

NASBA STATE • BOARD • REPORT

A Digest of Current Developments Affecting State Accountancy Regulation

Summer 2025

Meet the Slate 2025 Nominees Announced

The 2024–2025 NASBA Nominating Committee unveils its slate of officer and director nominees for election at the 118th Annual Business Meeting in October. Read more on page 2.



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Nominating Committee Announces Slate

The 2024–2025 NASBA Nominating Committee, chaired by Stephanie Saunders (VA), has unveiled its slate of officer and director nominees for election at the 118th Annual Business Meeting in October. The list includes new and returning leaders from across the country who will help guide NASBA's mission in the year ahead. Congratulations to all nominees.

Vice Chair

- J. Coalter Baker (TX – Associate)

Directors-at-Large (first year of three-year term)

First Term

- Steven Platau (FL – Delegate)
- Laurie Warwick (VA – Associate)

Second Term

- Katrina Salazar (CA – Associate)

Regional Directors (one-year term), a Regional Director may serve three one-year terms

First Term

- Middle Atlantic: Robert Todero (DC - Delegate)

Second Term

- Central: Melissa Ruff (NE – Delegate)
- Great Lakes: Thuy Barron (WI – Delegate)
- Pacific: Haley Lyons (OR – Delegate)
- Southeast: Wilhelmus Schaffers (AL – Delegate)

Third Term

- Mountain: Dan Vuckovich (MT – Delegate)
- Northeast: Timothy Egan (CT – Delegate)
- Southwest: Jeannette Smith (TX – Delegate)

The following NASBA Board members will continue to serve for the balance of their unexpired terms. At-large directors may serve two three-year terms. For purposes of Bylaws Section 4.5.7 compliance, an at-large director's status as a delegate or associate is based upon their status when elected.

Directors-at-Large (second year of three-year term)

First Term

- J. Andy Bonner, Jr. (TN – Delegate)
- Jason Peery (ID – Delegate)
- Michael Schmitz (ND – Associate)

Directors-at-Large (third year of three-year term)

First Term

- Alison Houck Andrew (DE – Associate)
- Barry Berkowitz (PA – Associate)

Unexpired Term

- Gerald Weinstein (OH – Associate)

Chair

Nicola Neilon (NV – Associate), 2024-2025 Vice Chair, will accede to the office of chair.

Past Chair

Maria Caldwell (FL – Associate), will accede to the office of past chair upon the installation of Neilon as chair.



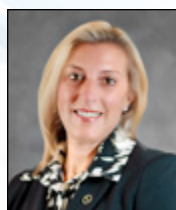
J. Coalter Baker



Nicola Neilon



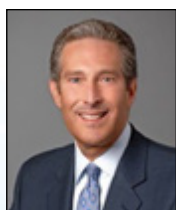
Maria Caldwell



Alison Houck Andrew



Thuy Barron



Barry Berkowitz



J. Andy Bonner, Jr.



Timothy Egan



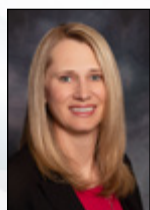
Haley Lyons



Jason Peery



Steven Platau



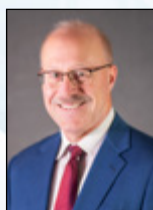
Melissa Ruff



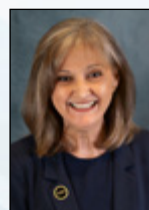
Katrina Salazar



Wilhelmus Schaffers



Michael Schmitz



Jeannette Smith



Robert Todero



Dan Vuckovich



Laurie Warwick



Gerald Weinstein

PRESIDENT'S MEMO

In Praise of the Wise Fool

Over the last couple of months, people have asked me how I'm feeling about "year one" drawing to a close. It's a question that initially took me aback because sitting down to write my inaugural column as CEO last August seems both far away and as if I just typed in the last period. Nevertheless, here we are, about to step into—as someone joked with me—"sophomore year."

