

NASBA

**2024 New
Board Member
Orientation**

General Information



National Association of State Boards of Accountancy

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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.

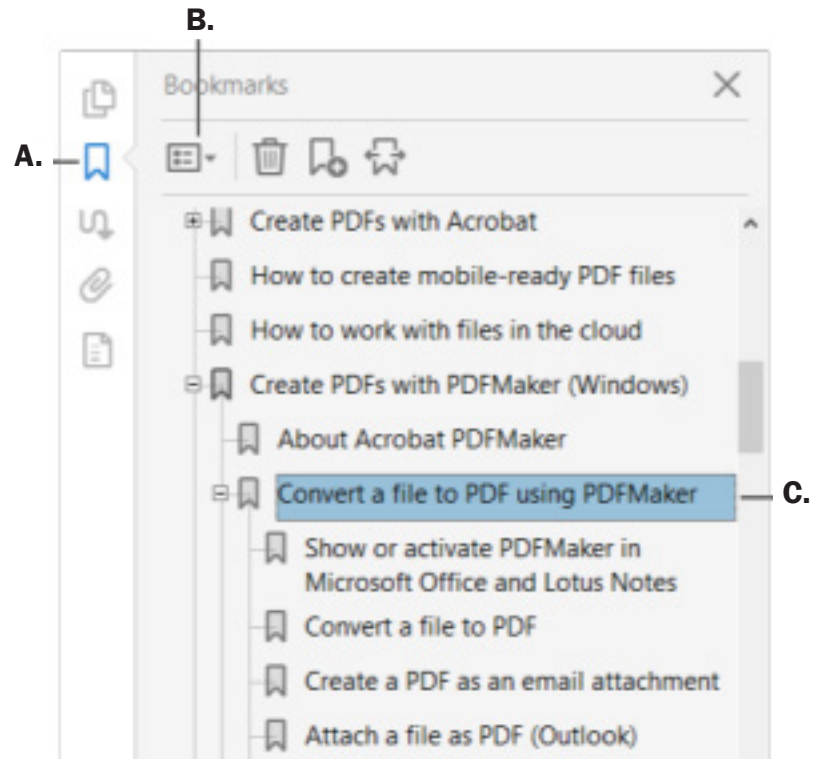
Click the Bookmarks button, or choose View > Show/Hide > Navigation Panes > Bookmarks.

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

Note:

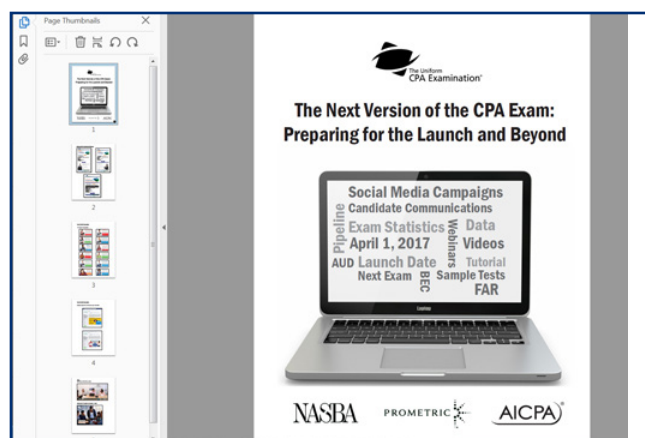
Depending on how the bookmark was defined, clicking it may not take you to that location but perform some other action instead.

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

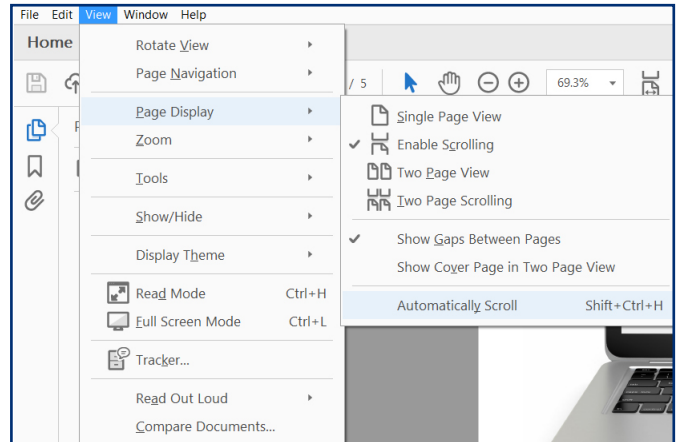
Page thumbnails provide miniature previews of document pages. You can use thumbnails in the Page Thumbnails panel to change the display of pages and to go to other pages. The red page-view box in the page thumbnail indicates which area of the page appears. You can resize this box to change the zoom percentage.

- 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.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY



- PACIFIC**
- Alaska
 - Arizona
 - California
 - CNMI
 - Guam
 - Hawaii
 - Oregon
 - Washington

- MOUNTAIN**
- Colorado
 - Idaho
 - Montana
 - Nevada
 - Utah
 - Wyoming

- SOUTHWEST**
- Arkansas
 - Louisiana
 - New Mexico
 - Oklahoma
 - Texas

- CENTRAL**
- Iowa
 - Kansas
 - Minnesota
 - Missouri
 - Nebraska
 - North Dakota
 - South Dakota

- GREAT LAKES**
- Illinois
 - Indiana
 - Michigan
 - Ohio
 - Pennsylvania
 - Wisconsin

- SOUTHEAST**
- Alabama
 - Florida
 - Georgia
 - Kentucky
 - Mississippi
 - Puerto Rico
 - Tennessee
 - Virgin Islands

- MIDDLE ATLANTIC**
- Delaware
 - District of Columbia
 - Maryland
 - North Carolina
 - South Carolina
 - Virginia
 - West Virginia

- NORTHEAST**
- Connecticut
 - Maine
 - Massachusetts
 - New Hampshire
 - New Jersey
 - New York
 - Rhode Island
 - Vermont



2024 NASBA New Board Member Orientation

Agenda

Tuesday, June 4 – Louisville, KY

Tuesday, June 25 – Omaha, NE

- 8:00 – 9:00 a.m. **New Board Member Orientation Breakfast**
- 9:00 a.m. **Welcome and Introductions**
Gerlad Weinstein (Eastern)/Nancy Corrigan (Western)
Greetings, identification of all in room.
- 9:45 a.m. **NASBA’s Mission and Voice**
Stephanie Saunders
NASBA’s mission vision and values and how it is carried out to the public.
Our committee’s – Continually bringing in new voices.
- 10:00 a.m. **NASBA’s Strategic Plan, Programs and Services**
Ken Bishop and Colleen Conrad
Overview of NASBA’s many new and ongoing activities.
Services available to Boards.
- 11:00 a.m. **BREAK**
- 11:15 a.m. **“Not Quite Masterpiece Theatre” – Act I**
Elizabeth Wolfe, Regional Directors, and Volunteers
Humorous skit covers how a misguided Board works – with introductions
by Elizabeth Wolfe as to what to look for. Questions for the audience.
- 12:15 p.m. **LUNCH** with your Regional Director (and in West CPT Students)
- 1:15 p.m. **“Not Quite Masterpiece Theatre” – Act II**
Elizabeth Wolfe, Regional Directors, and Volunteers
- 1:45 p.m. **Hot Topics in the Profession**
Dan Dustin
What are the current areas of focus to Boards?
How to connect with NASBA.

- 2:05 p.m. **Whom Does the Board Member Serve?**
John Johnson
How the public perceives those on the Accountancy Board.
The importance of licensing professionals. ARPL results of opinion polls
and half told truths.
- 2:25 p.m. **Communications and Outreach**
Tom Kenny and Cassandra Gray
Free developments of social media, e-mail blasts, newsletters, etc.
Tips for informing licensees and candidates.
- 2:45 p.m. **Final Opportunity for Questions**
All
- 3:00 p.m. **Adjournment**

NASBA

STRATEGIC PLAN

OUR MISSION

Enhance the effectiveness and advance the common interests of the Boards of Accountancy.

OUR VISION

The accounting profession's impact on the economy is profound. Public confidence in professional accounting services is essential. Effective regulation of the profession is in the public interest. Therefore, to provide the Boards of Accountancy (Boards) the highest level of support in their regulation of the accounting profession, NASBA will:

- Provide visionary leadership
- Enhance the effectiveness of the Boards, inclusive of enabling effective stewardship of the public interest
- Serve as a trusted collective voice for the Boards on national and international issues
- Promote ethics, integrity and quality among the Boards and the licensees they regulate
- Ensure that the Boards are apprised of emerging issues that may affect their regulation of the profession

OUR VALUES

NASBA will:

- Cultivate and sustain the public trust through effective regulation of the accounting profession
- Treat our members, business partners and other stakeholders fairly and with respect
- Practice transparency in all our dealings
- Actively listen to our stakeholders
- Maintain a diverse, inclusive, healthy, and fun work environment where teamwork, creativity and accountability are encouraged
- Practice effective stewardship of our resources to provide the highest level of service possible to our members
- Be aware of major emerging issues
- Provide the highest quality, integrity, and excellence in all that we do

OUR OBJECTIVES

Relationships

To establish and maintain effective relationships with Boards, Board staff, academia, and other stakeholders, NASBA will:

- Actively engage with each Board to understand their needs and perspectives on issues that affect the regulation of the profession
 - Coordinate NASBA resources to respond to the needs of the Boards
 - Educate Board members and staff regarding NASBA resources and capabilities
- Provide forums for Boards to share best practices, discuss common issues and build inter-board relationships
- Monitor professional standards-setting processes to ensure an open and transparent process
- Increase NASBA's visibility and presence at meetings and build and maintain strategic working relationships with relevant standard setters, regulators, educators, and professional organizations
- Establish other strategic alliances needed to facilitate delivery of services to Boards to advance NASBA's mission

Advocate for Effective State Based Regulation

To support the authority of the Boards to regulate their licensees, NASBA will:

- Work to protect the statutory authority of the Boards
- Communicate the Boards' regulatory authority to external stakeholders in state, national and international arenas
- Support the Boards' efforts to achieve, maintain or enhance appropriate operational and financial independence
- Work with state, national and international regulatory and professional bodies to advance the common interests of the Boards
- Maintain the integrity of CPA mobility through support of statutory and regulatory uniformity among the Boards
- Work with Boards to promote positive legislation and regulation while defending against deregulation efforts

Enforcement

To enhance and maintain the enforcement capabilities of the Boards, NASBA will:

- Promote consistency and uniformity of enforcement practices
- Develop educational resources and training tools for the Boards
- Facilitate the sharing of enforcement information and actions between federal and state regulators
- Work to ensure there is an effective and transparent peer review program

Effective Communication

To ensure proactive and effective communication with Boards and other stakeholders on matters that may impact them, NASBA will:

- Communicate proactively with the Boards when issues arise that may impact them
- Keep candidates informed of developments related to the Uniform CPA Examination
- Maintain a comprehensive program of communication with the Boards and Board staff that promotes engagement with NASBA
- Support the Boards by providing communication services as requested
- Communicate emerging issues to the Boards in a timely manner and educate the Boards regarding implications to the profession

OUR OBJECTIVES continued

Operational Excellence

To ensure operational sustainability in all areas, NASBA will:

- Work continuously to improve quality and efficiency
- Monitor internal and external stakeholder satisfaction
- Ensure growth that is aligned to mission
- Maintain a current and viable business continuity plan
- Use, develop and invest in technology to drive internal efficiency to ensure continuity of NASBA's operations
- Maintain sensitive data and networks in a highly secure manner

Diversity, Equity & Inclusion

To promote diversity, equity and inclusion among NASBA leadership, volunteers, and the Boards, NASBA will:

- Encourage and cultivate a profession characterized by diversity, equity and inclusiveness
- Maintain a culture of diversity that ensures NASBA is open to and inclusive of all people without regard to gender, ethnicity, or any consideration other than their qualification and desire to serve
- Ensure that NASBA maintains open and transparent means for volunteers to identify and become involved in opportunities for service and leadership
- Actively recruit under-represented groups

Legislative & Regulatory Support

To provide a comprehensive monitoring and response network for the Boards on regulatory and legislative issues that affect the Boards, the public and the profession, NASBA will:

- Monitor state and federal legislation and notify the Boards of pending legislation affecting their jurisdictions
- Monitor changes to Board rules and regulations
- Maintain an extensive legislative affairs network and leverage those contacts to benefit the Boards
- Support Boards facing political threats to their mission to protect the public
- Assist Boards with resources needed to address legislative and regulatory issues
- Promote uniform statutes and rules across all Boards
- Collaborate with other regulated professions to address common regulatory and legislative concerns
- Educate the public and lawmakers on the importance of professional regulations

Ethics

To promote ethical behavior in the profession, NASBA will provide thought leadership to:

- Educate stakeholders in the critical importance of ethical behavior
- Encourage Boards to maintain ethical standards for their licensees
- Emphasize the importance of moral reasoning and ethical behavior
- Support the NASBA Center for the Public Trust

Education & Training

To help the Boards develop the capacity of their Board members, staff and legal counsel, NASBA will:

- Offer comprehensive training in response to Boards' unique needs inclusive of providing high quality, on-demand, online content to allow additional training options for Board members and Board staff
- Conduct high value conferences and meetings with a primary focus on relevant education and information sharing
- Monitor and interpret technology trends related to the profession
- Monitor and identify ongoing emerging issues and conduct training thereon

OUR OBJECTIVES continued

CPA Pipeline & Career

To promote the CPA license to ensure an adequate supply of CPAs to meet the needs of the public, NASBA will:

- Work with stakeholders to develop and execute a strategy to expand the number of graduates who choose to pursue becoming licensed CPAs
- Ensure the Uniform CPA Examination remains relevant and reflects the essential knowledge and skills required of new licensees in a rapidly changing environment
- Partner with educators to promote changes in curriculum that align with concepts tested on the Uniform CPA Examination
- Evaluate alternative delivery models for the CPA Examination
- Increase the profession's diversity and inclusion population by working with Boards on promoting the profession to populations in targeted communities, secondary schools and undergraduate colleges and universities
- Provide tools and resources to support the Boards as they regulate CPAs from the beginning through the end of their accounting careers to ensure protection of the public

Leadership Development

To implement a leadership development program that builds a strong base for NASBA and the Boards, NASBA will:

- Encourage volunteer involvement in NASBA's committees and appointments to external bodies
- Identify potential leaders
- Provide potential leaders with mentoring, training and development opportunities
- Increase the visibility of NASBA leaders to external stakeholders

NASBA

Strategic Plan, Programs and Services

New Board Member Orientation
June 2024

Ken L. Bishop
President and CEO

Colleen K. Conrad, CPA
Executive VP and COO

NASBA Strategic Plan and Process

❖ Mission Statement

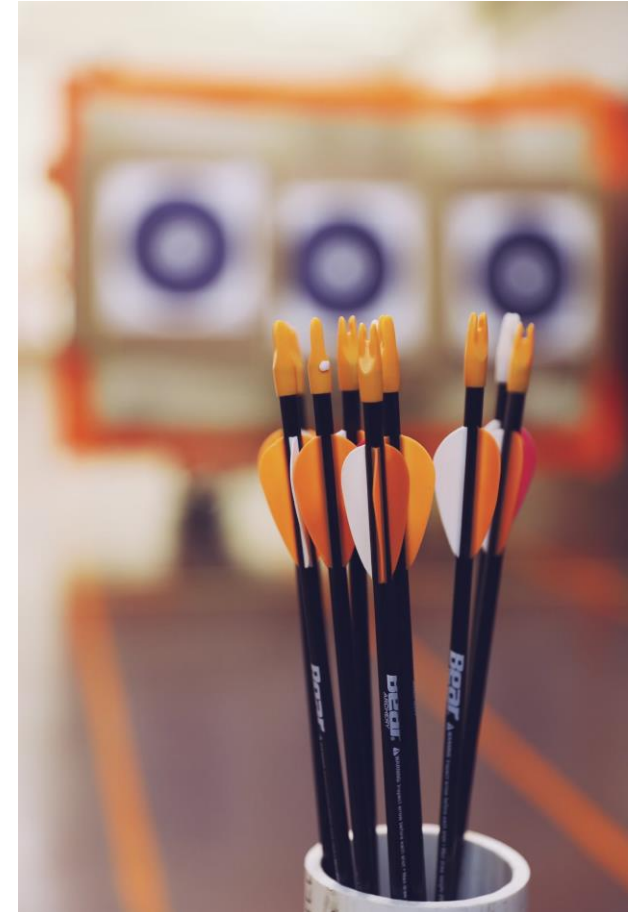
Enhance the effectiveness and advance the common interests of the Boards of Accountancy

❖ Vision

❖ Values

❖ Objectives

Note – Current NASBA Strategic Plan is in the binder





140
Employees

JUST THE FACTS



Nashville



Puerto Rico



Guam

Who's Who

Director Contact
Information in Binder



STATE BOARD RELATIONS



Legislative Affairs

NASBA





MEETINGS & EVENTS

INTERNATIONAL

NEWS

PUBLICATIONS

BOARDS OF
ACCOUNTANCY

PRODUCTS & SERVICES

CPAmobility.org

MEDIA & RESOURCES



Home > 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. There are many standards that have been created to assure that 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](#)
- > [Reports of PTIN Holders and EBP Audits](#)

Enforcement Documents

- > [Enforcement Newsletter](#)
- > [Enforcement Resource Guide](#)
- > [Guiding Principles of Enforcement](#)

Investigators & Expert Witnesses

- > [Becoming an Investigator or Expert Witness](#)
- > [Retaining an Investigator or Expert Witness](#)
- > [Investigator Training Series](#)

CPA
Examination
Services



NASBA



National Candidate
Database (NCD)



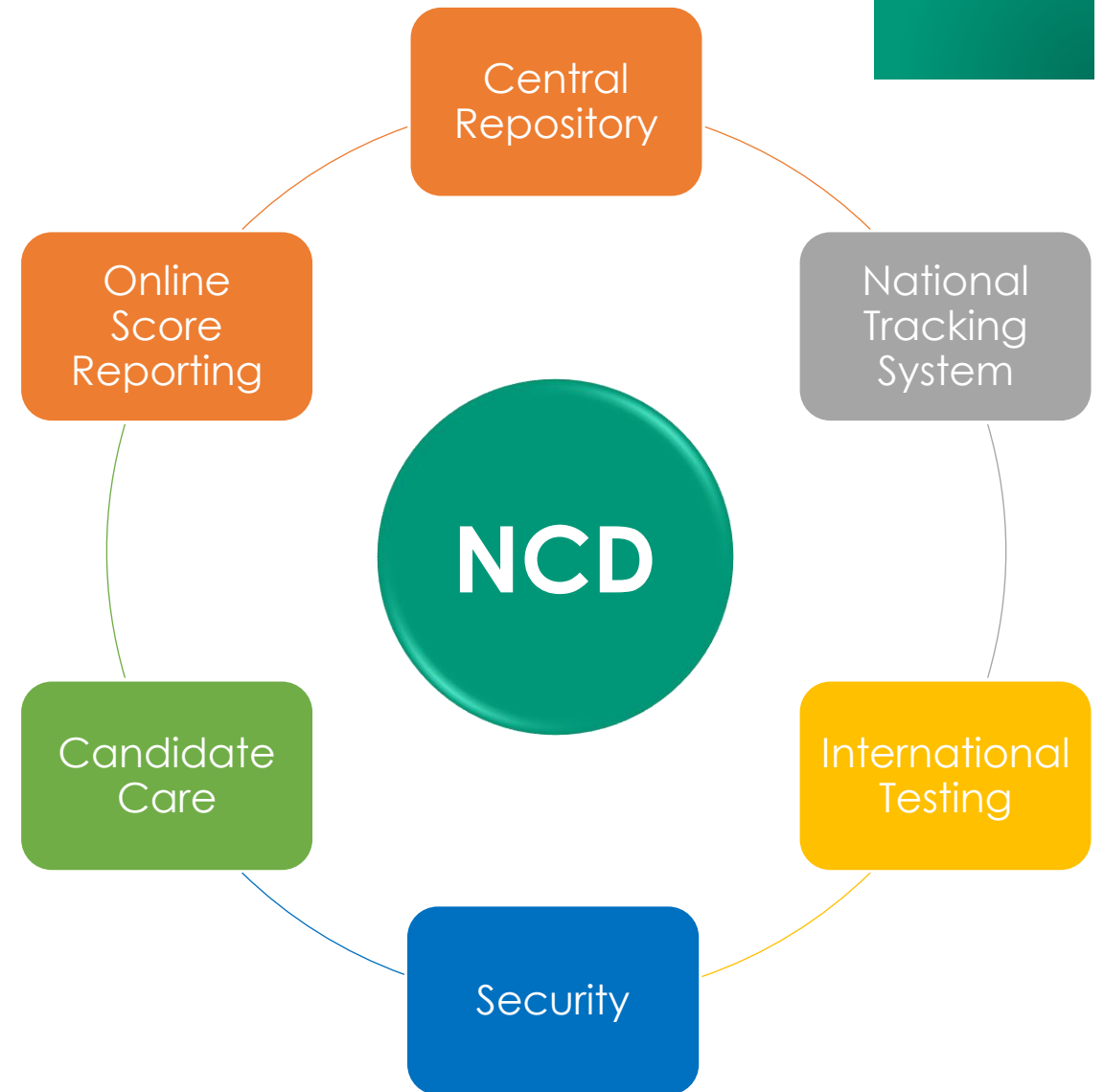
CPAmobility.org



GUAM
TEST CENTER

NASBAstore

National Candidate Database (NCD)



CPA Examination Services (CPAES)

Application
Processing for 34
Jurisdictions

Candidate
Outreach

Credential
Evaluation

Online
Candidate Portal

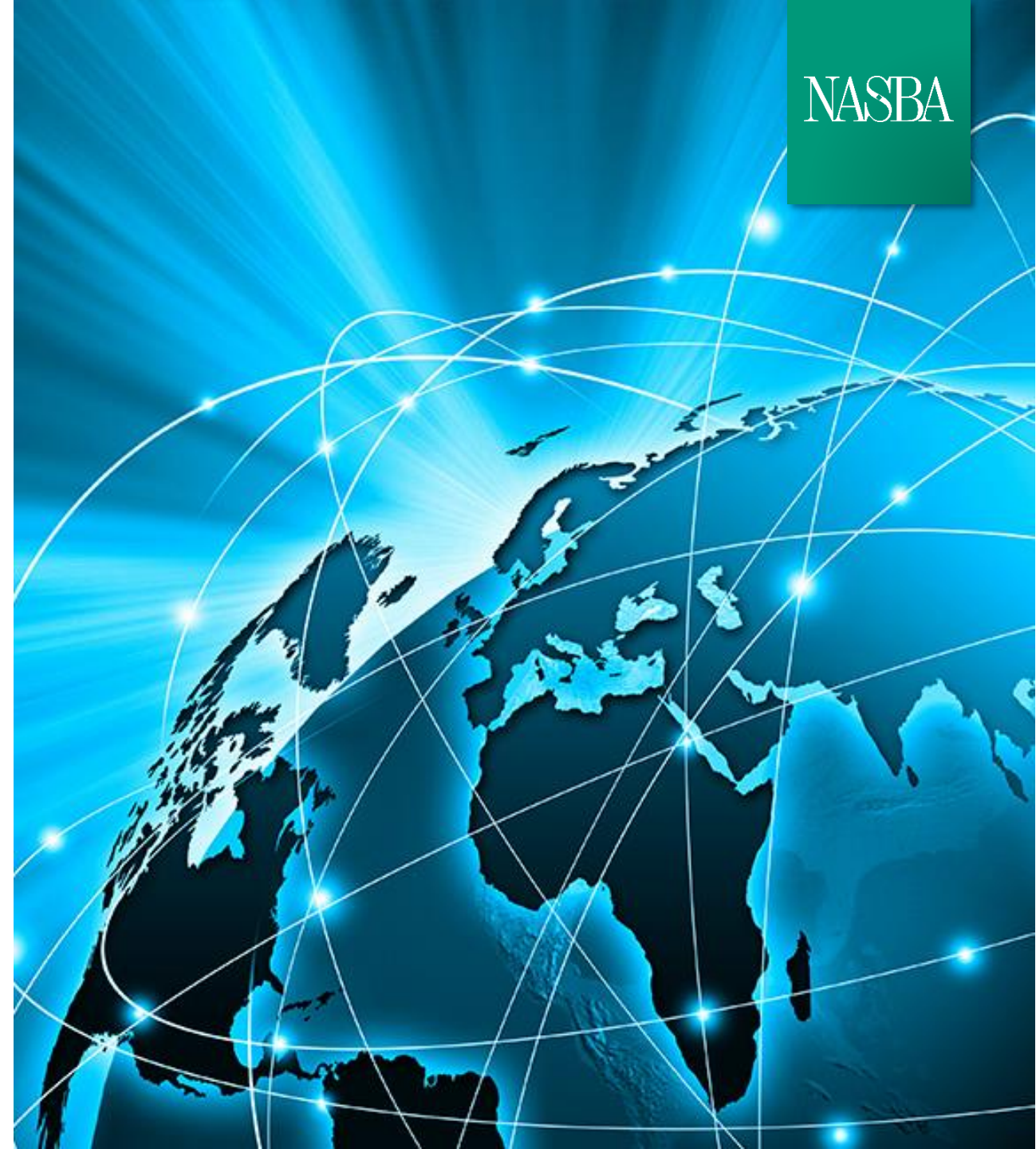
Score Reporting

Testing
Accommodations





- Evaluation of academic coursework and credentials for candidates for the CPA examination and licensure
- Online application and process
- 53 jurisdictions use NIES – with more on the way
- Translation services



NASBA

- Backoffice licensing for Boards of Accountancy
- Initial licensing and renewals for individuals and firms
- Experience verification





-
- Wall Certificates
 - License ID Cards
 - NASBA Candidate ID Cards
 - NASBAStore Merchandise

NASBA





- Research Tool - quickly search listed criteria across all Boards of Accountancy
- Requirements – details of General and 4E's for Licensure
- Free to Board of Accountancy Executive Directors and staff
- Free to Colleges and Universities

NASBA

The screenshot shows the homepage of the Accountancy Licensing Library (ALL). At the top is a blue navigation bar with links for Home, Features, Demo, Pricing, FAQs, and Resources. Below the navigation bar is a large green banner featuring a portrait of a smiling man with glasses. To the right of the portrait, the text reads: "Welcome to the Accountancy Licensing Library (ALL)... the only online resource for current and reliable CPA licensing information for every state in one place!". Below the banner are three columns of content: "students", "professionals", and "firms". Each column contains a brief description and a green button with a right-pointing arrow. The "students" button says "Get more info", the "professionals" button says "Read more", and the "firms" button says "Find out more".

National Registry of CPE Sponsors

- More than 2,300 National Registry sponsors
- Searchable web site for CPE providers and courses
- Standards for Continuing Professional Education (CPE) Programs reviewed biannually
- Annual National Registry Summit for CPE Sponsors – Sept 17-18, 2024 – Nashville, TN and Virtual



NASBA CPE Audit Service

- Mission service for state boards – no charge
- Vision for future use
- Video tutorial on NASBA website

NASBA
cpeauditservice 



NASBA

- Central repository of current licensee and firm information
- National database with incredible value to Boards of Accountancy and the public
- ALD versus CPAverify



CPAmobility.org



Does mobility apply to you?

Where is your principal place of business?

Where will you be performing services, either in person, or by mail, telephone or electronic means (target state)?

What type of services will you perform? If you plan to perform services not listed below, please contact the state board of the target state for further information.

Submit

What is Mobility?

A majority of states have adopted mobility legislation - which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of his or her principal place of business without obtaining another license. The CPA must hold an active unrestricted CPA license in good standing in his or her principal place of business. "CPA license" means a license granted by the state board after all education, exam and experience requirements have been met. A CPA performing services through mobility may only perform the same level of services (attest or non-attest) in the mobility jurisdiction as he or she is permitted to perform in the home jurisdiction.

Need a CPA or firm license?

If the answer to your mobility question indicated that you need a license to practice in a new state or a firm license, you can visit [The Accountancy Licensing Library \(ALL\)](#). This website guides you through the process with writable PDF applications, step-by-step instructions and a research tool to help you sort through the licensing requirements of different jurisdictions.

More about NASBA...

Founded in 1908, the [National Association of State Boards of Accountancy \(NASBA\)](#) has served as an association dedicated to enhancing the effectiveness of the country's 55 state boards of accountancy for more than 100 years. As a driving force within the accounting profession, [NASBA](#) accomplishes its mission by creating a forum for accounting regulators and practitioners to address issues relevant to the viability of the accounting profession.

More about AICPA...

The [American Institute of Certified Public Accountants \(AICPA\)](#) is the world's largest association for accountants with nearly 370,000 members in 128 countries. Its mission is to provide members with resources and leadership enabling them to provide valuable services in the highest professional manner to benefit the public, employers and clients. Additionally, the [AICPA](#) works with state CPA societies, and national and international organizations, and gives priority to those areas where public reliance on accountants' skills is most significant.

