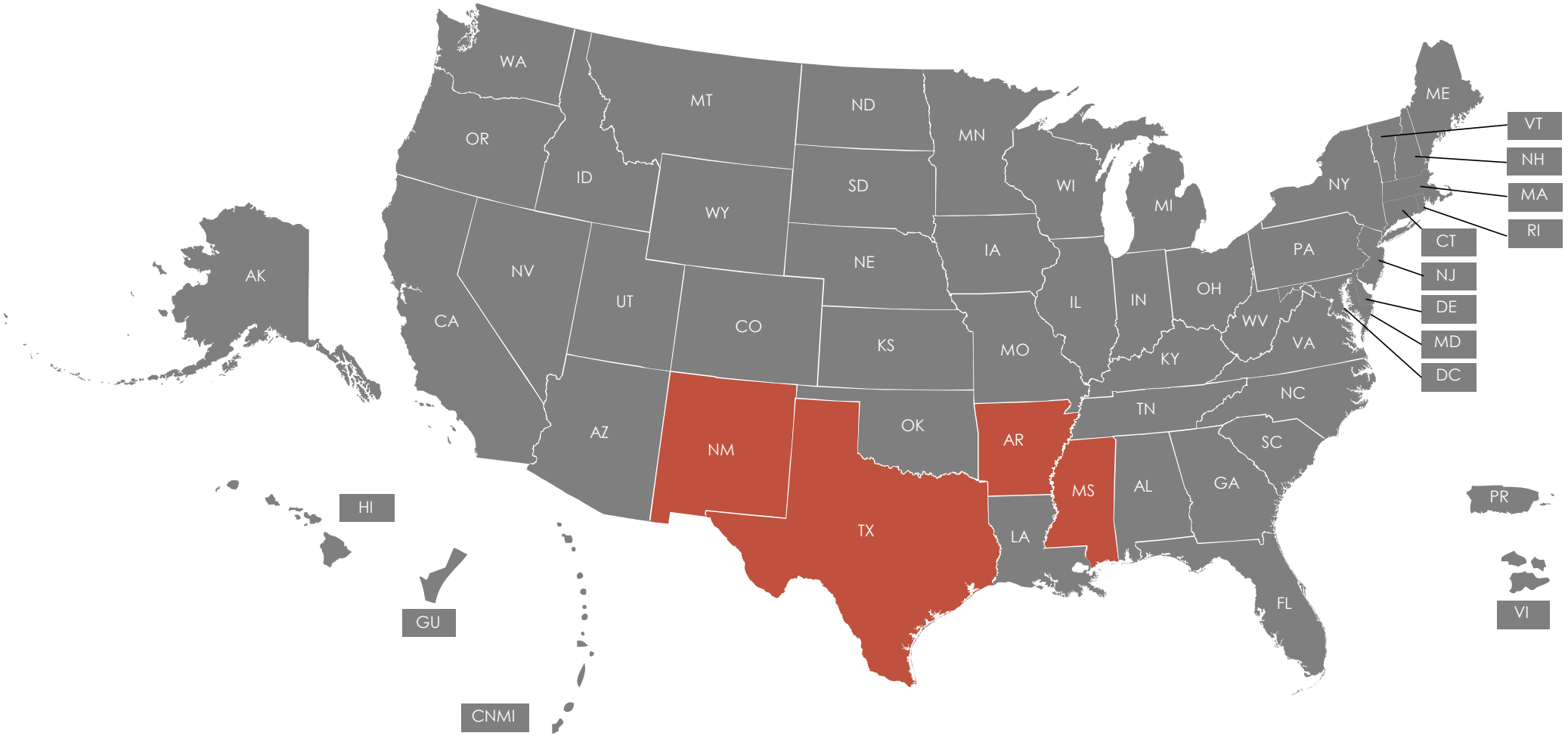


October 2025-2026 Rules Reflected in Peach.

NASBA

EXAM

Exam Rules

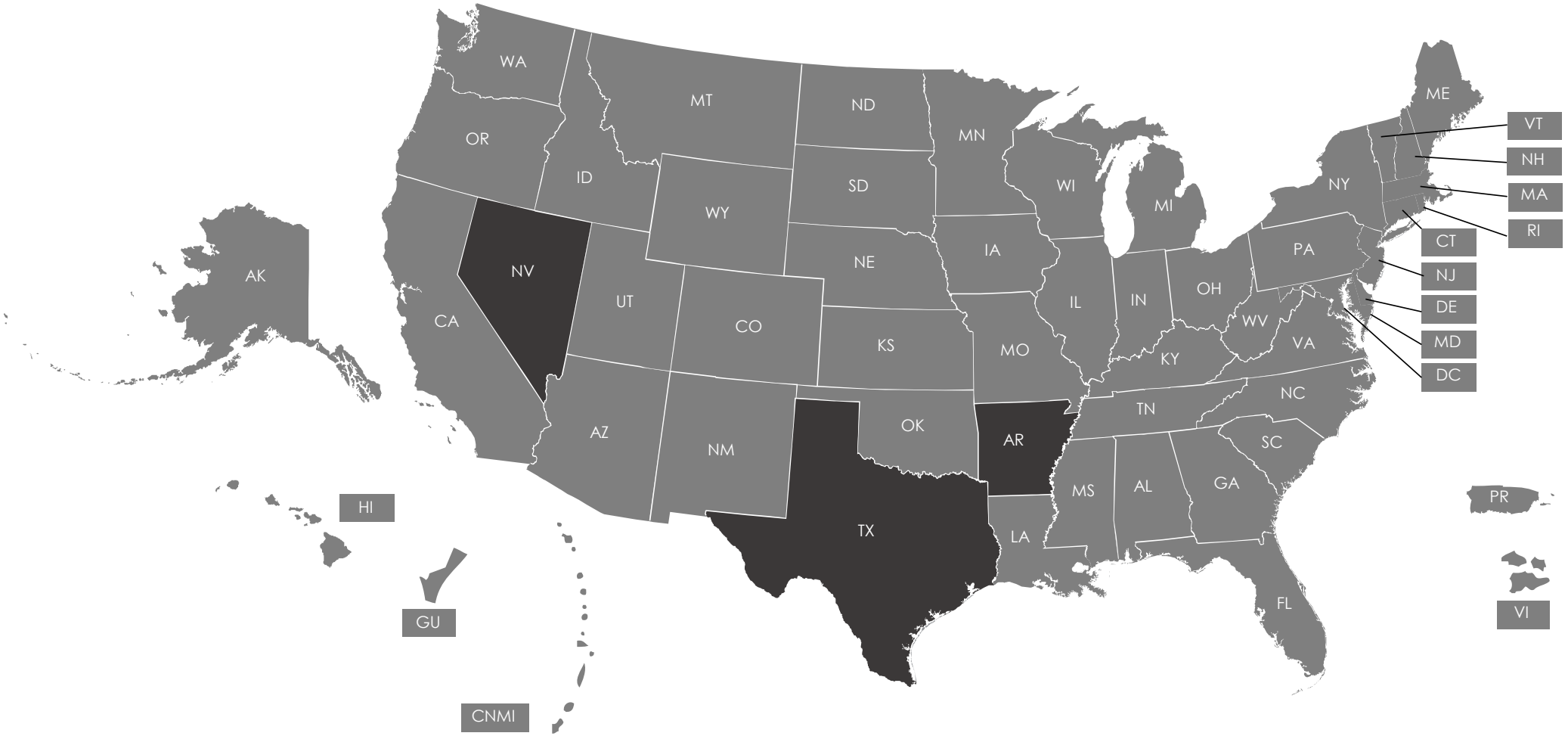


October 2025-2026 Rules Reflected in *Rust*.

NASBA

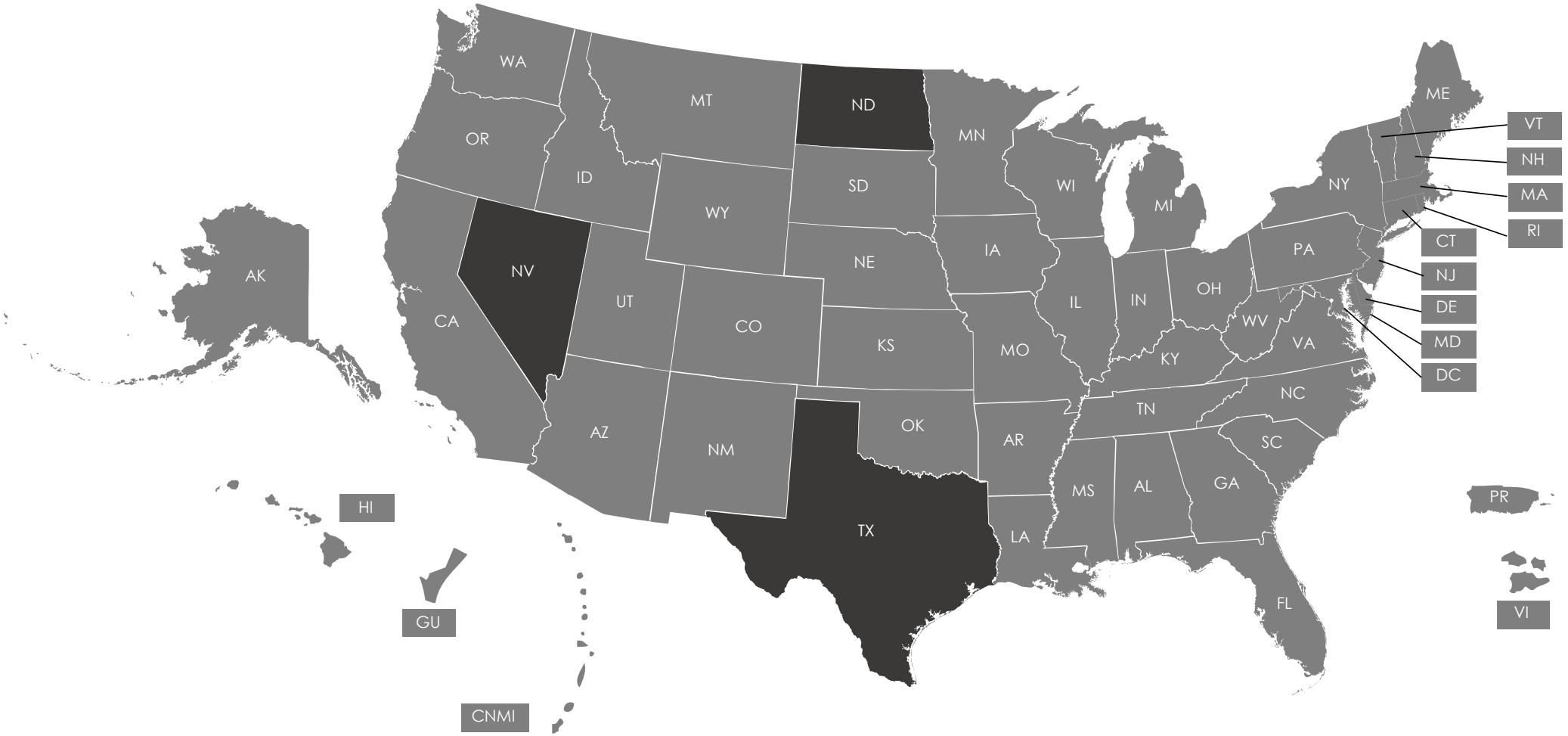
EDUCATION

Education Hours Required for Licensure



October 2025-2026 Rules Reflected in Black.

