

## FOCUS ON ENFORCEMENT

- Recent coordination efforts with the DOL have increased the referrals that are being sent to boards
- Ongoing discussions with AICPA to help boards leverage the AICPA's investigative resources
- Boards are receiving more information on disciplinary matters through referrals from other boards and state/federal agencies
- Distribution of PTIN listings, EBP audit listing, Federal Clearinghouse listings, and Quarterly Enforcement Reports are notifying boards of actions by other agencies that may require enforcement action by their board

# MOBILITY

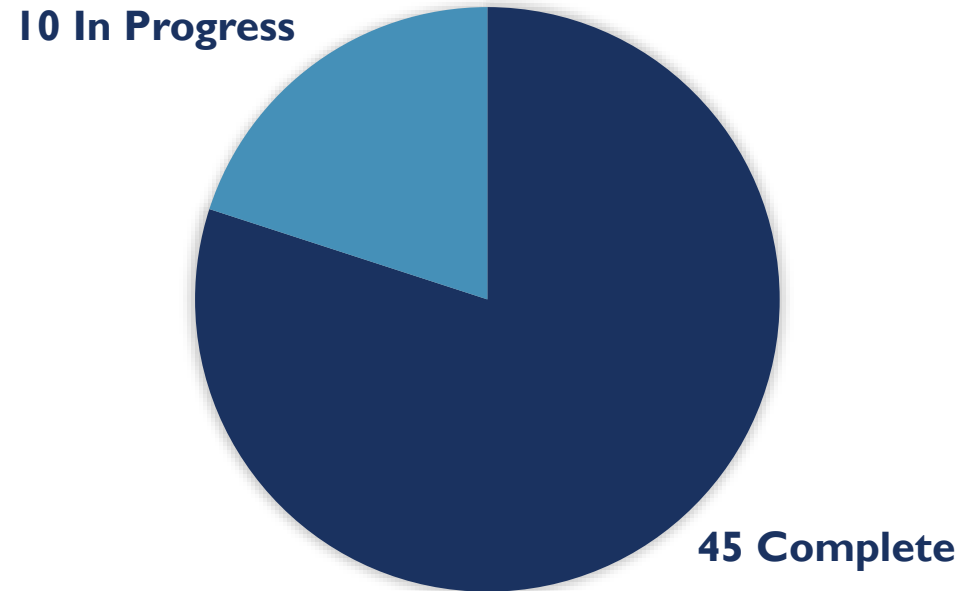
- The Guiding Principles Enforcement review process calls for a “standard” for a culture of enforcement at every board of accountancy
- Boards should have confidence in the enforcement process across the nation
- Boards of the home jurisdiction and the mobility jurisdiction need to be equipped to protect their citizens

## IMPROVEMENT IN DISCIPLINARY DATA SHARING

- The California law required that discipline be available on-line by a “flag” indicator; can be satisfied by a notation on the licensee look-up tool or in CPAverify/ALD
- NASBA will continue to work with boards that do not currently have information available on-line to create a feed for CPAverify/ALD
- This step improves the disciplinary information that is available to other boards as well as to citizens in all jurisdictions, improving the consumer protection aspect of mobility

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## DISCIPLINARY FLAG



After addition of disciplinary flags by the remaining 10 jurisdictions, all 55 jurisdictions will be substantially equivalent to the Guiding Principles of Enforcement.

# DEADLINE - JUNE 2017

## WIN – WIN OUTCOME

- Guiding Principles may provide boards with leverage to request more resources to improve their enforcement process and a timeframe in which to make certain items (such as a disciplinary marker) a priority
- Creation of the Guiding Principles has provided an enforcement resource to the boards that did not exist previously, and provided insight into areas where more resources could be created to benefit the boards

## ENFORCEMENT RESOURCES

- IRS PTIN Lists (June)
- Enforcement Newsletter (January & July)
- Quarterly Enforcement Reports
- Follow up on DOL referrals – including Auditor Statistics and EFAST guidance
- Tutorials/forms for handling DOL, SEC, and IRS referrals
- Probation Tools
- Investigator Training – quizzes and certificates