When my eldest son became a high school sophomore, I remember learning about the Greek root of the word: *sophos* meaning "wise" and *moros* meaning "foolish." In other words: the wise fool. Which is apt, isn't it? A sophomore no longer has the naïveté of that first year; he or she has accumulated a meaningful amount of insight. But the risk—as any parent of a sophomore will tell you—is that in the rush of confidence a little knowledge carries, we human beings can assume there's not much more to learn. When one hears about an artist's proverbial "sophomore slump," for example, it's often because that individual has made a too-quick progression from humility to hubris.

What's interesting to me, though, is how wisdom can work the other way, too: By holding onto our naïveté, if you will—embracing the curiosity a certain freshness invites—we also invite wisdom. As it happens, one wisdom I was recently led to came just a few weeks ago—as I was meeting with my counterparts at the AICPA to discuss the agenda for our semiannual NASBA-AICPA Summit.

Some of you reading this may not know that the executive staff and volunteer leadership at NASBA and the AICPA convene twice a year to discuss the pressing issues in accounting. The Summit is an opportunity to locate the places where NASBA and the AICPA might collaborate for the sake of the profession and public protection—and to discern how that collaboration might happen. It's a time designed to pull us from the trenches in order to see the broader landscape. And it's important as far as keeping each side in touch with a futurism that helps us anticipate issues and enhance the work each organization does on behalf of our memberships. That work is at its best only when the perspectives of both the profession and the regulator are brought equally to bear.

And yet, sitting in that meeting, a problem with the above occurred to me. The hint is in the first line of the prior paragraph: *Some of you reading this may not know...*

Over my first year, and thanks in part to the Diagnostic project NASBA is undertaking, one thing that's becoming clear to me is that at times NASBA can be perceived as a bit opaque. That some of our ideas or decisions may happen behind closed doors, and because of that they don't always tap the expertise, insights, or recommendations of our members that would make those ideas or decisions more sharply informed, and their outcomes more relevant. In consequence, the announcements

and news, which may emerge from these activities, can then appear to come out of the blue, or to come across as high-handed—which in turn makes the projects they refer to easily misunderstood, even suspect. All of which contributes to a wariness. In the case of the Summit, that wariness manifests, first, in a belief that NASBA may be too close to the profession, and second, that we may be more interested in supporting the AICPA's agenda rather than acting as an equal partner and bringing our members' perspectives to these vital engagements. As I left the room where the Summit agenda was itself on the agenda, here was the wisdom that hit me: This is a prime example of how such impressions form, I thought, of how such perceptions harden.

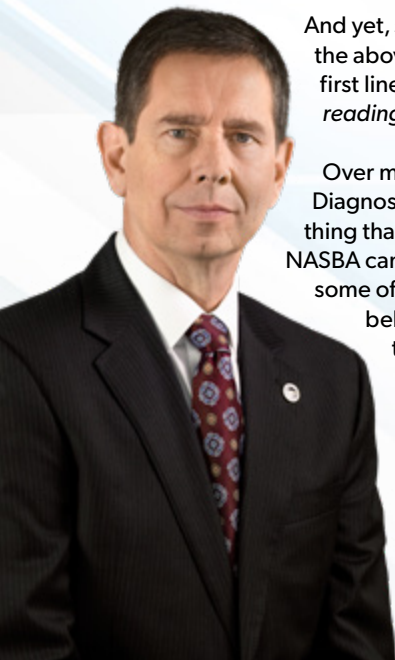
As far as I'm aware, developing the Summit agenda in the past largely took place between NASBA's and the AICPA's respective leaderships. It was shared internally at NASBA but not externally with you, our members, and not proactively—in the sense of reaching out to learn what you may want NASBA to bring to the table prior to that table being laid. Additionally, there doesn't seem to be much reporting after-the-fact about what the Summit produced in terms of discussion, ideas, possibilities, or questions—things that could be relayed back to our members for their views. Whatever the reasons for this, I think the air of unnecessary mystery and possible mistrust that has resulted is unfortunate. More importantly, in sacrificing member awareness about such an important event—and input into it—we forfeit an opportunity to improve ideas.