Education: Accounting Concentration

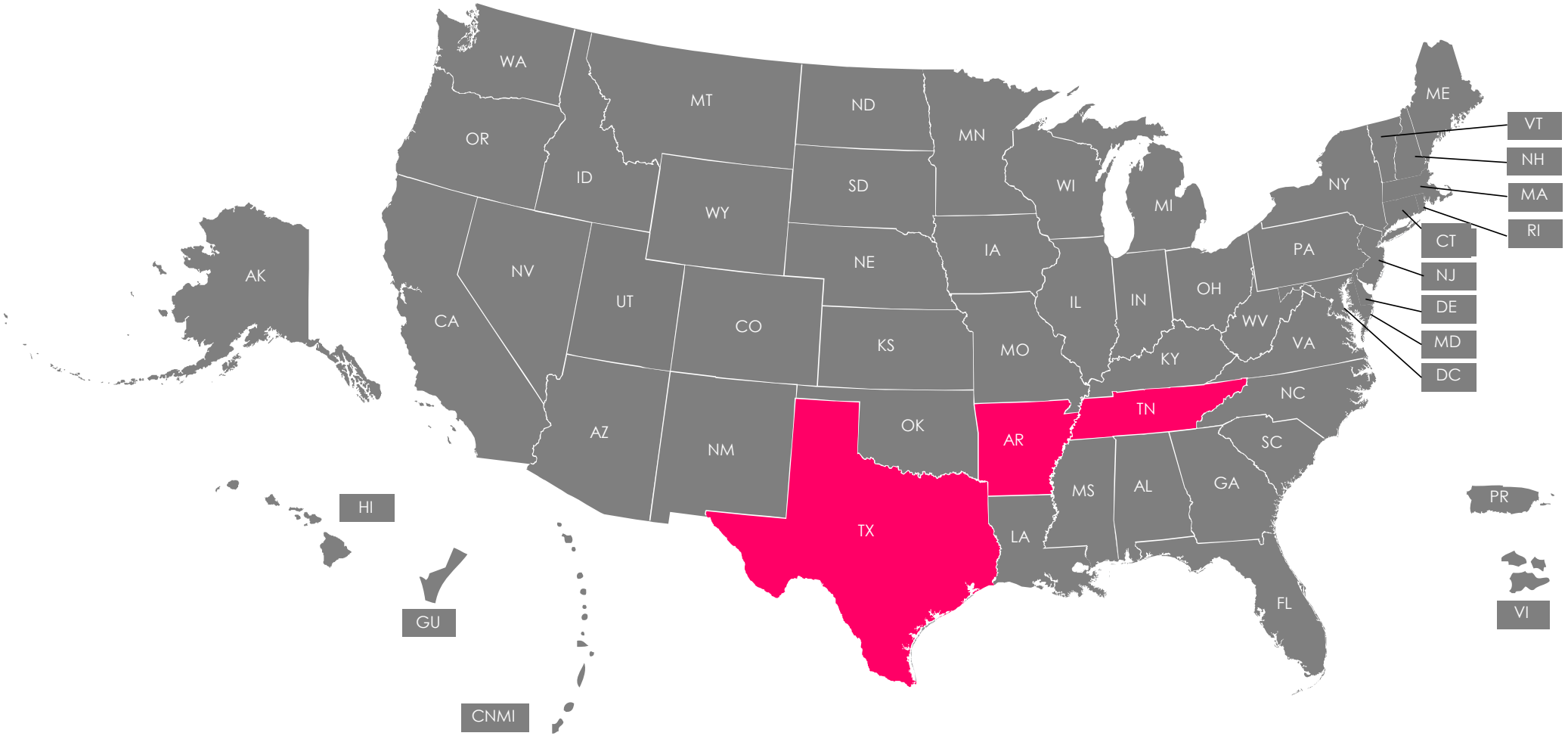


October 2025-2026 Rules Reflected in Black.

NASBA

Military
Military Spouse
Veterans

Military and Military Spouse Rules

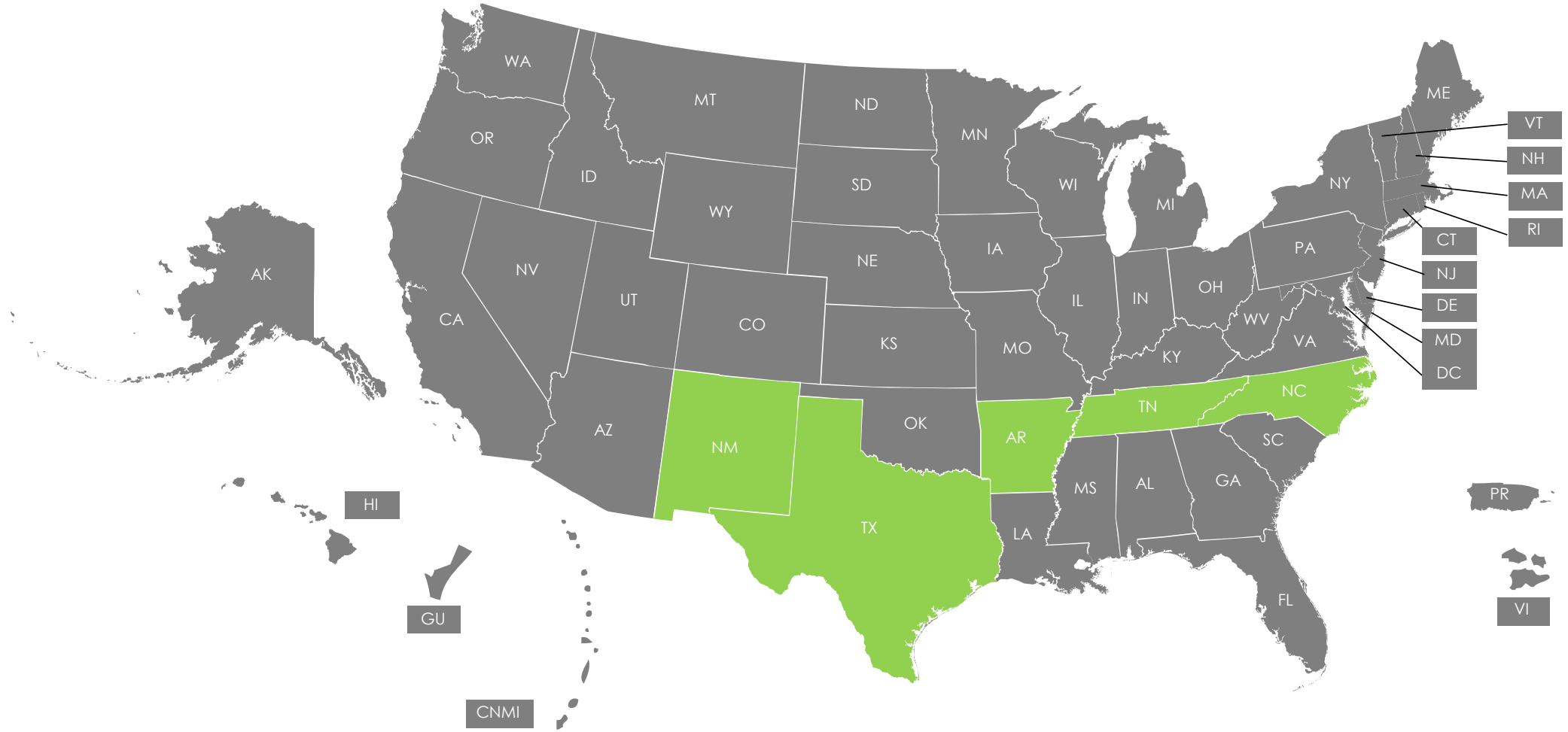


October 2025-2026 Military Rules Reflected in *Pink*.

NASBA

Mobility

Mobility Rules



October 2025-2026 Mobility Rules Reflected in Lime Green.

NASBA

Recent Legislation Topics

Licensure Pathways

Continuing Professional Education (CPE)

Mobility (Automatic Mobility)

Board Authority

Firm Ownership (Employee Stock Ownership Plans & Private Equity)

Residency or Citizenship

Military

NASBA

Questions?



Thank you!

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ewolfe@nasba.org
arayne@nasba.org
kdinkens@nasba.org
llane@nasba.org

Roll Call 2026 5 Minutes Each

- Name
- State
- Other Boards?
- Years with the accountancy board?

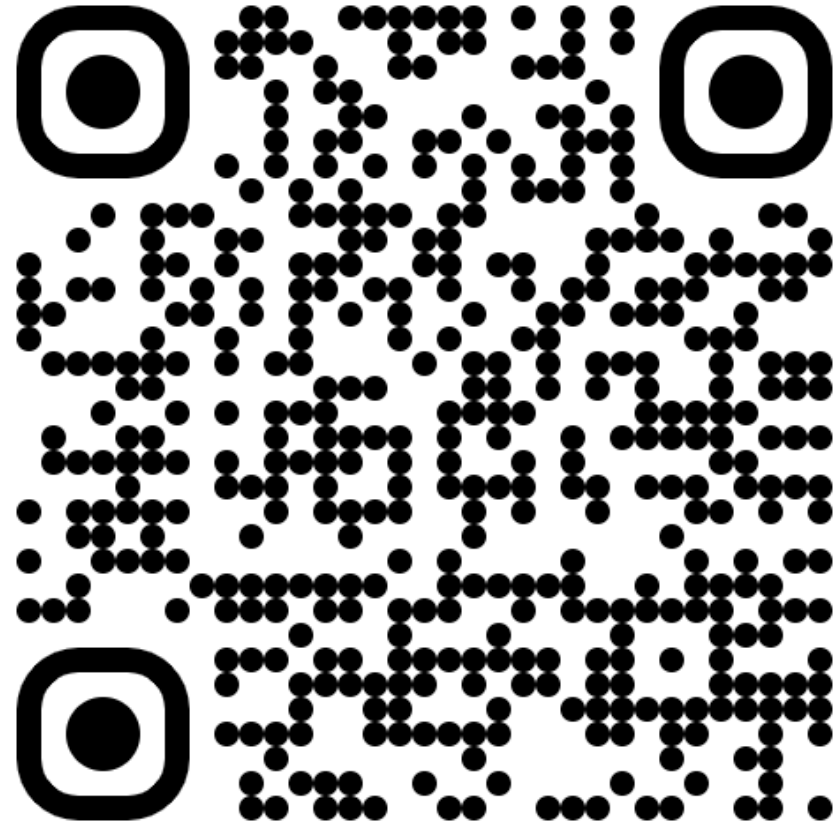
NASBA

- Hot Topics at Your Board
- Rulemaking or Legislation
- Use of Title in Academia
- Use of Title in APS Structures (Private Equity Enforcement)
- Umbrella Agency Placement & Independence of Disciplinary Functions
- ESOPs
- Freelancing Websites
- AICPA Peer Review Changes
- AI Disciplinary Issues



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“Why Good Lawyers Do Bad Things”

NASBA

National Association of State Boards of Accountancy

Professor Robert Prentice

March 25, 2026



It's always a good time to talk about ethics, because someone is always screwing up.





Unfortunately, sometimes it's **lawyers**:

1. **Tom Girardi (Erin Brockovich's lawyer) (embezzling \$25m from clients)**
2. **Jason Buckley (claiming CLE credit for attending two live webcasts happening simultaneously)**
3. **Amber Goodman (helping her boyfriend rape his 12-year-old-daughter)**
4. **Andrea David-Vega (faking an e-mail to make it appear her client had fired her so she'd have an excuse for not having done anything on the case)**
5. **Alex Murdaugh (murder/embezzlement)**
6. **Tom Goldstein (founder of SCOTUS blog—convicted of tax evasion and mortgage fraud)**
7. **Patrick Dolan (embezzled >\$2 million from clients)**



It's clear that we need better ethics, but how does one go about teaching it?





Traditional ethics training focuses on the Rules of Professional Conduct and philosophy, so lawyers can figure out what is right and what is wrong.





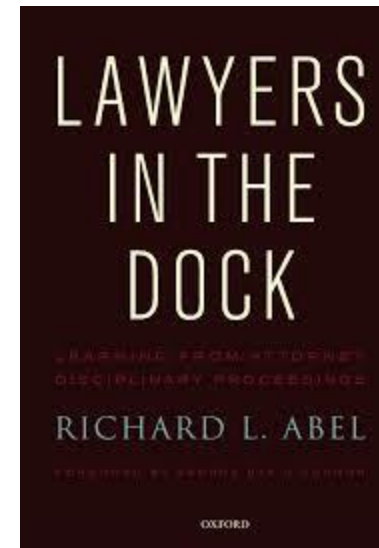
Do we think:


- **Girardi didn't know embezzlement was wrong?**
- **Goodman didn't know rape was wrong?**
- **Murdaugh didn't know murder was wrong?**
- **Goldstein didn't know tax evasion was wrong?**



Richard Abel, *Lawyers in the Dock* (2008):

“The rules and their application are clear in the vast majority of lawyers’ breaches...Ignorance does *not* seem to be the problem.”

