NASBA Selects 2021-2022 Vice Chair Nominee

Richard N. Reisig, CPA (MT) was selected on May 7 as the Nominating Committee’s candidate for NASBA vice chair, 2021-2022. If elected vice chair by the member Boards of Accountancy, Reisig will automatically accede to NASBA chair, 2022-2023.

Currently, Reisig serves as treasurer and director-at-large of the NASBA Board of Directors and as chair of NASBA’s Administration and Finance Committee. He holds 39 years of public accounting experience and serves his firm, Anderson ZurMuehlen & Company, P.C., as shareholder and chief executive officer, working out of the Great Falls, Montana office.

A former NASBA Mountain regional director, he is a former chair of NASBA’s Standard-Setting and Professional Trends Advisory and CBT Administration Committees, and a former member of NASBA’s 120/150 Task Force and CPA Licensing Examinations, Relations with Member Boards and Peer Review Compliance Committees.

From July 2004 – October 2013, Reisig served as a member of the Montana Board of Public Accountants, with two terms as board chair (2008-2010). He is a past president of the Montana Society of CPAs (MSCPA) and the Great Falls Chapter of Certified Public Accountants, as well as a former member of the AICPA’s Governing Council, Board of Examiners, Auditing Standards Board and Practice Analysis Sponsor Advisory Group.

Election of the NASBA officers will be held at the 114th Annual Business Meeting on November 3, 2021. Nominations for any elected Board position, including the office of vice chair, may also be made at least 10 days prior to the Annual Business Meeting. Nominations from the floor will not be recognized.

Nominating Committee Chair Laurie J. Tish (WA) has requested that all qualified state board members interested in serving on NASBA’s 2021-2022 Board of Directors submit a letter of interest and biographical information to laurie.tish@mossadams.com or aholt@nasba.org by June 10, 2021.

June Model CPA Curriculum Launch Announced

NASBA and the AICPA will unveil the highly anticipated CPA Evolution-aligned Model CPA Curriculum for accounting educators on June 15-16, 2021. The two-day virtual event, jointly hosted with the American Accounting Association (AAA), is free and will provide participants with a thorough overview of the Model CPA Curriculum – designed to address the changing demands of the accounting profession and prepare the next generation of students aspiring to become certified public accountants.

The launch event will feature presentations from faculty and practitioners instrumental in developing the curriculum and in-depth coverage of emerging topics and learning objectives by CPA Evolution Task Force members. Insight on how accounting programs might prepare students for the Information Systems and Controls, Business Analysis and Reporting and Tax Compliance and Planning disciplines will also be shared.

The June 15 agenda will commence with a plenary session titled, “Navigating an Uncertain Present & Building for a Better Future,”

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June Model CPA Curriculum Launch Announced (Continued from page 1)

featuring EY’s wavespace Advisory Board Chair, Pascal Finnet,
followed by a panel discussion on “Trends as They Apply to the
Accounting Profession, Importance of Revising Curricula,” led by
representatives from NASBA, AICPA and AAA. A series of concurrent,
deep-dive sessions will be offered both days, all aimed to prepare
accounting programs for the CPA Evolution transition.

“The Model CPA Curriculum is the product of a significant effort
by a group of dedicated educators, regulators and practitioners to
evolve the education model to incorporate the necessary skills and
competencies needed by newly licensed CPAs to service their clients
and protect the public interest in a technology-driven environment,”
said Daniel J. Dustin, CPA, NASBA Vice President, State Board
Relations, in a recent statement.

Registration is required to attend the two-day launch event.
As an additional benefit, targeted sessions will be available for
CPE credit. Educators, practitioners, state board representatives
and members of the media are encouraged to attend. For more
information and to register, CLICK HERE.

Candidates Sought for Nominating
Committee & NASBA Board

NASBA is calling upon all interested state board members
and associates to submit their interest in serving on NASBA’s
Nominating Committee and Board of Directors.

The Nominating Committee is currently seeking individuals
to submit their interest in serving as a member or alternate
member representing NASBA’s Mountain, Southwest, Great
Lakes and Northeast regions. The election of members and
alternates will take place during the regional breakout sessions
at the June Virtual Regional Meeting. A letter of interest and
biographical information should be submitted to Anita Holt,
150 Fourth Avenue, North, Suite 700, Nashville, TN 37219, or to
aholt@nasba.org, no later than June 7, 2021.

Candidates for three NASBA Board director-at-large
positions and all eight regional director positions will be
selected by the Nominating Committee, in June 2021. Qualified,
current state board members and associates seeking a Board of
Directors position are encouraged to submit a letter of interest
(including a recent bio/resume) to Nominating Committee
Chair Laurie J. Tish, at 150 Fourth Avenue, Suite 700, Nashville,
TN 37219, by June 10, 2021. Elections for all open positions will
take place at NASBA’s 2021 Annual Meeting. Questions regarding
the criteria for available Board positions should be directed to
laurie.tish@mossadams.com or Anita Holt at aholt@nasba.org.