Finding the right way to address and remedy this pattern throughout NASBA's portfolio strikes me as an ideal pursuit for any sophomore year. That pursuit is one we've begun to implement with such projects as the rewrite of the Accountancy Licensing Database, the forthcoming launch of the CPA Mobile app, as well as the work on CPA Exam security and licensing system requirements. Member engagement on all these—which has enlisted more than 25 Board of Accountancy executive directors or staff—has been both unprecedented and instrumental.

NASBA—and I—are indeed starting to know enough to know we need to know more. And while wisdom itself is, of course, a worthy goal, it seems to me it's also a halfway goal since wisdom that doesn't make use of the lessons that earned it—well, isn't that as good a definition as any for "foolish?" When I look back at this first year, it's clear to me what we're setting in motion at NASBA has as part of its core a dedication to becoming wiser. With a continued commitment to applying that wisdom—alongside your support and collaboration—I believe I can finally answer the question posed to me these last few months. In my view, this "wise-fool period" may be NASBA's most clarifying yet.

Daniel J. Dustin
President & CEO

Want to learn more about what was on the agenda for the most recent Summit in August? [Watch our video here.](#)



2025 Regional Meetings

Key Highlights from New Orleans and Philadelphia

From New Orleans, LA, to Philadelphia, PA, NASBA's 2025 Regional Meetings brought together Board of Accountancy representatives, state regulators, and NASBA leadership to discuss the profession's most pressing issues and share updates impacting boards across the country.

The Western Regional Meeting was held June 17–19 in New Orleans, followed by the Eastern Regional Meeting June 24–26 in Philadelphia. Each three-day meeting featured timely presentations on topics such as artificial intelligence (AI) and its impact on the profession, cybersecurity risk management strategies, and updates to the CPA Exam and Uniform Accountancy Act (UAA). NASBA President and CEO Daniel Dustin and Board Chair Maria Caldwell also delivered a comprehensive organizational update and engaged attendees in an interactive Q&A session.

In addition to the thought-provoking presentations, attendees participated in panel discussions centered on alternative practice structures, NASBA operational initiatives, and a students' perspective panel featuring accounting students preparing for CPA licensure and careers in the profession.

Regional breakout sessions, led by NASBA's regional directors, further encouraged dialogue—allowing participants to exchange ideas, share best practices, and address challenges specific to their jurisdictions.

The Eastern Regional Meeting coincided with the StudentCPT Leadership Conference (SLC), hosted by the NASBA Center for the Public Trust (CPT). This annual event focuses on developing ethical leadership skills and cultivating professional networks for college students. The 2025 SLC welcomed 59 students from 36 universities worldwide, who participated in team-building activities, examined ethical case studies, and attended sessions from speakers on topics relevant to young professionals.

The success of the 2025 Regional Meetings and the StudentCPT Leadership Conference was made possible through the dedication of NASBA's Relations with Member Boards Committee and the hard work of NASBA and CPT staff. Together, these events reinforced NASBA's mission to enhance the effectiveness of common interests of the Boards of Accountancy, and the CPT's mission to develop, empower and promote ethical leaders.

Click below to view the photo galleries showcasing key moments and interactions from the 2025 Regional Meetings and StudentCPT Leadership Conference.

[Western Regional Meeting](#)

[Eastern Regional Meeting](#)

[StudentCPT Leadership Conference](#)



NASBA welcomed 353 attendees to the 2025 NASBA Regional Meetings. Attendees heard from NASBA leadership, received reports on the Uniform Accountancy Act and CPA Exam, were updated on Alternative Practice Structures, met with their regions to share insights on trending topics, networked with members of NASBA and heard from students regarding the CPA pipeline. These photos are just a glimpse of the meetings. NASBA looks forward to hosting the Boards of Accountancy at its 118th Annual Meeting.