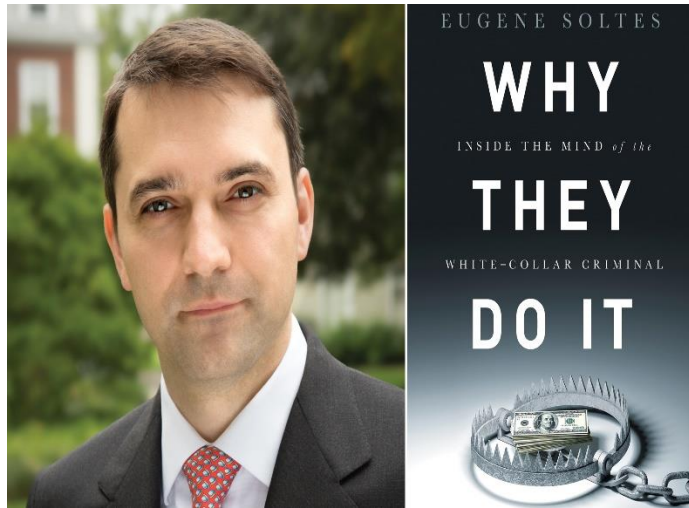




I want to talk about **Behavioral Ethics**, the study of how and why people, including lawyers, make the ethical (and unethical) decisions that they do.

- Behavioral psychology
- Brain science
- Evolutionary biology
- Primatology
- Cognition
- Child Development
- Etc.

Why do good people do bad things?



Prof. Eugene Soltes



Prof. Ikseon Suh



BEHAVIORAL ETHICS categorizes roadblocks to ethical action:

- **Social & Organizational Pressures**
- **Cognitive Biases and Heuristics**
- **Situational Factors**

Social and Organizational Pressures

- Obedience to Authority
 - Because we are wired to be obedient to authority, it often appears to us that the right thing to do is what the boss wants us to do.





- **Obedience to Authority**

- **Sometimes we do what the boss says because we fear for our jobs.**



Obedience to Authority

- One CAO who thought he was a good person said from jail:

“My CEO asked me, ‘Hey can you, you know, can you get this rounded up to 20%?’ And based on the accounting experience I had, I’d have to tell him no. But guess what? I’d probably be out of a job. I can’t think of any time that I said no.”



- **Obedience to Authority**


- **Sometimes the fact that the boss told us to do it makes it seem right.**



- **Obedience to Authority**

- **Sometimes the fact that the boss told us to do it makes it seem right.**


- ***In 2011, a brand new Kentucky lawyer was disbarred for misinforming clients as to the nature of a class action settlement at the instruction of senior members of his firm who were widely respected.***

- 
- **Obedience to Authority**
 - **Sometimes the boss's involvement makes us feel that we are not responsible for our actions.**



■ Obedience to Authority

- Sometimes the boss's involvement makes us feel that we are not responsible for our actions.
- *Soldier Eric Fair who tortured prisoners in Abu Ghraib in Iraq said: "I think about following my instructions. It's not my interrogation. It's not my sin."*

- 
- **Obedience to Authority**
 - Sometimes the boss's involvement makes us miss the ethical issue altogether (*“ethical fading”*).



- **Obedience to Authority**

- **White House attorney Egil “Bud” Krogh**





- **Conformity Bias**

- **Because we evolved to take our cues as to how to act from those around us, it often appears to us that what others are doing is the right thing to do.**



- **Conformity Bias**

- **Petrified Forest Sign: “Your heritage is being stolen. Fourteen tons of rock a year are disappearing, mostly by visitors pilfering of small amounts.”**
- **Effect:**



- **Conformity Bias**

- **Petrified Forest Sign: “Your heritage is being stolen. Fourteen tons of rock a year are disappearing, mostly by visitors pilfering of small amounts.”**
- **Effect: Pilfering tripled!**



- **Conformity Bias**

--Lance Armstrong told Oprah Winfrey: “It didn’t seem wrong at the time.”



- **Conformity Bias**

- **KPMG tax shelter debacle.**



- **Conformity Bias**

- **KPMG: “You’re either on the team or off the team”**



- **Conformity Bias**

- **KPMG: “You’re either on the team or off the team”**
 - **One lawyer said: “I think my desire to be a big shot, to feel that I was part of the in-crowd in the tax community, overrode my conscience.”**



- **Conformity Bias**

- **An attorney serving a 7-year sentence for payday loan fraud explained that he had joined a very large legal team and followed their lead, simply “assuming that his actions met the legal standard.”**
- **They did not.**



COGNITIVE HEURISTICS AND BIASES



COGNITIVE HEURISTICS AND BIASES

- **The Overconfidence Bias**
 - Because we tend to be overconfident, we are likely to deem what we do to be the right thing to do just because we chose it.



- **The Overconfidence Bias**

- **Driving/Auditing/Teaching**

- David Brooks: *“The human mind is an overconfidence machine.”*



■ **The Overconfidence Bias**

- **Attorneys, too.**

- **“Studies show that attorneys, *especially male attorneys*, tend to be overconfident in their assessment of the outcomes of civil and criminal proceedings.”**
- **Studies show that “attorneys, *especially male attorneys*, tend to be overly confident about many aspects of their professional lives, especially their objectivity.”**



■ The Overconfidence Bias

- **Morals, too.**
- **80 % say they are more ethical than their peers**
-
- **92% are satisfied with their moral character**
-
-
-



■ **The Overconfidence Bias**

- **Attorneys, too.**

- **A study showed that practicing attorneys believe on average that their colleagues will rate a variety of questionable behaviors as more ethical than they themselves rate them.**



- **The Overconfidence Bias**

- **A CFO said from jail: “What we all think is, when the big moral challenge comes, I will rise to the occasion. ... There’s not actually that many of us that will rise to the occasion. I didn’t realize I would be a felon.”**



COGNITIVE HEURISTICS AND BIASES

- **Framing**
 - Our decisions are strongly affected by what factors are in our frame of reference when we decide. If ethical factors are omitted, we will not view them as important.



COGNITIVE HEURISTICS AND BIASES

- **Framing**
 - **Day Care Experiment**



COGNITIVE HEURISTICS AND BIASES

- **Framing**
 - **Space Shuttle Challenger**



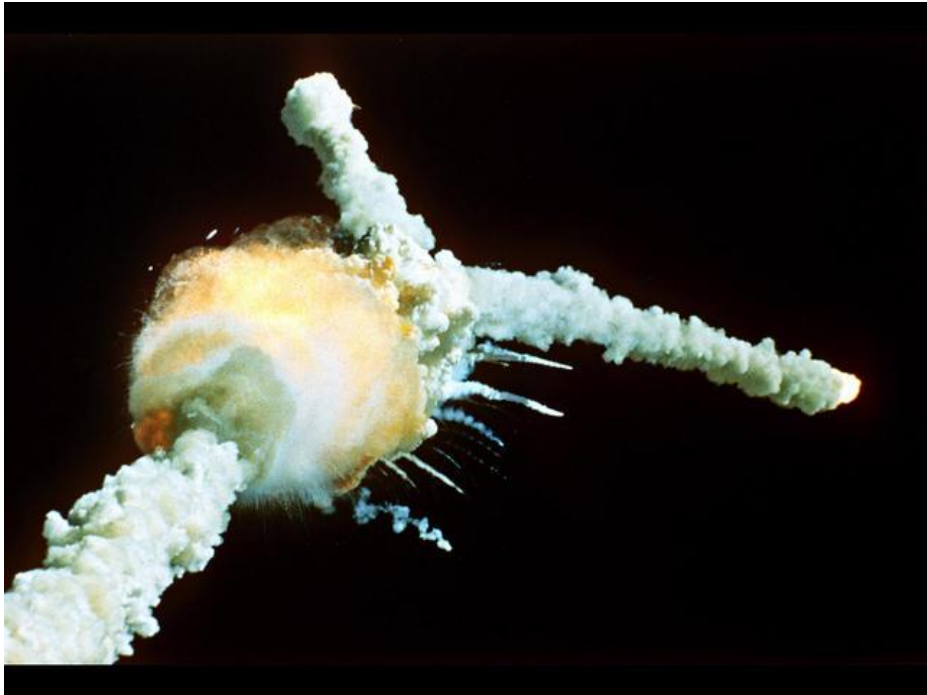
**Morton
Thiokol**



- **Framing**

- Space shuttle Challenger: “Take off your engineers’ hats and ... *put on your management hats.*”







■ Framing

- A study of lawyers found that those who framed negotiations as a “game,” were less likely to correct an opposition lawyer’s factual misimpressions.
- “Viewing a negotiation through a game frame allows a negotiator to believe, ‘How I behave when negotiating is not a reflection of who I am, it is just how the game is played.’”



- **Framing**
- One study found: “Lawyers were concerned with **deemphasizing moral work content**, strenuously talking about their work as if it had no/little moral content, as well as actively denying and [removing] such content where it was employed. Deploying a morally reductive language of regulation and compliance was one way to enact this.”




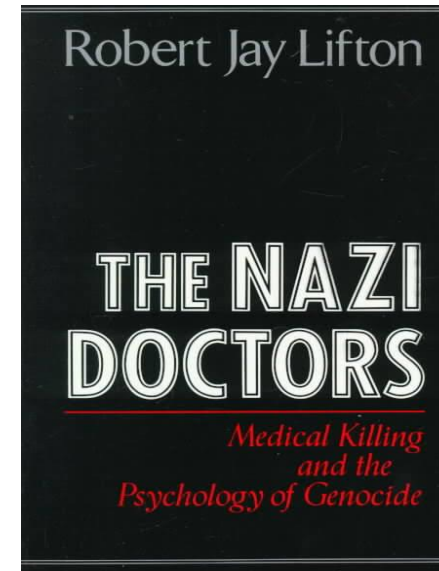
- **Framing**

- **In the KPMG tax shelter scandal noted earlier, perusal of the e-mails and other messages that the attorneys and accountants sent to each other found that they utterly ignored legal and ethical considerations.**

- **Incrementalism**



- 
- **Incrementalism**
 - **Hitler's doctors**





- **Incrementalism**

- **Hitler's doctors**

- **“In the beginning, it was impossible. Afterward, *it became almost routine. That's the only way to put it.*”**



- **Incrementalism**
 - **Enron CAO Rick Causey, a UT graduate, needed to do a deal to disguise a delay in recording losses. An executive balked.**





Causey: “Is it possible the deal is still alive?”

Exec: “No.”

Causey: “So there’s no chance of it coming back?”

Exec: “No”

Causey: “Is there even a little bit of a chance of it coming back?”

Finally, the exec took the hint and the deal was declared “undead”.



The exec later said:

“You did it once, it smelled bad. You did it again: **it didn’t smell bad.”**



- **Incrementalism**
 - **Judge Patrick Schiltz warns new lawyers:**



- **Incrementalism**
 - **Judge Patrick Schiltz warns new lawyers: “And then you will pad more and more—every two minute telephone conversation will go down on the sheet as ten minutes, every three hour research project will go down with an extra quarter hour or so. You will continue to rationalize your dishonesty to yourself in various ways until one day you stop doing even that. And, before long—it won’t take you much more than three or four years—you will be stealing from your clients almost every day, and you won’t even notice.”**



- **Incrementalism**
 - Lawyer Marc Drier, who began by “borrowing” a little money from investors while trying to keep his law firm solvent, observed: *“It’s a slippery slope once you surrender to ambition. I did not set out to steal hundreds of millions of dollars, but ended up doing so incrementally after crossing a line I could not retreat from...Once I started, there seemed to be no way out other than to continue.”*

- 
- **The Self-Serving Bias**



- **The Self-Serving Bias**

- **Affects how we collect, process, and even remember information.**



- **The Self-Serving Bias**

- **Affects how we collect, process, and even remember information.**
 - **Collect**



- **Collect**

- **“The speeches I drafted ... were composed of facts filtered from the stacks of reports and intelligence that daily hit my desk. As I read these reports, facts and judgments that contradicted the British version of events would almost literally fade into nothingness. Facts that reinforced our narrative would stand out to me almost as if highlighted, to be later deployed by me, my ambassador and my ministers like hand grenades in the diplomatic trench warfare.”**

- 
- **Process**
 - **Capital punishment**



- **Remember**



- **The Self-Serving Bias**

- Studies have found that the self-serving bias affects the judgments of:
 - Physicians*
 - Attorneys
 - Judges
 - Investment Bankers
 - Securities Analysts
 - Scientists
 - Expert Witnesses
 - Auditors
 - Stockbrokers



- **The Self-Serving Bias**

- **Prof. Tigran Eldred:**

“Everyone – lawyers and other professionals included – tend to be unaware of the ways in which self-interest exerts influence over the decision-making process.”