Keep In Touch: NASBA



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Nashville, TN 37219-2417

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FAQs

Get answers to your questions

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National Association of State Boards of Accountancy

Keep In Touch: AICPA



1211 Avenue of the Americas
New York, NY 10036-8775

NOT QUITE MASTERPIECE THEATRE



NASBA NEW BOARD MEMBER ORIENTATION
Eastern & Western Regional Meeting

JUNE 2024

BOARD MEMBER TRAINING

This session of the regional meeting will provide training for new Board members. A series of interrelated vignettes has been produced to address administrative procedure, due process, and disciplinary matters. The accompanying agendas outline the vignettes, which will prompt discussion on parliamentary procedure, rulemaking procedure, Administrative Procedures Act, Public Session v. Executive Session, public access, due process, disciplinary procedure, and other related topics.

The vignettes require the assistance of 13 people to play the following roles:

- Board President Smart – **Jerry Weinstein (Eastern) – Nancy Corrigan (Western)**
- Board Vice President Wheeler – **Laurie Warwick (Eastern) – Michael Schmitz (Western)**
- Board Member Goodman – **(Assign to New BOA Member Attendee)**
- Board Member Hoover – **Willie Sims (Eastern) – Jeannette Smith (Western)**
- Casey Martin, Executive Director – **John Johnson**
- Lee Beagle, Legal Counsel – **Elizabeth Wolfe**
- Terry Lewis, Accountant – **Dan Dustin**
- Taylor Devlin, CPA – **(Assign to New BOA Member Attendee)**
- Dale Spreadsheet, CPA – **Tim Egan (Eastern) – Dan Vuckovich (Western)**
- Pat Price – Pres. State Assoc. of CPAs – **(Assign to New BOA Member Attendee)**
- Kelly Smith, CPA – Respondent – **(Assign to New BOA Member Attendee)**
- T.C. Jones – Smith’s client – **(Assign to New BOA Member Attendee)**
- Ace Litigator – Smith’s attorney – **(Assign to New BOA Member Attendee)**

Act I

Scene 1: *Board President Smart and Dale Spreadsheet are standing near the door to the Board meeting room. Dale is wearing sunglasses.*

Spreadsheet: Hey, aren't you the President of the State Board of Accountancy?

Board President Smart: Yes I am. Have we met?

Spreadsheet: Wow, what a great honor! As a fellow CPA, I have to tell you that I really appreciate all that you are doing to protect the public and the profession from the sleazy characters who are using all those fly-by-night titles and stealing business from honest CPAs.

Board President Smart: Thank you.

Spreadsheet: Anyway, I just want you to know that there are a lot of practitioners like me who really appreciate all you are doing. Say, you do a lot of HUD audits don't you? I don't do much of that work right now, but I get lots of calls about that kind of engagement. OK if I send them your way?

Board President Smart: Well, I don't know ...

Spreadsheet: By the way, let me ask you a hypothetical question.

Board President Smart: Hold it right there. The Board's legal counsel has warned ALL Board members not to respond to hypothetical questions.

Spreadsheet: Oh, sure, that's good advice. I don't really have a "hypothetical," but I just need your off-the-record opinion about HUD audits, especially since I will be sending some business your way.

Board President Smart: Well, since you want an "off the record" opinion, let me hear your question. I still might not be able to answer you.

Spreadsheet: Fantastic! Here's the deal: What if there was a CPA who was really a great person and had gotten a real handle on technology and could keep the overhead really low by practicing out of their car instead of a high rent office?

Board President Smart: You mean an RV, don't you?

Spreadsheet: No, no, no. Car: 40 miles per gallon. RV: 4 miles per gallon. Bottom line: They practice out of a car.

Board President Smart: Out of a car? Where do they get their mail?

Spreadsheet: At the UPS Store where they advertise that you get a “real address for secure mail!”

Board President Smart: A “real address?”

Spreadsheet: Yep, and, instead of a receptionist who needs wages, benefits, vacation and a switchboard, they use a cell phone with call-waiting and voice mail. And, instead of an expensive library, they just search for the answers on Google.

Board President Smart: Uhhhh...

Spreadsheet: You still with me?

Board President Smart: Well...

Spreadsheet: Great. Now here’s the good part: Basically, a CPA like that could bid really low and get a lot of HUD work. But that CPA does just as good a job as those fancy big firms and the clients love the CPA because they’re cheap and the CPA has never even needed to send a HUD client one of those embarrassing “management letters.” In your opinion, if a CPA is doing such good audit work, but doing it cheaply, that shouldn’t be a violation of the Board’s Rules, should it?

Board President Smart: Well what the CPA charges shouldn’t have anything to do with it, but...

Spreadsheet: Yeah, that’s what I think. It shouldn’t matter if they are the only show in town and can charge an arm and a leg, either.

Board President Smart: I reckon, but ...

Spreadsheet: Great! I am glad to find someone of your stature seeing eye to eye with hard working, dues-paying practitioners in this state. Look, I gotta scoot to a life-or-death meeting, but I am very sure I’ll be talking to you soon about that HUD business I plan to send to you.

Board President Smart: OK. Well, good luck at your life-or-death meeting.

Spreadsheet: Gee, you saying that means a lot to me. I think things are already looking up.

++++

Scene 2: *The Meeting Room. All Board Members are seated except for Vice President Wheeler and Gene Price, President of the State Association of CPAs, who are standing to one side of the Board table.*

State Association President Price: Excuse me, Vice President Wheeler. Have you got a second to chat before the start of the Board meeting?

Vice President Wheeler: Sure. These things never start on time, anyway. What's on your mind?

State Association President Price: Thanks. I need to let you know how we feel about one of the potential new Rules you will be discussing today.

Vice President Wheeler: You said "we feel" – who all are the "we?"

State Association President Price: The State Association, of course. And that includes you since you are a member of the Association and, indeed, you are currently a member of our Council. Understand?

Vice President Wheeler: I think so. Anyway, which potential Rule are you concerned about?

State Association President Price: The one about requiring that any CPA firm performing audits in this state must have an office with a real address.

Vice President Wheeler: And, do "we" have a problem with that proposed Rule?

State Association President Price: Not too much, but we think it needs to be clarified so that the Rule doesn't imply that the auditor has to have a "real address" in this State. That would hurt mobility.

Vice President Wheeler: Makes sense. Did the Council vote to take this position?

State Association President Price: Absolutely, and you seconded the motion.

Vice President Wheeler: OK, I guess I remember now. It gets confusing discussing the same issue at two different meetings.

State Association President Price: Well, I see the big meeting is about to start, so I will let you go. Thanks for all your hard work.

[Vice President Wheeler goes to his/her seat at the Board table. President of the State Association Price goes to his/her seat in the audience.]

Scene 3. *Board meeting. The Board meets in public session.*

Board President Smart: I would like to call this meeting of the Board of Accountancy to order at 9:20 a.m. I am sorry for the delay, but a good friend is here for a hearing and our discussion ran over a little bit. I would like to welcome our guests. I know the President of the State Association of CPAs, Pat Price, but I do not know the other people present. Would you please introduce yourselves?

Taylor Devlin, CPA: My name is Taylor Devlin, and I am a CPA here in town.

Board President Smart: CPA Devlin, what is your purpose for being at the meeting today?

Taylor Devlin, CPA: It is my understanding that Board meetings are open to the public, and I just wanted to see how my Board of Accountancy works.

Terry Lewis, Accountant: I am Terry Lewis. I'm an accountant and legislative representative for the State Society of Accountants. My purpose for attending today's meeting is that the Society has heard you are considering rule changes at the meeting today, and we might have an interest in these rule changes.

Board President Smart: Has everyone reviewed the Agenda and are there any additions to the Agenda? Yes, Terry Lewis?

Terry Lewis, Accountant: Members of the Board, the State Society of Accountants submitted a letter to you at the Board office about a week ago regarding two issues that we hoped would be on this Board Agenda, but I do not see either issue listed.

Board President Smart: Executive Director Casey Martin, did you receive the letter from the Society of Accountants?

Casey Martin, Executive Director of the Board: Yes, President Smart. I did, but you know our policy for agenda material. If it is not received ten days in advance of the Board meeting, it is not placed on the Agenda unless it is considered a critical matter for the Board. Therefore, I did not place the request on the Agenda.

Board President Smart: Terry Lewis, were you aware of this policy?

Terry Lewis, Accountant: Yes, but I only missed the deadline by a couple of days. What's the big deal? You can delay the meeting to shoot the breeze with you buddy who is here for a hearing, but you can't discuss these significant issues that impact all licensees?

Board President Smart: That's it exactly. Your matter will not be placed on the Agenda. The Agenda is approved as submitted. Has everyone read the minutes of the May 5, 2016, Board meeting?

Vice President Wheeler: President Smart, I had a big client in last week and I was unable to review the Board package. If you could give me a few minutes to review the minutes, I would appreciate it.

(Wait a moment while Vice President Wheeler reviews the minutes.)

Board President Smart: If you are finished reviewing the minutes, Vice President Wheeler, I will entertain a motion to accept the minutes as presented.

Board Member Goodman: I move we accept the minutes.

Vice President Wheeler: I second.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed.

BREAK FOR QUESTIONS

- Must parliamentary procedure be followed in your Board's meetings?
 - **Some boards have adopted Roberts Rules of Order. If they have, it's important to make sure what version they are using. When in doubt, also follow the guidance of your legal counsel.**
- Was parliamentary procedure followed in the skit's Board meeting?
- When/what is considered a "meeting" of the board?
 - Some states determine that a meeting occurs when more than one board member talks to another board member. This could mean that a side conversation in a hallway or bathroom could be determined as a meeting in some states. This could also mean an email exchange or social media exchange could be considered a meeting. This is a good question to ask because it reminds the new board members that meets are subject to the Open Meeting Acts/Sunshine Acts of their state which require Notice be given to the public. This is a question to pose to remind the new board members not to have side conversations with each other during breaks or between votes on board matters. Emphasizes the goal of transparency in government and the public confidence in government. A good question also point out the potential penalties boards can face for violating Open

Meeting Acts such as public and media issues, fines, losing immunity from liability, and board members being removed from boards.

- To what extent can a Board enforce an unwritten policy?
 - **Over the last few years there has been a push in many states to formalize all policies into rules, otherwise they were not allowed to be used. This was to create more transparency and less confusion among licensees.**
- Can the Board waive statutes or rules?
 - **Boards cannot waive statutory law. Similarity, rules have the effect of laws and cannot be waived by the board.**
- In your jurisdiction, are you required to read a conflict-of-interest statement at the beginning of a Board meeting?
 - **This is another area where boards a split. Based on my visits, some chairs read a formal statement. In other cases, there is no requirement.**
- Should an Accountancy Board member concurrently serve on the Board of Directors of the State CPA Society?

SCENE 4

Vice President Wheeler: I would like to discuss one of the new proposed rules. The rule requires that any CPA firm performing audits in this state must have an office with a real address. As I have heard concerns regarding the clarity of this rule and the implications on mobility, I would like to amend the proposed rule to clarify that an auditor does not need to have a real address in this state.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed. Has everyone reviewed the financial statements for May, Item I-E?

Board Member Hoover: There is no item I-E on the Agenda, but we do seem to have the financial statements marked Item I-E.

Casey Martin, ED: It appears I left this item off the Agenda, President Smart.

Board President Smart: Well, pursuant to my inherent authority and exercising my presidential prerogative, I placed this item on the Agenda. Are there any questions regarding the May financial statements? Seeing there are none, the financial statements for May are accepted as presented. The next item is the request by Darth Vader, CPA, to change the Administrative Code Rules 8G .0103, .0104, and .0105. Do I have a motion to accept this request for the purpose of discussion?

Board Member Goodman: I move we set Rules .0103, .0104, and .0105 for an October rulemaking hearing pursuant to the Administrative Procedure Act.

Board Member Hoover: I second the motion.

Board President Smart: Any discussion?

Vice President Wheeler: I am not in favor of this motion. Mr. Vader is proposing these changes for his sole benefit. If these changes are made, his firm is the only firm that will be able to take advantage of the changes.

Board Member Goodman: I think we need to keep personal feelings out of this discussion, Vice President Wheeler. I would like to move to take this discussion into Executive Session.

Lee Beagle, Legal Counsel to the Board: President Smart, that motion is out of order. Requests for rulemaking by the public to this Board are public record and cannot be discussed in Executive Session unless the Board needs privileged legal advice.

Board President Smart: Legal Counsel is correct. We cannot move to Executive Session to discuss this motion, but we can try to keep personal feelings out of the discussion.

Board Member Hoover: I'd like to know why Mr. Vader is not here in support of his motion.

Vice President Wheeler: Because Mr. Vader can't look you straight in the face and give you an honest answer. Or maybe he's just off in a galaxy far, far away?

Board Member Goodman: President Smart, I thought we were going to keep personal feelings out of this discussion.

Board President Smart: Please, no more discussion of personal feelings in this matter—just the relevant issues.

Vice President Wheeler: There is nothing relevant about this request for rulemaking.

Board President Smart: I am going to defer consideration of this matter until the July Board meeting when Mr. Vader can be here. Casey Martin, please make sure Mr. Vader is told to be here for the July Board meeting to present and speak to his request. Use the force if you need to. There are no national organization items, except remember that the NASBA regional meeting is coming up in a few weeks. Please let the Executive Director know if you are planning to attend.

SCENE 5

Board President Smart: Now, a quieter issue, Item IV. The State Association of CPAs has requested that we provide them with a register of licensees, at no charge, at least three times a year for membership and CPE purposes.

Board Member Hoover: I see no problem with this as long as it doesn't get out-of-hand and we have to give it to a bunch of groups. Remember, selling mailing labels and registers is considered an income source for the Board. I make the motion to give the registers to the Association three times a year at no cost.

Vice President Wheeler: I second.

Terry Lewis, Accountant: President Smart, this was one of the issues on which the Society has written to the Board with regard to receiving a list of licensed CPAs at least three times a year, at no charge, for the same purpose as the Association.

Board President Smart: Terry Lewis, as I stated earlier, those matters are not going to be considered here today. They will be considered at our next Board meeting.

Board Member Hoover: I think we should consider that today, President Smart. I would like to move to amend my motion to say that the Association and Society should receive free registers.

Vice President Wheeler: I second.

Lee Beagle, Legal Counsel: The register and mailing labels are public documents and are therefore available to anyone at a reasonable cost for copying. However, you may vote to establish a policy on this issue.

Board Member Goodman: I make a substitute motion that all parties requesting registers and mailing labels be charged according to the rules and no waiver be allowed until the Board has approved a fair and consistent policy.

Board President Smart: I second that motion and call for the vote. All in favor?

All Board Members: Aye.

Board President Smart: There does not appear to be a request for a Declaratory Ruling, so I will move to the Committee Reports. The Executive and Personnel Committees have not met and therefore have no report. Vice President Wheeler, please give the report of the Professional Standards Committee.

Vice President Wheeler: The Professional Standards Committee met and considered the following:

- (A) Closed Case #9403-165 with a Consent Agreement with Herman Smith, CPA
- (B) Signed Litigation Monitoring Order on Case #9405-195
- (C) Closed Case #9404-175 without prejudice against William G. Roberts.

Board Member Hoover: What CPAs are involved in the Notices of Hearing in August? I am not going to be here for that hearing. I'll be on vacation.

Vice President Wheeler: Those cases involve Joe Ledger, CPA, and Donna Debits, CPA. Ledger has been accused of....

Lee Beagle, Legal Counsel: I think that at this point it is inappropriate to discuss the allegations against these CPAs. The Notices of Hearing are included in the public record with the minutes of this meeting, if anyone would like to see them. President Smart, I need to leave for a few minutes.

Vice President Wheeler: I move that the report of the Professional Standards Committee be approved.

Board Member Goodman: Second.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed. Next on the Agenda is the report of the Professional Education and Applications Committee.

Board Member Goodman: The Professional Education and Applications Committee was unable to meet because I was the only member present at the Committee meeting. There were a few applications to be reviewed, and they can wait until the next meeting. I would like to discuss the application of Penny Pincher for licensure.

Penny Pincher has ten years of experience as a corporate banker with one of the State's largest banks. As you know, an absent Accountancy Board member and Committee member is a Vice-President with this bank. He is very much in favor of the applicant's experience, but the other member and I do not agree with him. However, we don't want to anger this Board member

because he has two years left on the Board and he is well-connected to the Governor. He has been lobbying my other Committee member very hard to change his vote. Since neither showed up at this meeting, I decided to bring it to the Board and take them both out of the process. I move that we deny Penny Pincher's application for licensure.

Board Member Hoover: Second.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed. There was another applicant, Gene I. Shades, similar to Penny Pincher. Gene I. Shades is a former public member of the Board, and we believe that he understands the rules well enough not to cross the line. I think we can make an exception for him and waive the rules and grant him his license, if there is no objection. Since there are no objections, we will approve Gene I. Shades' application.

Executive Director Martin has presented the written executive staff report, and we need to proceed to the public hearing that is scheduled to begin in five minutes. If there is no further business before this body, I move that we adjourn. All in favor?

All Board Members: Aye.

Board President Smart: Motion passed.

BREAK FOR QUESTIONS

- Was administrative procedure followed in the request for rulemaking?
- In a Board meeting, should a Board member express his or her personal feelings regarding any individual?
 - **A good place to remind board members to excuse yourself on votes for bias/connections—avoid conflicts of interests, especially where you could potentially benefit from an official action, decision, or recommendation). Do disclose you have a conflict. Do excuse yourself from deliberations if your state rules mandate and excuse yourself on votes on the matter with the conflict. Keep in mind Potential conflicts of interest and Actual conflicts of interest. Do inform as soon as possible to the board chair or staff liaison. If actual conflict, may be best to leave the room, depending on state regulations. Ensure the conflict is noted in the written meeting minutes.**

- Things to ask yourself: Could my business, my family members, or any of their businesses specifically benefit from my participation in this matter? Financial interest?
- If a Board member has a personal bias, should he or she remove himself or herself from participating in deciding the issue?
- Do you have rules or laws in your jurisdiction on how Board members can disqualify themselves if they think they are biased in a case?
- How can a respondent in your jurisdiction find out if a Board member is biased?
- What is a public record?
 - **This could be a good place to remind them who and what is subject to public record. Mention that all emails sent to the board staff/state are subject. Typically, all materials prepared for meetings (except for certain legal ones), minutes, actions, etc. I would hate for a new board member to put something embarrassing or inappropriate in writing only to discover that it is subject to public record and that any state citizen may have access to it. Helps them to be conscious of their actions.**

Act 2

Board President Smart: I would like to call the Executive Session to order. Are there any additions to the Agenda of the Executive Session?

Board Member Goodman: I would like to discuss Darth Vader's request for rulemaking.

Lee Beagle, Legal Counsel: As I stated in Public Session, this matter cannot be discussed in Executive Session unless the proposed rule is illegal or unconstitutional.

Board Member Goodman: I understand your advice to us regarding this issue, but Board President Smart, I would like a vote by the Board members present in this meeting as to whether to discuss this matter regardless of the advice of Legal Counsel.

Board President Smart: I agree with Legal Counsel that this matter should not be discussed in Executive Session, but majority rules. All in favor?

Board President Smart and Board Member Hoover: Aye.

Board Member Goodman and Vice President Wheeler: Nay.

Board President Smart: It seems we have a tie, so I rule that the matter will not be discussed.

Board Member Goodman: I would like to put an application matter on the Agenda.

Board President Smart: Okay, any other matters to be added at this time?

Board Member Hoover: I would like to discuss the policy regarding the waiver of fees for registers and mailing labels.

Lee Beagle, Legal Counsel: President Smart, you can discuss the need for a policy, but a policy should be formulated and voted on in Public Session.

Board President Smart: I will add it to the Executive Session Agenda, but Counselor, let us know if we get into an area that should only be discussed in the Public Session. Has everyone read the minutes from the May Executive Session? Hearing no objection, the minutes are approved as submitted by staff. The first item to be discussed is the issue of waiving fees for registers and mailing labels. Rather than getting into a lengthy discussion, which will probably accomplish

nothing, I withdraw the item from the Agenda and instruct our Executive Director to present us with a draft policy for consideration at our August Board meeting. We can now discuss the two items from the Professional Education and Applications Committee.

Board Member Goodman: We have a request for a reciprocal license from an applicant who sat for only three parts of the exam. The law portion was waived for his original license because he holds a *juris doctorate* degree. The applicant has been practicing for four years with a multi-state firm and has been transferred to one of the firm's offices in our State. The firm and State Association, of which he is a member, have asked that he be granted an exception to the statute and rule because he is licensed in another jurisdiction and has been practicing for four years.

Board President Smart: How long has he been practicing in our State?

Board Member Goodman: A little over a year.

Board President Smart: Why has it taken him so long to apply for licensure?

Board Member Goodman: We wrote to him and told him he had to be licensed after we caught him signing an experience affidavit for an applicant that he has been supervising since he has been in the State.

Board President Smart: That's enough for me. I move that we deny his application for reciprocity.

Lee Beagle, Legal Counsel: President Smart, why don't we discuss this further and come to a better solution.

Board President Smart: Such as?

Lee Beagle, Legal Counsel: Well, he does have a valid original certificate to practice public accounting in another jurisdiction. We can issue him a temporary permit to practice for six months to allow him to sit for the Business & Environmental Concepts section, known as BEC, of the Uniform CPA Examination. If he fails to pass BEC, the temporary permit expires and he cannot practice as a CPA until he passes that section. The man is competent in law—he has a JD degree. I don't think this individual practicing as a CPA on a temporary certificate while he completes the CPA exam will harm the public. However, our statutes and rules state that the individual must have completed and passed all sections of the Uniform CPA Exam.

Board President Smart: The man does have a JD, and I see all the courses my daughter is taking in law school now - and I'm paying for, so I will accept this and so move.

Board Member Goodman: Second.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed. If there is no further business, I move that we adjourn back to Public Session.

Vice President Wheeler: Second.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed.

QUESTIONS FOR DISCUSSION

- When is your Board allowed to enter into Executive (also known as “Closed”) Session?
- What issues can or cannot be discussed in Executive Session?
- Do you have to take minutes in an Executive Session?
- Do you have to record an Executive Session?
- Before entering Executive Session, does your Board have to state its reasons for doing so and vote to do so?

Act 3

Scene 1. *The Board has returned to public session and is conducting a public hearing.*

Board President Smart: I call this Public Hearing to order. I am president of the Board of Accountancy. We have present today Board members Goodman and Hoover and our Vice President Wheeler. Our Executive Director and Legal Counsel are also present. These proceedings are being recorded by a court reporter. Lee Beagle, these proceedings are now yours.

Lee Beagle, Legal Counsel: The first case is Case #2013-005, Seymour Orless, CPA. Does anyone see Orless in the room? Let the record show that Seymour Orless is not present.

Board President Smart: Attorney Beagle, if Orless does not show, are we required to go to the expense of recording these proceedings? Seems like a waste. Besides, these funds could be used to supplement our paltry budget for coffee.

Lee Beagle, Legal Counsel: Well, you are not required to record, but I suggest that you let the court reporter record the hearing and if Orless does not protest the findings of the hearing, you might not want to have the hearing transcribed.

Board President Smart: Court reporter, continue recording and I'll let you know whether or not to transcribe this hearing.

Lee Beagle, Legal Counsel: I would like to introduce Exhibits One through 12 into evidence at this time. *(Beagle hands Board President Smart a stack of papers.)*

Board President Smart: Exhibits One through 12 are accepted into evidence.

Lee Beagle, Legal Counsel: Exhibit One is ... *(an hour later)* and that concludes the evidence in this case.

Board Member Hoover: Attorney Beagle, I notice that Exhibit Two, the certified mail receipt showing delivery of the Notice of Hearing, shows only 14 days' notice of the hearing. It is my understanding that we are required to give 15 days' notice for a public hearing.

Lee Beagle, Legal Counsel: You are correct. We only received the return receipt back yesterday. We did not have time to call off the hearing, and we figured if Orless showed, we would ask him to waive the fifteen-day notice.

Board President Smart: Make Seymour Orless pay a civil penalty of \$10,000.00

Vice President Wheeler: Second.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed.

Lee Beagle, Legal Counsel: The next case is Case #2013-555, Dale Spreadsheet, CPA. Is Dale Spreadsheet or counsel present?

Dale Spreadsheet, CPA: I am Dale Spreadsheet. I don't have anyone representing me. I will be advocating for myself.

Lee Beagle, Legal Counsel: Spreadsheet, you do understand that you may have a representative here today for this hearing; that is your right.

Dale Spreadsheet, CPA: Yes, I understand.

Lee Beagle, Legal Counsel: Okay then, let's begin. Dale Spreadsheet, you have been accused of providing "Drive by audits" for local entities that receive HUD funds. More specifically, there have been several complaints about your inadequate work.

(Goodman's cell phone begins to ring.)

Board Member Goodman: *(answers cell phone)* Hello? Why yes, I would like to confirm that I will be at that dentist appointment tomorrow morning. Thank you for the reminder.

Lee Beagle, Legal Counsel: Board Member Goodman, please refrain from cell phone usage during hearings. Thank you.

Board Member Goodman: Oh, Attorney Beagle, while I have your attention, I wanted to show you these online Google reviews written by Dale Spreadsheet's clients. They are definitely evidence of Dale Spreadsheet's inadequate work.

Lee Beagle, Legal Counsel: Board Member Goodman, where did you obtain those reviews? They are not evidence that has been introduced at trial.

Board Member Goodman: Oh it was easy. I just typed "Dale Spreadsheet" into Google right here on my Ipad. The reviews came up with the search and I read them just now. I'm a pretty good detective if I do say so myself.

Lee Beagle, Legal Counsel: Board Member Goodman, that evidence is not allowed...

Dale Spreadsheet, CPA: Excuse me, Attorney Beagle, if I may interrupt. This whole matter should just be forgotten. The Board President agrees with my position on this matter and agrees that I have done nothing against board rules. We discussed this matter in the hallway, and he concurred that there was nothing wrong with providing services from my vehicle. Additionally, I deny that my work was inadequate. Dale Spreadsheet is excellent when it comes to delivering value.

Lee Beagle, Legal Counsel: You have discussed this case and Notice of Hearing with our Board President?

Dale Spreadsheet, CPA: Yes, sir. If you folks say I can't practice from my vehicle, then I am going to sue each one of you for restraint of trade. I read that Supreme Court ruling and you are just a bunch of active market participants trying to keep an out-of-the-box kind of thinker away from your clients.

Lee Beagle, Legal Counsel: President Smart, I would like to request a break in these proceedings and that the Board go into Executive Session for advice from Legal Counsel.

Board President Smart: For what purpose, Attorney Beagle?

Lee Beagle, Legal Counsel: To discuss matters regarding this case.

Board President Smart: Let's go off the record. If everyone except Board members, the Executive Director, and Legal Counsel would leave the room, please. We'll start again in a few minutes. *(Dale Spreadsheet leaves the room.)* Okay, Attorney Beagle, what seems to be the problem?

Lee Beagle, Legal Counsel: From the statements Spreadsheet made into the record, it appears that our Board President is biased in regard to this case. As you know, it is improper for a Board member to discuss an open case with the complainant or respondent in the matter without the other side being present. At this point, the Board President may need to remove him/herself from hearing this matter.

Board President Smart: I never discussed this case with Dale Spreadsheet until Dale showed up this morning for the hearing. I didn't even know we had a hearing matter scheduled with Dale Spreadsheet. When he stopped me this morning, I thought Dale was a member of my tennis club or the PTA. After thanking me for my service to the public, Dale Spreadsheet asked me a hypothetical question, and I clearly said we were not allowed to answer hypothetical questions. Dale Spreadsheet went on to tell me about various work conditions, including the prospect of

someone working out of their car, but I never gave my opinion on the matter, and Dale Spreadsheet never told me who was being referred to. Spreadsheet didn't tell me about a case open before the Board or that we were discussing Dale Spreadsheet's situation. At this point, I'm feeling very used.

Lee Beagle, Legal Counsel: This is why we instruct all Board members not to discuss hypothetical situations or engage in *ex parte* discussions regarding a pending case.

Board Member Hoover: Attorney Beagle, you worry too much. Why don't we simply find Spreadsheet in violation of a lesser offense, namely our policy for not having a current address in this state?

Board President Smart: Isn't the current address policy one of the subjects of our current rulemaking?

Board Member Hoover: Yes, but that policy is something we have intended all along to be grounds for enforcement action.

Board Member Goodman: Hoover's right.

Board President Smart: I move that we find Spreadsheet in violation and move on to the next case.

Vice President Wheeler: Second.

Board President Smart: All in favor?

All Board Members: Aye.

Board President Smart: Motion passed.