Explore the Numbers Behind CPA Exam Success

2024 NASBA Report Released

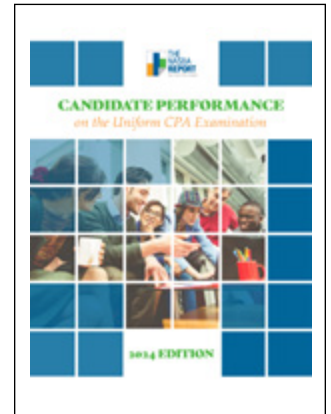
NASBA has released *The NASBA Report: Candidate Performance on the Uniform CPA Examination – 2024 Edition*, delivering a comprehensive view of CPA Exam performance showcasing trends and rankings at the jurisdiction, university and global levels. The report includes complete data from all four testing quarters in 2024, covering both the three primary content areas (AUD, FAR, REG) and the three new disciplines (BAR, ISC, TCP) introduced under CPA Evolution. With detailed jurisdiction and university analyses, the publication offers valuable insights into candidate demographics, pass rates and CPA Exam trends.

The 2024 Edition highlights top-performing jurisdictions, with Nebraska leading pass rates at 61.9%, followed by Utah (58.6%) and Montana (57.4%). In total, 74,165 candidates sat for the Exam in 2024, including 27,994 new candidates, and 13,070 candidates completing their final section. Among universities with the most first-time candidates were the University of Illinois – Urbana Champaign (524), Baruch College CUNY (502), and California State University – Fullerton (472). The report also provides global

rankings, jurisdiction pass rate comparisons, and section-by-section performance descriptions.

NASBA has published CPA Exam performance data since 1985, pausing only to focus on implementing CPA Evolution and related system updates. This year's edition reflects the latest changes in Exam content and licensure structure, reinforcing NASBA's role as a trusted resource for Boards of Accountancy, educators, and the profession.

The NASBA Report: Candidate Performance on the Uniform CPA Examination – 2024 Edition is available in softback for \$300 and can be ordered at NASBAreport.com. Questions may be directed to cpb@nasba.org.



Advancing Accounting Education

The National Association of State Boards of Accountancy (NASBA) has announced the recipients of its 2025 Accounting Education Research Grants, which support innovative research on issues critical to the future of the CPA profession.

Three academic teams have been awarded a total of \$25,000 to explore emerging themes including AI in accounting education and the impact of workplace dynamics on early-career auditors.

Dr. Emily E. Griffith and Dongsheng Li from the University of Wisconsin-Madison received \$4,000 for "Curiosity,

Technology, and the CPA Pipeline," a study on how supervisors' perceptions shape junior auditors' behavior and retention.



Dr. Bobbie Daniels and Dr. Nizar Alsharari of Jackson State University were awarded \$14,000 for "Faculty Perceptions

on Integrating AI into Accounting Education," focusing on faculty readiness and AI's instructional implications.



Dr. Sohee Kim and Dr. Julie Ravenscraft from Missouri State University received \$7,000 for "Early Integration of Data Analytics and AI in

Introductory Accounting Education," aiming to better prepare aspiring CPAs.

Established in 2011, the grant program is managed by NASBA's Education Committee under the leadership of Alison Houck Andrew (DE).

"The research funded through this program continues to inform how we prepare the next generation of CPAs," said Houck Andrew. "NASBA is proud to support academic work that strengthens the pipeline and equips educators and professionals for a rapidly changing environment."

To date, NASBA has awarded approximately \$300,000 in grants to researchers nationwide. Past recipients and project summaries can be viewed [here](#).

2026 Call for Proposals Now Open

Proposals for the 2026 grant cycle are being accepted through March 3, 2026 (11:59 p.m. CT). Eligible applicants must be affiliated with a U.S. academic institution. Suggested research topics include Adequacy of CPE Requirements, The Impact of Private Equity on the Profession, Changing Retirement to Aid Pipeline and AI and the Impact on the Audit Function.