Summer Launch Anticipated for
CPA Exam Remote Testing Pilot

Select Uniform CPA
Examination candidates may
soon have an opportunity
to participate in a Remote
Testing Pilot Program made available through NASBA,
the American Institute of CPAs and Prometric. The pilot
is a critical step in the development of a viable and safe
contingency alternative to traditional in-person testing.

Under the Remote Testing delivery method, candidates
would be permitted to take the CPA Exam from a location
of the candidate’s choice, rather than at a Prometric
test center. The Exam would be administered through
Prometric’s ProProctor remote assessment platform and
monitored by live proctors, who would guide remote test
takers through security process and candidate check-in
procedures generally comparable to procedures currently
implemented at Prometric test centers.

An invitation has been sent to all state board members
and staff to attend the next Remote Testing webinar on June
10, 2021, which will highlight details regarding the pilot.
Groundhog Day

I am sure that many of you have had the opportunity to watch the 1993 movie, Groundhog Day. For those who haven’t, the movie portrays a cynical television weatherman (Phil Connors), played by Bill Murray, who was assigned to cover the annual February 2nd Groundhog Day celebration in Punxsutawney, Pennsylvania. Somehow, Phil gets caught in a time loop that forces him to relive the same day over and over.

Many of us can relate to Phil’s weatherman experience. As a result of the Covid-19 pandemic, lots of folks have been waking up in the same place, sitting in/at the same chair, table, bar or desk, and staring into the same computer screen to do repetitious work…just like the day before and the days before that. Recently, I had a conversation with a staff member who shared they had been wearing the same two pairs of sweatpants for over a year; yet another example of how the weatherman’s experience has impacted our society in numerous ways.

This “Groundhog Day” phenomena has not been limited to work-related activities. Socialization, visits with friends and family and even religious services have occurred on the same computer monitor used daily for work. As the CEO, I have been concerned about the impact of isolation on our staff and the effect on their well-being and mental health. As the boss, I also am concerned with the impact on effectiveness and productivity. However, these work-related issues are not my biggest concern.

Most of you have heard me speak about the importance of the culture of NASBA. Like my predecessor CEO, David Costello, I have enjoyed and attempted to nourish the familial feel that NASBA members and staff have brought to NASBA meetings, conferences and annual employee events. Not only does it make such events enjoyable, but I believe that the unique cultural aspect of NASBA is paramount to the many successes we have achieved together.

After more than a year of travel restrictions and endless Zoom meetings, we have new state board members, board staff, and new outside stakeholders – like state society executives – who have never had the opportunity to experience NASBA’s familial culture, which boasts with comradery, friendships and the opportunity to collaborate. It was a tough decision to make this year’s June Regional Meeting(s) virtual. Now that we are a month away from the June date, it is becoming obvious that it was the correct call, albeit painful.

Despite the pandemic’s continuous strain on our nation, we have now begun to hear more and more positive news. More than half of the U.S. population has been fully vaccinated, and many others have developed antibodies as a result of having been infected by Covid-19. Recently, many medical experts have predicted that herd immunity will occur by late summer for some states and in most states by late fall. We are banking that their predictions are realized.

Very soon, you will begin to see notices regarding NASBA’s 114th Annual Meeting. We are planning on hosting the Annual Meeting in-person in San Diego, CA, as originally planned in 2020. Be assured, we would not/will not do that if we believe it is not safe. Our expectation is that there will be different comfort levels among our members. To accommodate, we will strive to create a high-quality virtual experience for those who do not feel safe attending in-person. It is too soon to ascertain the protocols or possible limitations that will be required for the Annual Meeting, but we will keep you informed as we get closer to the event. It is my hope that we can rebound with a robust and meaningful gathering that we can all celebrate.

As of this writing, I am happy to report that we have had no NASBA staff member or volunteer infected with Covid-19 as a result of a NASBA activity. Regrettably, the State of Tennessee’s vaccination rate lags behind many other states, which will ultimately impact herd immunity. We have recently announced to staff that we are extending the current remote work status for another six months with the hope that it will be safer in the late fall. Additionally, I am very happy to report that the quality of the work and performance of our amazing staff continues to be high, two thirds of our staff have been fully vaccinated, and all staff are now allowed to come into the office to work, if they prefer.

Our state boards have also done a great job managing through this pandemic, and NASBA has tried to help in any way we can. I know that we are all looking forward to getting back to whatever the new “normal” looks like. Hopefully, ‘we will soon see our shadows’ outdoors in the sunlight and our Groundhog Day will soon come to an end.

Please be safe my friends!

Semper ad meliora (Always toward better things).