BREAK FOR QUESTIONS

- When, if ever, can a Board member in your jurisdiction talk to a respondent, staff member, or third-party about a potential case?
- Can you participate in a disciplinary hearing if you ever talked with anyone about a case even if you are sure you are not biased?
- What are *ex parte* communications?

- **An ex parte communication occurs when a party to a case, or someone involved with a party, talks or writes to or otherwise communicates directly with the board chair or another member of the board about the issues in the case without the other parties' knowledge.**
- Does your state's laws prohibit or limit *ex parte* communications?
 - **In most cases yes. When in doubt, always consult with your legal counsel.**
- Do you have rules or laws in your jurisdiction regarding how Board members can disqualify themselves if they feel they are biased in a case?
- Were proper procedures followed in the running of the Public Hearing?
 - **Good opportunity to mention NASBAs Enforcement Resource Guide.**
- Was the CPA in Case #2013-005, Seymour Orless, given adequate legal Notice of Hearing?
- Should all disciplinary hearings be recorded and transcribed?
 - **Once again, check with your legal counsel. However, at a minimum, the hearing should be recorded incase an issues arises, the case is appealed or there is a public records request.**
- Can a respondent in your jurisdiction waive the required time of a hearing notice?

SCENE 2.

Board President Smart: Good afternoon. I call this Public Hearing to order. I am president of the Board of Accountancy. We have present today Board members Goodman and Hoover and our Vice President Wheeler. Our Executive Director and Legal Counsel are also present. These proceedings are being recorded by a court reporter.

The hearing regards Case Number 12345-67, Kelly Smith.

In accordance with the State Government Ethics Act, it is the duty of every Board member to avoid both conflicts of interest and appearances of conflict. Does any Board member have any known conflict of interest or appearance of conflict with respect to any matters coming before the Board today? If so, please identify the conflict or appearance of conflict and refrain from any undue participation in the particular matter involved.

(Wait for responses)

Board Member Wheeler: President, I might have a conflict of interest with respect to this matter.

President Smart: What do you believe your conflict of interest is?

Member Wheeler: Well, based upon the discussions I overheard before this hearing, Kelly Smith is being accused of disclosing confidential client information without consent.

President Smart: OK, so what is your conflict of interest?

Member Wheeler: I have been at social events where Smith was present, drank too much, I believe, and was telling anyone who would listen some financial details about recent clients.

President Smart: I see. Well it sounds like you already have some potential bias in this matter, but let me ask you: How is that a conflict of interest?

Member Wheeler: Some of the people Smith was talking about used to be my clients.

President Smart: Alright, Wheeler. Unless there is an objection, I am going to rule that Wheeler is disqualified to sit with the Board in this hearing. So ordered.

President Smart : If there is nobody else with a conflict of interest, I think we are ready to start the hearing. Is the Respondent Kelly Smith present?

Kelly Smith: Yes, I am here.

President Smart: Smith, are you represented by a lawyer?

Kelly Smith: Yes, my lawyer, Ace Litigator, is here with me.

President Smart: Is the Board's Legal Counsel, Leslie King, ready to proceed?

Attorney Beagle: Yes, I am. Members of the Board, I want to begin by telling you a little about this case. The Board staff received a complaint about Smith in which Smith is accused of violating the Board's rules by disclosing confidential client information to third parties without the client's consent. At this time I would like to call our first witness, T.C. Jones.

T.C. Jones takes the stand.

President Smart: T.C. Jones, please place your left hand on the Board Rule Book. Do you promise to read the script and nothing but the script in this proceeding?

T.C. Jones: I do.

Attorney Beagle: Jones, have you ever been a client of the respondent, Kelly Smith?

T.C. Jones: Smith has been my CPA, if that is what you are asking

Attorney Beagle: And as your CPA, did you engage Smith to prepare your taxes?

T.C. Jones: I don't know what you mean about "engage" but I did call Smith about doing my taxes this year.

Attorney Beagle: And when you asked Smith to do your taxes, did you tell Smith anything that you regarded as confidential about your finances?

T.C. Jones: Yep.

Attorney Beagle: And what was that?

T.C. Jones: How dumb do you think I am? If I tell you my private information in front of this crowd, with this court reporter writing down everything, it won't be confidential anymore, will it?

Attorney Beagle: Ok, let me ask this another way. Without your revealing any secrets, tell us whether or not you gave Smith any confidential information?

T.C. Jones: Yes, I did.

Attorney Beagle: And did you later find out that Smith disclosed your confidential information to somebody else?

T.C. Jones: Yes, I did

Attorney Beagle: And did you ever consent to Smith disclosing your confidential information to a third party?

T.C. Jones: I never consented to any disclosure, but I don't know anything about a "third party." There was only one party, and it was the same one that Wheeler was at.

Attorney Beagle: And who did Smith disclose your confidential information to?

T.C. Jones: He disclosed it to a couple of accountants who were talking about buying his accounting practice.

Attorney Beagle: Do you know those accountants' names?

T.C. Jones: No, but I recognize them because they are both sitting at the head table.

Ace Litigator: President and members of the Board, I move to dismiss this case.

President Smart: On what grounds?

Ace Litigator:

- *First*, on the grounds that the whole Board has been biased by the comments that Wheeler made before being disqualified.
- *Second*, on the grounds that two additional members of the Board have a conflict of interest that they failed to disclose.
- *Third*, that potential buyers of Smith's accounting practice are not really "third parties."
- *Fourth*, because this whole hearing is an antitrust conspiracy designed by Smith's competitors just so they can drive Smith out of business and have a monopoly.

President Smart: Ok, we have heard some of the Board attorney's evidence, and we have heard Ace Litigator's grounds for dismissing the case. Since one Board member has already been recused and two more are accused of been biased, and all of us have been accused of an antitrust conspiracy, I am going to pose each of the Litigator's questions to our audience.

Attorney Beagle: I object.

President Smart: On what grounds?

Attorney Beagle: Well, for one thing, I wasn't invited to the big party that Smith, Wheeler and the others were at.

President Smart: Overruled. It was my party -- and I didn't want you there because nobody likes your corny jokes.

BREAK – QUESTIONS FOR AUDIENCE

President Smart: Now how does the audience vote on Ace Litigator's first ground, that the whole Board has been biased by the comments that Wheeler made before being disqualified?

[After each question the President asks for a show of hands and a brief discussion; and asks for legal explanation if appropriate].

- How does the audience feel about Ace Litigator's second point, that two additional members of the Board have a conflict of interest that they failed to disclose?

-And how does the audience vote on the third point, that potential buyers of Smith's accounting practice are not really "third parties"?

- Fourth, what do you think about the fourth issue, the antitrust violations?

- Finally, if you agree that there was a violation, what do you think the discipline should be for Smith?

Additional Questions re Bias:

- Should this Board member be recused because of his predisposition or bias, or because of his conflict of interest, or both?
- Should the recused Board member leave the Board table or stay but not speak or vote, or should he leave the hearing room?
- Has the rest of the Board been biased just by hearing the one Board member talk about other misconduct by the Respondent?

Additional Questions re Disclosure of Confidential Client Information:

- The Uniform Accountancy Act provides that confidential information cannot be disclosed without consent. [Section 18 states: “Except by permission of the client for whom a licensee performs services or the heirs, successors, or personal representatives of such client, a licensee under this Act, shall not voluntarily disclose information communicated to the licensee by the client relating to and in connection with services rendered to the client by the licensee.”] Is your state’s statute or rule different?
- What does “permission” or “consent” mean in this context? Must that consent be in writing?
- Would it violate your states’ statutes or rules if the disclosure was to a potential buyer of the accounting practice?

Additional Questions re Antitrust:

- Has your state’s Attorney General, Governor or Legislature changed how your Board handles disciplinary cases to comply antitrust laws?
 - **Great question. Yes! In 2015, the U.S. Supreme Court ruled that if a “controlling number” of board decisions are made by active market participants – in our case – CPAs serving on the board - then those boards should be treated as a “private actor”, and therefore, must be “actively” supervised by the state – in order to “continue” to enjoy immunity from federal antitrust laws.**

There have a number of bills signed into law, along with executive orders issued, that have created an oversight review within state government before any final order can be issued.

- Would you be immune from antitrust damages for actions taken in good faith as a Board member?

- **Not since the 2015 Supreme Court case, unless the board is actively supervised, and/or state law specifically provides for immunity from antitrust for actions taken in good faith.**

++++

QUESTIONS FOR DISCUSSION

- If a Board member has a personal bias, should he or she remove himself or herself from participating in deciding the issue?
- What are the public's rights at a disciplinary hearing?
- How can a respondent in your jurisdiction find out if a Board member is biased?
- What happens if you have a hearing and later find out that one Board member was secretly biased? Is this situation permissible as long as you have a quorum?
- A question regarding "gifts" –
 - **This could remind the new board members not to accept gifts if their state has a gift restriction or to remind them to pay attention to a gift limit. Especially if the gift source has legislative or administrative interest. Some states have annual limits. Some have a per gift limit. Many states prohibit gifts if it would be reasonable to infer that the gift is intended to influence or reward official action. Food, entertainment, travel, loans, money, services, anything of value can be considered a gift by many state statutes. Excluded typically is where it serves a specific state purpose. Some states have a gift disclosure law which requires a form to be filed under certain conditions, typically when the value meets a certain dollar amount.**

Hot Topics and Engaging With NASBA

New Board Member Orientation

June 4, 2024, Louisville, KY

June 25, 2024, Omaha, NE

Daniel J. Dustin, CPA
VP, State Board Relations

Email: ddustin@nasba.org

Phone: (c) 615-708-3577

EASTERN REGIONAL MEETING

June 4-6, 2024 | Louisville, KY



WESTERN REGIONAL MEETING

June 25-27, 2024 | Omaha, NE



Connecting With NASBA

Committee Interest Form

MAKE A DIFFERENCE.

COMMITTEE INTEREST PROCESS HAS BEGUN

Volunteer Today!

SUBMIT MARCH 6 THROUGH MAY 3

Step

1.

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.

Step

2.

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.

Step

3.

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.

Step

4.

Update your bio and upload a headshot.

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

Connecting With NASBA

- **NASBA Meetings 2023-2024**

- Regional Meetings
 - June 4-6, 2024, Louisville, KY
 - June 25-27, 2024, Omaha, NE
- Annual Meeting
 - October 27-30, 2024, Orlando, FL
- Executive Directors/
Legal Counsel
 - Spring 2024 TBD

PROFESSIONAL LICENSURE TASK FORCE

CONCEPT EXPOSURE

Question: Do you believe that the Professional Licensure Task Force should continue to focus its discussions on an equivalent path to licensure that defines a structured professional program that would qualify an individual for licensure as a CPA?

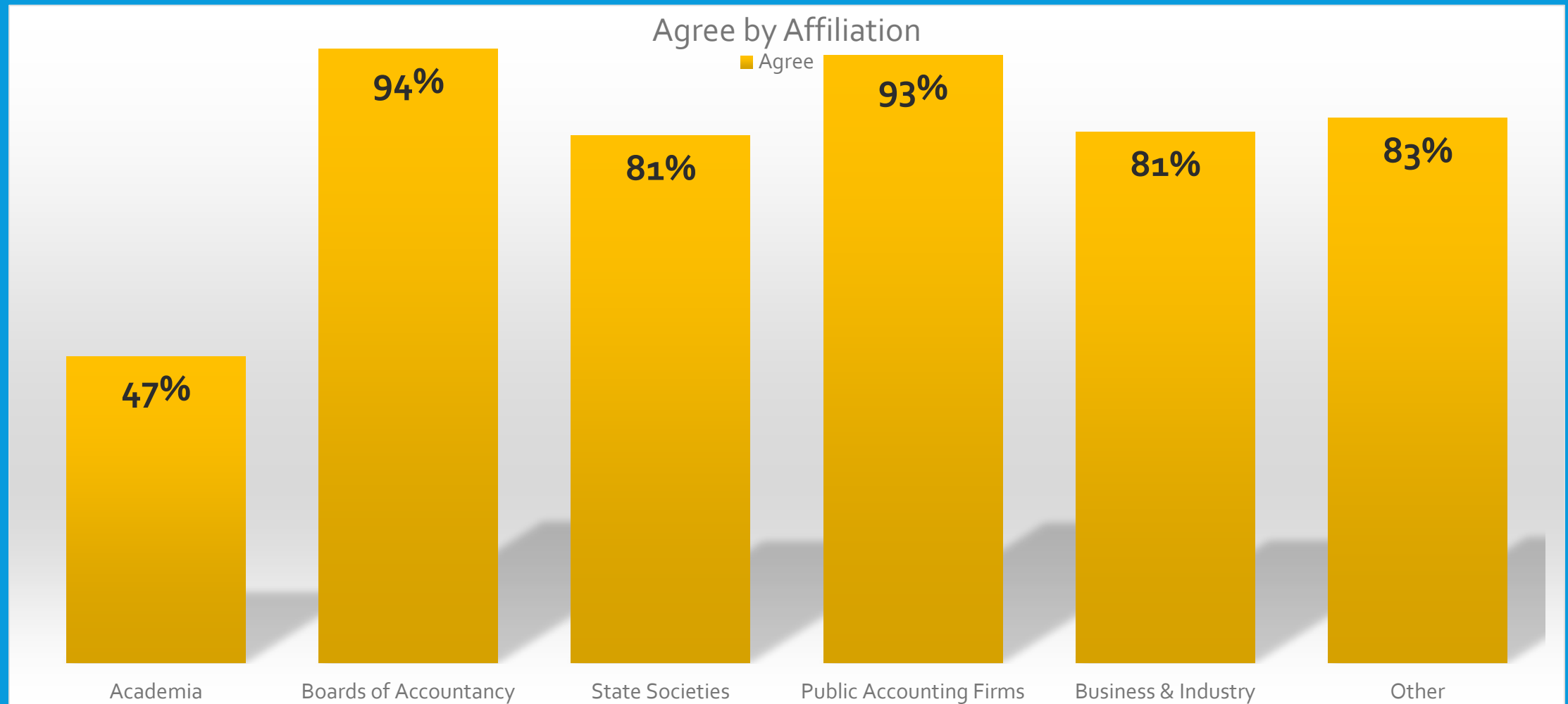


NASBA Professional Licensure Task Force Concept Exposure

Equivalent Licensure Model

Comments requested by March 31, 2024

FEEDBACK THROUGH MARCH 31, 2024



TASK FORCE PRINCIPLES

- Establish an equivalent pathway in the UAA
- Protects the public interest
- Cost effective
- Maintains rigor (minimum competencies of a newly licensed CPA)
- Available to firms and businesses of all sizes
- Defines minimum timeframe to complete
- Establishes an evaluation process to assess completion of program

SPP CONCEPTS

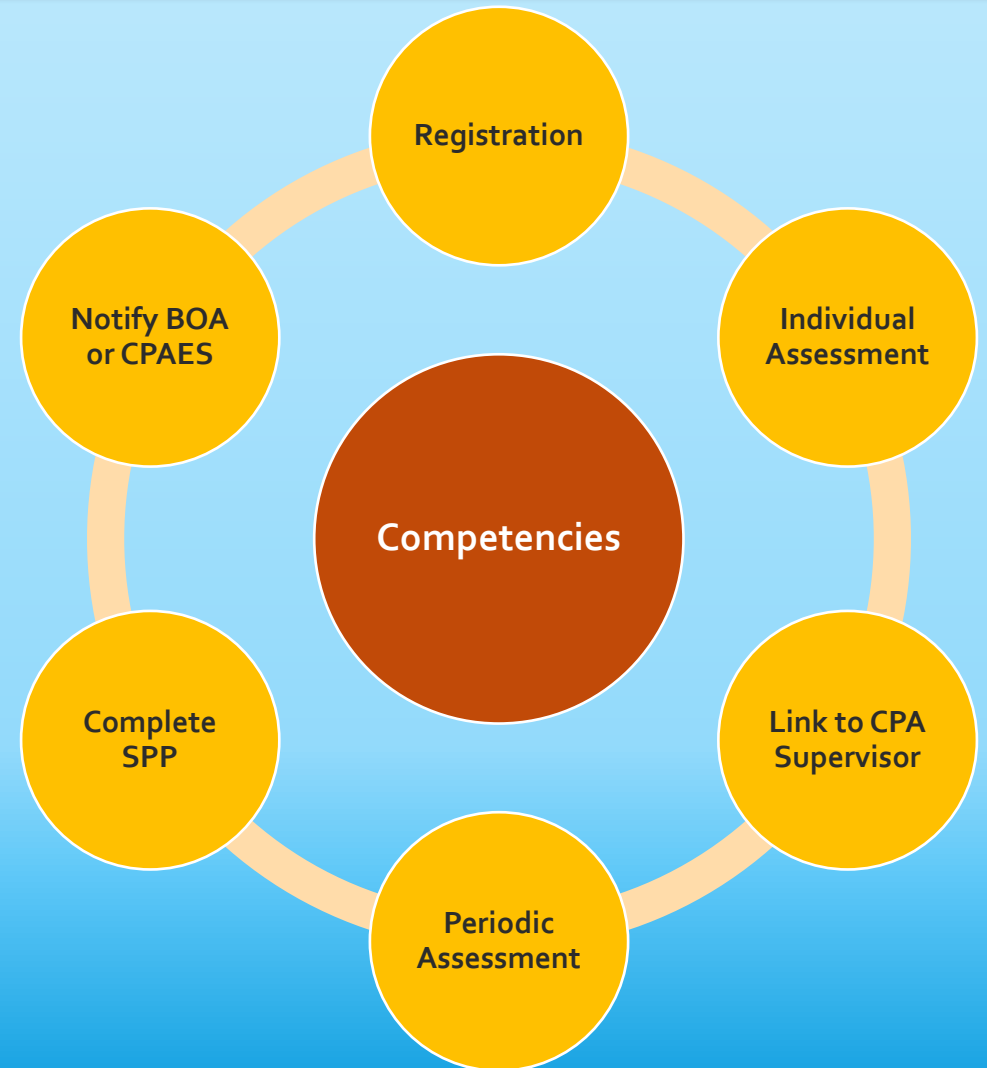
- **Higher Order Skills**
- **Competencies**
- **Application to Public Accounting and inclusive of B&I and Government**
- **Length of Program, including Hours or Years**
- **SPP: 2-year program counting toward education and experience**
- **Evidence of and measuring competencies**
- **Verification and sign-off by CPA Supervisor on SPP completion**

PLTF – NPAG JOINT WORK GROUP

- **Joint Work Group established and has met**
- **Continue to develop SPP process and experiential learning rubric**
- **Work on national standards for SPP**
- **Work on UAA language**
- **Report back to PLTF**
- **Report back to BOAs and other stakeholders**

A SAMPLE SPP PROCESS

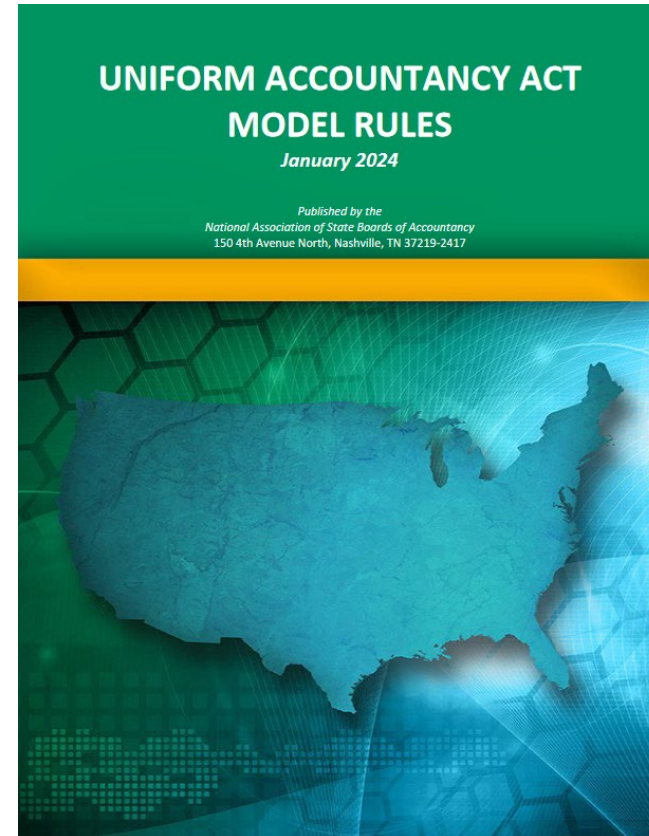
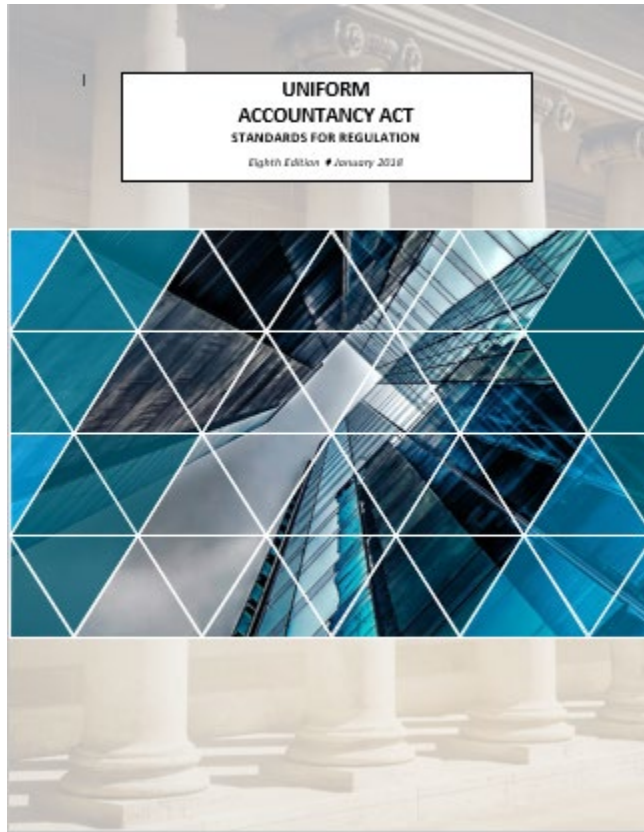
- Individual registers to participate in SPP Uniform Automatic Tracking System
- Individual chooses competencies and self-assesses
- CPA Supervisor registers and links to individual
- Periodic assessments by individual and CPA Supervisor until competencies are met to complete program
- BOA and/or CPAES notified of completion



DIGGING DEEPER: A SAMPLE SPP PROCESS

- **NASBA creates Uniform Automatic Tracking System**
- **Houses the competencies**
- **Individual has applied for CPA Exam**
- **Education is verified by BOA or CPAES**
- **Individual obtains unique Identifier through exam app.**
- **Individual uses the unique ID to register in SPP**
- **CPA supervisor registers to use Automatic Tracking System**
- **System allows CPA supervisor to link to Individual**

Uniform Accountancy Act and UAA Model Rules



UAA Model Rule 7-4 and 7-5

January 2024 Amendments: Peer Review

- Submission of documents and objective information to Boards
- Allow administering entities to provide Board access to documents and objective information via Facilitated State Board Access (FSBA)
- Identifies applicable documents/information
- When they are due to be submitted
- How they are submitted

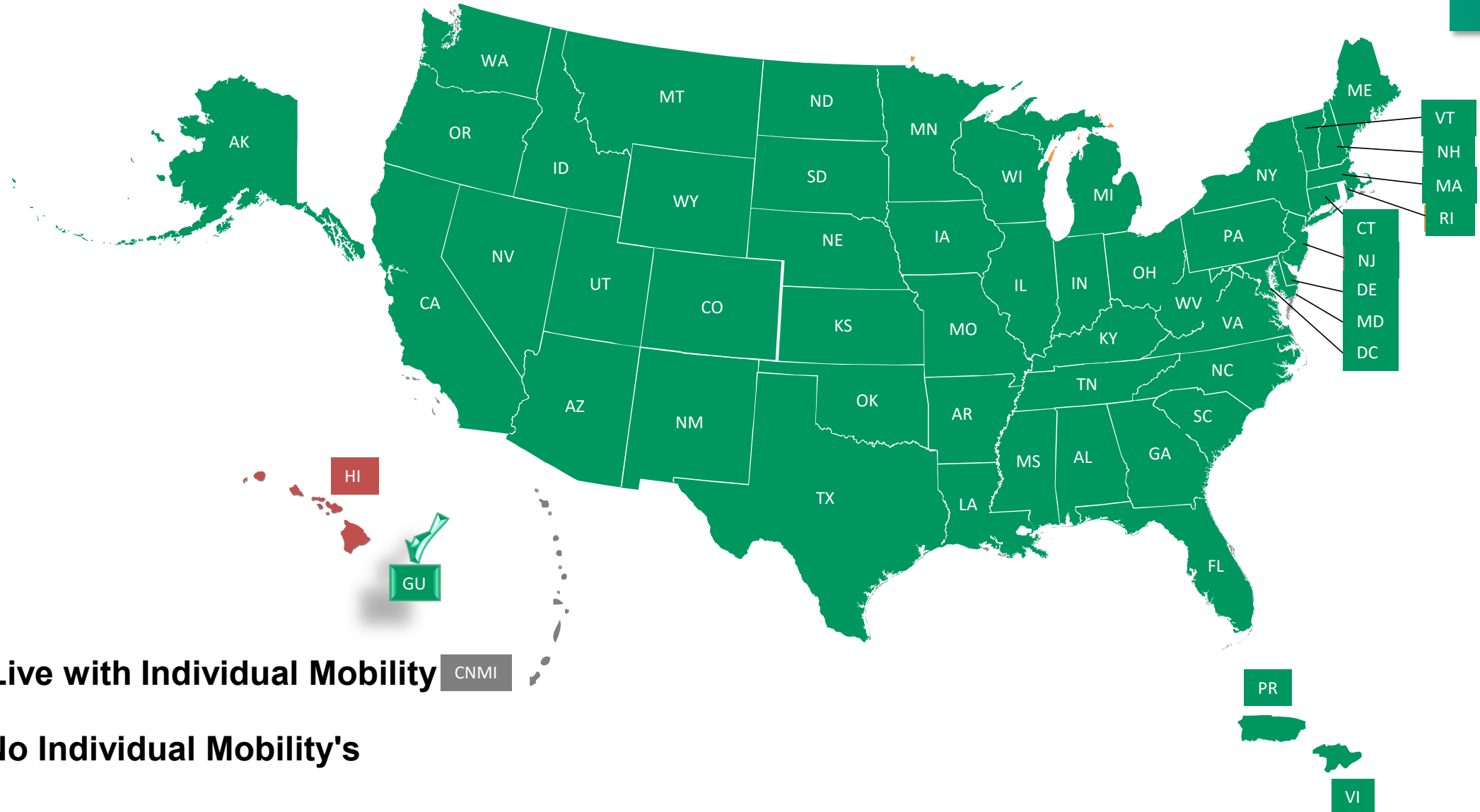
UNIFORM ACCOUNTANCY ACT MODEL RULES

January 2024

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



Individual Mobility



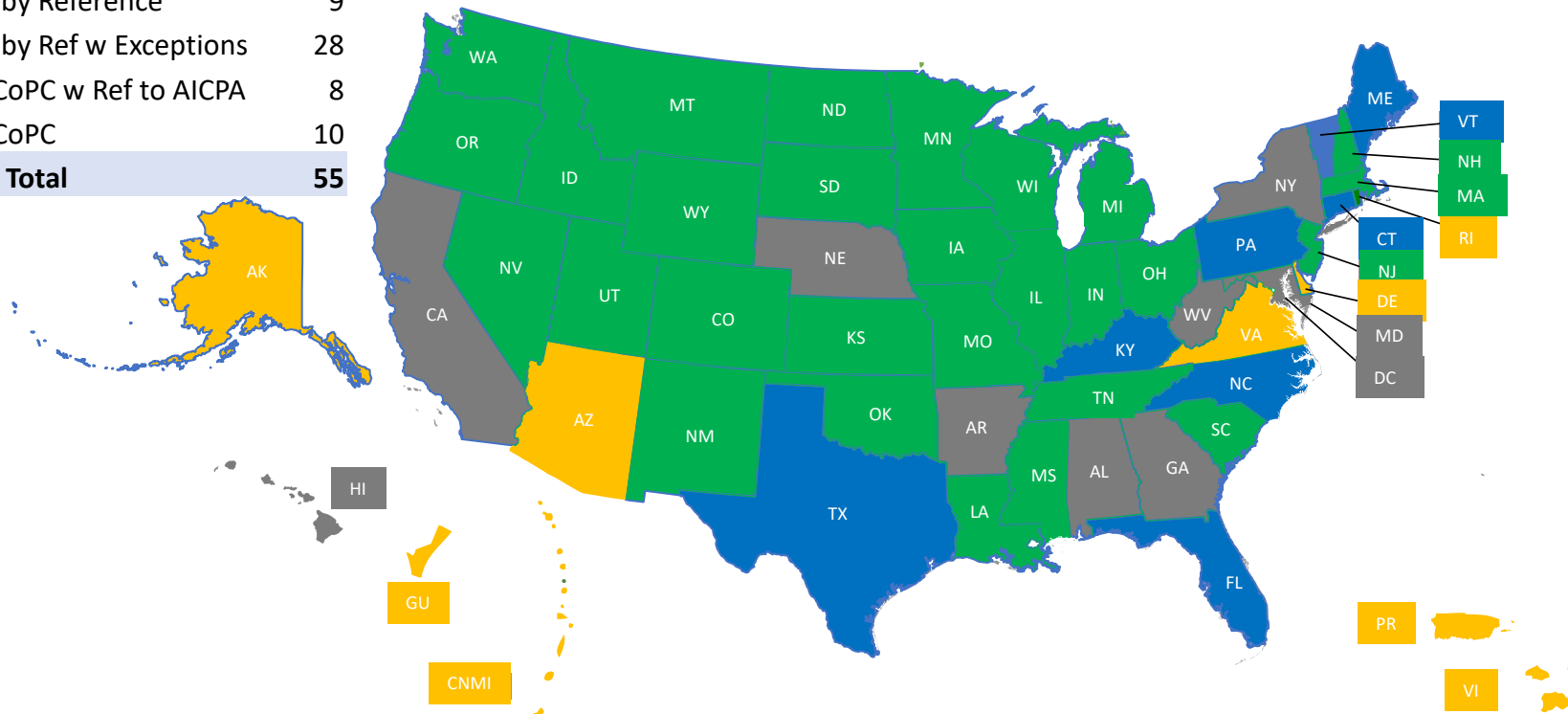
53 Live with Individual Mobility **CNMI**

