



National Association of State Boards of Accountancy

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June 1, 2022

Dear Executive Director:

Upon the launch of the new CPA Examination in January 2024, it is anticipated some candidates with conditional credit may possibly be negatively impacted by limited opportunities to test and also by delays in score reporting.

The CBT Administration Committee and the Executive Directors Committee strongly recommend that transitioning policies regarding credit extensions be consistent among all boards to reduce confusion and shifting candidate application behaviors based upon differing board policies. Because questions have been raised regarding credit extension policies during transition, the Committees are recommending the following credit extension policy:

**Any candidate with Uniform CPA Examination credit(s) on January 1, 2024 will have such credit(s) extended to June 30, 2025.**

The recommendation is based on the following goals and objectives:

- Minimizes candidate disruption
- Easy to understand, communicate and implement
- Minimize risk to the public protection
- Minimize impact to the candidate pipeline
- Support and promote the new CPA Evolution model
- Minimize changes to state board statute/rules
- Be uniformly accepted by all Boards of Accountancy

It should also be noted that during the conversion from the paper-and-pencil examination to the computerized examination in 2004, similar extensions of credits were granted.

The two committees will take up the issue of addressing how new candidates testing in 2024 could be impacted by limited testing opportunities and score delays later this year and make further recommendations to the Boards.

We urge you to adopt the above recommendation. If you have any questions, please contact either of us, or Patricia Hartman, NASBA Director of Client Services (615-880-4273 or [phartman@nasba.org](mailto:phartman@nasba.org)). Pat and other NASBA senior staff are available to attend your Board meetings virtually over the coming months to answer questions and provide further background information regarding the recommendation of the Committees if that would be helpful.

Also, please let Pat know if your Board will adopt the recommended policy, as she will be tracking status of this matter for all Boards and reporting it periodically to you. Our intent is to share this information widely, along with testing and score release calendars for 2024 later in 2022, so it is preferable that each Board doesn't announce their policy decision until such time as the broad release. NASBA will communicate the timing the announcements with the Boards before they are published.

Thank you for your consideration of this matter.

Sincerely,

*Nancy J. Corrigan*

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cc: Colleen Conrad, COO and EVP, NASBA  
Patricia Hartman, Director of Client Services, NASBA