- **The Self-Serving Bias**

- **Prof. Cassandra Robertson: “Lawyers [often] develop a partisan affiliation with a client or with a social cause connected to the client ... [which] may very well lead attorneys to unconsciously perceive the world favorably to their clients. Thus, while outsiders may see red flags and may believe that ‘no fair minded lawyer could have countenanced’ the client’s actions, the lawyer may have a very different view of reality.”**



- **The Self-Serving Bias**

- **WeWork crashed when it filed an obviously unreliable S-1 in an attempt to go public. An executive admitted that the company's lawyers, accountants, and executives “chose willful ignorance and greed over admitting this was obviously batshit crazy. Everyone just wanted to get to the finish line.”**

- 
- **The Self-Serving Bias**
 - **In a recent study, attorneys were more likely to rate conduct as ethical if it benefitted their firm than if it damaged their firm.**

- 
- **Loss Aversion**



- **Loss Aversion**

- **Dave Bliss**




- **Loss Aversion**
 - **H.R. Executive**




- John Grisham & Jim McCloskey in “Framed”:


“Over the years, observers of the case have often asked why the New Iberia [Louisiana] authorities insisted on prosecuting David Alexander and Harry Granger when the real killers surfaced before trial and offered confessions that comported with the facts of the crime. One [reason] is that it would have been embarrassing, even humiliating, to admit to the wrongful indictment of six people, an indictment that was the result of work done by the entire law enforcement community.”

- 
- **The Tangible & Abstract**


- 
- **The Tangible & Abstract**
 - **Goldman Sachs whistleblower Noreen Harrington**



Noreen Harrington explained why she blew the whistle on late trading and market timing, saying that prior to blowing the whistle on these practices, she viewed them as part of “a nameless, faceless business...in this business this is how you look at it. You don’t look at it with a face.” That view changed, she said, when her older sister asked her for advice on her 401(k) Account. Her sister, whom Harrington characterized as one of the hardest workers she knew, was worried that the losses she saw in her retirement account would prevent her from retiring. Suddenly, Harrington “thought about this from a different vantage point,” she explains. “I saw one face—my sister’s face—and then I saw the faces of everyone whose only asset was a 401(k). At that point I felt the need to try and make the regulators look into [these] abuses.”



Eugene Soltes: “For most white-collar crimes, the harm created by a dab of a pen or an adjustment on a spreadsheet does not require getting close to individuals. The victims are physically and psychologically distant. In some cases, like insider trading, the victims might not even be identifiable. As a result, perpetrators of white-collar offenses do not experience the same gut feelings of doing harm [as do perpetrators of street crime].”



A law firm associate said: “Sometimes I’d be reviewing a pre-bill and I’d look under ‘costs’ and I’d see ‘150 copies.’ I didn’t make 150 copies... I’d go back to the partner and say, ‘Look, somebody’s been using the wrong code.’ And he would say, ‘Well, there’s nothing we can do about that.’ I’d say, ‘Are we going to charge it to that client?’ He goes, ‘Well, ...it’s the insurance company that pays the bill, so whether it is on that file or another ... What difference does it make?’ It’s a big faceless, giant insurance company. What’s 150 copies at twenty cents a page? Well, it’s exactly that amount.”



Let me ask you a question:

ABC Drug Company's most profitable drug, its internal studies indicate, causes 14-22 "unnecessary" deaths a year. Competitors offer a safe medication with the same benefits at the same price. If regulators knew of the internal study, they would ban sale of the drug. ABC has buried the study.


Is it ethical for ABC to continue to sell the drug?



**Is it ethical for ABC to continue to sell the
drug?**

97% say “no”

But...



But when asked to play the role of ABC directors, **100% of 57 groups** said that ABC should continue to sell.



Cognitive Heuristics and Biases

- Role Morality



- **Role Morality**

- **Dr. Robert Jackall**



- **Role Morality**

- **Dr. Robert Jackall quotes company officer:**
“What is right in the corporation is not what is right in a man’s home or in his church. What is right in the corporation is what the guy above you wants from you. That’s what morality is in the corporation.”



- **Role Morality**

- Milton Regan writes: *“[I]t’s probably fairly common for lawyers to construct a moral universe that’s particular to the matter on which they’re working. Both professional training and psychological tendencies incline many **lawyers** to identify strongly with their clients. This process helps provide the lawyer with a moral orientation in her work. ... In some cases, it authorizes the lawyer to engage in behavior that otherwise would be subject to moral criticism.”*



- **Role Morality**

- **Lawyers find it easier to cut ethical corners if they view themselves as:**
 - **the loyal employee of a law firm that needs a big win in a contingent fee case, or**
 - **the crusading lawyer fighting for a righteous cause, or**
 - **the zealous attorney representing an innocent criminal defendant (“altruistic cheating”).**



Richard Abel, *LAWYERS IN THE DOCK* (2008):

“Whereas ordinary criminals are aware, and sometimes proud, of their outlaw status, white-collar criminals and disciplined lawyers vehemently deny their culpability. They point to their high social status and sterling character not just in mitigation of doing wrong but also as proof that they could never have done wrong. They emphasize the rules they did *not* break. Some advance noble motives: embezzling to save the business (and their employee’s jobs) or displaying excessive zeal on behalf of a deserving client.”



Psychologists David DeSteno & Piercarlo Valdesolo:

“Morality, contrary to popular belief, can’t be controlled simply by strength of will and reason.”



Law Professor Dick Daynard tells his students:

“Throughout your career ask yourself two simple questions:

- **Am I proud of the work I’m doing?**
- **Am I the person I want to be?**



BOTTOM LINE:

***Acting ethically is not easy, but you can
increase your chances of living the kind of life
you can be proud of.***



Humility Humility Humility Humility Humility

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Humility



Free ethics video series brought to you by McCombs:

<http://ethicsunwrapped.utexas.edu/>



NASBA

Thursday Presentations



TOGETHER

Strong Foundations

Brighter Futures

Introduction to Accounting and Auditing



Mark Bradshaw

Shulkin Department of Accounting - McCombs School of Business
of The University of Texas at Austin

Matheson Keys & Kordzik PLLC/MBradshaw Law PLLC

When did accounting begin?

- Accounting has a *long* history.
- Double entry bookkeeping - debits on the left, credits on the right - began hundreds of years ago.
- It was first codified in the 15th century by a Franciscan monk named Luca Bartolomes Pacioli. His work was built on that of another Italian scholar, Benedetto Cotrugli.



Accounting is manifested in financial statements – what are they?

- *Balance sheet*
 - provides a "snapshot" of a company's financial condition at a specific point in time. It lists what the company **owns** (assets), **owes** (liabilities), and the **remaining value belonging to the owners** (shareholders' equity).
- *Income (profit and loss) statement*
 - shows a company's **revenues, expenses, gains and losses** over a specific period, such as a month, quarter, or year. It demonstrates a company's profitability (net income) by subtracting all costs and losses from revenues and gains.
- *Statement of cash flows*
 - tracks the movement of cash into and out of a company during a specific period. Unlike an income statement, which includes non-cash items (e.g., depreciation expense), the cash flow statement focuses strictly on **cash inflows and outflows**.

What assurance services do CPAs provide with respect to financial statements?

- Assist with preparation - usually referred to as a **compilation**
- Provide a limited **review** - examining them for reasonableness through inquiry and analytical procedures, rather than detailed testing
- Perform an **audit** – an independent, objective examination of an organization’s financial records, conducted via detailed testing to verify accuracy and compliance with accounting standards (Generally Accepted Accounting Principles, or GAAP, in the U.S.)
- **A public company must have an annual audit.**

How might you describe auditors?

- Auditors are the referees of business (contrast that to the role of lawyers, who advocate).
- How many times have you seen fans *cheer* a good job by referees?
Boo a poor call by referees?
- **Yet, without referees, sports would be a farce. We tend to respect referees, notwithstanding the frequent criticism of their work. Their work is essential. The same can be said of the work of auditors.**



Essential characteristics of auditors

- **Independence** (in fact and in appearance)
- **Competence** (proper education, training and experience for the role – knowing the rules and appropriate practices)
- **Diligence** (exercise of due care)
- These characteristics are required by auditing standards of the Public Company Accounting Oversight Board (PCAOB) for public company audits and of the American Institute of Certified Public Accountants (AICPA) for private company audits.

As an external auditor, who is your audit client?

- For public companies, the audit committee of the board of directors must engage the auditor.
- For private companies, ideally the board or audit committee will engage the auditor, but management may do so if governing documents permit.
- Regardless, who do auditors really serve?
 - Investors and lenders, current and potential
 - Customers, vendors and employees
 - Regulators
 - The general public! Remember the bulldog on the opening slide? “This ‘**public watchdog**’ function demands ... complete fidelity to the public trust.” (Chief Justice Warren Burger, in his 1984 opinion in the case of U.S. v. Arthur Young & Co.)

What are some important features of an audit opinion?

- Provision of *reasonable assurance*
- Fair presentation, in all *material* respects, of the company's financial position and results of operations ...
- Based on the auditor's *testing* and in accordance with *applicable auditing standards*
- “Unqualified” opinion – what does this mean?

What types of opinions do auditors issue?

- Unqualified (“clean”)
- Unqualified, but with modifications (to emphasize a matter)
- Qualified (GAAP and disclosure violations, scope limitation)
- Adverse (pervasive GAAP/disclosure violation)
- Disclaimer (lack of independence, severe going concern doubt or scope limitation)
- Opinions on internal controls over financial reporting (ICOFR) for public companies will be unqualified or adverse. An adverse opinion will be issued if a company has a *material weakness* in internal control (the most severe category of internal control deficiency).

There are challenges, though ...

- Estimates - the financial statements contain numerous estimates that the auditor must evaluate (e.g., allowance for doubtful accounts, inventory)
- Conflicts of interest – the auditor may not have relationships that impair independence or the ability to render an unbiased opinion
- Difficulty of taking a stand against the party paying your fee!

Are auditors responsible for detecting all fraud?

- No, but they are responsible for performing a “quality” audit (i.e., one performed in accordance with auditing standards).
- While auditing standards do not require a forensic accounting (fraud) examination of an audit client, since the adoption of SAS 99 in 2002, auditing standards have required that auditors take additional steps to provide reasonable assurance that financial statements are free from material misstatement, **whether due to error or fraud.**
- If a public audit client is suspected of having engaged in fraudulent financial reporting, federal law (Section 10A of the Securities Exchange Act) requires, in part, that the auditor assess whether the board and management are engaging in timely and appropriate remedial measures (i.e., conducting an appropriate investigation). If not, the auditor has reporting requirements pursuant to Section 10A.

What role do auditors play in fraud investigations?

- Generally, it is not advisable for a company's auditor to be part of the main investigative team. The company's board will typically engage outside legal counsel, who will in turn engage an independent forensic accounting firm to assist them.
- Legal counsel's engagement of the fraud examiner will extend the attorney-client and work product privileges to the fraud examiner.
- While the auditor should not be part of the main investigative team, fraud examiners of the audit firm are permitted to –
 - Assist the audit engagement team through the extension of audit procedures (given their fraud expertise); and
 - Monitor or “shadow” the primary investigators and report back to the audit firm on their assessment of the investigation (see previous slide regarding federal legal requirements).

Who regulates auditing?

- Until 2002, auditing standards were set by the AICPA, an organization that now sets standards for **private company** audits only.
- The Sarbanes-Oxley Act (SOX) established the quasi-private PCAOB, which took over standard-setting for all **public company** audits. The SEC also has a major role.



Are there differing requirements for public and private companies?

- SOX requires that a public company have an audit of its ICOFR, in addition to the financial statement audit. This is termed the “integrated audit.” Thus, the audit firm will issue two opinions for a public company.
- SOX also requires CEO/CFO public certification of financials and controls and restricts auditors of public companies from engaging in consulting activities for such clients.
- Private companies generally obtain financial statement audits only if required to do contractually (e.g., by an investor or lender, including through governing documents) or for compliance reasons. In lieu of an audit, a private company may utilize review or compilation services.

Who regulates the CPA credential?

- Although the PCAOB regulates audits of public companies, *individual states* regulate CPA licensing.
- All 50 states apply the same examination requirement (that's why it is called the "Uniform" CPA Examination). The AICPA continues to oversee the writing and administration of the CPA exam.



Who are the Big Four audit firms?

- At one point, we had
The “Big Eight”:
 - Arthur Andersen
 - Arthur Young
 - Coopers & Lybrand
 - Deloitte, Haskins & Sells
 - Ernst & Whinney
 - Peat, Marwick, Mitchell & Co.
 - Price Waterhouse
 - Touche Ross



Article II and the Federal Reserve

Aaron Nielson (with Aditya Bamzai)



The Context

A screenshot of a Google search results page for the query "federal reserve supreme court". The search bar is at the top with the Google logo on the left and search icons on the right. Below the search bar are navigation tabs for "All Mode", "All", "News", "Images", "Videos", "Maps", "Shopping", "More", and "Tools". The "All" tab is selected. The main content area is titled "Top stories" and features four news items in a grid. Each item includes a logo, a headline, a thumbnail image, and a timestamp.