1 No Individual Mobility's

1 2024 Active Legislation

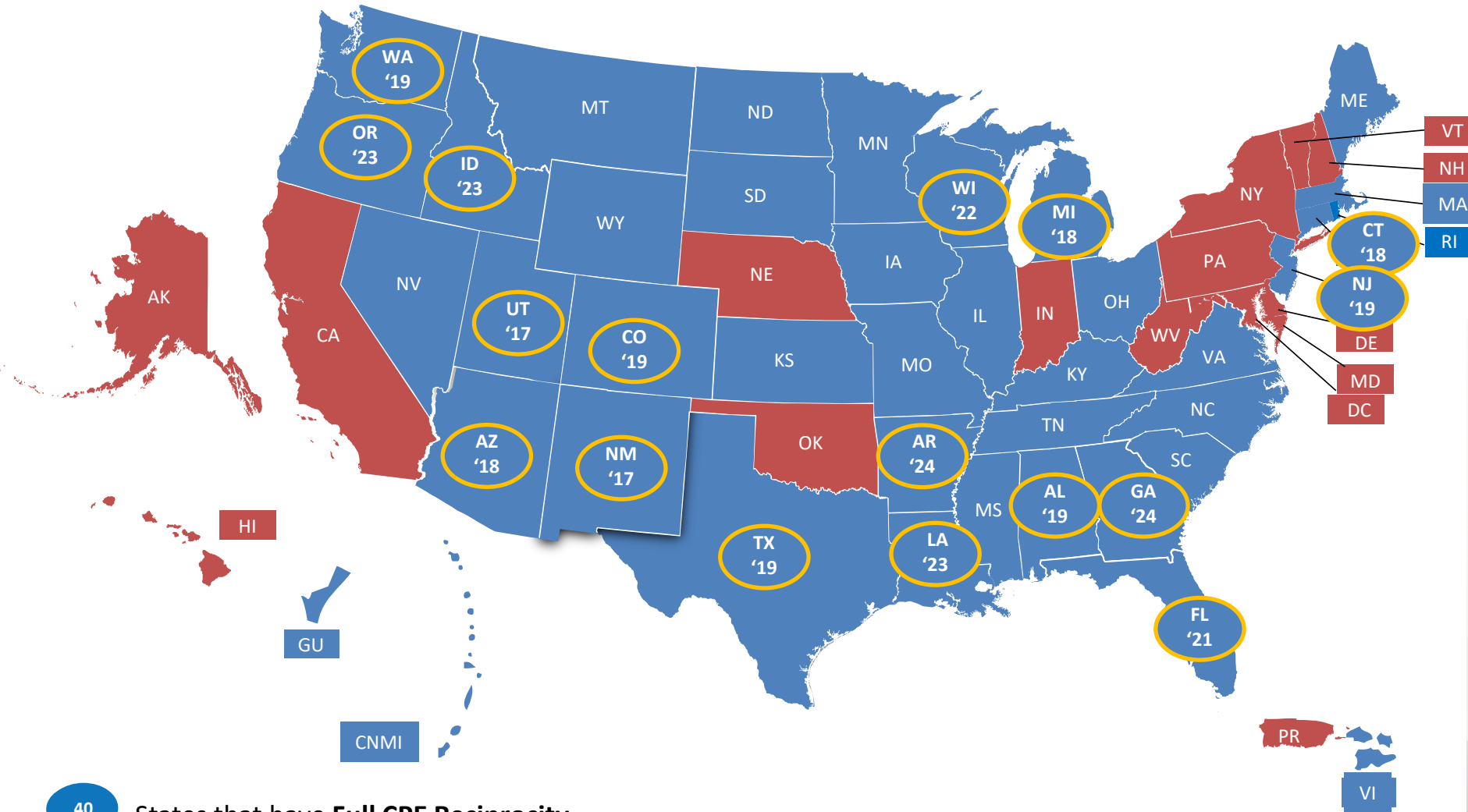
Code of Professional Conduct Adoption

CoPC Adoption Status	Total
AICPA by Reference	9
AICPA by Ref w Exceptions	28
State CoPC w Ref to AICPA	8
State CoPC	10
Grand Total	55



- 9 States that have adopted the AICPA Code of Professional Conduct by Reference
- 28 States that have adopted the AICPA Code of Professional Conduct with Exceptions
- 8 State Code of Professional Conduct with Reference to AICPA
- 10 State Code of Professional Conduct

CPE Reciprocity



40 States that have **Full CPE Reciprocity**

15 States that have **no CPE Reciprocity**

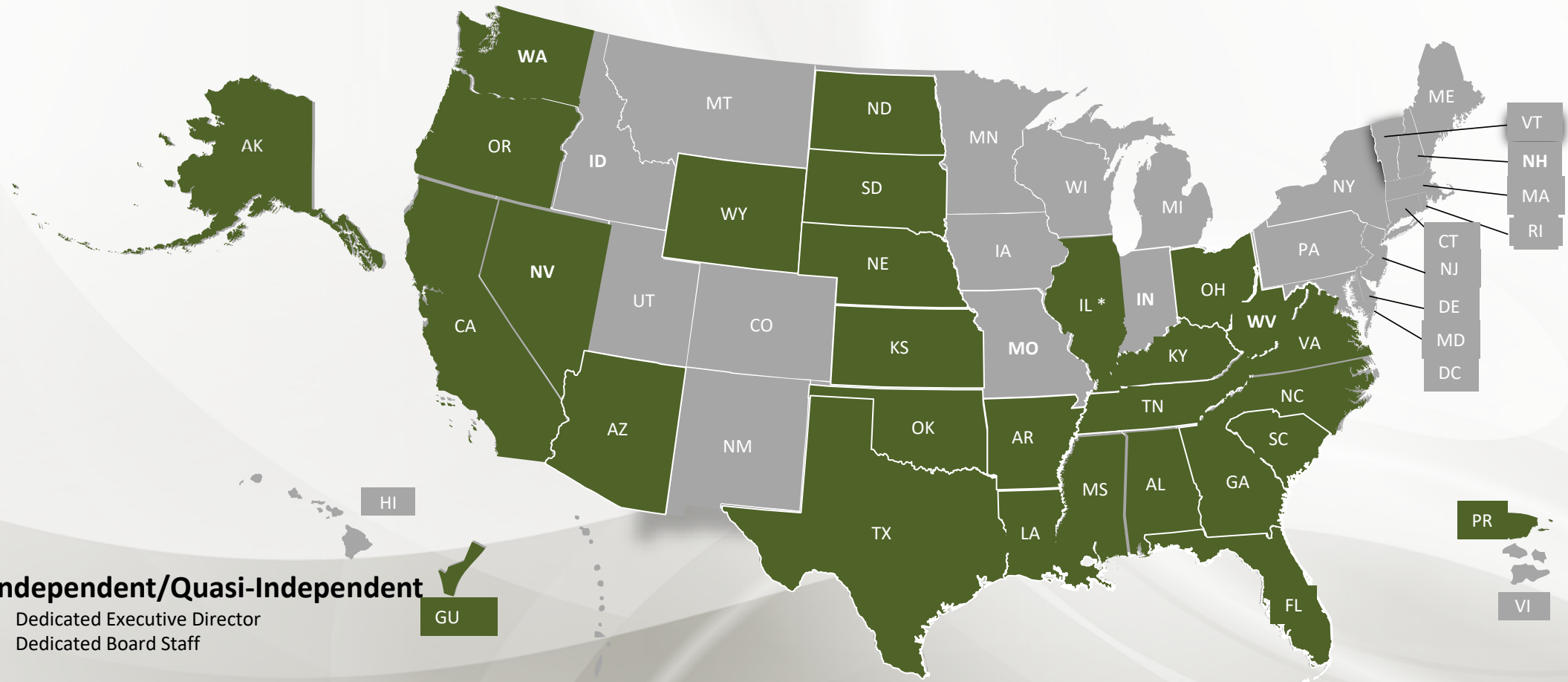
CPE Reciprocity

UAA MODEL RULE 6-5 (c)

A non-resident licensee seeking renewal of a certificate in this state shall be determined to have met the CPE requirement (**including the requirements of Rule 6-4 (a)**) of this rule by meeting the CPE requirements for renewal of a certificate in the state in which the licensee's principal place of business is located.

- (1) Non-resident applicants for renewal shall demonstrate compliance with the CPE renewal requirements of the state in which the licensee's principal place of business is located by signing a statement to that effect on the renewal application of this state.
- (2) If a non-resident licensee's principal place of business state has no CPE requirements for renewal of a certificate, the non-resident licensee must comply with all CPE requirements for renewal of a certificate in this state.

BOA Structure – Independent & Quasi-Independent



29

Independent/Quasi-Independent

- Dedicated Executive Director
- Dedicated Board Staff

26

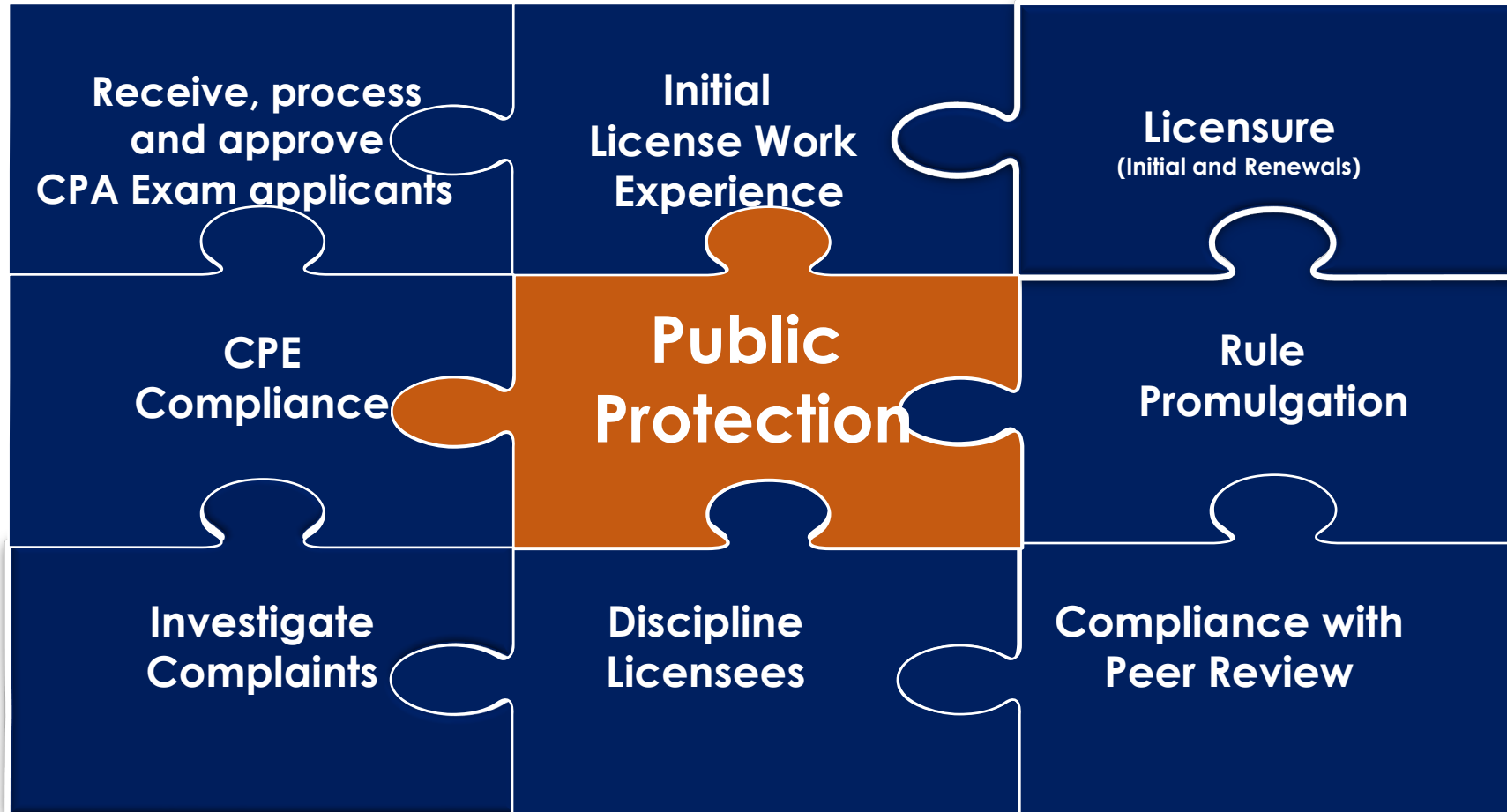
Consolidated/Umbrella Boards

- Executive Director/Board Admin has multiple boards
- Staff perform functions for multiple boards

NASBA Board Member Orientation

June 2024

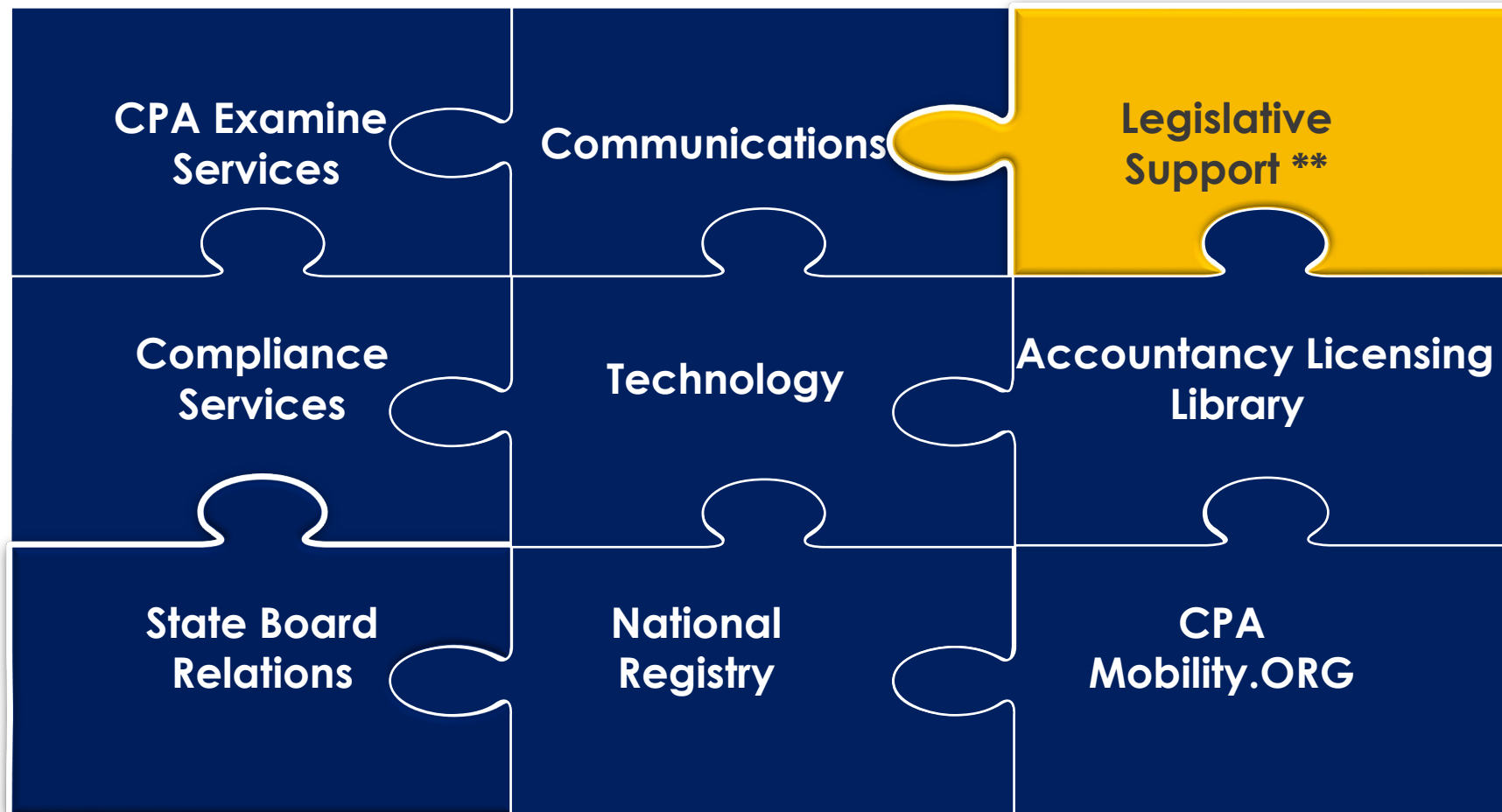
NASBA



John W. Johnson,
Director Legislative and
Governmental Affairs
615-880-4232 (office)
615-934-6510 (mobile)
jjohnson@nasba.org

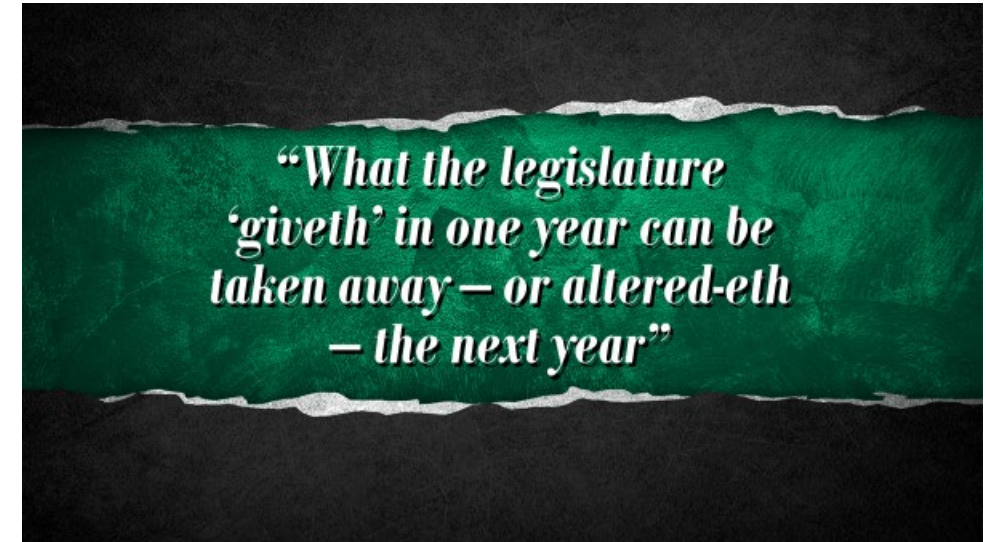
A recent ARPL survey of likely voters shows that 67% of voters believe that consumers are best protected by a system that regulates education, examination, and experience standards – all of which are overseen by a professional licensing board.

Mission Driven – Member Focused

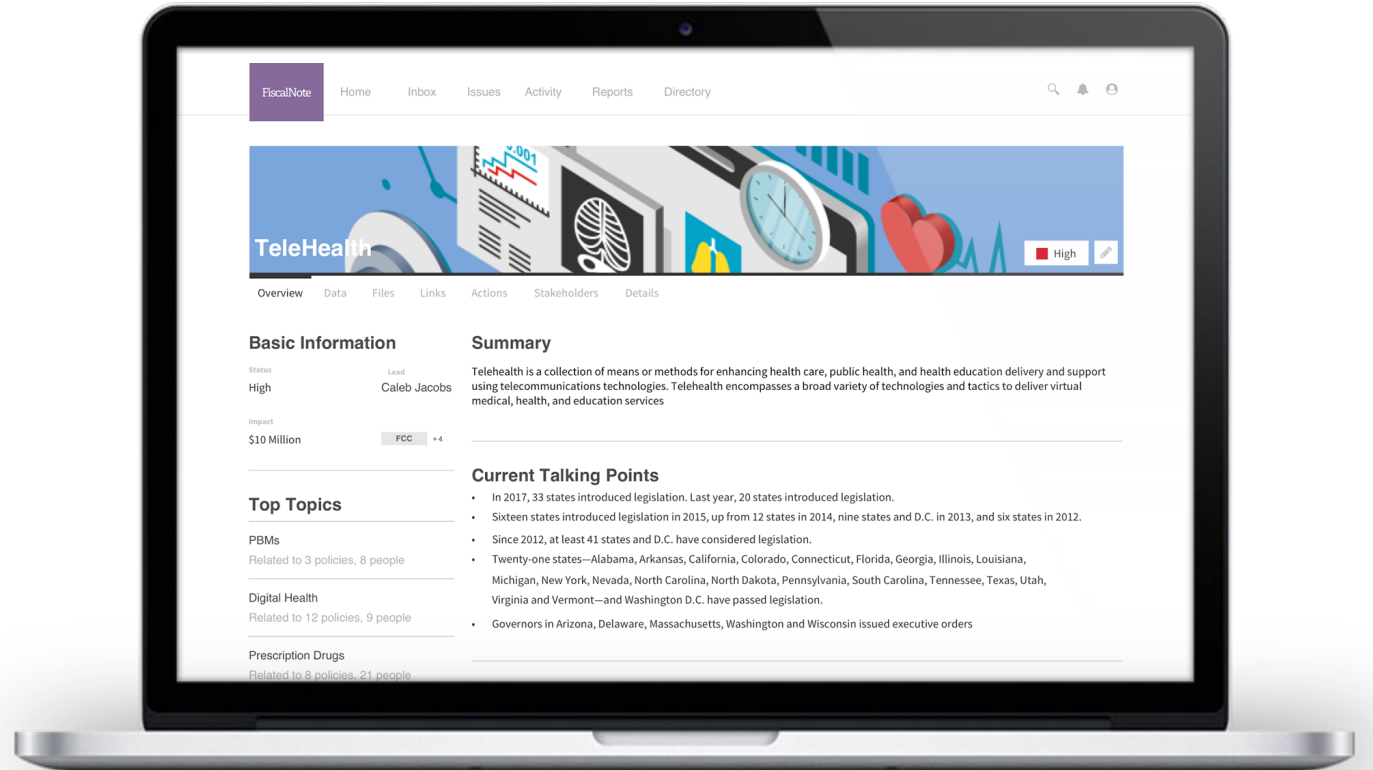
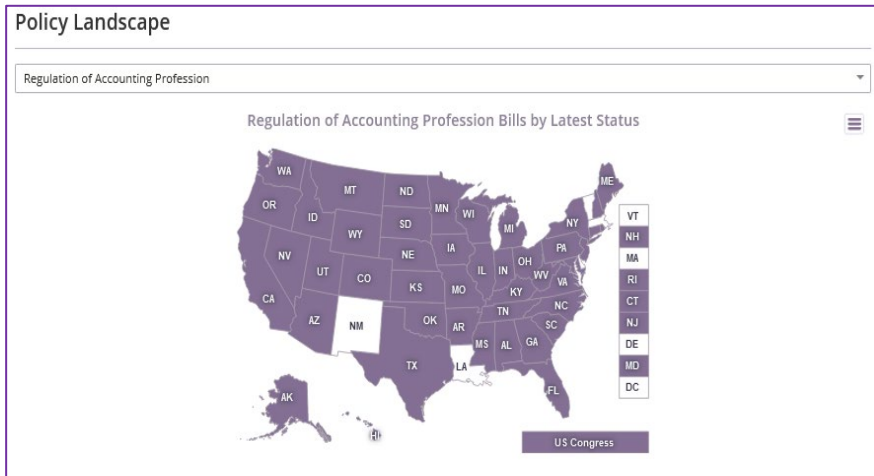


** Established – 6/1/12

Legislative Support Structure



More than 5,000 organizations trust our solutions to manage their most important policy issues.



2023 Legislative Bill Tracking Data

- On Average, 56 New Bills Reviewed Daily (Between January 2023 – May 2023)
- 381 Directly Impacting the Profession

LEGISLATIVE E-news

Your Guide to Legislation Impacting Accountancy Regulation

LEGISLATION BY TOPIC

NASBA's Legislative Support focus ensures that Boards of Accountancy have the tools to act on behalf of and to protect the public. We regard our legislative bill-tracking program as a primary tool in that pursuit, which is why you'll always find portals to legislation being tracked by NASBA, categorized by topic using the tabs below. Awareness like this is pivotal in our efforts at bills that impact the profession, and in addition to real-time tracking

- | | |
|--|---------------------------------------|
| Firm Ownership | Military |
| Individual Mobility | Peer Review |
| Immunity & Indemnification | Private Investigator |
| Lawful Occupation | Reciprocity Privilege |
| Licensure | Regulatory Reform |
| Marijuana – All | Sunrise |
| Marijuana – Audit Requirement | Sunset |
| Marijuana – Medical | Taxation |
| Marijuana – Tax Authority | Tax Preparer |
| | Three E's |

Legislative Bill Tracking



FiscalNote Issues <notifications@fiscalnote.com>
To John Johnson

Follow up. Completed on Sunday, August 20, 2023.
If there are problems with how this message is displayed, click here to view it in a web browser.
Click here to download pictures. To help protect your privacy, Outlook prevented automatic download of some pictures in this message.



Bill Issues

		Aug 20, 2023	
Summary		Daily Digest	
Issue		New	Showing
Regulation of Accounting Profession →		1	1
Digital Currencies →		1	1

Powered by Right-click...

Top Digest

Regulation of Accounting Profession

[View on FiscalNote →](#)

US HR 3541 2023-2024 Regular Session (118th)	FN Forecast
	5.7% 75.2%
<small>TITLE</small> Accounting STEM Pursuit Act of 2023	Priority & Position
	None None
<small>SPONSOR CHANGES</small> Brian Kevin Fitzpatrick is now a Cosponsor	
View Bill →	

SB 210



John Johnson

To Viki Windfeldt

Cc Dan Dustin; katrina.salazar@ccpoa.org; rarpin@kpmg.com



Wed 3/8/2023 8:11 AM

Viki,

As always, it was great seeing you at last week's ED Conference in Tucson – great content and conversations! Wanted to make sure that you and the board have seen [SB 210](#) – This bill sets forth that the policy of Nevada is for the Governor shall fill a vacancy on a board – to the extent practicable – to reflect the diversity of the Nevada – including: Age, gender, gender identity or expression, sexual orientation, ethnic and geographic diversity of Nevada. As this bill contains content around diversity, I am coping Katrina Salazar, Chair of NASBA's Diversity Committee and committee member Rick Arpin from Nevada.

This bill also removes the requirement for certain licensing boards and regulatory bodies to submit quarterly reports on criminal history reviews of potential applicants. Instead, the Sunset Subcommittee will review at least three licensing boards and regulatory bodies to assess their restrictions on applicants with criminal histories.

Let me know if you have any questions or if NASBA can be of assistance – John

John W. Johnson
Director, Legislative & Governmental Affairs

National Association of State Boards of Accountancy
150 Fourth Ave North, Suite 700
Nashville, TN 37219



NC Dental: NASBA's 3-Pronged Approach for Supporting State Boards

NASBA



- Education, awareness, and training
 - **White Paper, NC Dental case webpage, webinars, board meeting attendance/presentations**
- State legislative support
 - **Identify, track, and work with Boards of Accountancy when NC Dental legislation is filed impacting Boards of Accountancy; research and assist Boards of Accountancy that seek greater immunity, indemnification and defense language in their statutes**
- Federal solution support
 - **Professional Licensing Coalition**

NC Dental Support

2015-16 Strategic Initiative – Develop and implement an action plan to educate BOAs about the implications of the NC Dental decision and to provide sound and practical solutions on how to minimize their antitrust risk.

