Nicola Neilon, CPA, Chair, NASBA UAA Committee
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of CPAs
1345 6th Avenue, 27th Floor
New York, NY 10105

RE: New England State Societies’ Comments on Exposure Draft of CPA Competency-Based Experience Pathway

Dear Chairs Neilon and Neill,

On behalf of the Societies of Certified Public Accountants from Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont—representing dedicated accounting professionals across New England—we appreciate the opportunity to provide feedback on the AICPA and NASBA’s proposed “CPA Competency-Based Experience Pathway.”

This initiative marks a significant step forward in addressing the profession’s evolving needs, and we commend the committees for their commitment to broadening access to licensure, particularly by expanding opportunities for underrepresented groups, reducing financial and time barriers, and enhancing accessibility in the field.

A true competency-based model has the potential to make the CPA journey more adaptable and accessible, especially given today’s evolving business landscape. We’re eager to contribute insights that ensure this pathway aligns with the high standards of the CPA designation while addressing barriers to entry. We appreciate the collaborative spirit behind this proposal and welcome the opportunity to help shape this new approach to CPA licensure.

While we recognize the pathway’s potential benefits, our members have voiced significant reservations about specific aspects, including the following:

**Complexity**
The language in the proposal could make the pathway difficult for candidates to navigate and introduces unnecessary complexities for state board staff. The subjective criteria required for current CPAs to validate competencies may also create new challenges, and it may take years of experience within a firm or corporate finance environment to reach full competency, delaying the process for many aspiring CPAs. As a result, we are concerned that these requirements add procedural burdens and documentation that may discourage candidates from pursuing the CPA designation.

**Liability**
Our members have raised serious concerns about the liability and administrative responsibilities the draft would impose on firms. Requiring firms to track candidates’ competency-based experiences and designate CPA evaluators demands significant process changes. This process lacks safeguards to mitigate subjectivity, which raises concerns for the core public protection responsibility that the profession has long embraced. This shift could increase liability and administrative burdens as firms work to ensure compliance with these new requirements.

**Capacity Strain**
The draft mandates that state boards collect and maintain a system to track candidate and licensee status or provide an opportunity to report detailed licensing data to a NASBA-managed national database. This would impose an administrative load that many boards are not equipped to handle, or defer the responsibility to a third-party provider that is not a regulatory body. This would likely introduce additional costs and complexity for candidates and state boards.

**Mobility Concerns**
We are concerned about how changes to the CPA pathway may affect license mobility. We do not believe that the current or proposed mobility rules adequately address today’s environment, particularly if they rely on states adopting the competency-based experience rule. We commented separately on the proposed changes to the Uniform Accountancy Act to reflect our belief that automatic mobility is essential to the profession, preserving current practice privileges for licensed CPAs across states. Four states currently have mobility provisions, which have functioned effectively without undermining public trust, and we believe this model should be expanded.

**Suggestions for Improvement**
We were encouraged by the National Pipeline Advisory Group’s (NPAG) report on competency-based approaches, which offered practical recommendations for a clear, inclusive pathway. Our societies contributed valuable insights to that report, and we would welcome closer alignment between the AICPA and NASBA’s “CPA Competency-Based Experience Pathway” and the NPAG’s recommendations. We encourage the committees to consider steps to support a true competency-based model, including updating competencies regularly and conducting periodic practice analyses to ensure the model’s effectiveness over time.

Collectively, our members appreciate the move away from the rigid 150-credit requirement in favor of a competency-based approach, as the additional credits often impose a significant financial burden. However, some members worry that employers may approve licensure without fully assessing competency, especially in cases where a CPA is needed for operational reasons.

As the profession works toward a true competency-based licensing model, we encourage the AICPA and NASBA to consider an additional licensure pathway that allows for a bachelor’s degree and two years of experience.

We greatly appreciate the opportunity to provide feedback on this important initiative and stand ready to offer further insights to support the pathway’s development. Thank you for considering our perspectives as you work toward a pathway that benefits the profession and the public it serves.

Sincerely,

Connecticut Society of CPAs
Maine Society of CPAs
Massachusetts Society of CPAs
New Hampshire Society of CPAs
Rhode Island Society of CPAs
Vermont Society of CPAs