— Ken L. Bishop
President & CEO
Earlier this year, the latest efforts to address the ethical dilemma of NOCLAR (non-compliance with laws and regulations) were launched. Public discussion was encouraged regarding Communication with Predecessor Auditor Regarding Fraud and Noncompliance with Laws and Regulations.

According to Daniel J. Dustin, NASBA Vice President, State Board Relations, NASBA’s Ethics Committee met in March to discuss the latest NOCLAR exposure draft issued by the AICPA’s Professional Ethics Executive Committee (PEEC). The AICPA Code of Professional Conduct (Code) does not currently provide specific guidance for members who encounter NOCLAR or suspected NOCLAR. The proposed interpretation sets forth a member’s responsibilities when encountering a NOCLAR event at a client or within the employing organization. According to the exposure draft, “the general objective of members who encounter a NOCLAR is to alert the appropriate parties to enable a client’s or employing organization’s management and those charged with governance to rectify the NOCLAR, mitigate the effects of the NOCLAR, or deter the commission of the NOCLAR.”

A second NOCLAR exposure draft was issued by the Auditing Standards Board on February 25, 2021. AICPA’s Auditing Standards Board (ASB) is not proposing a revision to the existing audit requirement – that the auditor request management to authorize the predecessor auditor to respond fully to the auditor’s inquiries regarding matters that will assist the auditor in determining whether to accept the engagement. However, as an option to address NOCLAR, the ASB is proposing narrow revisions to generally accepted auditing standards (GAAS) to require an auditor, once management authorizes the predecessor auditor to respond to inquiries from the auditor, to inquire of the predecessor auditor regarding identified or suspected fraud and matters involving NOCLAR. The ASB believes “the absence of authorization by management for an auditor to make inquiries of a predecessor auditor should alert the auditor to carefully consider engagement acceptance, irrespective of the basis for the lack of authorization.”

According to the exposure draft, the ASB is not currently considering revisions to GAAS that would require auditors to report fraud or NOCLAR to other outside parties.

It is anticipated that the NASBA comment letters will be submitted and shared with Boards of Accountancy by early June. Comments on the proposals are due by June 30, 2021. NASBA encourages all boards to share their comments.
Dickerson Honored by Virginia Society of CPAs

NASBA Director-at-Large and CBT Committee Chair, Tyrone E. Dickerson (VA), was recently recognized by the Virginia Society of CPAs (VSCPA) as its 2021 Ruth Coles Harris Advancing Diversity & Inclusion Award recipient. Sponsored by Keiter, the award recognizes VSCPA members for their leadership and commitment to diversity and inclusion in accounting, professional and personal accomplishments, and their mentorship and service within the community, and is named in honor of Dr. Coles Harris—the first African American woman in the Commonwealth of Virginia to be certified as a public accountant, when there were fewer than 100 African American CPAs in the country.

Dickerson, a former chair and member of the Virginia Board of Accountancy, credits the honor to his successful career as a CPA, his passion for service and to the exposure and leadership opportunities made available to him through NASBA. It was through NASBA that Dickerson was appointed to lead a diversity work group in 2012 that later evolved into the establishment of the NASBA Diversity Committee, where he served as chair. Today, NASBA’s Diversity Committee remains relevant and continues to offer awareness and support to people of color and women, to participate in NASBA’s various service and leadership roles as well as leadership roles available within the 55 U.S. Boards of Accountancy.

The VSCPA formally recognized Dickerson during the Society’s 2021 Virtual Leader’s Summit on May 13. NASBA congratulates Dickerson on receiving this esteemed honor. His service to NASBA, the Virginia Society and to the accounting profession is commendable and greatly appreciated.

Legislative Briefs

By the end of May 2021, 39 jurisdictional legislatures will have adjourned their 2021 legislative sessions and an additional six legislatures will do the same by the end of June; this will leave 10 remaining jurisdictions in session until December 2021. Unlike 2020, when state legislatures across the country convened late due to the Covid-19 pandemic or were delayed during session—or in some cases cut their sessions short—the lessons learned in 2020 provided a sound roadmap on how legislatures could operate safely and effectively, allowing them to do so.

Advancing the UAA

- **CPA individual mobility** – CNMI has introduced legislation to adopt CPA individual mobility. As of today, 53 jurisdictions have adopted individual mobility.
- **CPA firm mobility** – Alaska, CNMI, Maine and South Carolina have introduced legislation to adopt CPA firm mobility. Massachusetts recently adopted CPA firm mobility. As of today, 30 jurisdictions have adopted firm mobility.
- **CPE reciprocity** – Florida introduced legislation to adopt CPE reciprocity.
- **AICPA Code of Professional Conduct** – Massachusetts’ firm mobility legislation also included adopting the AICPA’s Code of Professional Conduct.