Direct
Legislative
Support

MEETINGS & EVENTS

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PRODUCTS & SERVICES



MEDIA & RESOURCES



Home > Legislative Support > North Carolina Dental Case

North Carolina Dental Case

The Supreme Court's 2015 decision in *N.C. State Board of Dental Examiners v. Federal Trade Commission* ("NC Dental Board") now requires that licensee-controlled State Boards be "actively supervised" by a neutral state entity in order to enjoy immunity from federal antitrust law.

The Supreme Court's ruling has left state regulators with questions concerning the extent of the decision's application to Boards of Accountancy. In order to assist State Boards in understanding those potential applications, NASBA is providing the following white paper, which offers an overview of the pro-competitive aspects of accountancy regulation, the history of state licensing board immunity, the effects of the Supreme Court's decision in the North Carolina case, and implications for State Boards of Accountancy going forward.

The paper is also intended to be an evergreen document that may be updated as future litigation and state and federal guidance provide greater clarity on this topic. Additional material can be found using the links below.

> [North Carolina Dental Case Decision: Implications for State Boards of Accountancy](#)

Federal Antitrust and State Action Immunity – June 1, 2016

West Virginia Antitrust Training
from NASBA
Parker v. Brown, 317 U.S. 341 (1943)

- California Agricultural Prorate Act regulated the marketing of raisins
- The Act created the Agricultural Prorate Advisory Commission which had broad powers to carry out the Act
- The Commission (which was comprised of "active market participants") imposed severe restrictions on producers' ability to market their raisins
- Supreme Court upheld the program and market restrictions
- Unlike "a contract, combination or conspiracy of private persons," the Commission "derived its authority and its efficacy from the legislative command of the state"
- "We find nothing in the language of the Sherman Act or in its history which suggests that its purpose was to restrain a state or its officers or agents from activities directed by its legislature. In a dual system of government in which, under the Constitution, the states are sovereign save only as Congress may constitutionally subtract from their authority, an unexpressed purpose to nullify a state's control over its officers and agents is not lightly to be attributed to Congress."

North Carolina Dental Case Decision Webinar – December 10, 2015

US Supreme Court Decision: Implications for state boards
from NASBA
Board of Dental Examiners vs. Federal Trade Commission, 135 S.Ct. 1101 (2/25/15)

- In order to enjoy state action immunity under federal antitrust law, the court ruled that state supervision is necessary for state boards controlled by active market participants

Legislation Filed in Response to NC Dental Decision

Summary of Legislation Filed

NC Dental Board Fallout Cases

Legislative Support Links

[Legislative Support Home](#)
[Board Statutes](#)
[Legislative Tracking](#)
[Session Snapshot](#)

Direct Legislative Support

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North Carolina Dental Case

Maria E. Caldwell, CPA

2023 - 2024 Vice Chair Nominee

[READ MORE](#)

LATEST NEWS

NASBA Announces Recipients of 2023 Accounting Education Research Grants

AICPA and NASBA to Launch Learning Program Designed to Ease Path to CPA Licensure

A Message from NASBA President and CEO

EVENTS

2023 National Registry Summit

116th NASBA Annual Meeting

42nd Annual Conference for Executive Directors and Board Staff

BLOGS/FEATURES

Partners in the Exam: Who Does What?

Accountancy Licensing Library as a Resource for Students

What Does It Take to Become a CPE Sponsor?



Direct
Legislative
Support

www.responsiblelicensing.org



Programmed Launched on Dec. 9, 2013

- 33 Key Person Contacts
 - 41 State Legislative/Executive Contacts
 - 18 Federal Legislative/Executive Contacts

As April 15, 2023

- 122 Key Person Contacts
 - 188 State Legislative/Executive Contacts
 - 67 Federal Legislative/Executive Contacts

Legislative
Affairs
Network

MEETINGS & EVENTS

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ACCOUNTANCY

PRODUCTS & SERVICES



MEDIA & RESOURCES



Home > Legislative Support > Key Person Contact Program

Key Person Contact Program

Be a Key Person Contact

In order to develop strong grassroots relationships with elected members of state and federal legislative and executive branches of government in every jurisdiction, NASBA has developed a Key Person Contact (KPC) program.

NASBA's KPC program helps to educate elected members of legislative and executive branches of government on issues affecting the CPA profession.

Key Person Contacts are NASBA members who recognize the difference that individuals can make in the legislative process. The member acts as a liaison between NASBA and lawmakers, creating a line of communication to relay technical and general information regarding legislative issues that impact the profession.

Even a single letter or call from someone an elected official knows and trusts can make a pivotal difference in an issue's outcome.

The Key Person Contact:

- Explains how an effectively regulated accounting profession on the economy can be profound.
- Reinforces the idea that oversight of the accounting profession positively impacts capital markets and is in the public interest.
- Heightens a legislator's accountability to his or her constituents, and provides a second avenue to influence public policy decisions.
- Localizes and personalizes the political aspects of legislation.

The responsibilities of a Key Person Contact are few:

NASBA carefully watches events at legislatures throughout the country, and when a "hot topic" arises for which we need grassroots input, NASBA will contact you. We supply detailed materials that provide the necessary background so you can call or write regarding the topic or make personal visits to the elected official with whom you have a personal or professional relationship.

The ability to have numerous lines of communication with elected officials influences important public policy decisions for which those who regulate the profession should have a voice.

If you do not know a lawmaker personally, don't let that deter you. NASBA's Legislative and Government Affairs Department will assist you in the process. Please contact John Johnson at (615) 880-4232 or at jjohnson@nasba.org.

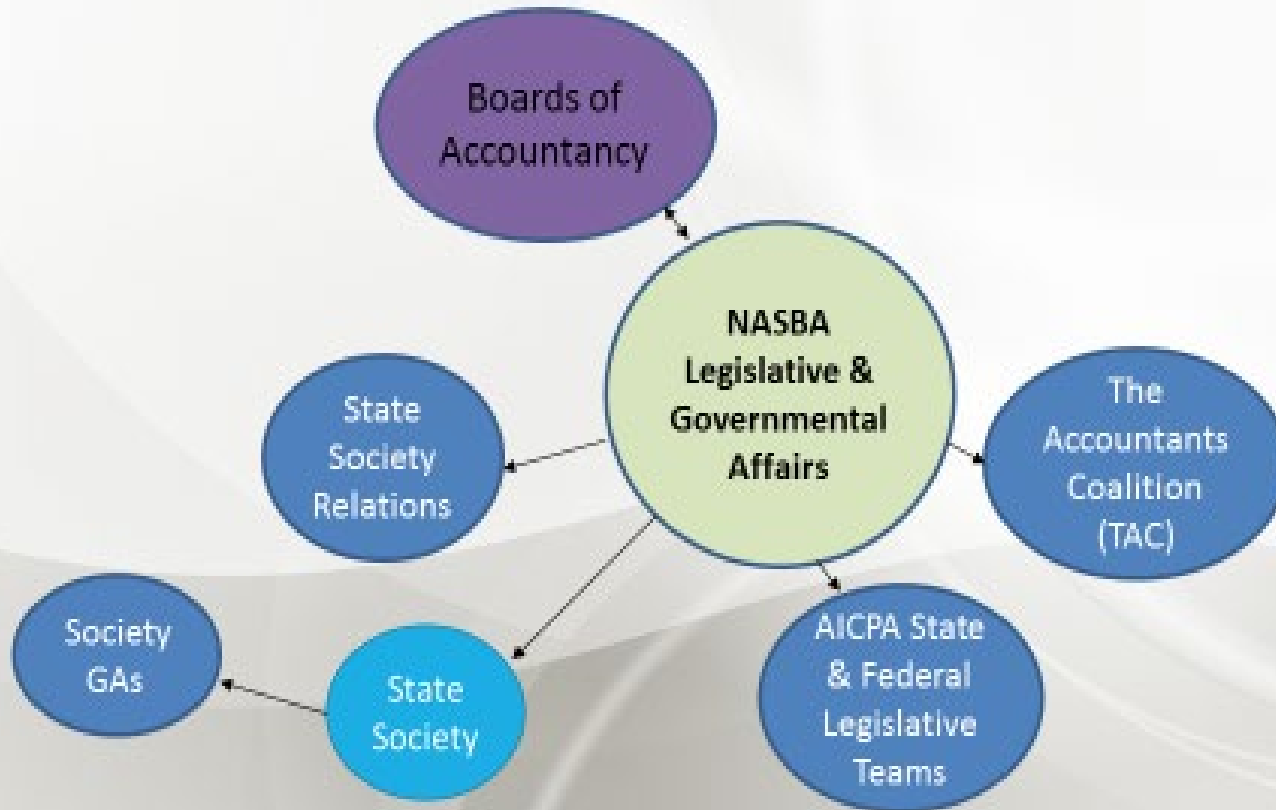
KPC
Registration



Legislative Support Links

- [Legislative Support Home](#)
- [Board Statutes](#)
- [Legislative Tracking](#)
- [North Carolina Dental Case Session Snapshot](#)

External Coalition Building



Digital Outreach

LEGISLATIVE E-news
Your Guide to Legislation Impacting Accountancy Regulation

LEGISLATION BY TOPIC LEGISLATION BY JURISDICTION LEGISLATION BY REGION

March 2017

Florida Files Board Indemnification Legislation

Legislation has been filed in Florida that would indemnify, defend, and hold harmless all current and former board members against claims in connection with any action in the course of service. Refer to the [February 2017 Legislative E-news](#) article "Immunity and Indemnification – Are You Covered" for more information on the topic.

To view Florida SB 582 Board Indemnification legislation, click on the above "LEGISLATION BY TOPIC" link and then on either the "Immunity and Indemnification" button; you may also click on "LEGISLATION BY JURISDICTION" and then click on Florida within the map to see a list of legislative bills from the state.

Arkansas Governor Signs Peer Review and Attest Legislation into Law

The [Uniform Accountancy Act](#) is designed to achieve several objectives, chief among them, advancing the goal of uniformity. In Arkansas, legislation was recently introduced, passed in both chambers, and signed into law. The bill embraced the following UAA provisions:

- The revised definition of "Attest."
- ...ing Arkansas's state-based program with the program.

... (new) and SB 259 (Attest), click on the ... and then on either the "Attest" or ... click on "LEGISLATION BY ... nsas within the map to see a list of

... Legislation Update

RESOURCES

BOARD STATUTE

KEY PERSON CONTACT


NC DENTAL IMPACT

CONVENE & ADJOURN DATE

IN THE NEWS



[California Proposes Major Licensing Reform Initiative to Address "Thicket" of Regulation](#)



NASBA
National Association of State Boards of Accountancy

MISSION DRIVEN - MEMBER FOCUSED

LEGISLATIVE E-news
Your Guide to Legislation Impacting Accountancy Regulation

LEGISLATION BY TOPIC

NASBA's Legislative Support focus ensures that Boards of Accountancy have the tools to act on behalf of and to protect the public. We regard our legislative bill-tracking program as a primary tool in that pursuit, which is why you'll always find portals to legislation being tracked by NASBA, categorized by topic using the tabs below. Awareness like this is pivotal in our efforts at supporting – or combating – bills that impact the profession, and in addition to real-time tracking of overall legislation.

Active Supervision	Firm Ownership	Military
Attest	Individual Mobility	Peer Review
Admin Procedure	Immunity & Indemnification	Private Investigator
Appropriation	Lawful Occupation	Reciprocity Privileges
Ban-the-Box	Licensure	Regulatory Reform
Board Appointment	Marijuana – All	Sunrise
Code of Conduct	Marijuana – Audit Requirement	Sunset
CPE Related	Marijuana – Medical	Taxation
Dodd Frank	Marijuana – Tax Authority	Tax Preparer
Firm Mobility		Three E's

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY
150 Fourth Ave North, Suite 700, Nashville, TN 37219
www.nasba.org

NASBA
National Association of State Boards of Accountancy

MISSION DRIVEN - MEMBER FOCUSED

LEGISLATIVE E-news
Your Guide to Legislation Impacting Accountancy Regulation

LEGISLATION BY REGION

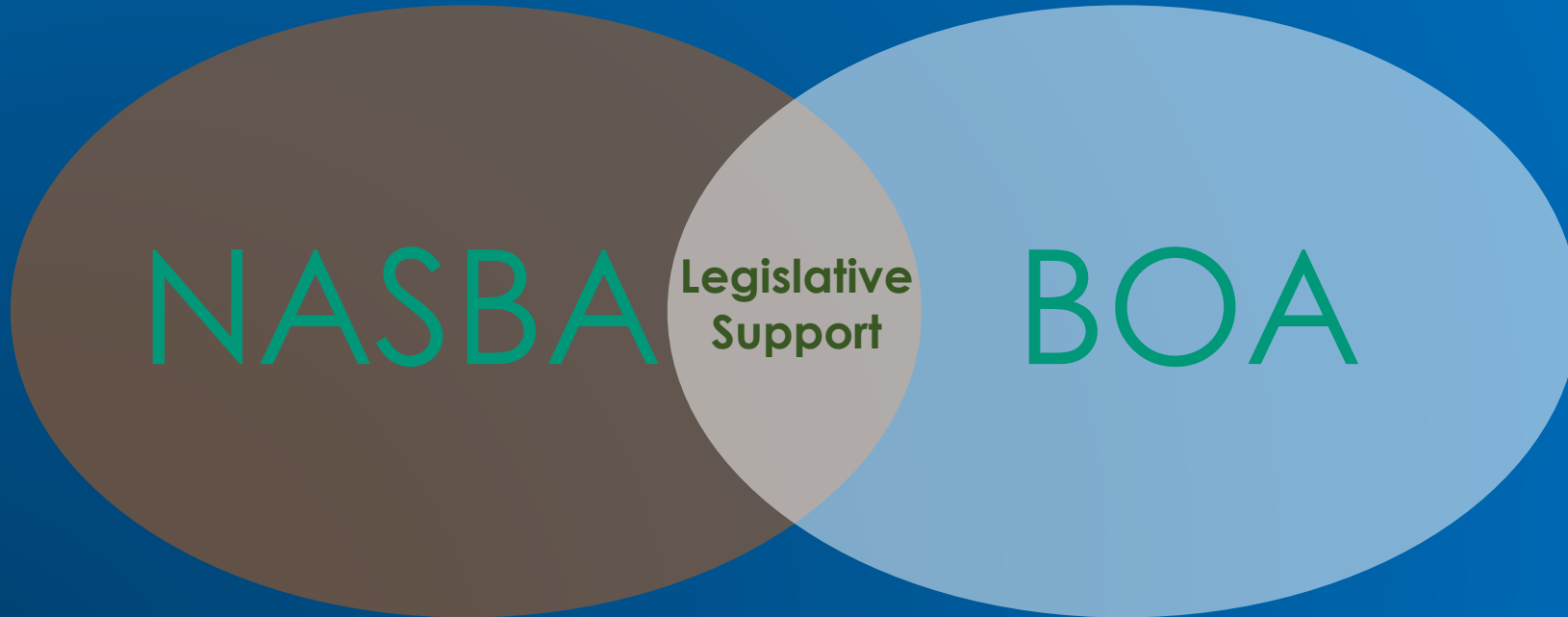
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SOUTHEAST REGION	CENTRAL REGION
MIDDLE ATLANTIC REGION	SOUTHWEST REGION
NORTHEAST REGION	MOUNTAIN REGION
GREAT LAKES REGION	PACIFIC REGION



NASBA



QUESTIONS



COMMUNICATIONS
& OUTREACH

MASS COMMUNICATIONS | MULTI-MEDIA | BRANDING | SERVICE | RESOURCES

DIGITAL | PUBLIC RELATIONS | EDUCATION | OUTREACH | MARKETING | MEETINGS

SOCIAL MEDIA | DESIGN | VIDEO | EVENTS | CONFERENCES | INNOVATION | SPEECH

PLANNING | MEMBERSHIP | MEDIA RELATIONS | PRESENTATION | NEWSLETTERS

COMMUNICATIONS

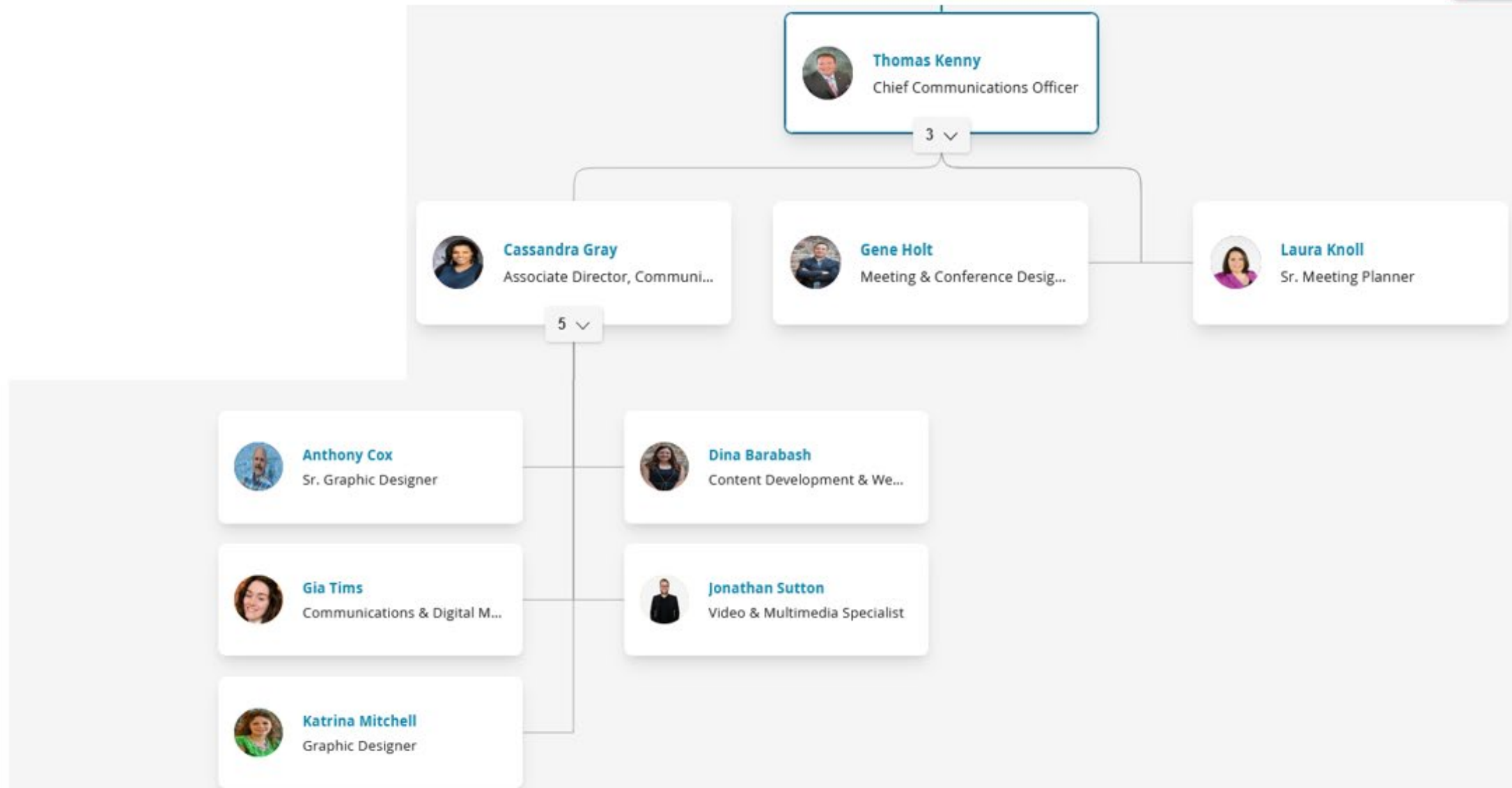
MASS COMMUNICATIONS | MULTI-MEDIA | BRANDING | SERVICE | RESOURCES

DIGITAL | PUBLIC RELATIONS | EDUCATION | OUTREACH | MARKETING | MEETINGS

SOCIAL MEDIA | DESIGN | VIDEO | EVENTS | CONFERENCES | INNOVATION | SPEECH

PLANNING | MEMBERSHIP | MEDIA RELATIONS | PRESENTATION | NEWSLETTERS

Meet the Communications Team





NASBA store



CPAmobility.org



COMMUNICATIONS

CPA Examination Services





COMMUNICATIONS

By the Numbers

100%

**Digital
Platform**



Publications

- Annual Report
- NASBA Report on the CPA Exam
- Service Brochures
- Promotional Slicks
- Exposure Drafts & Comment Letters
- Mutual Recognition Agreements
- Newsletters
 - *State Board Report*
 - *Ethics Matters*
 - *CPE Monitor*
 - *Enforcement*
 - *NASBUZZ*

NASBA STATE BOARD REPORT

A Digest of Current Developments Affecting State Accountancy Regulation



2022-23 NASBA BOARD OF DIRECTORS

Bottom Row (left to right): J. Coalter Baker (TX) Director-at-Large; Nikola Neillon (MV) Secretary; W. Michael Fritz (OH) Bishop, President & CEO; Stephanie M. Saunders (VA) Vice Chair; Maria E. Caldwell (FL) Treasurer; Colleen K. Conrad, right); John E. Patterson (OH) Executive Directors' Liaison; Jimmy E. Burkes (MS) Director-at-Large; Arthur M. Winste Bonner, Jr. (TN) Director-at-Large; Jason Peery (ID) Director-at-Large; Michael Schmitz (ND) Central Regional Director; Stephen F. Langowski (WV) Director-at-Large; Top Row (left to right): Katrina Salazar (CA) Director-at-Large; Michael Watts (OH) Director-at-Large; Richard S. Silverman (NH) Northeast Regional Director; Nancy J. Corrigan (CA) Pacific Regional Director; Vikki G. Nunn (WY) Mountain Regional Director; Lynn V. Hutchinson (LA) Southwest Regional Director

IN THIS EDITION

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NASBA Honors Burkett, Dailey and Bowers . 7	PWC Launches Work for Credit Program 11

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Edit
Pro
Tel: (615) 252-2200 Fax: (615) 252-2201
Web: <https://nasba.org>
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

NASBA STATE BOARD REPORT

A Digest of Current Developments Affecting State Accountancy Regulation

Fall 2022



115th Annual Meeting: A Time of Rebound

The theme "Rebound" headlined NASBA's 115th Annual Meeting, held October 30 – November 2, in San Diego, CA.



Chair's Memo: The Infinite Game...

NASBA Chair Richard Reisig shares his excitement for the extraordinary opportunity to serve in this position, given the unique challenges currently facing the profession, along with the challenges faced by boards –and other licensing bodies attacking your regulatory authority.



Advancing ARPL

The Alliance for Responsible Professional Licensing (ARPL) – a consortium of professions and their regulatory counterparts committed to protecting the public through the protection of licensure for highly skilled professions – had a highly productive 2022.



Past Chair's Memo: Rebound!

NASBA Past Chair W. Michael Fritz reflects on his time serving state boards effectively throughout his term as chair.

NASBA

671
Opens

535
Views Online

60%
First Time
Visits

The graphic features a wooden desk surface on the left and a grey filing cabinet with several open folders on the right. The text is overlaid on the wooden surface.

NASBA Board of Directors Quarterly Communications

To All Board of Accountancy Members and Executive Directors

Continuing our regular practice, we are emailing our Quarterly Communications Pack to you including:

- [Highlights of the January 2023 Meeting of the Board of Directors](#)
- [Minutes of the October 2022 Meeting of the Board of Directors](#)
- [Minutes of the November 2022 Meeting of the Board of Directors](#)
- [Focus Questions Responses – Third Quarter 2022](#)

Please click on the button below to view a compiled pdf version.

IMPORTANT: This information is sent to Board of Accountancy members and executive directors and is not meant for additional publication or distribution.

[Download the Quarterly Communications Pack](#)

NASBA RECAP

In case you missed it . . .

MEMBER NEWS

Joint Release from NASBA and AICPA

To: State CPA Society CEOs and Deputy CEOs, and State Board of Accountancy Executive Directors

The AICPA and NASBA are committed to working collaboratively to keep the CPA profession strong, resilient, and relevant. As part of our commitment, we have been exploring options to strengthen CPA looking while maintaining the rigorous entry requirements of a profession that serves the public interest.

Every day, we hear how firms and employees alike struggle with recruiting and retaining...

[READ NOW](#)

Blueprints for Redesigned CPA Exam

AICPA Unveils Blueprints for Redesigned CPA Exam

- The 2024 CPA Exam Blueprints are based on the CPA Evolution Core and 30+ Competencies.
- New model for CPA Examiners and CPA Exam will launch 2025.

NEW FORMS and SERVICES (January 4, 2025) — The American Institute of Certified Public Accountants (AICPA) has announced the updated Uniform CPA Examination. Examinees, see what's new in the 2025 CPA Exam for accountants on the Exam. The Blueprints are based on the 30+ Competencies and 30+ Core Competencies of the CPA Evolution Core.

[READ NOW](#)

ALD as a Focal Point: From the ALD Task Force

ALD AS A FOCAL POINT

We have provided a great opportunity at the Executive Oversight Conference to bring to you the history of the Accountability, Compliance Database (ACD) originally for the new and old divisions and staff. As a result of the ACD, the AICPA and the CPA Exam (CPA) are very important tools for all of us and the public. Planned in 2008, the concept of the ACD was developed by Richard Deacon and NASBA staff. The goal was to generate comprehensive CPA competency assessment in a single session and in a format that could be quickly assessed and reported to Accounting Boards to identify where ACPs were generally weak in competency.