Google federal reserve supreme court

AI Mode All News Images Videos Maps Shopping More Tools

Top stories

- The Conversation** (3 days ago)
How the Supreme Court might protect the Fed's independence by using...
- C-SPAN** (4 days ago)
Federal Reserve Chair Says Supreme Court Case on The Federal Reserve is Most...
- CNBC** (4 days ago)
Powell says Cook Supreme Court case is the most important in the Fed's 113-...
- Consumer Finance Monitor** (6 days ago)
Supreme Court Hears Arguments Regarding President Trump's Attempt t...



The President's Removal Power?

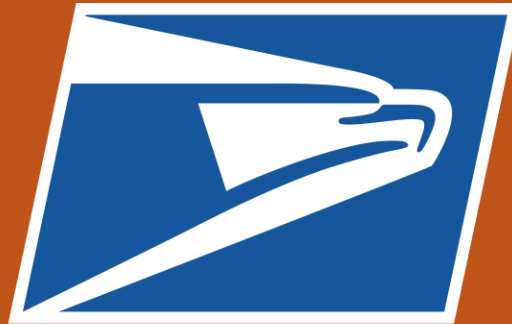
- “Independent agencies” are executive branch agencies headed by officials whom the President cannot fire at will. In other words, these agencies are independent from *the President*.
- Is a “headless fourth branch of government” constitutional given Article II of the Constitution’s Vesting and Take Care Clauses?



Myers v. United States (1926)

"Postmasters ... may
be removed by the
President and with
the consent of the Senate"

I want this postmaster
gone.



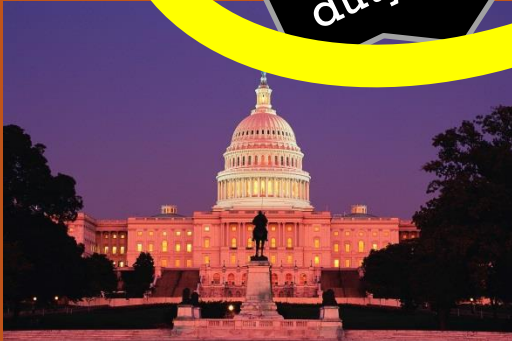
**UNITED STATES
POSTAL SERVICE**





Humphrey's Executor v. United States (1935)

Commissioners "may be removed by the President for inefficiency, neglect of duty, or malfeasance"





Morrison v. Olson (1988)

Independent Counsels
may be removed only
for "good cause"





Free Enterprise Fund v. Public Accounting Oversight Board (2010)



Unconstitutional



Seila Law v. CFPB (2020)

CFPB headed by a single person who may be removed only for "for inefficiency, neglect of duty, or malfeasance"

The President should be able to remove.





Seila Law v. CFPB (2020)

SUPREME COURT OF THE UNITED STATES

Syllabus

SEILA LAW LLC v. CONSUMER FINANCIAL PROTECTION BUREAU

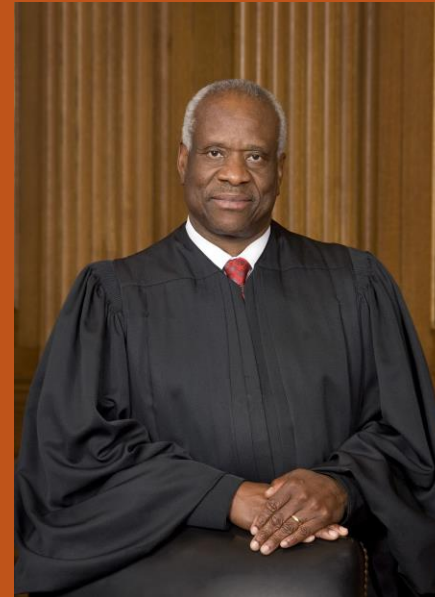
CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT

No. 19–7. Argued March 3, 2020—Decided June 23, 2020

In the wake of the 2008 financial crisis, Congress established the Consumer Financial Protection Bureau (CFPB), an independent agency tasked with ensuring that consumer debt products are safe and transparent. See Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank), 124 Stat. 1376. Congress transferred the administration of 18 existing federal statutes to the CFPB, including the Fair Credit Reporting Act, the Fair Debt Collection Practices Act, and the Truth in Lending Act; and Congress enacted a new prohibition on unfair and deceptive practices in the consumer-finance sector. 12 U. S. C. §5536(a)(1)(B). In doing so, Congress gave the CFPB extensive rulemaking, enforcement, and adjudicatory powers, including the authority to conduct investigations, issue subpoenas and civil investigative demands, initiate administrative adjudications, prosecute civil actions in federal court, and issue binding decisions in administrative proceedings. The CFPB may seek restitution, disgorgement, injunctive relief, and significant civil penalties for violations of the 19 federal statutes under its purview. So far, the agency has obtained over \$11 billion in relief for more than 25 million consumers.

Unlike traditional independent agencies headed by multimember boards or commissions, the CFPB is led by a single Director, §5491(b)(1), who is appointed by the President with the advice and consent of the Senate, §5491(b)(2), for a five-year term, during which the President may remove the Director only for “inefficiency, neglect of duty, or malfeasance in office,” §§5491(c)(1), (3). The CFPB receives its funding outside the annual appropriations process from the Federal Reserve, which is itself funded outside the appropriations process through bank assessments.

The decision in *Humphrey’s Executor* poses a direct threat to our constitutional structure and, as a result, the liberty of the American people. The Court concludes that it is not strictly necessary for us to overrule that decision. See *ante*, at 2, 13–17. But with today’s decision, the Court has repudiated almost every aspect of *Humphrey’s Executor*. In a future case, I would repudiate what is left of this erroneous precedent.





The Appointment of an Amicus

(ORDER LIST: 591 U. S.)

MONDAY, AUGUST 17, 2020

ORDER IN PENDING CASES

19-422) COLLINS, PATRICK J., ET AL. V. MNUCHIN, SEC. OF TREASURY, ET AL.
)
19-563) MNUCHIN, SEC. OF TREASURY, ET AL. V. COLLINS, PATRICK J., ET AL.

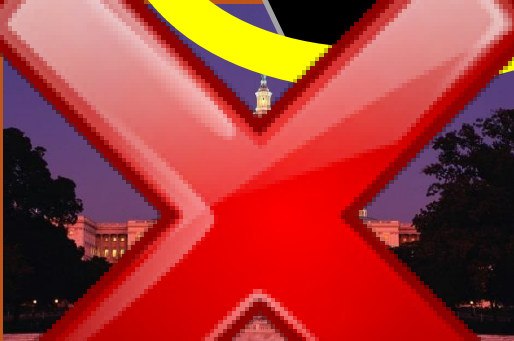
Aaron Nielson, Esquire, of Provo, Utah, is invited to brief and argue, as *amicus curiae*, in support of the position that the structure of the Federal Housing Finance Agency does not violate the separation of powers.



Collins v. Yellen (2021)

FHFA headed by a single person who may be removed for "cause"

The President should be able to remove.





Massive Defeat for the Amicus!

- Even if “for cause” removal may allow removal based on policy disagreement, any restriction is unconstitutional.
- The Court generally will not infer removal restrictions.

→ ***The President can freely remove the head of any single-headed agency that exercises executive power.***

(Slip Opinion) OCTOBER TERM, 2020 1

Syllabus

NOTE: Where it is feasible, a syllabus (headnote) will be released, as is being done in connection with this case, at the time the opinion is issued. The syllabus constitutes no part of the opinion of the Court but has been prepared by the Reporter of Decisions for the convenience of the reader. See *United States v. Detroit Timber & Lumber Co.*, 200 U. S. 321, 337.

SUPREME COURT OF THE UNITED STATES

Syllabus

COLLINS ET AL. v. YELLEN, SECRETARY OF THE
TREASURY, ET AL.

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR
THE FIFTH CIRCUIT

No. 19–422. Argued December 9, 2020—Decided June 23, 2021*

When the national housing bubble burst in 2008, the Federal National Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac), two of the Nation’s leading sources of mortgage financing, suffered significant losses that many feared would imperil the national economy. To address that concern, Congress enacted the Housing and Economic Recovery Act of 2008 (Recovery Act), which, among other things, created the Federal Housing Finance Agency (FHFA)—an independent agency tasked with regulating the companies and, if necessary, stepping in as their conservator or receiver. See 12 U. S. C. §4501 *et seq.* At the head of the Agency, Congress installed a single Director, removable by the President only “for cause.” §§4512(a), (b)(2).

Soon after the FHFA’s creation, the Director placed Fannie Mae and Freddie Mac into conservatorship and negotiated agreements for the companies with the Department of Treasury. Under those agreements, Treasury committed to providing each company with up to \$100 billion in capital, and in exchange received, among other things, senior preferred shares and quarterly fixed-rate dividends. In the years that followed, the agencies agreed to a number of amendments, the third of which replaced the fixed-rate dividend formula with a variable one that required the companies to make quarterly payments consisting of their entire net worth minus a small specified capital reserve.

A group of the companies’ shareholders challenged the third amend-



And Some Unanswered Questions

²¹ *Amicus* warns that if the Court holds that the Recovery Act’s removal restriction violates the Constitution, the decision will “call into question many other aspects of the Federal Government.” Brief for Court-Appointed *Amicus Curiae* 47. *Amicus* points to the Social Security Administration, the Office of Special Counsel, the Comptroller, “multi-member agencies for which the chair is nominated by the President and confirmed by the Senate to a fixed term,” and the Civil Service. *Id.*, at 48 (emphasis deleted). None of these agencies is before us, and we do not comment on the constitutionality of any removal restriction that applies to their officers.

(Slip Opinion) OCTOBER TERM, 2020

Syllabus

NOTE: Where it is feasible, a syllabus (headnote) being done in connection with this case, at the time the opinion is written, the syllabus constitutes no part of the opinion of the Court but has the same authority as to parties in the case as the opinion of the Court. See *United States v. Detroit Timber & Lumber Co.*, 2004.

SUPREME COURT OF THE UNITED STATES

Syllabus

COLLINS ET AL. v. YELLEN, SECRETARY OF THE DEPARTMENT OF TREASURY, ET AL.

CERTIORARI TO THE UNITED STATES COURT OF APPEALS FOR THE FIFTH CIRCUIT

No. 19–422. Argued December 9, 2020—Decided December 14, 2020.

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Mortgage Association (Fannie Mae) and the Federal Home Loan Mortgage Corporation (Freddie Mac), two of the Nation’s leading sources of mortgage financing, suffered significant losses that many feared would imperil the national economy. To address that concern, Congress enacted the Housing and Economic Recovery Act of 2008 (Recovery Act), which, among other things, created the Federal Housing Finance Agency (FHFA)—an independent agency tasked with regulating the companies and, if necessary, stepping in as their conservator or receiver. See 12 U. S. C. §4501 *et seq.* At the head of the Agency, Congress installed a single Director, removable by the President only “for cause.” §§4512(a), (b)(2).

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A group of the companies’ shareholders challenged the third amend-



Key Recent “Removal” Cases Since Collins

- *Trump v. Wilcox*: Decided on Interim Docket in May 2025.
 - Allows President Trump to remove members of the National Labor Relations Board and Merit Systems Protection Board.
- *Trump v. Slaughter*: Argued in SCOTUS in December 2025.
 - Asks whether President Trump has Article II authority to remove Rebecca Slaughter from the Federal Trade Commission.
- *Trump v. Cook*: Argued in SCOTUS in January 2026.
 - Asks whether President Trump has “cause” to remove Lisa Cook from the Board of Governors of Federal Reserve.



→ What Does Article II Mean for the Federal Reserve?



- The Federal Reserve is the most important independent agency.
- For generations, it has been the biggest “horrible” in the parade of horrors used against robust Article II removal.



Trump v. Wilcox (2025)

SUPREME COURT OF THE UNITED STATES

No. 24A966

DONALD J. TRUMP, PRESIDENT OF THE UNITED STATES, ET AL. v. GWYNNE A. WILCOX, ET AL.

ON APPLICATION FOR STAY

[May 22, 2025]

The Government has applied for a stay of orders from the District Court for the District of Columbia enjoining the President's removal of a member of the National Labor Relations Board (NLRB) and a member of the Merit System Protection Board (MSPB), respectively. The President is prohibited by statute from removing these officers except for cause, and no qualifying cause was given. See 29 U. S. C. §153(a); 5 U. S. C. §1202(d).

