

NASBA

108th Annual Meeting

Dana Point, California October 25-28, 2015

Uniform Accountancy Act Committee

J. Coalter Baker, CPA, Chair

UAA UPDATE

J. Coalter Baker - Chair NASBA UAA Committee
NASBA 2015 Annual Meeting
October 28, 2015

▶ **NASBA MEMBERS**

- ▶ J. Coalter Baker (TX) - Chair
- ▶ Barton W. Baldwin (NC)
- ▶ David L. Dennis (FL)
- ▶ Lori J. Druse (NE)
- ▶ Andrew L. DuBoff (NJ)
- ▶ Karen Garrett (AR)
- ▶ Kenneth R. Odom (AL)
- ▶ John E. Patterson (OH)
- ▶ Donovan W. Rulien, II (AK)
- ▶ Dan Sweetwood (NE)

▶ **AICPA MEMBERS**

- ▶ Gary McIntosh (TX) – Chair
- ▶ Gregory Burke (CA)
- ▶ Leroy Dennis (MN)
- ▶ Steven Geisenberger (PA)
- ▶ Nancy Juron(DC)
- ▶ Debbie Lambert (NC)
- ▶ Robert Mancini (RI)
- ▶ Thomas Neill (WA)
- ▶ Stephanie Peters (VA)
- ▶ Tammy Velasquez (DC)AIC

AICPA/NASBA UNIFORM ACCOUNTANCY ACT COMMITTEE

- ▶ What can inactive and/or retired CPAs do?
- ▶ How can we recognize qualified international professionals who are not covered by Mutual Recognition Agreements?
- ▶ What changes are needed in the UAA and/or Model Rules to accommodate the revised CPE Standards?
- ▶ Does SSARS 21 fit with the current UAA and Model Rules?
- ▶ Are parts of the UAA outdated or grammatically incorrect?

2014-15 UAA COMMITTEE PROJECTS

- ▶ What can inactive and/or retired CPAs do? – Proposal to BODs
- ▶ How can we recognize qualified international professionals who are not covered by Mutual Recognition Agreements? – Task Force proposal to be voted on by joint Committee at next meeting
- ▶ What changes are needed in the UAA and/or Model Rules to accommodate the revised CPE Standards? – Task Force to receive CPE Committee's proposal in December
- ▶ Does SSARS 21 fit with the current UAA and Model Rules?- Awaiting AICPA reply to NASBA concerns
- ▶ Are parts of the UAA outdated or grammatically incorrect? – Edits to be voted on by joint Committee at next meeting

2014-15 PROJECT - STATUS

- ▶ Complete work on international pathways, CPE Model Rules, SSARS 21 and grammatical cleanup.
- ▶ Address the changes required in the examination-related portions of UAA and Model Rules to accommodate practice analysis
- ▶ Consider changes to accreditation/education
- ▶ Study comments received on exposure drafts and finalize changes recommended to NASBA and AICPA Boards
- ▶ Review UAA appendices

2015-2016 POTENTIAL PROJECTS

QUESTIONS?