Over the course of many years, the original ACD Task Force worked on many issues to improve the effectiveness of the ACD to assess competency levels of accountants. These

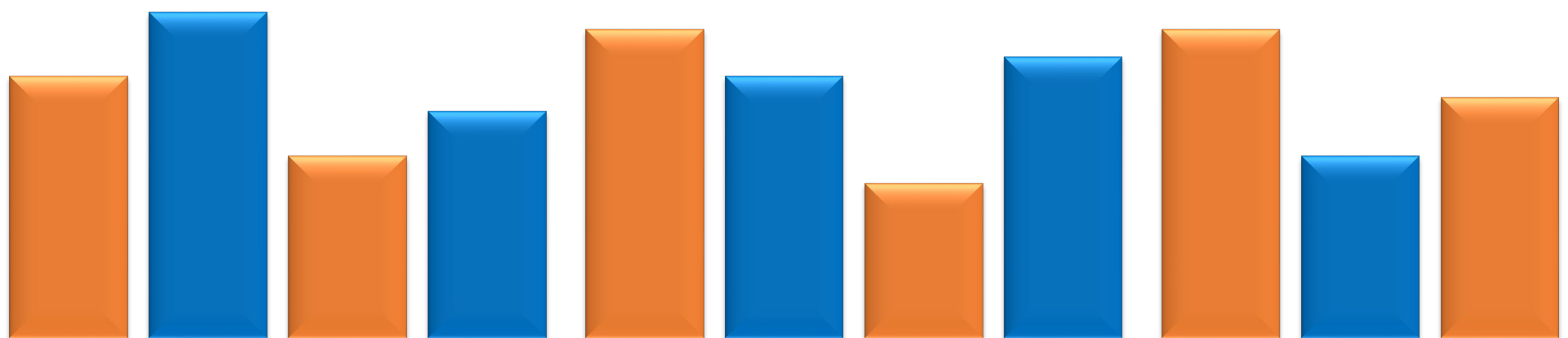
[READ NOW](#)

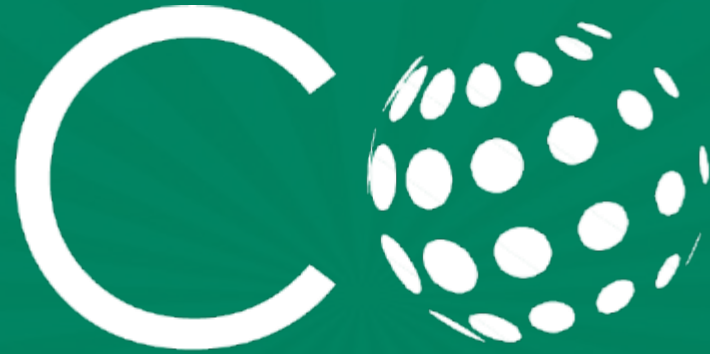
NASBA quick poll

44
97%



Total Quick Polls & Surveys administered since Jan 2022
and Average Completion Rate





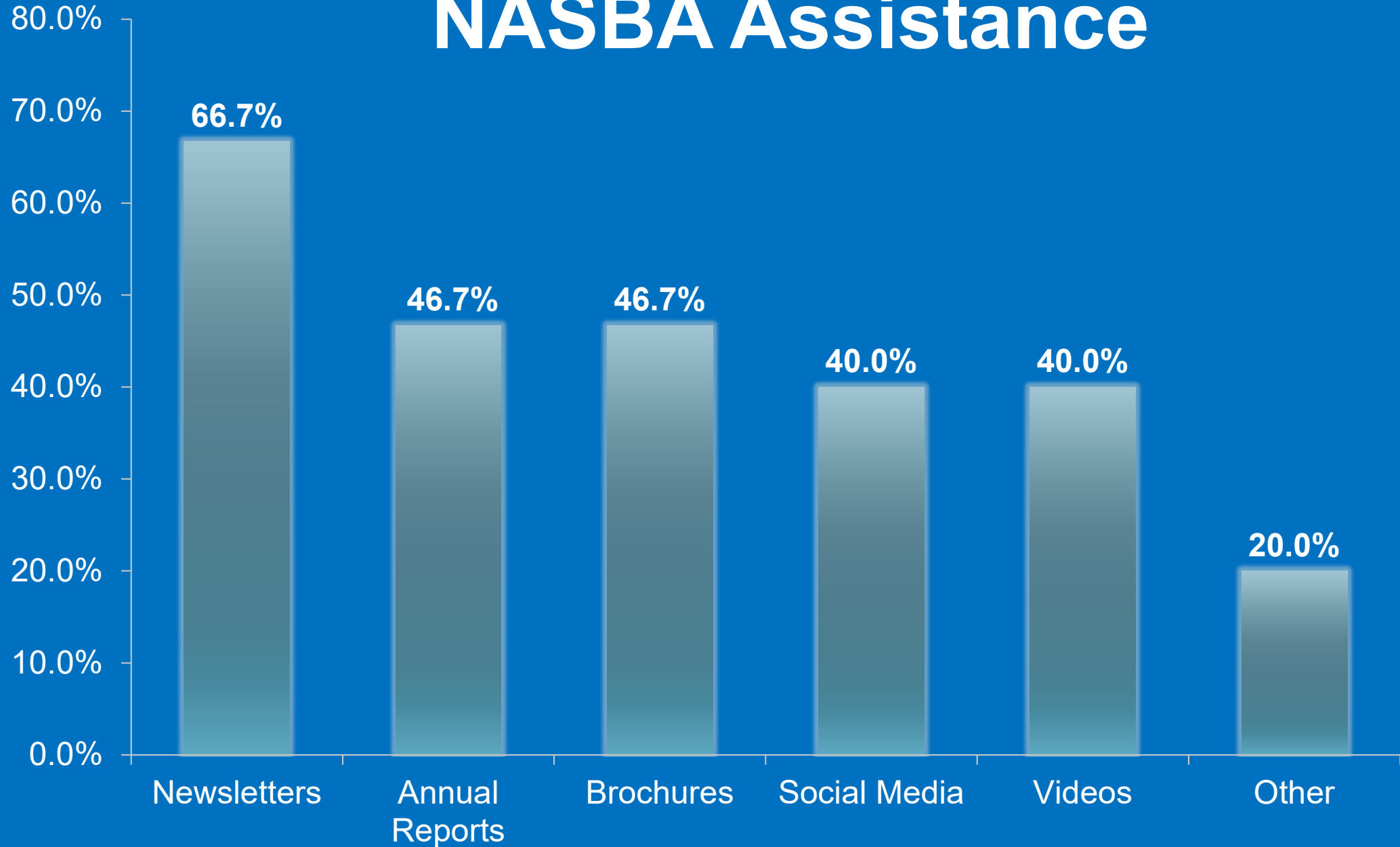
COMMUNICATIONS
& OUTREACH

We Make It

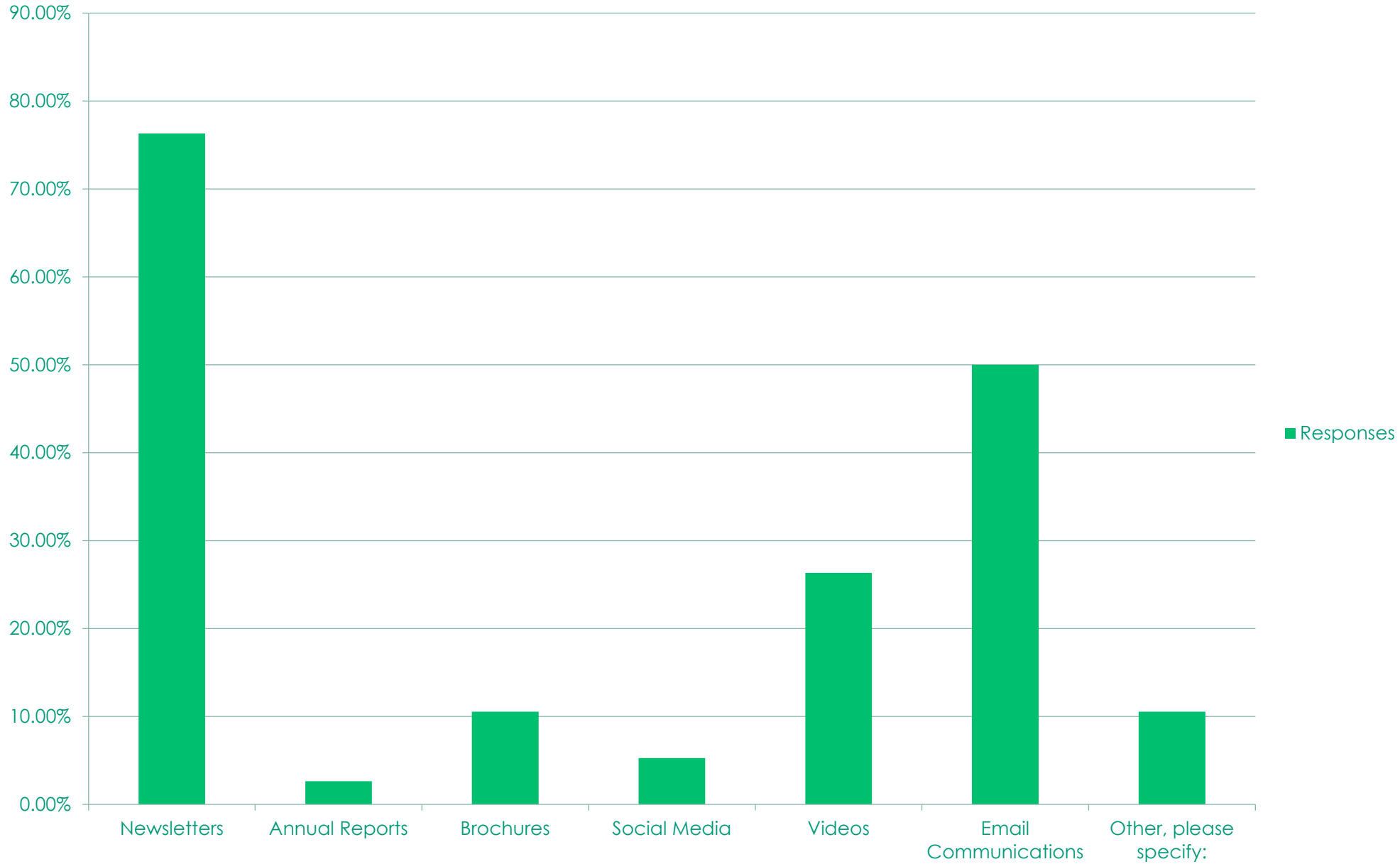
EASY!



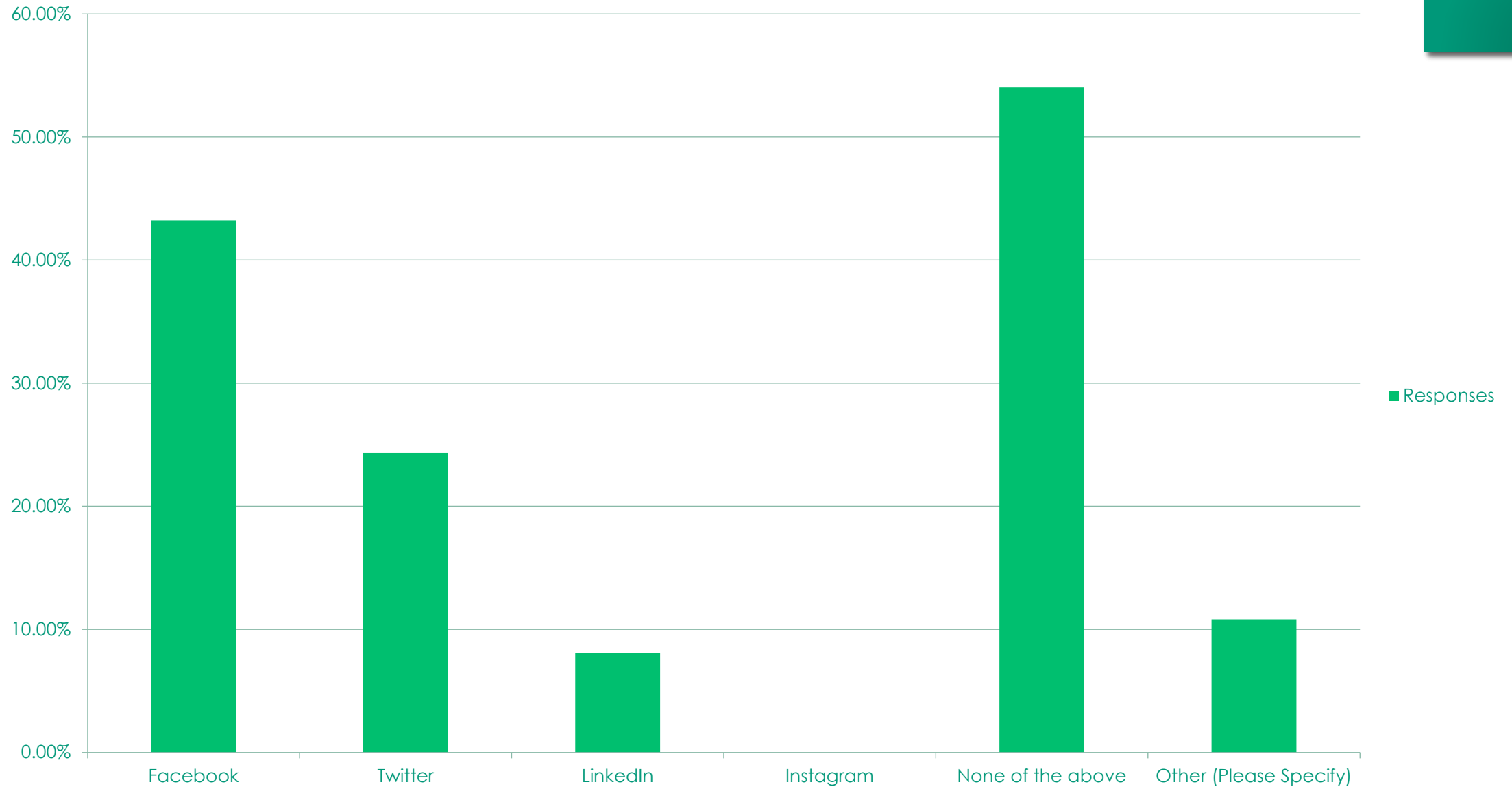
NASBA Assistance



Creative Services Currently Used by State Boards Through NASBA



Social Media Platforms Currently Used by State Boards



NASBA

BEFORE

Kentucky State Board of Accountancy
e-Newsletter

MAY-DECEMBER 2011

CHANGES IN THE LICENSE RENEWAL PROCESS BEGINNING 2012

FIRMS

As a result of a bill that passed during the 2011 legislative session the following changes will be implemented for the licensing of CPA firms in 2012:

1. The expiration date of all licenses for CPA firms required to renew this year is **August 1** instead of **July 1**.
2. Upon completion of the license renewal process a CPA firm will receive a **2 year** license; and
3. The cost of this license will remain at **\$100**.

All firm licenses will be able to be renewed and paid for by using an online process located on the Board website. By implementing this process all firm licenses will be renewed every 2 years. The Board was able to adopt this procedure as a result of instituting the online license renewal process for CPAs in 2009.

INDIVIDUALS

In 2012 an individual license assigned an even number will not expire until **August 1st** as opposed to **July 1st**. After **August 1st** a CPA will have a **(1) one month** (instead of the current 6 months) grace period, through **Sept. 1st**, to renew an expired license. The fee for this late renewal will be **\$200**.

After **Sept. 1st** a CPA must utilize the reinstatement process to regain their license. This means the CPA will pay a **\$200** fee and must submit proof of having completed 80 hours of CPE, **forty (40) of which must have been in accounting or auditing subjects**, or 60 hours of CPE, **thirty (30) of which were in accounting or auditing courses**. The amount of CPE hours required to reinstate will be based upon the number of hours required at the time the license expired or was voluntarily surrendered.

Please remember the **2 hours of ethics** that must be included as part of the CPE requirement when renewing or reinstating a license.

SOLE PROPRIETORS

All sole proprietors will be required to apply for a **firm license** in 2012. For an initial firm license all sole proprietors will complete and submit a form along with a check for \$100 to receive a license. The license will be valid for two years and will be renewed online thereafter. **THIS LICENSE IS IN ADDITION TO THE INDIVIDUAL CPA LICENSE.**

AFTER

Kentucky Board of Accountancy
E-NEWSLETTER

Spring 2012

CHANGES IN THE LICENSE RENEWAL PROCESS BEGINNING 2012

In This Issue

CHANGES IN THE LICENSE RENEWAL PROCESS BEGINNING 2012	1
CHANGES IN THE PEER REVIEW PROCESS	2
CPE GRACE PERIOD ENDED	2
BOARD MEMBERS	2
STAFF MEMBERS	2
2011 CPA EXAM STATISTICS	3
DISCIPLINARY ACTIONS	4
ALL OF THE FOLLOWING CASES ARE CPE ABUSE VIOLATIONS	6

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A Member of NASBA



Alabama State Board of Public Accountancy

IMPORTANT REGISTRATION INFORMATION

Regulation 6-3-2023: Please note that the CPA Exam is now available in the registration page of the Board's website. All CPAs, PAs, RAs, and Firms must visit the 2023 CPA Registration Page on or before December 31, 2023. Please visit the registration page at www.alabamapublicaccountancy.com to register for the CPA Exam. The CPA Exam is available to anyone who has completed the CPA-RENEWAL process by August 31, 2023.

South Dakota Board of Accountancy

Dear Arizona - Recent CPA Exam Candidate:

Congratulations on passing the Uniform Certified Public Accountant Examination. Through your hard work, dedication, and motivation, you have successfully completed the most challenging component of the CPA Exam. As you continue your pursuit to become a Certified Public Accountant, you will visit our website at www.sdbaccountancy.com in an application, and to read the [SDB Accountancy Board's](https://www.sdbaccountancy.com) website for information on the CPA Exam. We encourage you to visit our website at www.sdbaccountancy.com for information on the CPA Exam. We encourage you to visit our website at www.sdbaccountancy.com for information on the CPA Exam.



ASBPA Update

LICENSE RENEWAL INFORMATION

The South Dakota Board of Accountancy notified all licensed CPAs on June 15, 2023, of the responsibility of CPAs to renew their licenses. CPAs who do not renew their licenses by the deadline will be considered inactive. CPAs who do not renew their licenses by the deadline will be considered inactive. CPAs who do not renew their licenses by the deadline will be considered inactive.

CONTINGENT FEES ARE GENERALLY NOT ALLOWED

CPAs are prohibited from charging contingent fees for their services. Contingent fees are fees that are based on the outcome of a transaction. Contingent fees are generally not allowed. Contingent fees are generally not allowed. Contingent fees are generally not allowed.



Beyond the Numbers

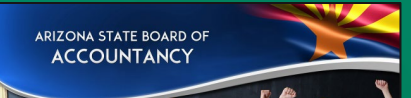
Board Member Spotlight: Cary Vasilis

Director's Message

Cary Vasilis is a member of the CPA profession who has dedicated his career to public service. He has served in various capacities for the CPA profession and is committed to the highest standards of integrity and ethics. Cary Vasilis is a member of the CPA profession who has dedicated his career to public service.

Proposed Amendments to the CPA Model Rules

The Board of Accountancy is proposing amendments to the CPA Model Rules. The amendments are intended to clarify the rules and to address the needs of the CPA profession. The amendments are intended to clarify the rules and to address the needs of the CPA profession.



Arizona State Board of Accountancy

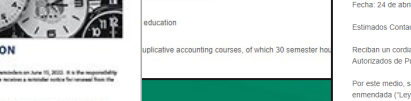
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South Dakota Board of Accountancy

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CPE Audit is in Full Swing

The Board of Accountancy is conducting CPE audits for the 2022-2023 CPE cycle. CPAs are encouraged to complete their CPE requirements by the deadline. CPAs are encouraged to complete their CPE requirements by the deadline. CPAs are encouraged to complete their CPE requirements by the deadline.



THE BALANCE SHEET

Accountancy Board Members

The Board of Accountancy is pleased to announce the election of new Board Members. The new Board Members will take office on January 1, 2024. The new Board Members will take office on January 1, 2024. The new Board Members will take office on January 1, 2024.

Tennessee Board Attends NASBA 15th Annual Meeting

The Tennessee Board of Accountancy attended the NASBA 15th Annual Meeting in San Diego, CA. The meeting was a great success and provided an opportunity for the Board to meet with other CPA boards and to discuss the future of the CPA profession. The meeting was a great success and provided an opportunity for the Board to meet with other CPA boards and to discuss the future of the CPA profession.



Oklahoma Accountancy Board

REMINDER TO TIMELY FILE YOUR CPA REGISTRATION RENEWAL

At this time, the CAB has not received your CPA/R registration renewal. Our records show that your birth month is April. Please renew your license by the deadline to avoid any penalties. Please renew your license by the deadline to avoid any penalties. Please renew your license by the deadline to avoid any penalties.



Board of Examiners of Certified Public Accountants of Puerto Rico

COMUNICADO DE LA JUNTA EXAMINADORA DE CONTADORES PUBLICOS AUTORIZADOS DE PUERTO RICO

Fecha: 24 de abril de 2023.

Estimados Contadores Públicos Autorizados:

Reciban un cordial saludo de parte de la Junta Examinadora de Contadores Públicos Autorizados de Puerto Rico (la Junta).

Reglamento Núm. 3447

Por este medio, según lo dispone la Ley Núm. 293 del 15 de mayo de 1945, según enmendada (Ley de Contadores Públicos), Sección 2 — Junta de Contadores Certificados (20 L.P.R.A. § 773), y Sección 5 — Licencia para ejercer (20 L.P.R.A. § 779), se les informa que efectivo el 29 de abril de 2023, comenzará a regir el Reglamento Núm. 3447. Reglamentos para la Examinación de Contadores Certificados de los Contadores Públicos Autorizados de Puerto Rico, el cual otorga el Reglamento Núm. 3361 del 1 de agosto de 2013.

CPA = CORE

The CPA profession is committed to the highest standards of integrity and ethics. The CPA profession is committed to the highest standards of integrity and ethics. The CPA profession is committed to the highest standards of integrity and ethics.



NASBA

State Board of Certified Public Accountants

660 Poplar Street, Suite 1700 | New Orleans, LA 70112 | Phone: 504-586-5202 | Website: www.nasba.org

CPA EVOLUTION MODEL CURRICULUM

The CPA Evolution Model Curriculum is a comprehensive set of standards for CPA education. The curriculum is designed to ensure that CPAs have the knowledge and skills necessary to succeed in the 21st-century workplace. The curriculum is designed to ensure that CPAs have the knowledge and skills necessary to succeed in the 21st-century workplace.



Illinois Board of Examiners Bulletin

A NOTE FROM VBOA

Virginia Individual CPA License (ICPALicense) - Renewal Notice

CPA License Holder:

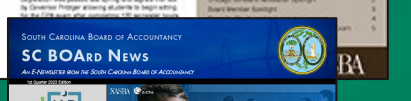
The Virginia Board of Accountancy is sending you a second reminder that license renewals are open and you have until June 30, 2023, to renew your individual CPA license. Your Virginia Individual CPA License (ICPALicense) expires on June 30, 2023.

EXECUTIVE DIRECTOR

William J. Spang, III, Executive Director

William J. Spang, III, Executive Director

William J. Spang, III, Executive Director



South Carolina Board of Accountancy

SC BOARD NEWS

An Examiner Candidate for the CPA Exam

LLR

LLR

UPDATES TO CONTACT INFORMATION

CPAs are encouraged to update their contact information with the Board. CPAs are encouraged to update their contact information with the Board. CPAs are encouraged to update their contact information with the Board.

DISCIPLINARY ACTIONS

The Board of Accountancy has taken disciplinary action against a CPA for unethical behavior. The Board of Accountancy has taken disciplinary action against a CPA for unethical behavior. The Board of Accountancy has taken disciplinary action against a CPA for unethical behavior.

Reflections from the Bear View Mirror

The Board of Accountancy is reflecting on the challenges and opportunities facing the CPA profession. The Board of Accountancy is reflecting on the challenges and opportunities facing the CPA profession. The Board of Accountancy is reflecting on the challenges and opportunities facing the CPA profession.

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Kansas Board of Accountancy

TICKS & TIES

FROM THE EXECUTIVE DIRECTOR

Happy Spring! It's hard to believe we are in the second quarter of 2023 and preparing for spring renewal in June and July and the expiration of the CPA exam, commencing January of 2024. We will be sure to keep you informed about the new exam, and from you employees, your clients, and our family members, we have any questions about the exam or anything, please contact us. We would love to hear from you!

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EXECUTIVE DIRECTOR'S MESSAGE

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2024 CPA EXAM TRANSITION

The CPA Exam is transitioning to a new format starting in 2024. The new format will be more challenging and will require CPAs to have a strong foundation in accounting and business. The new format will be more challenging and will require CPAs to have a strong foundation in accounting and business.



West Virginia Board of Accountancy

WEST VIRGINIA HOISTS NASBA EASTERN REGIONAL MEETING

The West Virginia Board of Accountancy hosted the NASBA Eastern Regional Meeting in Charleston, WV. The meeting was a great success and provided an opportunity for the Board to meet with other CPA boards and to discuss the future of the CPA profession. The meeting was a great success and provided an opportunity for the Board to meet with other CPA boards and to discuss the future of the CPA profession.

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) in Nebraska. The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) in Nebraska.



NASBA

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy

Idaho State Board of Accountancy



ANNUAL LETTER

2022 - 2023

2022 - 2023

NEBRASKA BOARD OF PUBLIC ACCOUNTANCY

The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) in Nebraska. The Board is responsible for licensing and regulating Certified Public Accountants (CPAs) in Nebraska.

MAINTAINING YOUR CPA LICENSE: NORTH CAROLINA



LICENSE RENEWAL DATE

JUNE 30

JUNE 30 ANNUALLY

CPE REQUIREMENTS

40 HOURS

GENERAL REQUIREMENT

2 HOURS*

ETHICS REQUIREMENT

**Must Be From a Sponsor Registered with NASBA*

CPE REPORTING PERIOD

JANUARY 1



CPE REPORTING PERIOD = 1/1 TO 12/31 ANNUALLY

DECEMBER 31

CPE CREDIT LIMITATIONS

50%

INSTRUCTION

Instructor credits are limited to 50% of total hours. Credit shall not be given for instructing an undergraduate level course.

25%

PUBLISHED MATERIALS

Authorship credits are limited to 25% of total hours.

25+

SELF STUDY

No self study course may contain fewer than 25 minutes of course material.

CPE CREDIT CALCULATIONS



INSTRUCTION

Credit is equal to presentation plus preparation. No credit for repeat instruction during the same year. CPE credit for instructing a graduate level college course shall be given based on the number of credit hours the college gives a student for successfully completing the course.



UNIVERSITY/COLLEGE

One semester hour equals 15 CPE hours; One quarter hour equals 10 CPE hours. No CPE credit for an audited course.



PARTIAL CREDIT

Half credits are accepted.

01 CPE EXEMPTION: GENERAL

A non-resident licensee may satisfy the annual CPE requirements in the jurisdiction in which he or she is licensed and currently works or resides.

If there is no annual CPE requirement in the jurisdiction in which he or she is licensed and currently works or resides, he or she must meet North Carolina's requirements.

02 CPE EXEMPTION: ETHICS

A non-resident licensee whose primary office is North Carolina must meet the North Carolina ethics requirement. All other non-resident licensees may meet the ethics requirement by completing the ethics requirements in the jurisdiction in which he or she is licensed as a CPA and works or resides. If there is no ethics CPE requirement in the jurisdiction where he or she is licensed and currently works or resides, he or she must comply with the North Carolina ethics requirement.

CARRYOVER CREDITS: ETHICS

Carried hours cannot be used to meet the ethics requirement.

05/05/16

MAINTAINING YOUR CPE: LOUISIANA

LICENSE RENEWAL DATE

DEC 31

DECEMBER 31 ANNUALLY

CPE REPORTING PERIOD

ANNUAL REPORTING REQUIRED

JANUARY 1



DECEMBER 31

CPE CREDIT CALCULATIONS



PARTIAL CREDIT

Half-credits accepted after first full hour earned except for Self-Study for which half-credits are accepted after the first half-hour earned. Credits should be rounded down to nearest half-hour.



UNIVERSITY/COLLEGE

One semester hour equals 15 CPE hours.

10 credits per Quarter hour.



INSTRUCTION

Credit is equal to presentation plus preparation.

Preparation is limited to two times presentation.

OTHER STATE POLICIES

Published material should be submitted to the Board in advance of a board meeting so that it can be reviewed timely.

Requests for Exam credits not listed on the Board's website should be submitted to the Board in advance of a board meeting for review and approval.

CPE records are required to be kept 5 calendar years after completion of the program in the event of a CPE audit by the Board.

The State board does not pre-approve CPE courses, except for the Professional Ethics when required.

CPE REQUIREMENTS



80 HOURS

ON A ROLLING 2-YEAR BASIS

20 HOURS

CPE ANNUALLY

ETHICS REQUIREMENT

0 hrs

for 2016 and 2017

Board-approved Professional Ethics that include a review of the State Board's Rules of Professional Conduct.

A&A REQUIREMENTS

If a CPA performs attest functions during a calendar year, a minimum of 20% of required hours for that year must be in Accounting & Auditing subjects.

CPE CREDIT LIMITATIONS



INSTRUCTION

The maximum credit for instructors is 20 hours per year and is allowed for first presentations only. Upper level college courses will be allowed repetitively due to continual changes.



PERSONAL DEVELOPMENT

Credit is limited to 20 hours per year.



PUBLISHED MATERIALS

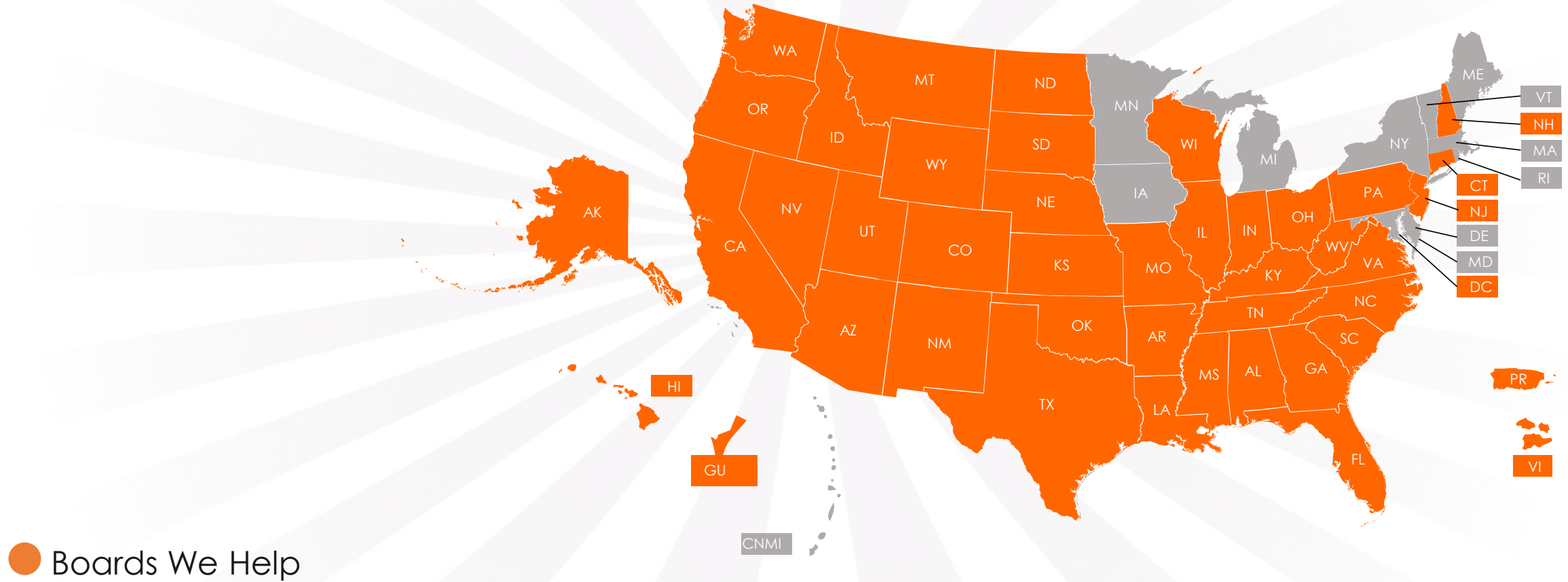
For articles/books, it is limited to 10 hours per year and books or articles must be published.