The application for stay presented to THE CHIEF JUSTICE and by him referred to the Court is granted. Because the Constitution vests the executive power in the President, see Art. II, §1, cl. 1, he may remove without cause executive officers who exercise that power on his behalf, subject to narrow exceptions recognized by our precedents, see *Seila Law LLC v. Consumer Financial Protection Bureau*, 591 U. S. 197, 215–218 (2020). The stay reflects our judgment that the Government is likely to show that both the NLRB and MSPB exercise considerable executive power. But we do not ultimately decide in this posture whether the NLRB or MSPB falls within such a recognized exception; that question is better left for resolution after full briefing and argument. The stay also reflects our judgment that the Government faces greater risk of harm from an order allowing a removed officer to continue exercising the executive power than a wrongfully removed officer faces from being unable to perform her statutory duty. See *Trump v. International*

Finally, respondents Gwynne Wilcox and Cathy Harris contend that arguments in this case necessarily implicate the constitutionality of for-cause removal protections for members of the Federal Reserve's Board of Governors or other members of the Federal Open Market Committee. See Response of Wilcox in Opposition to App. for Stay 2–3, 27–28; Response of Harris in Opposition to App. for Stay 3, 5–6, 16–17, 36, 40. We disagree. The Federal Reserve is a uniquely structured, quasi-private entity that follows in the distinct historical tradition of the First and Second Banks of the United States.



Trump v. Wilcox (2025): Dissent

SUPREME COURT OF THE UNITED STATES

No. 24A966

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Except apparently for the Federal Reserve. The majority closes today's order by stating, out of the blue, that it has no bearing on "the constitutionality of for-cause removal protections" for members of the Federal Reserve Board or Open Market Committee. *Ante*, at 2. I am glad to hear it, and do not doubt the majority's intention to avoid imperiling the Fed. But then, today's order poses a puzzle. For the Federal Reserve's independence rests on the same constitutional and analytic foundations as that of the NLRB, MSPB, FTC, FCC, and so on—which is to say it rests largely on *Humphrey's*.





Trump v. Wilcox (2025): Who is Right?



v.





The First and Second Banks of the United States

- Congress chartered the First and Second Banks as private entities that conducted “rudimentary monetary policy.”
- The U.S. President could not appoint or fire the Bank Presidents.
- How were they constitutional?





How Were They Constitutional?

Instead, the First and Second Banks existed outside of the federal government's sovereignty. As the Court reasoned in 1824, the federal government "held shares in the old Bank of the United States; but the privileges of the government were not imparted by that circumstance to the Bank." *Bank of the United States v. Planters' Bank of Georgia*, 22 U.S. (9 Wheat.) 904, 908 (1824). And "[s]o" it was too "with respect to the present Bank. ... *The government, by becoming a corporator, lays down its sovereignty, so far as respects the transactions of the corporation, and exercises no power or privilege which is not derived from the charter.*" *Id.* (emphasis added).

In t
Supreme Court of

DONALD J. TRUMP, PRESIDENT OF

v.

LISA D. COOK, MEMBER OF THE
OF THE FEDERAL RESERVE

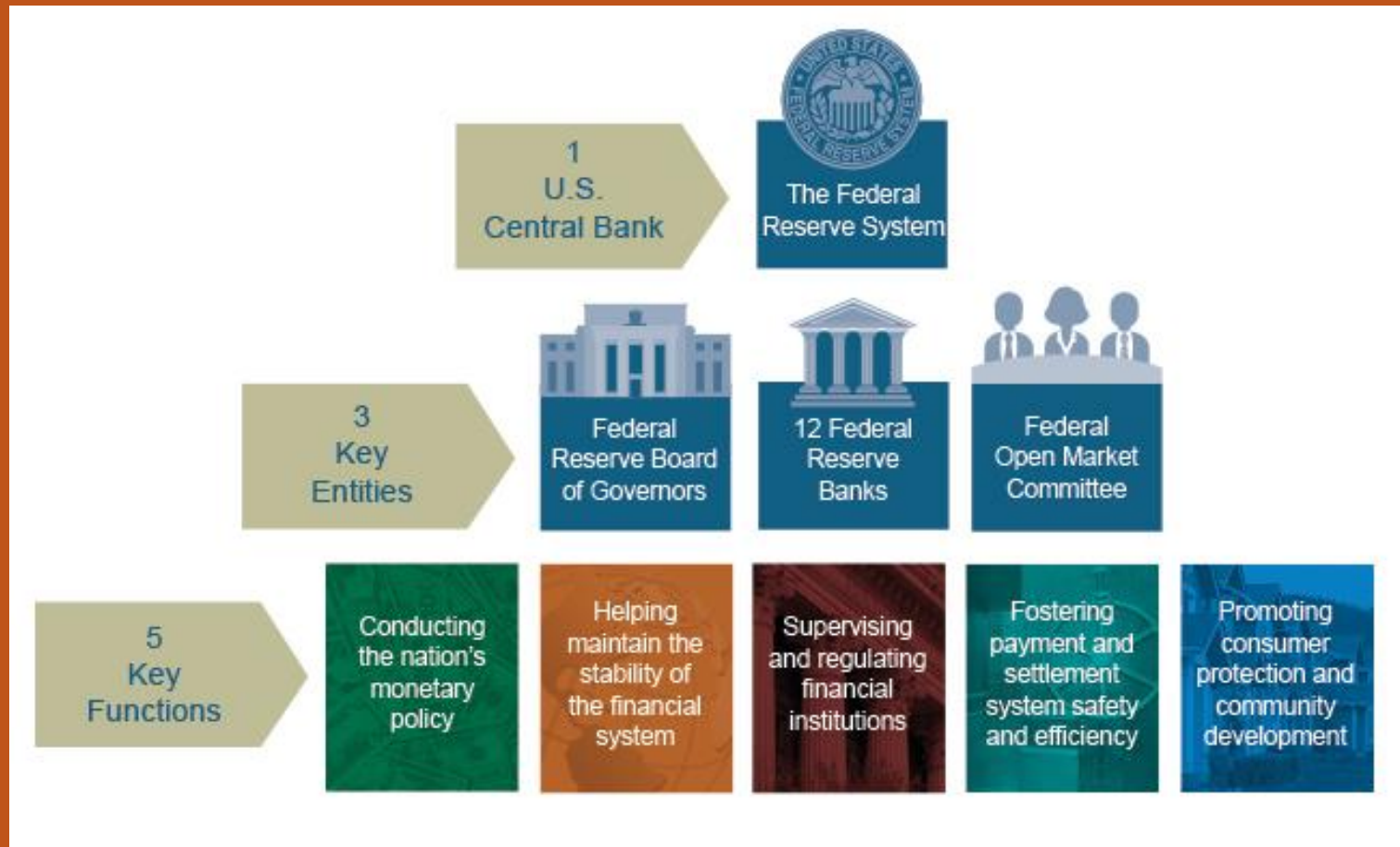
ON APPLICATION TO STAY THE
OF THE U.S. DISTRICT COURT FOR THE DISTRICT OF COLUMBIA

**BRIEF OF AMICUS CURIAE PROFESSOR AARON L. NIELSON
IN SUPPORT OF NEITHER PARTY**

AARON L. NIELSON
Counsel of Record
UNIVERSITY OF TEXAS
SCHOOL OF LAW
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The Federal Reserve's Structure





The Federal Reserve's Separation from the President



- The Board of Governors oversees the Fed and consists of seven governors who serve 14 years and can only be removed by the President **“for cause.”**
 - One governor is nominated by the President and confirmed by the Senate to serve as “Chair” and two are nominated by the President and confirmed by the Senate to serve as “Vice Chairs.” They have four-year terms but **enjoy no express removal protections.**
- The Open Market Committee sets U.S. interest rates and consists of the Board of Governors and five representatives of the Reserve Banks.



Does “History and Tradition” Provide a Partial Path Forward?

- Soon after the founding, Congress chartered Banks of the United States. Although they conducted monetary policy, the President could not remove their officers because banking did not require executive power.
- ***→ Based on the unique history of the First and Second Banks, there is a good argument that open-market operations and other banking functions performed by the Fed are not subject to removal.***



What about the Fed's Regulatory Functions?

5
Key
Functions

Conducting
the nation's
monetary
policy

Helping
maintain the
stability of
the financial
system

Supervising
and regulating
financial
institutions

Fostering
payment and
settlement
system safety
and efficiency

Promoting
consumer
protection and
community
development

For example, the Fed enforces fair lending regulations which require that loan applications be judged based on the consumer's ability to repay the loan and not on the consumer's race, gender, age, neighborhood of residence, or other discriminatory practice.



Federal Reserve Bank of St. Louis
<https://www.stlouisfed.org> › In Plain English

[Federal Reserve Consumer Protection | In Plain English](#)

Congress has given the Fed more regulatory duties over time.

Regulation, however, requires executive power.



DEPARTMENT OF THE TREASURY
Office of the Comptroller of the Currency
12 CFR Part 34
Docket No. OCC-2023-0002
RIN 1557-AD87

FEDERAL RESERVE SYSTEM
12 CFR Part 225
Docket No. R-1807
RIN 7100-AG60

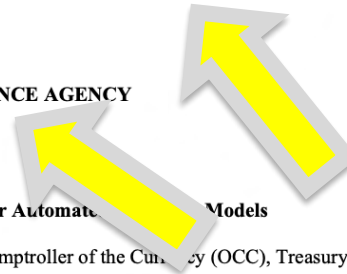


FEDERAL DEPOSIT INSURANCE CORPORATION
12 CFR Part 323
RIN 3064-AE68

NATIONAL CREDIT UNION ADMINISTRATION
12 CFR Parts 722 and 741
RIN 3133-AE23
Docket No. NCUA-2023-0019

CONSUMER FINANCIAL PROTECTION BUREAU
12 CFR Part 1026
Docket No. CFPB-2023-0025
RIN 3170-AA57

FEDERAL HOUSING FINANCE AGENCY
12 CFR Part 1222
RIN 2590-AA62



Quality Control Standards for Automated Models

AGENCIES: Office of the Comptroller of the Currency (OCC), Treasury; Board of Governors of the Federal Reserve System (Board); Federal Deposit Insurance Corporation (FDIC); National Credit Union Administration (NCUA); Consumer Financial Protection Bureau (CFPB); and Federal Housing Finance Agency (FHFA).

ACTION: Notice of proposed rulemaking and request for comment.



A Possible Solution?



Splitting up the Fed's authority may prevent a successful constitutional challenge to the Fed's core monetary function. It may also help the Fed better focus on that core function.



Questions



- aaron.nielson@law.utexas.edu (email)
- [@Aaron_L_Nielson](https://twitter.com/Aaron_L_Nielson) (twitter)

2026 NASBA Annual Conference for State Board Executive Directors Austin, Texas



Marcus J. Aron, CPA
Acting Chief Accountant

Employee Benefits Security
Administration (EBSA)

The views expressed are those of the speaker and do not necessarily represent the official position of the Department

New EBSA Leadership



Daniel Aronowitz
Assistant Secretary



Michael Schloss
Acting Deputy Assistant Secretary

Who We Are

- Employee Benefits Security Administration (EBSA)
 - Part of the U.S. Department of Labor
 - Protects the integrity of retirement and health benefit plans
 - Enforces the Employee Retirement Income Security Act of 1974 (ERISA)
- Office of the Chief Accountant
 - Oversees ERISA reporting and disclosure provisions
 - Review annual filings submitted by benefit plans
 - Evaluates financial statement audits of benefit plans for compliance with professional standards

EBSA: Protecting America's Benefits

\$15.2 trillion in retirement & health assets depend on oversight

What We Do

- Protect participants & beneficiaries
- Investigate fraud and misconduct
- Enforce transparency & reporting

Why It Matters to You (**State Boards**)

- ERISA requires independent plan audits
- Audit quality directly impacts public trust
- State oversight = frontline defense

ERISA Audit Rules & State Board Oversight

Audit Requirement [ERISA §103(a)(3)(A)]

- Employee benefit plans must undergo an independent financial statement audit
- Performed on behalf of participants and beneficiaries
- Covers financial statement and supplemental schedules

State Board Relevance

- Audit quality directly impacts public trust and participant protection
- Requires oversight of auditor competence and performance
- Gatekeepers of who is qualified to perform EBP audits

How is ERISA Enforced?