- **CPA firm ownership** – CNMI and New York have active legislation that would allow non-CPAs to own a minority share in CPA firms. As of today, 52 jurisdictions have adopted a simple majority of CPA ownership.

CNMI – On the Move in 2021

NASBA has been working with the Commonwealth of the Northern Mariana Islands (CNMI) Board of Accountancy to update and modernize their Practice Act. Approximately 98 percent of the proposed rewrite comes directly from the Uniform Accountancy Act (UAA). This major piece of legislation was recently introduced, which includes CPA Individual and Firm Mobility, CPA firm ownership, and other substantial changes found in the UAA.

State ARPL Coalition Halts Occupational Licensing Legislation in West Virginia

A state-run Alliance for Responsible Professional Licensing (ARPL) coalition in West Virginia, which included the West Virginia Board of Accountancy and West Virginia Society of CPAs, were able to come together in the 2021 legislative session and defeat occupational licensing legislation. Read more about the efforts of this coalition in the *Journal of Accountancy* and about ARPL.
Guam Test Center Receives Safe Travels Certification

On May 5, NASBA’s Guam Testing and Call Center received its certification through the Guam Safe Certification and World Travel & Tourism Council (WTTC) Safe Travels Program. Issued by the Guam Visitors Bureau, the program endorses the health and safety practices implemented by businesses on Guam while also promoting island pride.

According to Randy Jung, Manager, Guam Operations, NASBA, the Center has implemented strict social distancing guidelines, which require workstations to be sanitized on a regular basis and all staff and candidates to wear masks, all in an effort to prevent the spread of the coronavirus. “We do not want our Center to be interrupted by closure due to the virus, so we are taking our protocols very seriously. In addition to these protocols, I’m pleased to report 80 percent of the test center staff have already been vaccinated,” shared Jung.

Amid the height of the pandemic and test center closures, Guam staff continued to work remotely, providing ongoing support to NASBA headquarters by assisting with the backlog of applications, transcripts and candidate inquiries.

With the Guam lockdown lifted and operations fully restored, the Center will proudly display its globally recognized safety and hygiene stamp, giving international candidates greater assurance as they travel to Guam to sit for the CPA Exam.

Awards Committee Welcomes Nominations Through June 30

NASBA Awards Committee Chair Janice L. Gray (OK) encourages all Boards of Accountancy to discuss and identify deserving NASBA members to be considered for NASBA’s 2021 Awards. Online nominations are currently being accepted for the following award categories:

- **William H. Van Rensselaer Award** – Since 1988, recipients of this award are individuals who have earned recognition through their contributions in the development of a new program or improvement of a current program for Boards of Accountancy, or who influenced passage of rules or statutes.
- **NASBA Distinguished Service Award** – Since 1999, recipients of this award are individuals who have demonstrated unwavering commitment and dedication to enhancing the mission of the National Association of State Boards of Accountancy.
- **Lorraine P. Sachs Standard of Excellence Award** – Since 2008, recipients of this award are state board executive staff leaders who have shown excellence in regulating and made a positive impact on the accounting profession.

Officially announced in April, the Call for Nominations will remain open through June 30, 2021 (11:59 pm CDT). Board of Accountancy members are encouraged to submit a nomination(s), including an explanation of why the nominee(s) should receive NASBA’s highest honors, using the online nomination form, which can be found at [https://nasba.org/mc/awards/](https://nasba.org/mc/awards/). Please direct questions regarding the awards process to Awards Committee Liaison and Associate Director, Communications, Cassandra Gray, at cgray@nasba.org.

First Nonlawyer Owned Law Firm Opens in Utah

The ABA Journal recently announced that Utah has opened the very first law firm started by nonlawyers in the United States. Due to legal reforms approved by the Utah Supreme Court in August 2020, law firms, like Law on Call, with nonlawyer owners and nontraditional legal service providers may operate in a “regulatory sandbox” in the state.

Currently, the firm conducts its business with the help of three lawyers and two paralegals. However, the company hopes to hire up to 100 lawyers and operate in Arizona and other states that lift restrictions on nonlawyer ownership of law firms.

According to the Journal, Law on Call is a project of Northwest Registered Agent, a company in Spokane, Washington, that provides registered agent and corporate filing services. Tom Glover, President of Northwest Registered Agent, told Law.com that the company fills a need for consumers who are frustrated with the hurdles to hiring a lawyer. “You need to try to find one you like, submit an inquiry, schedule an initial call, connect with a lawyer to see if it’s a fit, get an engagement letter, send in a deposit,” Glover told Law.com. “Our customers are a lot more fast-paced.”

Clients of the firm pay a low monthly rate for unlimited phone access to lawyers who may assist with business law, end-of-life planning, contracts, employment, housing and real estate concerns. Discounted hourly rates are also available.