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

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

RE: Comments on Exposure Draft on Proposed Revisions to the Uniform Accountancy Act

Dear Chairs Neilon and Neill,

We write on behalf of the State Societies of Certified Public Accountants from Connecticut, Maine, Massachusetts, New Hampshire, Rhode Island, and Vermont—representing dedicated accounting professionals across New England. We appreciate your leadership in providing an exposure draft on revisions to the Uniform Accountancy Act (UAA) and the opportunity to provide our comments.

Our organizations share AICPA’s and NASBA’s commitment to fostering a strong pipeline of accounting talent, which is essential to a resilient economy and effective public protection. We have submitted written comments on the CPA Competency-Based Experience Pathway exposure draft, and we welcome this additional opportunity to respond as a stakeholder to the proposed revisions of the UAA. We recognize and value the significant effort invested by AICPA and NASBA leadership in developing this draft. However, we have serious concerns with the proposed language.

**Proposed Changes to Section 5**
The proposed language aligns with the CPA Competency-Based Experience Pathway outlined in the exposure draft issued on Sept. 12, 2024. To make the UAA language more adaptable and minimize future state-by-state statute updates, we recommend avoiding specific references to a competency-based experience pathway in state statute. Instead, we suggest prescribing two years of experience to be defined by state boards of accountancy rules. Many states already address experience requirements within their rules, which we believe is the most appropriate place to provide this guidance and establish a clear pathway.

**Proposed Changes to Section 23**
The proposed language presents an important opportunity to address the challenges of mobility and substantial equivalency in the CPA profession. However, we see concerns with this language.

* **Complexity**
The draft language introduces unnecessary complexity by requiring verification for CPAs from non-compliant states, which could create a tiered licensure system. While substantial equivalency may be appropriate for evaluating reciprocal license applicants, applying it to all CPAs hinders the mobility process during this time of change.
* **Administrative Burden**
The proposal maintains mobility for CPAs who obtained their licenses under the 150-hour rule or before its adoption but does not extend the same protections to recently licensed CPAs or existing CPAs unless they’re from a compliant state or meet individual evaluation requirements. This approach complicates interstate practice, adding costs, complications and administrative burdens for both licensed CPAs and state boards.
* **Oversight Authority**
We believe that granting any specific organization overall authority over substantial equivalency is problematic. Neither NASBA nor NQAS is a regulatory body and giving either the power to determine whether specific jurisdictions or individual CPAs meet substantial equivalency undermines state authority and public trust.

**Suggestions**
We strongly suggest amending the exposure draft to provide language that would allow automatic mobility for licensed CPAs in good standing. This would allow state boards to maintain oversight over all CPAs operating within their state and ease the burden for licensees and employers. Four states have practiced automatic mobility for years, reflecting its positive impact on public protection and professional adaptability.

By embracing automatic mobility, NASBA and AICPA can promote a resilient, flexible profession that adapts to modern business demands while maintaining public trust. We were supportive of the National Pipeline Advisory Group’s (NPAG) Accounting Talent Strategy Report and are grateful for the group’s commitment to data-driven solutions. The report acknowledges what we’ve heard for years from our members: the 150-credit-hour requirement is a significant barrier to entry into the profession. As a result, the report recommends several progressive steps to move the licensing process to a competency-based approach and allow for multiple pathways. The report also rightly acknowledges the importance of protecting license mobility, a major priority of our organizations.

We do not believe the currently recommended changes to the UAA follow the recommendations included in the NPAG report or align with feedback we have received from our members. As stated above, the exposure draft introduces unnecessarily restrictive and complex rules for states that do not align with the competency-based experience pathway. These rules would add complexity for state boards of accountancy, our members, and employers and would jeopardize CPA practice privileges for many current and future CPAs.

**Conclusion**
In closing, we urge NASBA and AICPA to consider a modernized mobility framework that would better serve our profession, members and state boards of accountancy.

We greatly appreciate the opportunity to provide feedback on this important initiative and are ready to offer additional insights as needed. Thank you for your consideration.

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