ERISA is administered by three key agencies

Department of Labor (EBSA) — Title I

- Oversees plan compliance and enforcement
- Covers:
 - Reporting & disclosure
 - Participation & vesting
 - Funding requirements
 - Fiduciary responsibilities
- EBSA refers deficient audit work to State Boards and AICPA

Internal Revenue Service (IRS) — Title II

- Sets standards for tax qualification
- Ensures plans meet requirements for favorable tax treatment

Pension Benefit Guaranty Corporation (PBGC) — Title IV

- Provides insurance for defined benefit plans
- Protects participant benefits if plans fail

Enforcement

What We Review

- Compliance with ERISA reporting and disclosure requirements
- Audit quality, including adherence to professional standards

When Filings Fall Short

- Filing may be rejected by the Department
- Civil monetary penalties may be assessed on administrators
- **Significantly deficient professional work is referred to state licensing boards and the AICPA's Professional Ethics Division**

The Shrinking EBP Auditor Base

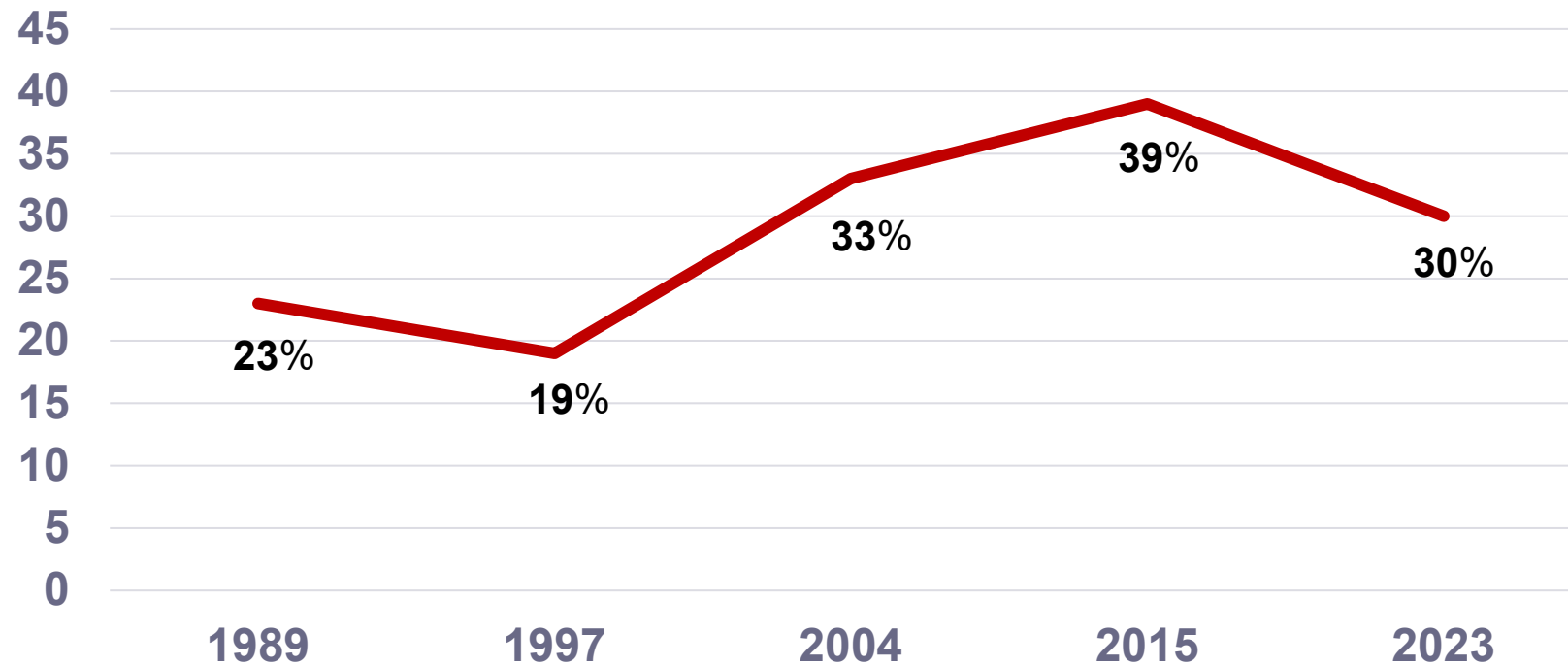
Over a decade of decline is reshaping the audit landscape.....

Who Audits Benefit Plans Form Year 2023, 2022, 2021 and 2011

Strata	2023	2022	2021	2011
1-2 Plan Audits	957	1,103	1,396	3,684
3-5 Plan Audits	627	692	758	1,519
6-24 Plan Audits	875	1,053	1,094	1,603
25-99 Plan Audits	352	420	420	433
100+ Plan Audits	122	134	136	81
Total	2,933	3,402	3,804	7,330
Total # of Plans Audited	77,004	88,605	87,848	81,162

Five Audit Quality Studies

Audit Quality Study Results 1989-2023



Audit Quality Studies

- Statistically valid study to the population of plan audits and auditors
- Key Takeaways:
 - CPAs with small benefit plan practices had significantly higher deficiency rates
 - Fewer audits had multiple deficiencies in the audit engagement
 - State boards play a critical oversight role
 - Peer review **IS NOT** a good indicator of benefit plan audit quality
- [november-2023-audit-quality-study.pdf \(dol.gov\)](#)

Why Does EBP Audit Work Continue to Fall Short?


Audit Quality Risk

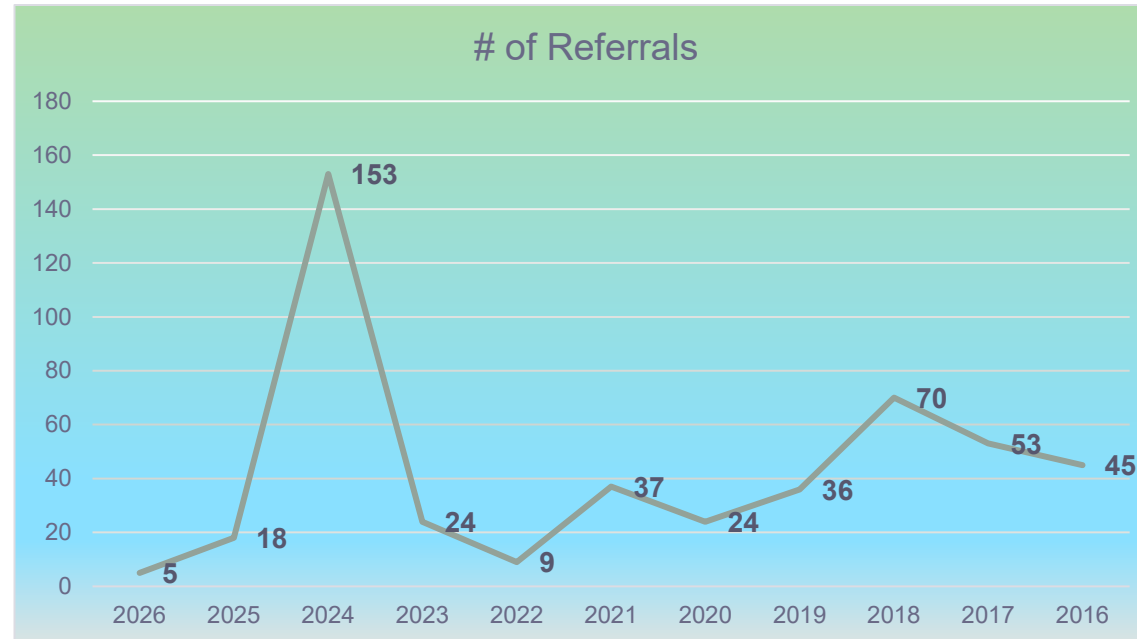
- Limited understanding of professional standards and regulatory requirements
- Insufficient EBP-specific training and experience
- Overreliance on templates or AI tools
- weak documentation practices
- Resource and staffing constraints
- Auto pilot mode (lack of professional skepticism and critical thinking)
- *False sense of assurance from peer review*

Why Disciplinary Referrals Matter

- ERISA does not provide the Secretary of Labor with authority over plan auditors
- We are dependent on state licensing boards to investigate and take disciplinary action on plan auditors whose work does not meet professional standards
- If possible, the goal is to educate and remediate the work of the plan auditor

Referrals

- Referrals to AICPA and State Boards
- Focus on accountability and improvement
- Variation in state enforcement capacity
- Referrals by fiscal year:



What This Means for EBSA and State Boards

- ✓ Audit quality remains a systemic problem
- ✓ Neither EBSA nor state boards can address it alone
- ✓ Both EBSA and state boards are critical to enforcement and accountability

Every Plan Audit Protects Someone's Future



- Benefit plans touch nearly every family in America
- For many workers, retirement savings represent a lifetime of savings
- The system depends on audit quality and professional integrity

 **Audit quality protects millions of Americans – and your oversight makes it possible**

And Now, It's Your Turn



First Amendment Cases Impacting Licensing Boards

Noel L. Allen
Allen & Pinnix, PA
March 26, 2026



Caveat Jurista

Resource Materials (Manuscript)

- Decisions Involving State Boards Of Accountancy
 - Federal Cases
 - State Cases
 - State Attorney General Opinions
 - Other Administrative Rulings and Opinions
- Recent Cases Involving Other Professions' Licensing Boards
- Pertinent Sections of UAA & Model Rules

Why does it matter?

- A Hundred Years War over the CPA title
- CPA Boards' Supreme Court worrisome record
- UAA & State Statutes as Title Acts
- Demise of judicial deference & Recent Non-CPA Cases

Significant Cases re CPA Boards & 1st Amendment

- *Edenfield v. Fane*, (USSCt 1993), Board Rule Banning CPA's in-person solicitation violated commercial free speech right.
 - No evidence of harm to consumers.
- *Ibanez v. Fla. Bd. of Accountancy*, (USSCt 1994). Truthful use of CPA and CFP titles was protected commercial speech.
 - Board had not shown any harm to the public.

McGladrey v. NC State Board

- NC Ct. of Appeals (2005)
- “Substantial evidence in the record supports the Board’s findings that petitioner’s proposed name could be deceptive to the public.”
- “Evidence before the Board included:
 - U.S. federal claims court case wherein a managing director of RSM McGladrey, Inc. testified and was referred to as an expert in auditing; and
 - Several filings with SEC showing public misperception and referring to “RSM McGladrey” as a public accounting firm and confusing ownership and services rendered by the firm.

UAA

- Soon after *Fain* and *Ibanez*, NASBA & AICPA developed the UAA clarifying title protection and (in the 3rd Edition) enhancing mobility via Section 23.
- Protection of the CPA title is the backbone of the UAA and state accountancy laws. “A CPA is a CPA”
- The term “title” used substantively at least 50 times in UAA:

UAA

- § 2 – Purpose [23 States]
- public interest requires ...that persons who have not demonstrated and maintained such qualifications, not be permitted to represent themselves as having such special competence or to offer such assurance ...
- the use of titles that have a capacity or tendency to deceive the public as to the status or competence of the persons using such titles be prohibited.

UAA Section 14 (Unlawful Acts)

- Protection of the CPA title is the trip wire for almost all of the “unlawful acts” enumerated in the UAA:
 - § 14(a) [18 states statues] (purporting SSARS compliance)
 - § 14 (c) [51 states] (Using CPA title)
 - § 14 (g) [42 states] (specific prohibited titles)
 - § 14 (h)(1) [9 states] (language conventionally used by licensees)
 - § 14 (h)(2) [28 states] (titles that include “accountant”)
 - § 14 (i) [18 states] (firm names)
 - § 14 (j) [17 states] (foreign credentials)
 - § 14(l) [9 states] (sign compilation report as a CPA)
 - § 14 (p) [1 state] (network firms)

Selected Recent 1st Amendment Cases re Other Professions

- The “conduct vs. speech dichotomy” in OLB Cases
 - *Hines v. Pardue* (5th Cir. 2024)
 - *Richwine v. Matuszak* (7th Cir. 2025)
 - *360 Virtual Drone Servs. LLC v. Ritter* (4th Cir. 2024)

Hines v. Pardue

- *Hines v. Pardue*, (5th Cir. 2024). Texas Vet Board violated 1st Amendment by requiring physical exam of animals prior to sharing expertise online with pet owners.
- Petition for cert pending:
 - (1) Whether professional conduct regulations that incidentally burden speech are subject to heightened First Amendment scrutiny; and
 - (2) If heightened scrutiny applies, is Texas physical exam restriction permissible.