EXAMS

Credits may be allowed for successful completion of exams such as the CFE, CIA, and CMA at 5x the exam length, limited to 20 hours per year. Approved exams are identified on the Board's website. Other approval must be requested.

How are we doing?





The Uniform CPA Examination

REMINDER

237

National Exam

An Important Update

ICPA

If you're a candidate currently preparing for the exam, this complimentary webinar will provide you with helpful information to navigate the Uniform CPA Examination process.

Featuring a detailed presentation, interactive polling and Q&A sessions, this webinar will cover the following areas:

- The Exam Process & Administration
- Upcoming Changes for CPA Evolution

ARIZONA STATE BOARD OF ACCOUNTANCY

180

Dear Arizona - Recent CPA Exam Passers

Congratulations on passing the CPA Exam! Through your hard work, dedication, and perseverance, you have successfully completed the final component of becoming a Certified Public Accountant (CPA). To help you get started, please click on the links below to access the CPA Candidate Handbook. These will help you understand the requirements for the CPA Candidate Handbook. Please refer to the CPA Candidate Handbook for more information on the CPA Candidate Handbook.

While all requirements are listed here, please note that the educational requirements for the CPA Candidate Handbook are standards comparable to those of a CPA candidate.

A baccalaureate degree from an accredited college or university that maintains standards comparable to those of a CPA candidate.

At least 150 total semester hours of education

At least 36 semester hours of non-duplicate accounting courses, of which 30 semester hours are upper-level courses[1]

At least 30 semester hours in related courses[2]

Please understand that no representative of the Board reviews transcripts or anything akin to it to pre-approve courses. This review can only occur once you submit your application. Board staff are also

STUDENT CENTER FOR THE PUBLIC TRUST

WE CHAMPION ETHICAL LEADERS

May Update

27

Congratulations on completing your first semester. Thank you for your hard work and dedication. Before you start your second semester, please complete the following steps:

- Submit Chapter Officer Roster
- Submit Activity Reports
- Submit End of Semester Reports

444 Total Emails

NASBA

Mission Driven - Member Focused

NASBA

NASBA ANNOUNCES HISTORIC CPA EXAM MODEL RULE AMENDMENT

NASHVILLE, TENN (April 24, 2023) – The National Association of State Boards of Accountancy (NASBA) announces the adoption of an eagerly anticipated amendment to the Uniform Accountancy Act (UAA) Model Rules pertaining to the Uniform CPA Examination (Exam).

For nearly 20 years, since the launch of the computer-based Exam in early 2004, candidates have had 18 months from the date of passing the first section of the Exam to complete the remaining three sections without losing credit (the "conditioning" rule). All 55 U.S. states and territories adopted that rule. With the disruptions of the COVID pandemic, the reduction of candidates in the pipeline, and the increased workload of firms, there has been increasing interest in providing candidates and firms relief by extending the conditioning period.

On April 21, 2023, the NASBA Board of Directors voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months

Idaho State Board of Accountancy

License Renewal Reminder Notice

Your current Idaho CPA license expires on June 30, 2023.

Active renewal fee is \$120.00, a late fee of \$100.00 is assessed if paid after July 1st. If no action is taken, your license will be placed into Board Lapsed status on August 1, 2023.

To log into the system, you will need your license number and your PIN/password. The renewal site is open 24/7 for your convenience.

- Individual CPA license renewal site: <https://www.accessidaho.org/secure/boa/services.html>
- Peer-Reviewable/Bulk Firms renewal site: <https://netu.accessidaho.org/boa/firm/na/login>
- Non-Peer-Reviewable Bulk Renewal site: <https://www.accessidaho.org/secure/boa/bulk/renewal.html>
- Change License Status: <https://isba.idaho.gov/ISBAServices/UniversalPages/LoginPage.aspx>

Non-Active License Status Options

- Inactive annual fee:** \$100.00 may not practice public accounting, no CPE. Must use "CPA-Inactive" or "CPA-Inactive". Do not publicly display wall certificate. May provide volunteer services for which the licensee receives no direct or indirect compensation. Refer to IDAPA Rule 24.30.01.402.02.ii.
- Retired annual fee:** \$100.00 reached 55 years of age or is disabled, may not practice public accounting, no CPE requirement. Must use "CPA-Retired" or "CPA-Retired". Do

GEORGIA STATE BOARD OF ACCOUNTANCY

NEWSLETTER

VIEW THE WINTER 2023 NEWSLETTER

The Winter 2023 Georgia State Board of Accountancy Newsletter is now available. In this edition, you will find important information on the adopted revised CPE Rules and Regulations starting in 2024 and much more.

GEORGIA STATE BOARD OF ACCOUNTANCY
200 Piedmont Avenue, Suite 1504 West Tower, Atlanta, GA 30334
Phone: (404) 463-9355 | Email: CSBA@gsba.ga.gov | Web: www.gsba.georgia.gov

ANALYTICS

Activity Review: Proposal Would Extend Exam Credit Window
 NC State Board of CPA Examiners <communications@nccpaboard.gov>
 2 groups and 1 Individual Sent to 24,187 recipients on Mar 26, 2023 6:30 am



— this mailing
 — community avg

Opens
71%
 17,013 opens

Clicks
26%
 4,351 unique clicks

Delivery
100%
 24,128 delivered
 59 bounced

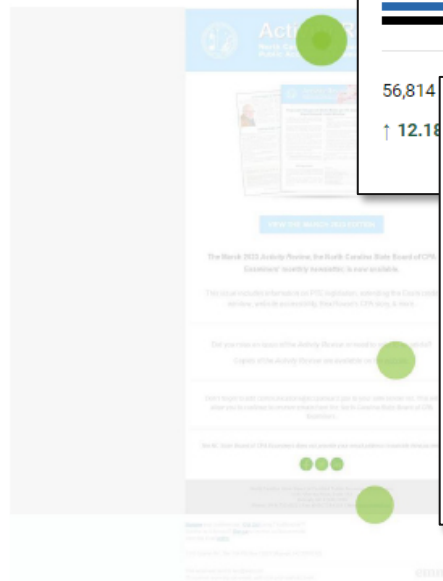
OPENS BY DEVICE

93.6% Desktop
 6.4% Mobile

OPENS BY CLIENT

0% AOL
 0% AppleMail
 25.8% Gmail
 10.9% Outlook
 0% Outlook.com
 0% Yahoo! Mail
 63.3% Unknown

CLICK ANALYSIS



Engagement Overview

Receive monthly insights email

● This period: Apr 13, 2023-May 12, 2023 (30 days)
 ● Last period: Mar 14, 2023-Apr 12, 2023 (30 days)

72.85%

Open rate



26.79%

Click-to-open rate



19.52%

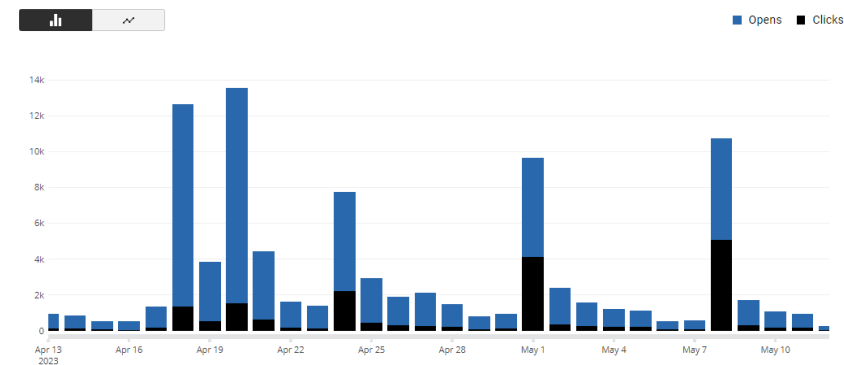
Click rate



17,269 clicks
 ↑ 6.31% increase

Campaign performance trends

Showing performance data from Apr 13, 2023 to May 12, 2023





NASBA ANNOUNCES HISTORIC CPA EXAM MODEL RULE AMENDMENT

NA SHVILLE, TENN (April 24, 2023) – The National Association of State Boards of Accountancy (NASBA) announces the adoption of an eagerly anticipated amendment to the Uniform Accountancy Act (UAA) Model Rules pertaining to the Uniform CPA Examination (Exam).

For nearly 20 years, since the launch of the computer-based Exam in early 2004, candidates have had 18 months from the date of passing the first section of the Exam to complete the remaining three sections without losing credit (the “conditioning” rule). All 55 U.S. states and territories adopted that rule. With the disruptions of the COVID pandemic, the reduction of candidates in the pipeline, and the increased workload of firms, there has been increasing interest in providing candidates and firms relief by extending the conditioning period.


On April 21, 2023, the NASBA Board of Directors voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months

[MEETINGS & EVENTS](#)
[INTERNATIONAL](#)
[NEWS](#)
[PUBLICATIONS](#)
[BOARDS OF ACCOUNTANCY](#)

[PRODUCTS & SERVICES](#)



[MEDIA & RESOURCES](#)



Professional Licensure Task Force Established

[LEARN MORE](#)

LATEST NEWS

- [NASBA Selects Nicola Neilon, CPA, as 2024-25 Vice Chair Nominee](#)
- [Daniel J. Dustin Selected as Next President and CEO of NASBA](#)
- [Innovative Program to Ease Attainment of CPA Education Requirement Gets Off to Quick Start](#)

EVENTS

- [2024 Eastern Regional Meeting](#)
- [2024 Western Regional Meeting](#)
- [2024 National Registry Summit](#)

BLOGS/FEATURES

- [CPE Reporting Deadlines – Jurisdictions with Periods Ending June 30](#)
- [Get to Know NASBA's CPA Portal](#)
- [How Do Attendees Receive Certificates from Completing a CPE Program?](#)

MEETINGS & EVENTS

INTERNATIONAL

NEWS

PUBLICATIONS

BOARDS OF ACCOUNTANCY

PRODUCTS & SERVICES

NASBA Legislative Tracking System

MEDIA & RESOURCES

NASBA The Uniform CPA Examination

CPA EXAM UPDATE
NASBA ADOPTS RULE TO EXTEND LENGTH OF EXAM CREDIT

READ MORE

ATEST NEWS

NASBA Selects 2023 Vice Chair Nominee

NASBA Announces Historic Rule Amendment Following Board Proposal

Creating 2025 CPA Exam

EVENTS

Eastern Regional Meeting

Western Regional Meeting

NASBA Annual Meeting

UNIFORM ACCOUNTANCY MODEL RULES

77%

First Time Users

BLOGS/FEATURES

[Candidate \(National\) ID vs Jurisdiction ID](#)

[What exactly is a Notice to Schedule \(NTS\)?](#)

[When Testing Stops for 2023, Stop Taking Applications for BEC](#)

5,769,035
Total Page Views

1,039,045
Nasba.org/exams/cpaexam

1,343,936



SOCIAL MEDIA

A GUIDE FOR BOARDS OF ACCOUNTANCY

Welcome to NASBA's Social Media Guide. This guide is intended for state board representatives who are looking to get started on social media or need tips and tricks to enhance the social media experience for stakeholders. By no means does this guide exhaust every possible tip on each social media guide as this is meant to be a guide you can quickly and easily read through. These tips come from best practices used by the NASBA communications team and the guide will be updated quarterly, as we learn new tips and best practices.

SOCIAL MEDIA

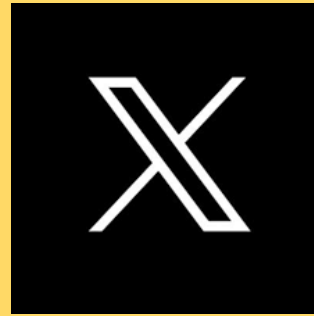
NASBA



57.0 k



61.0 k



65.3 k



12.7 k



21.2k
Members

3,245
Comments

315
Posts

5,795
Reactions

EXAM

INDIA

FOR



VIDEO PRODUCTION





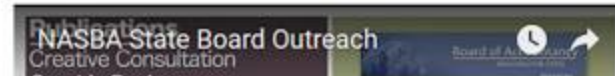
Home > Member Products & Services > Communications & Outreach

Communications & Outreach

Serving the Boards of Accountancy

NASBA's Communications Department offers a range of outreach services to Boards of Accountancy. From producing high-quality print materials to building an influential presence online, we are equipped to meet the individual needs of each board looking to better communicate with its stakeholders.

The three main levels of service we offer are Publications, Video Production and Digital Media.



nasba.org/outreach

Publications

We can provide graphic design and copy editing assistance to help you produce high-quality newsletters, brochures and annual reports for the members of the accounting profession in your jurisdiction.

- > [Annual Report/Brochure Guide](#)
- > [Annual Report/Brochure Library](#)
- > [Newsletter Guide](#)
- > [Newsletter Library](#)

Video Production

Whether promoting your board's Exam application process or educating licensees on enforcement, we can produce custom multimedia projects to suit your needs.

- > [Video Production Guide](#)
- > [Video Library](#)

Digital Media

We can aid you in establishing a practical strategy for your profiles on Facebook, Twitter, LinkedIn and/or Google+. We also assist with mass emailing, providing graphic design, copywriting and CRM support.

- > [Mass Email Guide](#)
- > [Mass Email Examples](#)
- > [Social Media](#)



NASBA

NASBA Executive Staff

Ken L. Bishop President/CEO and CEO of the Center for the Public Trust	(615) 880-4201	kbishop@nasba.org
Alfonzo Alexander Chief Ethics and Diversity Officer and President Center for the Public Trust	(615) 312-3815	aalexander@nasba.org
Melissa Brennan Executive Assistant to President/CEO	(615) 880-4202	mbrennan@nasba.org
Maria Caldwell Chief Legal Officer and Director Compliance Services	(615) 312-3771	mcaldwell@nasba.org
Colleen Conrad Executive Vice President and Chief Operating Officer	(615) 880-4207	cconrad@nasba.org
Lisa Dampf Chief Human Resources Officer	(615) 312-3768	ldampf@nasba.org
Daniel Dustin Vice President of State Board Relations	(615) 880-4208	ddustin@nasba.org
Cheryl Farrar Chief Information Officer	(615) 564-2140	cfarrar@nasba.org
Philip Groves Director, Finance Controller	(615) 564-2127	pgroves@nasba.org
Patricia Hartman Director, Client Services	(615) 880-4273	phartman@nasba.org
Julie James Director, Risk & Compliance	(615) 312-3801	jjames@nasba.org
John Johnson Director of Legislative and Governmental Affairs	(615) 880-4232	jjohnson@nasba.org
Thomas Kenny Chief Communications Officer	(615) 880-4237	tkenny@nasba.org
James Polite Director, Program Management	(615) 564-2147	jpolite@nasba.org

Troy Walker

Vice President & Chief Financial Officer

(615) 880-4246

twalker@nasba.org

NASBA

Board of Directors

www.nasba.org

Board of Directors

Officers, Directors-At-Large, Ex-Officio

Board Member	Contact Details	
<p>Stephanie M. Saunders, CPA Chair Term End Date: 10/31/2024</p> <p>Eligible for Re-election: Regional Director- No Director At Large- No</p>	<p>4992 Ravenswood Rd Virginia Beach, VA 23462</p>	<p>P: (757) 497-3665 E: stephanie@saunderscpas.net F: (757) 257-4671</p>
<p>Maria E. Caldwell, CPA Vice Chair Term End Date: 10/31/2024</p> <p>Eligible for Re-election: Regional Director- No Director At Large- No</p>	<p>Deloitte & Touche LLP 600 Brickell Avenue Suite 3700 Miami, FL 33131</p>	<p>P: (305) 372-3124 E: mcaldwell@deloitte.com F: (305) 960-1310</p>
<p>Richard N. Reisig, CPA Past Chair Term End Date: 10/31/2024</p> <p>Eligible for Re-election: Regional Director- No Director At Large- No</p>	<p>Pinion Global 21 10th Street, South Great Falls, MT 59401</p>	<p>P: (406) 231-7055 E: rick.reisig@pinionglobal.com F: (406) 727-0895</p>
<p>Nicola Neilon, CPA Secretary Term End Date: 10/31/2026</p> <p>Eligible for Re-election: Regional Director- No Director At Large- No</p>	<p>Casey Neilon & Associates LLC 503 N. Division St. Carson City, NV 89703</p>	<p>P: (775) 283-5555 x102 E: nneilon@caseyneilon.com</p>
<p>J. Andy Bonner Jr., CPA, CGMA Treasurer Term End Date: 10/31/2024</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>273 Main St. Piney Flats, TN 37686</p>	<p>P: (423) 626-7261 E: andybonner@fcbtn.com F: (615) 532-8800</p>

Board of Directors

Officers, Directors-At-Large, Ex-Officio

Board Member	Contact Details	
<p>Barry M. Berkowitz, CPA Director-at-Large Term End Date: 10/31/2026</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>1830 S. Ocean Drive Unit 1101 Hallandale Beach, FL 33009</p>	<p>P: (215) 512-1010 E: bberkowitz@cbiz.com</p>
<p>Alison L. Houck Andrew, CPA Director-at-Large Term End Date: 10/31/2026</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>Faw, Casson & Co., LLP 20245 Bay Vista Rd., Suite 204 Rehoboth Beach, DE 19971</p>	<p>P: (302) 226-1919 E: alh@fawcasson.com F: (302) 227-3980</p>
<p>Chandra Lalvani, CPA Director-at-Large Term End Date: 10/31/2024</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>6114 Forrestal Circle Harrisburg, PA 17112</p>	<p>P: (717) 451-9053 E: chandra.m.lalvani@pwc.com F: (717) 842-3864</p>
<p>Stephen F. Langowski, CPA Director-at-Large Term End Date: 10/31/2025</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>7020 108th St. Apt. 3E Forest Hills, NY 11375</p>	<p>P: (718) 305-9349 E: stephenlangowski@hotmail.com F: (518) 474-6375</p>
<p>Jason D. Peery, CPA Director-at-Large Term End Date: 10/31/2024</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>Grow Rasmussen LLP 12550 W. Explorer Dr., Ste 200 Boise, ID 83713-1890</p>	<p>P: (208) 321-0660 E: jason@growrasmussen.com F: (208) 375-1790</p>

Board of Directors

Officers, Directors-At-Large, Ex-Officio

Board Member	Contact Details	
<p>Katrina Salazar, CGMA, CPA Director-at-Large Term End Date: 10/31/2025</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>10234 Sorenstam Drive Sacramento, CA 95829</p>	<p>P: (916) 230-9991 E: katrina.salazar@ccpoa.org F: (916) 263-3674</p>
<p>Kenya Y. Watts, CPA Director-at-Large Term End Date: 10/31/2025</p> <p>Eligible for Re-election: Regional Director- No Director At Large- Yes</p>	<p>224 Maybank Ct. Gahanna, OH 43230</p>	<p>P: (614) 743-5038 E: kwatts@kacllc.com</p>
<p>Ken L. Bishop Ex-Officio</p>	<p>150 Fourth Avenue North Suite 700 Nashville, TN 37219</p>	<p>P: (615) 880-4201 E: kbishop@nasba.org F: (615)880-4290</p>
<p>D. Boyd Busby, CPA, CGMA Executive Directors' Liaison Term End Date: 10/31/2024</p>	<p>PO Box 300375 Montgomery, AL 36130-0375</p>	<p>P: (334) 242-5700 E: boyd.busby@asbpa.alabama.gov F: (334) 242-2711</p>

Board of Directors Regional Directors

Board Member	Contact Details	
<p>Nancy J. Corrigan, CPA Pacific Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- No Director At Large-</p>	<p>1044 N. Entrada Way Glendora, CA 91741</p>	<p>P: (626) 755-5026 E: ncorrigan969@gmail.com</p>
<p>Timothy F. Egan, CPA Northeast Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- Yes Director At Large-</p>	<p>42 Edgerton Street Darien, CT 06820</p>	<p>P: (203) 667-2139 E: tegan04@gmail.com</p>
<p>Michael Schmitz, CPA Central Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- No Director At Large-</p>	<p>Point CPA 1400 West Century Avenue Bismarck, ND 58503-0915</p>	<p>P: (701) 221-2655 E: mschmitz@pointcpa.com F: (701) 221-2657</p>
<p>Willie B. Sims Jr., CPA Southeast Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- Yes Director At Large-</p>	<p>908 Broadway Drive Hattiesburg, MS 39401</p>	<p>P: (601) 545-3930 E: willie@williesimscpa.com F: (601) 545-1758</p>
<p>Jeannette P. Smith, CPA Southwest Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- Yes Director At Large-</p>	<p>Carr, Riggs & Ingram, LLC 2511 Buddy Owens Blvd. McAllen, TX 78504</p>	<p>P: (956) 454-7077 E: jpsmith@cricpa.com F: (956) 686-6830</p>
<p>Dan Vuckovich, CPA Mountain Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- Yes Director At Large-</p>	<p>1121 23rd Ave SW Great Falls, MT 59404</p>	<p>P: (406) 799-0815 E: danvuke@hotmail.com</p>

Board of Directors Regional Directors

Board Member	Contact Details	
<p>Laurie A. Warwick, CPA Middle Atlantic Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- Yes Director At Large-</p>	<p>Ernst & Young LLP 1775 Tysons Boulevard McLean, VA 22102</p>	<p>P: (703) 747-1256 E: laurie.warwick@ey.com F: (866) 708-3741</p>
<p>Gerald Weinstein, PhD, CPA Great Lakes Regional Director Term End Date: 10/31/2024</p> <p>Eligible for Re-Election: Regional Director- No Director At Large-</p>	<p>32549 S. Woodland Rd Cleveland, OH 44124-5855</p>	<p>P: (216) 571-0284 E: weinstein@jcu.edu F: (216) 464-6132</p>

NASBA 2024-2025 Committee Charges and Time Requirements

COMMITTEE	Committee Charge	In-person Meetings	Virtual Meetings
Administration and Finance Committee	Oversee and monitor the fiscal operations and investments of the Association.	3	1
Audit Committee	Oversee the Association's annual financial statement audit and the internal controls, and recommend to the Board of Directors the firm to perform the audit.	2	1
Awards Committee	Recommend to the Board of Directors recipients of the Distinguished Service Award, William H. Van Rensselaer Public Service Award, and Lorraine P. Sachs Standard of Excellence Award.	0	2-3
Bylaws Committee	Review and consider best practices from various sources and recommend amendments to the Board of Directors for approval and subsequent vote by Member Boards.	1	2-3
CPA Examination Review Board	Evaluate and report on significant adherence with the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and the International Qualifications Examination used by boards of accountancy for the licensing of certified public accountants; to include observation, inquiry and inspection of pertinent records; and report annually on the ongoing reliability of such examinations for the licensing of certified public accountants.	2	2-3
Communications Committee	Promote effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.	1	6-8
CPE Committee	Develop and promote uniform rules and requirements for continuing professional education among the jurisdictions. Also, oversee the Standards for CPE Programs and the related CPE Working Group.	1	3-4
Diversity Committee	Develop a diversity program that ensures the NASBA provides opportunities, encouragement and support to people of color (African-Americans and Hispanics/Latinos) and	1	5-6

	women to participate in NASBA service and leadership roles.		
Education Committee	Support the Boards of Accountancy by representing NASBA in the academic community and serving as an advisory resource on education matters related to the accounting profession.	1	3-4
Enforcement Resources Committee	Promote effective, efficient and where appropriate uniform, enforcement of professional standards by Boards of Accountancy.	1	3-5
Ethics Committee	Promote the development and maintenance of high-quality standards of ethical practice to protect the public interest. Provide input related to changes or developments in ethics-related standards.	1	3-4
Examination Administration Committee	Promote effective and efficient administration and operation of the Uniform CPA Examination.	0-2	2-6
Executive Directors Committee <i>Note: Must be a current State Board Executive Director to be selected for committee.</i>	Support Executive Directors in their roles with Boards of Accountancy.	4 In conjunction with other NASBA Meetings	6-8
International Qualifications Appraisal Board	As directed by the Executive Committee, survey and assess professional practice standards and qualification in specified countries and recommend the feasibility of recognition of credentialed non-US professional to the Board of Directors.	0-2	2-6
Legislative Support Committee	Develop legislative support strategies and tactics to assist the Director of Legislative and Governmental Affairs in supporting Board of Accountancy on legislative matters.	1	2-3
Peer Review Compliance Committee	Promote effective oversight of practice quality of CPAs and their firms.	1	3-4
Regulatory Response Committee	Provide timely proposed responses on professional practice developments by either developing responses or reviewing the suggested responses from other NASBA committees.	1	12
Standard-Setting and Professional Trends Advisory Committee	Monitor and objectively evaluate processes of standard setters, as well as disruptive trends in the profession, on behalf of Boards of Accountancy.	1	5

	Recommend process improvements, when warranted, and advise Boards of potential disruptive trends impacting the regulation of the profession.		
Uniform Accountancy Act Committee	Oversee the Uniform Accountancy Act and related Model Rules and recommend amendments to the Board of Directors.	1-2	3-4

Note: These numbers are based upon previous years. Sometimes these numbers may change depending upon the current events within the profession.

MAKE A DIFFERENCE.

COMMITTEE INTEREST PROCESS HAS BEGUN

Volunteer Today!

**SUBMIT MARCH 6
THROUGH MAY 3**



Step

1.

Log on to the Member Portal: nasbanation.nasba.org

If you forgot your password, click on Forgot Yourt 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 if you have any questions.

Step

2.

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

Once you have reviewed the committee charges, click on Apply Now at the top of the page and complete the Committee Interest Form.

Step

3.

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.

Step

4.

Update your bio and upload a headshot.

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

Have questions? Contact Member and Leadership Services

615-880-4258 | membership@nasba.org

NASBA



Interested in
Becoming More
Involved at NASBA?

Use the QR code to let us know what areas you would like to receive more information about.

*If you have the Smartsheet app already on your phone, you may be required to log-in to access the form.