For details and application guidelines, visit the [Accounting Education Research Grants webpage](#) on nasba.org or contact grantproposal@nasba.org.



Ninth Edition of the Uniform Accountancy Act Released

NASBA and the AICPA have released the Ninth Edition of the Uniform Accountancy Act (UAA). Published jointly, the UAA serves as a national model for state legislatures and Boards of Accountancy, offering provisions that can be adopted in whole or in part to fit each jurisdiction's needs.

New CPA Licensure Pathway

The Ninth Edition introduces an additional, optional pathway to CPA licensure that preserves public protection while offering candidates greater flexibility. Under this pathway, candidates must have:

- A baccalaureate degree with an accounting concentration
- Two years of qualifying experience
- Successful completion of the Uniform CPA Examination

The new pathway incorporates a broader role for experience to be determined at the jurisdiction level. Additionally, individual states will need to formally enact legislation and/or adopt rules and regulations, depending on the jurisdiction, before candidates can pursue this path.

Other Key Revisions include a shift from state-based mobility to an individual-based practice privilege, enabling CPAs to work across state lines with one license, and the addition of safe harbor provisions allowing CPAs licensed under differing education, experience and Exam requirements (as of Dec. 31, 2024) to retain practice privileges under mobility.

Existing CPA Licensure Pathways Remain

Under the Ninth Edition, the new pathway would be added to the existing pathways:

- Post-baccalaureate degree with an accounting concentration + 1 year of experience + passage of the CPA Exam
- Baccalaureate degree with an accounting concentration + 30 credits + 1 year of experience + passage of the CPA Exam



Oversight and disciplinary authority over licensees will continue to reside with the State Boards of Accountancy. To aid regulators, educators, CPA candidates, and other interested parties in tracking related legislative developments as they occur, NASBA has created a webpage, which tracks jurisdictions that have signed new licensure pathways into law. To view the latest developments, visit nasba.org.

NASBA and the AICPA will continue working together to support CPAs and jurisdictions as mobility-related legislation is enacted.

The full Ninth Edition of the UAA is available [here](https://nasba.org).

Bonner and Smith Receive Honors

NASBA congratulates state board members J. Andy Bonner, Jr. (TN) and Dr. Kecia Williams Smith (NC) for their recent achievements in the profession.

J. Andy Bonner, Jr., of New Tazewell, TN, was recently presented with the Tennessee Society of CPAs' 2025 TSCPApex Lifetime Achievement Award, which recognizes the many ways individuals contribute significant time, energy and intellect to developing the accounting profession and fostering its success. A dedicated advocate for the profession for nearly four decades, Bonner has held leadership roles with TSCPA, the AICPA and NASBA, where he currently serves as board treasurer. His extensive service includes past chairmanship of the Tennessee State Board of Accountancy and a long-standing commitment to advancing accounting standards, education, and mobility at both state and national levels. Bonner is currently a member of TSCPA's Financial Institutions Conference Planning Committee, where he has



served for 35 years, as well as TSCPA Council.

Dr. Kecia Williams Smith, of Greensboro, NC, has been appointed interim dean of the Willie A. Deese College of Business and Economics at North Carolina A&T University. Smith, whose appointment began July 23, continues to serve as director of the College's Master of Accountancy (MACC) program, lead the Center for Accounting Opportunities, and serve as an associate professor in the Department of Accounting and Finance. A licensed CPA in North Carolina and Georgia, Smith was appointed in 2024 to serve a three-year term on the North Carolina State Board of CPA Examiners. With 25 years' experience spanning public accounting, audit regulation and academia, her leadership roles with the PCAOB Standards and Emerging Issues Advisory Group, and other professional organizations further demonstrate her influence and dedication to the accounting profession.





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NASBA

118th NASBA Annual Meeting

October 26-29, 2025 | Chicago, Illinois

Visit <https://nasba.org/118th-annual-meeting/>
to view the meeting details and register today!