Richwine v. Matuszak

- *Richwine v. Matuszak*, (7th Cir. 2025). Funeral Services Board prohibited from blocking non-licensee's funeral counselling practices. Counselling was protected speech.

360 Virtual Drone Servs. LLC v. Ritter

- *360 Virtual Drone Servs. LLC v. Ritter*, (4th Cir. 2024). The N.C. Engineer & Surveyors Board did *not* violate the 1st Amendment rights of a drone operator who offered aerial mapping services without a surveyor's license.
 - Petition for cert pending: Whether, in an as-applied 1st Amendment challenge to an occupational-licensing law, the standard for determining whether the law regulates speech or regulates conduct is this Court's traditional conduct-versus-speech dichotomy.

Lessons Learned

- “The record does not disclose any anecdotal evidence, either from Florida or another State, that validates the Board's suppositions.” *Fain*
- “On the bare record made in this case, the Board has not shown that the restrictions burden no more of Ibanez' constitutionally protected speech than necessary.” *Ibanez*
- Is it conduct or speech or both?

Context & Conclusions

- UAA adapted to *Fain & Ibanez*
- CPA regulation is procompetitive (per FTC)
- CPA regulation entwined in US economy
- Federal regulation depends upon CPA regulation
- Risks of inconsistent rules, rulings and enforcement
- DOE says accountancy not a “profession”
- More than a “bare record”



Questions?

Thank You!

NASBA

Resources and Information

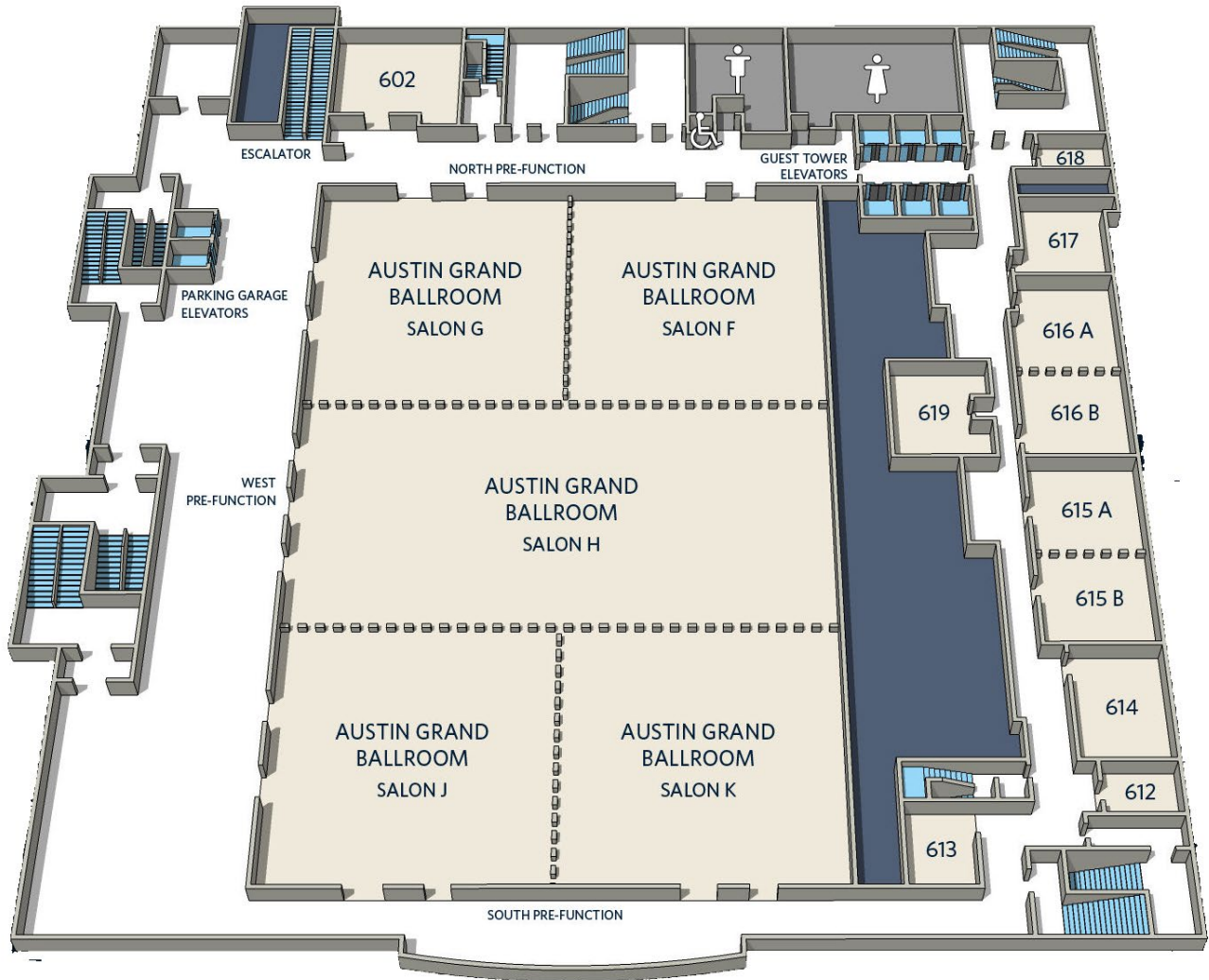


TOGETHER

Strong Foundations
Brighter Futures

MAP

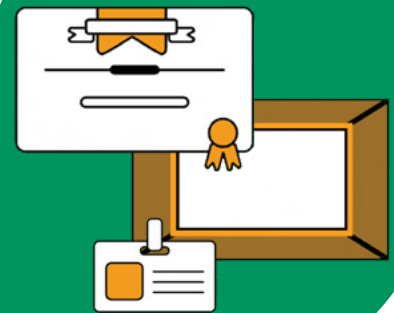
6TH FLOOR



TOGETHER

Strong Foundations
Brighter Futures

Wall Certificate Service



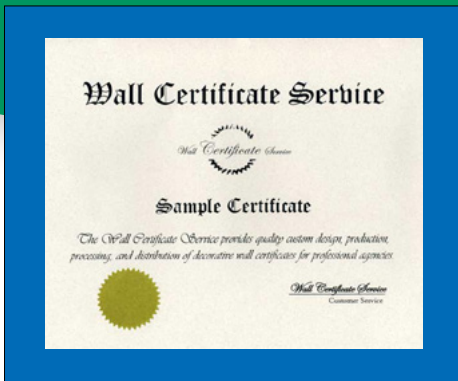
Wall Certificate Service

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



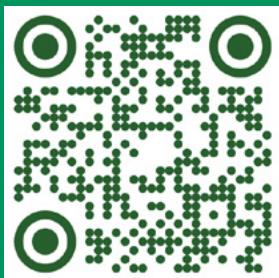
All orders are submitted to the professional licensing or certifying agency selected for official verification.

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.

MAKE A DIFFERENCE

Volunteer Today!



COMMITTEE INTEREST PROCESS HAS BEGUN



Log on to the Member Portal: 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.



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.

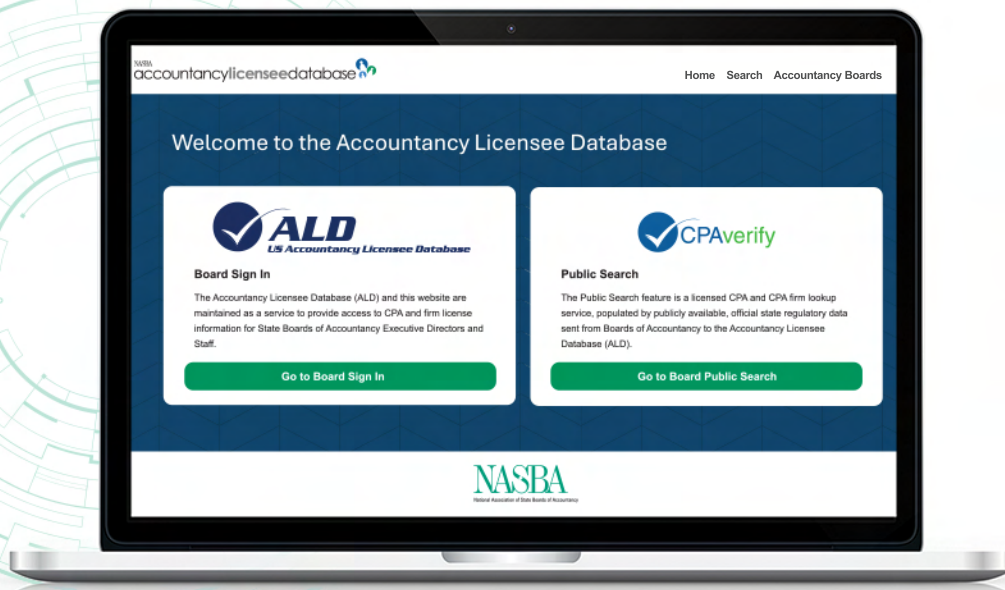
Under Personal Snapshot, to assist the selection committee in your expertise.

**SUBMIT
THROUGH
MAY 1**

GET LOGGED IN AND EXPLORE THE ALD TODAY

We Can Help!

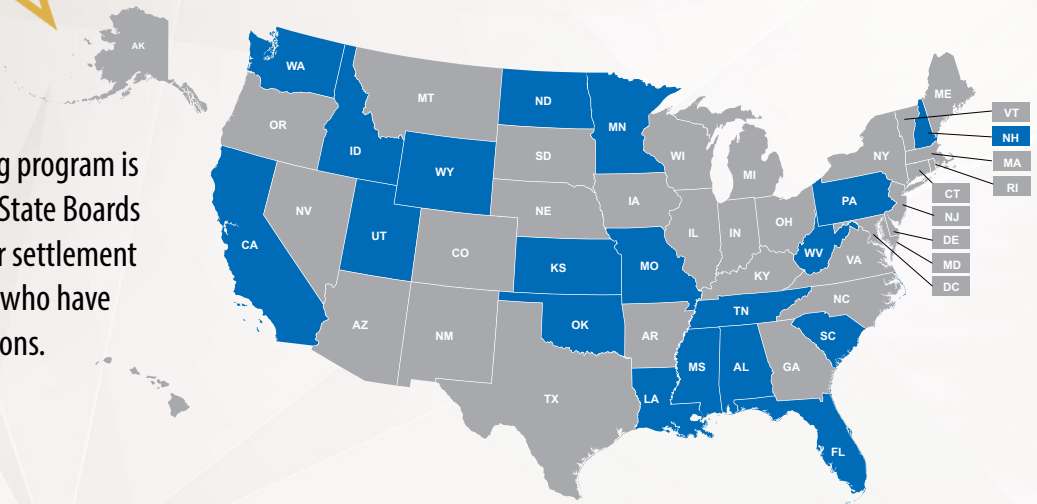
- ✔ Assistance with Board Staff Login
- ✔ Searching for CPA License Information
- ✔ Types of Reports Available





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

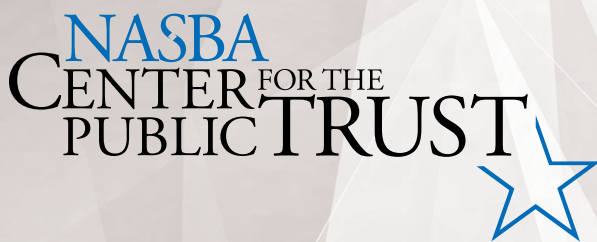


To learn more about the training components, gain access to a demo of the ELT, and to implement this program in your state, contact Sedrik Newbern at snewbern@nasba.org to schedule an appointment to discuss.



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



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.

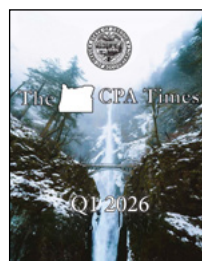
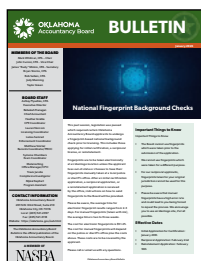
Do you have a suggestion for NASBA's Communications & Outreach that you would like to see us implement to better serve the Boards?

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!**



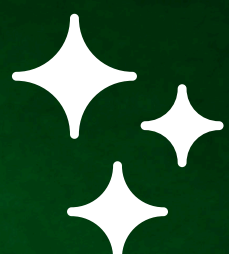
**The CPA journey—more organized,
transparent and accessible on the go!**

- 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

2026 Western Regional Meeting

June 23 – 25, 2026 | Park City, UT

119th NASBA Annual Meeting

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