Acronyms Heard at NASBA Meetings

AAA - American Accounting Association
AACSB – Association to Advance Collegiate Schools of Business
ACAP – Advisory Committee on the Auditing Profession (US Treasury Department)
ACAUS – Association of Chartered Accountants in the US
ACCA – Association of Chartered Certified Accountants
ACAT – Accreditation Council for Accountancy and Taxation (NSA affiliated)
ADA - Americans with Disabilities Act
AE – Administrating Entity
AEQUOS – NASBA international transcript evaluation service for non-accountants
AG - Attorney General
AI – Artificial intelligence
AICPA - American Institute of Certified Public Accountants, Association of International Certified Professional Accountants
ALD – NASBA’s US Accountancy Licensee Database
ALEC – American Legislative Exchange Council
ALL – Accountancy Licensing Library
ALPFA – Association of Latino Professionals in Finance and Accounting
AQS – Audit Quality Study
ARSC – AICPA Accounting and Review Services Committee
ARPL – Alliance for Responsible Professional Licensing
ASAF – Accounting Standards Advisory Forum
ASB – AICPA Auditing Standards Board
ATT – Authorization to test (for Uniform CPA Examination)
AUD – Auditing and Attestation (section of Uniform CPA Examination)
BEC – Business Environment and Concepts (section of the Uniform CPA Examination)
BOA - Board of Accountancy
BOD - Board of Directors
BOE - Board of Examiners
CA - Chartered Accountant
CAANZ – Chartered Accountants of Australia and New Zealand
CAC – Compliance Assurance Committee
CAG –Consultative Advisory Groups advise various IFAC committees
CAI – Chartered Accountants Ireland (formerly Institute of Chartered Accountants in Ireland)
CAQ – Center for Audit Quality
CBT - Computer-based testing
CGA – Certified General Accountants Association of Canada (now CPA Canada)
CGMA – Chartered Global Management Accountant
CICA - Canadian Institute of Chartered Accountants (now CPA Canada)
CIMA – Chartered Institute of Management Accountants
CLEAR - Council on Licensure, Enforcement and Regulation
COSO – Committee of Sponsoring Organizations (of the Treadway Commission)
CPA – Certified Public Accountant; Chartered Professional Accountant
CPAC – Chartered Professional Accountants Canada
CPAES - NASBA's CPA Examinations Services division
CPC- Contador Publico Certificado (Mexican equivalent to CPA)
CPE - Continuing professional education
CPT – NASBA Center for the Public Trust
CSG – Contract Steering Group (NASBA/AICPA/Prometric CBT examination contract)
DOL – Department of Labor

EA – Enrolled Agent
EBP – Employee Benefit Plan
EBSA – Employee Benefit Security Administrator
ED - Exposure draft or executive director
ERB - CPA Examination Review Board
FAF – Financial Accounting Foundation
FAR – Financial Accounting and Reporting (section of the Uniform CPA Examination)
FASB - Financial Accounting Standards Board
FEI - Financial Executives International
FRC – Financial Reporting Council (independent regulator in United Kingdom)
FSA – Federation of Schools of Accountancy
FSBA – AICPA Facilitated State Board Access program
FRF-SME – Financial Reporting Framework for Small- and Medium-Sized Entities
FTC – Federal Trade Commission
GAAP – Generally Accepted Accounting Principles
GAAS – Generally Accepted Auditing Standards
GAGAS – Generally Accepted Government Auditing Standards
GAO - Government Accountability Office
GASB - Governmental Accounting Standards Board
GATS - General Agreement on Trade in Services
HHS – Health & Human Services
HKICPA – Hong Kong Institute of Certified Public Accountants
IAASB – International Auditing and Assurance Standards Board
IAESB – International Accounting Education Standards Board
IASB – International Accounting Standards Board
ICAA - Institute of Chartered Accountants in Australia
ICAEW – Institute of Chartered Accountants of England and Wales
ICAS – Institute of Chartered Accountants of Scotland
IESBA – International Ethics Standards Board for Accountants
IFAC - International Federation of Accountants
IFRS – International Financial Reporting Standards (prior to 2002 referred to as IAS)
IFIAR – International Forum of Independent Audit Regulators (IFAC affiliated)
IG - Inspector General
IMCP – Instituto Mexicano de Contadores Públicos
IND/BHS – Independence/Behavioral Standards
IOSCO – International Organization of Securities Commissions
IPSASB – International Public Sector Accounting Standards Board
IPSB – Independent Professional Supervisory Board
IQAB - NASBA/AICPA International Qualifications Appraisal Board
IQEX - International Qualification Examination
IRS – Internal Revenue Service
LPA - Licensed Public Accountant
MOOCs – Massive Open Online Courses
MRA - Mutual recognition agreement
NABA – National Association of Black Accountants
NAFTA - North American Free Trade Agreement
NASBA - National Association of State Boards of Accountancy
NCCPAP - National Council of CPA Practitioners
NCD – National Candidate Database
NIES – NASBA International Evaluation Service for accounting
NQAS - NASBA National Qualification Appraisal Service
NSA - National Society of Accountants

NSBCPA – National Society of Black CPAs
NSF – National Science Foundation
NTS – Notice to schedule (for Uniform CPA Examination)
NZICA – New Zealand Institute of Chartered Accountants (now Chartered Accountants Australia/New Zealand)
OCBOA – Other Comprehensive Basis of Accounting
OIG – Office of Inspector General
PA - Public Accountant
PCC – Private Company Council
PCRC – Private Company Review Committee of the FASB
PEEC - AICPA Professional Ethics Executive Committee
PCAOB - Public Company Accounting Oversight Board
PIOB – Public Interest Oversight Board (IFAC body)
PMRA – Professional Mutual Recognition Agreement (variation of MRA)
POB – United Kingdom’s Public Oversight Board
PR – Peer Review (as well as Puerto Rico)
PRB – AICPA’s Peer Review Board
PROC – Peer Review Oversight Committee
PTIN – IRS issued Preparer Tax Identification Number
QAS - Quality Assurance Service (associated with the NASBA CPE Sponsor Registry)
RAB – Peer Review Program’s Report Acceptance Body
RCA – [Letter of] Required Corrective Action/ Registered Company Auditor - Australia
REG – Regulation (section of the Uniform CPA Examination)
RRC – NASBA Regulatory Response Committee
SAC – Selection Advisory Committee
SAICA – South African Institute of Chartered Accountants
SAS - Statements on Auditing Standards
SASB – Sustainability Accounting Standards Board
SBR - *State Board Report* (NASBA's monthly newsletter)
SEC – Securities and Exchange Commission
SFAS – State Facilitated Access System (AICPA Peer Review transparency initiative)
SOX - Sarbanes-Oxley Act of 2002 (also called “Sarbox”)
SQCS - Statements on Quality Control Standards
SSAE - Statements on Standards for Attestation Engagements
SSARS - Statements on Standards for Accounting and Review Services
TAC - The Accountants Coalition (E&Y, PWC, D&T, KPMG, GT)
TIC – AICPA Technical Issues Committee
TNS – Technical Standards
UAA - Uniform Accountancy Act
USTR - US Trade Representative
WTO - World Trade Organization
XBRL – Extensible Business Reporting Language

NASBA

BYLAWS

Amended November 1, 2022

Effective November 2, 2022



**UNIFORM
ACCOUNTANCY ACT
STANDARDS FOR REGULATION**

Eighth Edition ♦ *January 2018*



UNIFORM ACCOUNTANCY ACT MODEL RULES

January 2024

*Published by the
National Association of State Boards of Accountancy
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NASBA

New Board Member Training

Do's & Don'ts

Do's

- Introduce yourself to other Board members and other States' Board members
- Understand your State's Open Meetings Act.
- Be prepared in advance for your Board and/or Committee meetings.
- Do understand your State's Executive Session rules and/or procedures.
 - Do parliamentary procedures apply to your State Board?
 - Does your Board have written policies about conducting Board and/or Committee meetings?
- Understand your State's Conflict of Interest/Bias policies.
- Do Protect the Public Interest!
- Do encourage open and constructive discussion of any rule/policy that has been appropriately moved and seconded - before voting.
- Do encourage your Executive Director to help in writing policy or amending existing rules/policy.
- Do treat all applicants/candidates the same regardless of personal bias.
- Do treat all respondents in disciplinary hearings the same in accordance with your rules, ethics, policies.
- Does your State's Open Meetings Act require the reasons and a vote before going into Executive Session?
- Does your State have rules/policy for when respondents do not attend their disciplinary hearings?
- Follow your State's rules to admit evidence at a disciplinary hearing.
- Do silence your cell phones during meetings and hearings and give your full attention to the discussion!
- Do understand the purpose of the *Uniform Accountancy Act*.
- Do volunteer for Board committees if you feel qualified for the work and have the time.
- DO ASK QUESTIONS!

Don'ts

- Do not respond to hypothetical questions, e.g. application of the Board's rules to a set of facts, which may be construed as an official Board position.
- Do not respond to "off the record" opinion requests.
- Do not create unwritten policies.
- Do not believe there is any "Board President's Presidential Prerogative"
- Do not let personal feelings into the Board room.
- Do not discuss amending rules in Executive Session unless your Open/Executive Session rules/policies are adhered to.
- Do not discuss confidential information (e.g. information you read or heard in case materials, or in the Board's executive sessions or disciplinary hearings) with persons not privy to the information, including sometimes other Board members
- Do not modify your disciplinary hearing or other Board rules without proper vetting of the rule/policy.
- Do not be bashful, if you do not know. ASK!

When Should a Board Member Be Recused?

Supplemental Resources New Board Member Orientation

Regional Meetings, June 2022

The decision of whether a Board Member should be recused can be governed by state statutes, board rules, and/or court precedents. Another important consideration is common sense. The following are some additional materials produced in response to the new board members' expressions of interest. Included are brief summaries of cases regarding recusal involving Boards of Accountancy and other cases in the context of occupational licensing board disciplinary cases. We have also included an example of pertinent parts of a state' Administrative Procedure Act regarding recusal.

Accountancy Board Cases Re Board Member Bias and Recusal

State ex rel. Miller v. Aldridge, 212 Ala. 660, 103 So. 835 (1925). Alabama Board members should have recused themselves. Miller asked the Board members to recuse themselves because each of the Board members was also a member of the Alabama Society of Certified Public Accountants, from which Miller had been expelled. The Board member who filed the petition recused himself, but the other two members refused to do so. A writ of mandamus seeking to compel the Board members to recuse themselves was denied by a lower court. The Supreme Court of Alabama held that the Board members should have disqualified themselves because they were acting as prosecutor and judge in the same cause of action. The court reasoned that the Board members supported the charges brought against Miller and even contributed funds so that the charges could be brought. The court determined that the doctrine of necessity did not apply to the action even though there would be no Board members left to hear the petition. The court encouraged the state legislature to take the issue presented by this case under advisement. The case was remanded to the trial court for further proceedings.

Op. Att'y Gen. N.H. No. 84-107-I (July 5, 1984), 1984 N.H. AG LEXIS 78. Two New Hampshire Board members could still participate in a hearing if three other members abstained from the proceedings. See UAA Section 4(b) re: Board quorum. The New Hampshire Attorney General was asked whether the remaining Board members could participate in a hearing if the three other members recuse themselves from participating. N.H. Rev. Stat. Ann. § 309-A:2, 1c specified that a quorum consisted of not less than three members. The Attorney General said that the three members could be present for the beginning of the proceeding, satisfying the quorum requirements, but they would then not participate in the deliberations and determination of the matter. The New Hampshire Supreme Court ruled that "when a quorum is present, action by the deliberative body does not require a majority of those present where some members remain silent or abstain." [NOTE: The current statute, N.H. Rev. Stat. Ann. § 309-B:4, 11(b), identifies a quorum as a majority of the members present.]

Advisory Opinion re: Church, No. 2005-11 (R.I. Ethics Comm'n 2005). A Rhode Island legislator who was also the executive director of the state's CPA society was advised to recuse himself from legislative matters involving the state's accountancy statute or the society's lobbyist. A member of the Rhode Island House of Representatives who was also the executive director of the Rhode Island Society of Certified Public Accountants (RISCPA) asked how he should comply with the state's Code of Ethics as he performed his House duties. The Ethics Commission responded that the petitioner would be in compliance with the Code of Ethics if he followed his plan for recusal. The petitioner planned to recuse himself from participating in or voting on any legislation (either in committee or on the House floor) referencing the Rhode Island accountancy statute. He also planned to recuse himself from participating in any committee meetings or hearings on bills for which RISCPA's lobbyist would appear. As to participation in the House's consideration of legislation affecting Rhode Island CPAs in general, the Commission reminded the petitioner that he was prohibited from participating in matters that would result in a financial impact to himself, his family, his employers, or business associates.

People ex rel. State Bd. of Accountancy v. McFarland, 37 Colo. App. 93, 543 P.2d 112 (1975). McFarland's certificate was revoked for failing to conform to generally accepted accounting and auditing principles in rendering an opinion and statement of the financial condition of a bank. He appealed. The Colorado Court of Appeals found that there was no support in the record for concluding that the board was not an impartial trier of fact. Further, McFarland's contention that the board held it against him because he did not appear at the hearing was groundless. Although members of the board had expressed disappointment with his failure to appear, "such expressed disappointment did not in our view demonstrate either bias or partiality."

McGee v. State Bd. of Accountancy, 169 Colo. 87, 453 P.2d 800 (1969). McGee's certificate was revoked by the Colorado Board for various actions amounting to gross negligence and dishonesty. On appeal, the Colorado Supreme Court held that the fact that one of the board members had a fixed opinion that McGee was guilty and expressed this opinion in a letter to the other board members did not constitute a violation of due process and did not justify the invalidation of the revocation of McGee's license. The record showed that McGee was given a full and fair hearing, and there was sufficient evidence presented to support the board's findings of gross negligence and dishonesty. There was no evidence of fixed opinions on the part of the other board members, and the decision for revocation was unanimous. An argument had also been presented that it was unconstitutional for McGee to testify against himself, but the court found that this argument would not prevail because McGee had taken the stand and gave testimony in his own behalf without invoking the privilege against self-incrimination.

Hartzman v. N.C. State Bd. of Certified Pub. Accountant Examiners, No. 12 CPA 08588 (N.C. Office of Admin. Hearings Nov. 15, 2012) [unpublished]. N.C. Board and Office of Administrative Hearings had no subject matter jurisdiction over CPE sponsor's petition appealing his termination as a Board-approved CPE sponsor. Hartzman, who was not

a CPA, was approved by the North Carolina Board as a “pre-approved” continuing professional education (CPE) sponsor. Under Board Rules, licensees could satisfy their CPE requirements by taking courses from any provider, but courses from pre-approved sponsors were presumptively valid CPE credits. Under the Rules, pre-approved sponsors complied with qualitative and record keeping mandates, and signed CPE Sponsor Agreements to that effect. Hartzman signed such an Agreement on behalf of his company, Think Professional Education, Inc. Based upon complaints the Board received from CPAs who had taken Hartzman’s CPE course, and pursuant to an audit of one of Hartzman’s classes, the Board terminated the CPE Sponsor Agreement. Grounds for the termination were cited as deficiencies in course materials, an attendee’s difficulty in obtaining a certificate of completion, failure to provide advance copies of course and promotional materials to the Board, and the course auditor’s report. Hartzman requested a contested case hearing regarding the termination, but also challenged certain Board members for alleged bias. Upon recommendation of legal counsel, the Board voted to refer the matter to the Office of Administrative Hearings (OAH).

Once the OAH accepted the referral, the Board moved to dismiss Hartzman’s request for a Hearing. The Board contended that Hartzman had no statutory or constitutional right to a hearing over termination of sponsor agreement. The Board also argued that the CPE rules and the Sponsor Agreement itself provided that non-compliance would result in termination. As a result, the petitioners were not “persons aggrieved” under the N.C. Administrative Procedure Act (NCAPA) because they held no property interest in the Sponsor Agreement. Rather than a due process right, the Sponsor Agreement was more akin to an ordinary commercial contract. Under N.C. case law, “procedural injury, standing alone, cannot form the basis for aggrieved status under the NCAPA.” Additionally, the Board argued that because no contested case existed, OAH had no subject matter jurisdiction over the matter. The administrative law judge agreed and dismissed the matter, finding that the Board and OAH lacked subject matter jurisdiction.

Other Licensing Board Cases Re Board Member Bias and Recusal

Jutkowitz v. Department of Health Services, 596 A.2d 374 (Conn.1991). The Connecticut Supreme Court rejected a chiropractor's claim that a board member should have been recused because one of the patients alleging improper chiropractic treatment had consulted a chiropractor who was a member of the same "chiropractic group" as the board member, and that chiropractor had been instrumental in the filing of allegations against the sanctioned chiropractor. The court noted that the “chiropractic group” was comprised of 5 independent contractors and was a service corporation that paid the expenses of operating a building where its five chiropractor members worked, and that each paid rent to the corporation for such costs and that the board member had never discussed the case with the complaining chiropractor.

Kabnick v. Chassin, 636 N.Y.S.2d 920 (A.D. 3 Dept. 1996), a physician who was disciplined following a board hearing challenged the board’s decision, claiming that the

board chair should have recused himself because he and the defendant had once worked together. The court rejected the claim of bias, noted that the chair had disclosed the prior relationship, that the defendant had failed to object or move for recusal at the time of the hearing, and that the record did not support any allegations of bias.

Slakter v. De Buono, 694 N.Y.S. 2d 496 (A.D. 3 Dept. 1999). A New York Court held that rigorous questioning of a psychiatrist by a member of the medical board did not prove impermissible bias, when the questioning furthered the introduction of relevant evidence and the questioning was directed at witnesses for both sides.

Farber v. N.C. Psychology Bd., 153 N.C. App. 1 (2002). The North Carolina Court of Appeals held that the respondent board's failure to afford a licensee the opportunity to examine individual board members for bias did not violate the licensee's statutory and constitutional rights. The board members had previously reviewed a staff psychologist's anonymous report regarding the licensee's conduct. The licensee contended that "his case related to 'specific and unique events' which 'the Board members will remember when this case is heard'" based on the previously reviewed report. The Court of Appeals held that:

- "Mere familiarity with the facts of a case gained by an agency in the performance of its statutory duties does not disqualify it as a decision maker."
- "There is no per se violation of due process when a board acts as both investigator- and adjudicator on the same matter. Thus, absent a showing of actual bias or unfair prejudice, petitioner cannot prevail. . . . Petitioner offered no specific facts or evidence of actual bias on the part of board members."
- "The investigator's report, submitted to the board more than a year before the formal hearing, contained no proper names or other identifying information."
- "When polled, board members stated that they had no communication concerning petitioner's case after the initial probable cause hearing, nor possessed any written materials concerning the meeting or the case. Moreover ... we perceive nothing particularly salacious or unusual in the events surrounding petitioner's case such as to render the matter unique or memorable. In fact, when specifically questioned about petitioner's case, board members denied having any memory of the original review of the facts that would prevent a fair and impartial decision."
- "To decide that the board's mere exposure to an anonymous report is sufficient to establish bias or unfair prejudice would amount to a per se rule of unconstitutionality, completely disregarding the presumption that the board acted correctly and the presumption of honesty and integrity in those serving as adjudicators."
- "The trial court therefore erred in concluding that the board violated petitioner's statutory or due process rights by denying his petition for disqualification."

Examples of State APA Provisions re Bias & Recusal

Iowa

Iowa Code § 17A.1: If the agency or an officer of the agency under whose authority the contested case is to take place is a named party to that proceeding or a real party in interest to that proceeding the presiding officer may be, in the discretion of the agency, either the agency, one or more members of a multimember agency, or one or more administrative law judges assigned by the division of administrative hearings in accordance with the provisions of section 10A.801. However, a party may, within a time period specified by rule, request that the presiding officer be an administrative law judge assigned by the division of administrative hearings. Except as otherwise provided by statute, the agency shall grant a request by a party for an administrative law judge unless the agency finds, and states reasons for the finding, that any of the following conditions exist...

Montana

2-4-611, MCA: (4) On the filing by a party, hearing examiner, or agency member in good faith of a timely and sufficient affidavit of personal bias, lack of independence, disqualification by law, or other disqualification of a hearing examiner or agency member, the agency shall determine the matter as a part of the record and decision in the case. The agency may disqualify the hearing examiner or agency member and request another hearing examiner pursuant to subsection (2) or assign another hearing examiner from within the agency. The affidavit must state the facts and the reasons for the belief that the hearing examiner should be disqualified and must be filed not less than 10 days before the original date set for the hearing.

North Carolina

NC GS 150B-1(a): "Purpose. - This Chapter establishes a uniform system of administrative rule making and adjudicatory procedures for agencies. The procedures ensure that the functions of rulemaking, investigation, advocacy, and adjudication are not all performed by the same person in the administrative process."

§ 150B-40: Conduct of hearing; presiding officer; ex parte communication.

(a) Hearings shall be conducted in a fair and impartial manner. . . .

(b) . . . If a party files in good faith a timely and sufficient affidavit of the personal bias or other reason for disqualification of any member of the agency, the agency shall determine the matter as a part of the record in the case, and its determination shall be subject to judicial review at the conclusion of the proceeding. If a presiding officer is disqualified or it is impracticable for him to continue the hearing, another presiding officer shall be assigned to continue with the case, except that if assignment of a new presiding officer will cause substantial prejudice to any party, a new hearing shall be held or the case dismissed without prejudice.

Tennessee

4-5-302: Disqualification of judge, hearing officer, etc. - Substitutions.

(a) Any administrative judge, hearing officer or agency member shall be subject to disqualification for bias, prejudice, interest or any other cause provided in this chapter or for any cause for which a judge may be disqualified.

(b) Any party may petition for the disqualification of an administrative judge, hearing officer or agency member promptly after receipt of notice indicating that the individual will serve or, if later, promptly upon discovering facts establishing grounds for disqualification.

(c) A party petitioning for the disqualification of an agency member shall not be allowed to question the agency member concerning the grounds for disqualification at the hearing or by deposition unless ordered by the administrative judge or hearing officer conducting the hearing and agreed to by the agency member.

Washington

RCW 34.05.425 (3): Any individual serving or designated to serve alone or with others as presiding officer is subject to disqualification for bias, prejudice, interest, or any other cause provided in this chapter or for which a judge is disqualified.

(4) Any party may petition for the disqualification of an individual promptly after receipt of notice indicating that the individual will preside or, if later, promptly upon discovering facts establishing grounds for disqualification.

(5) The individual whose disqualification is requested shall determine whether to grant the petition, stating facts and reasons for the determination.



Have You Heard About the Complimentary Subscription to NASBA's Accountancy Licensing Library?

The Accountancy Licensing Library (ALL) is a valuable resource that contains up-to-date information on CPA licensure across all 55 United States jurisdictions. This resource is offered complimentary to all State Boards of Accountancy and can provide additional benefits to your board, staff and licensees.

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. This tool allows you to determine qualifications needed to sit for the CPA Exam and easily cross-reference multiple state requirements, including peer review, ethics and certain education prerequisites.

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.

Executive Directors & Board Staff: Access your *FREE ACCOUNT* today!



Contact **Erin Scruggs**, Senior Account Manager, CPE Audit Service and ALL, for information about how to access your account.

escruggs@nasba.org
615-564-2173





Background

Over the past several years, many Boards of Accountancy have expressed an interest in receiving assistance from NASBA with the CPE audit function. For most Boards, CPE audits are conducted using a manual process that is time consuming, labor-intensive, and inefficient. Because of these constraints and the limited resources available to Boards, many cannot audit a significant percentage of their CPAs without diverting resources from other critical accountancy board functions. Given the importance of continuing professional education and compliance with CPE requirements, the creation and use of a more automated and centralized system is more important than ever to help the Boards in their mission to protect the public.

Solution

In response to the growing need at Accountancy Boards for assistance with CPE audits, NASBA offers an application to help Boards manage their CPE audits and automates some of the vital functions involved. The program utilizes the CPE compliance evaluation platform that NASBA developed, as well as the licensee data feeds received from Boards for the *Accountancy Licensee Database* (ALD). The combination of these two assets and the added functionality specific to CPE Audits offers a solution to Boards for initiating, collecting, managing, tracking, evaluating, and reporting on CPE audits.

NASBA's *CPE Audit Service* went live in 2019 with seven (7) boards migrated from a legacy system. Since that time, an additional four (4) Boards began using the application.

Participating Boards

The current participating Boards include:

Accountancy Board of Ohio
District of Columbia Board of Accountancy
Florida Board of Accountancy
Guam Board of Accountancy
Kentucky State Board of Accountancy
Maryland Board of Public Accountancy
Missouri State Board of Accountancy
Montana Board of Public Accountants
Tennessee State Board of Accountancy
Virgin Islands Board of Public Accountancy
Virginia Board of Accountancy

The *CPE Audit Service* team continues to reach out to additional Boards to offer this complimentary service, with Utah set to begin using the service starting in the first quarter of 2023.

The next sections provide a list of the features and benefits of this service.

Service Features:

- A portal is provided where licensees can log in, input their CPE credit information, attach supporting documentation, and submit their CPE records to the Board automatically.
- User accounts for the website are auto-generated; licensee profile information is automatically populated; CPE reporting cycles and requirements are automatically determined in the system.
- NASBA works with the Board to select the audit pool **all** based on the information provided in the ALD data feed. The *CPE Audit Service* has added tools to assist Board staff in creating and managing their audit pools.
- Designated Board Staff can log in to the platform to review the status of the audit and conduct their audits with all the records and documentation submitted by licensees.
- All calculations of CPE credit hours are automatically calculated by the system based on specific Board CPE requirements and rules that have been pre-programmed as part of the platform in the NASBA Rules Engine.
- A full set of audit tools is available to Board Staff for managing the entire life cycle of the CPE audits including reports.
- NASBA helps the Board create communication to licensees concerning the new CPE submission process using the online tool.
- NASBA provides on-going technical support to licensees and Board Staff.
- NASBA provides full training and support to Board Staff.
- NASBA provides help videos and user manuals for licensees and Board Staff.

Licensee Benefits:

- As the CPA submits and stores their CPE online, this reduces the need to store and maintain paper records.
- Credits are entered using a basic online form and documentation (such as certificates of completion) can be attached to each course.
- Licensees can upload their credits using a pre-defined template to the *CPE Audit Service*.
- Accounts are available online throughout the submission period for the licensee to access and add/edit records until they are required to submit their records to the Board. A record of their submission for the audit is saved.
- Licensees can view their compliance report against their CPE requirements within the platform prior to submitting their records to the Board in response to an audit.
- Licensees can download and export the records they have entered into a spreadsheet for personal record keeping or choose a printer-friendly version of their CPE records.
- The licensee indicates that their CPE records are ready for review by the Board at the click of a button.



Board Staff Benefits:

- Records submitted by the licensee are saved and stored online, converting CPE Audits to a completely paperless process.
- The compliance feature allows Board Staff to evaluate the licensee's compliance with the CPE requirements throughout the audit process by comparing credits entered (and passed in the audit) against the state's CPE rules.
- As individual courses and reporting periods are audited, Board Staff can attach documentation (letters, emails, etc.) and save notes in the system so that a history of the audit is available for future reference in one centralized location.
- Additional functionality allows Board Staff to mark exemptions for a reporting period, to evaluate CPE reciprocity compliance (if the licensee chooses this option) and to carry credits earned in the period prior to the audited reporting period to meet CPE deficiencies.
- Other reports in the system allow Board Staff to track and manage the CPE audit workload.
- A few Boards opt to use the platform as an option or requirement for reporting CPE compliance for license renewal, even if the CPA is not selected for CPE audit.

For more information about the *CPE Audit Service*, please contact Amy Tongate at atongate@nasba.org or Erin Musser Scruggs at escruggs@nasba.org.

NASBA - Reimbursable Travel and Entertainment Expense Report

<p>Please read *Instructions below before completing.</p>	<p>To Receive Reimbursement for <u>Valid Business Expenses</u>: Submit completed form to NASBA Accounts Payable at address to the right. Electronic Submission at expensereport@NASBA.org (Expense Form and Scanned receipts in single PDF)--NASBA reserves the right to ask for original receipts for up to Sixty Days after form submission.</p>	<p>SUBMIT TO: NASBA 150 Fourth Avenue North, Suite 700 Nashville, TN 37219-2417</p>
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City								Totals
Date	09/01/2016	09/02/2016	09/03/2016	09/04/2016	09/05/2016	09/06/2016	09/07/2016	
Day of Week (Automatic)	Thu	Fri	Sat	Sun	Mon	Tue	Wed	
Airfare (excluding baggage fees)								0.00
Local Transportation								0.00
Lodging								0.00
Rental Vehicle (excluding fuel)								0.00
Personal Vehicle (miles x IRS Rate)								0.00
Tolls and Parking								0.00
Gratuities (other than meals)								0.00
Telephone/Internet								0.00
Personal Meals								
Breakfast								0.00
Lunch								0.00
Dinner								0.00
Other								0.00
Entertainment Expense								0.00
(Enter Details on Page 2)								0.00
Other Business Travel Expense (baggage fees, fuel, etc.)								0.00
(Enter Details below)								0.00
Details for Other Expenses					Do not alter this form. If more space is needed, use a separate sheet.	Total Expenses		0.00
						Less Advances (enter as a positive)		
						Due From (To) NASBA		0.00

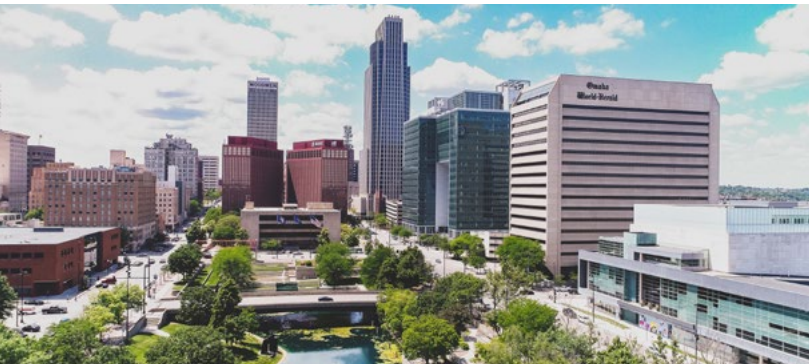
Name of Traveler				* Instructions				NASBA USE ONLY	
New Address? Yes <input type="checkbox"/> No <input type="checkbox"/>		Trip Purpose		List expenditures individually by day (e.g., hotels, meals, gratuities). Include tips for servers in cost of meals. Attach receipts for expenses: Staff--All expenses Non-staff > \$75 Page 2 must be completed for Entertainment expenses.				Approved by	
Address (1)		Address (2)						Date	
City		State						Zip	
Certification of Traveler: I certify that the above expenses are ordinary and necessary and that I have no source of reimbursement other than from NASBA.				Signature of Traveler		Date			

42ND ANNUAL CONFERENCE
for Executive Directors and Board Staff
March 25 – 27, 2024, Nashville, TN



29TH ANNUAL CONFERENCE
for Board of Accountancy Legal Counsel
March 25 – 27, 2024, Nashville, TN

EASTERN REGIONAL MEETING
June 4-6, 2024 | Louisville, KY



WESTERN REGIONAL MEETING
June 25-27, 2024 | Omaha, NE

117TH NASBA ANNUAL MEETING
October 27 - 30, 2024, Orlando, Florida

