

FOCUS Questions - Q3 2023

Please complete these questions no later than October 13th.

What is your name? *

Which state is your jurisdiction? *

Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA? *

- ☐ Yes—Board sends all communication
- ☐ No Relying on NASBA/AICPA
- ☐ Both
- ☐ Other

Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session? *

- ☐ Yes
- ☐ No

Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program? *

- ☐ Yes
- ☐ No

What is your board doing to promote the CPA designation? *

Please submit any questions you have for NASBA's leadership or Board of Directors. *

These questions will be compiled among all regional calls. If there is something specific to your region, leadership will try to answer these during your call.

Please submit any comments you have for NASBA's leadership or Board of Directors. *

We genuinely appreciate your feedback! Thank you!

When answering these questions, who had input from your board? *

Please select all who have participated in answering these questions.

☐ Executive Director

☐ Board Chair

☐ Board Members

☐ Send me a copy of my responses

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UTAH DEPARTMENT
OF COMMERCE

Division of Professional Licensing

[REDACTED]

Forwarded me age

From: Dan Dustin <[REDACTED]>

Date: Fri, Aug 11, 2023 at 2:05 PM

Subject: AICPA and Firm Credit Extension Support Letter

To: Dan Du tin [REDACTED]

Executive Directors: NASBA recently received the attached letter from the AICPA regarding an initiative to reinstate credit for CPA Exam candidates for sections successfully earned during 2020-2023 but lost during the pandemic. The initiative has been discussed at NASBA conference and during recent monthly Executive Director call. The letter is signed by more than 65 of 100 largest CPA firms in the country. The firms represented in the letter encourage state boards of accountancy to adopt the recommended action to grant reprieve to candidates impacted by the pandemic.

NASBA has created a task force of representatives from the CBT Administration and Executive Directors committee to discuss the initiative. The task force met earlier today, and it is expected that their recommendation will be forwarded to the CBT Administration committee for further review and discussion. More detail will be shared with the Board of Accountancy soon.

Please share the attached letter with your board members.

If you have any questions, please do not hesitate to contact me.

Thank you, Dan

Daniel J. Du tin, CPA
Vice President, State Board Relation

[REDACTED]



August 8, 2023

Ken Bishop
President and CEO
National Association of State Boards of Accountancy
50 Fourth Ave. North, Suite 700
Nashville, TN 37219-2417

Dear Mr. Bishop:

As the National Association of State Boards of Accountancy (NASBA) and state boards of accountancy continue to address challenges related to the CPA pipeline the AICPA, and the largest CPA firms in the United States, support the initiative to reinstate credit to CPA Exam candidates for sections successfully earned during 2020-2023 but lost during the COVID-19 pandemic. We understand the NASBA Board of Directors is recommending state boards of accountancy extend lapsed examination credits to encourage CPA candidates to re-enter their career paths to becoming CPAs, and as key stakeholders within the profession, we strongly encourage state boards to grant this extension.

We support the exam reprieve as a logical and practical move that will encourage qualified CPA candidates to continue their professional journey, while maintaining the high standards of rigor required by passing the CPA Exam. By recognizing the unusual challenges of the recent pandemic, we are enabling future CPAs to come back into the pipeline, while still protecting the public.

The firms represented in this letter encourage state boards of accountancy to take the recommended action to grant reprieve to candidates impacted by the pandemic, and you are welcome to share our support with state boards of accountancy across the country. We commend NASBA and state boards of accountancy for addressing the problem of lost credit in a creative manner that benefits both the public and the CPA profession.

Sincerely,

A handwritten signature in black ink, appearing to read "S Coffey", is written over a light gray circular background.

Susan S. Coffey, CPA, CGMA
Chief Executive Officer – Public Accounting

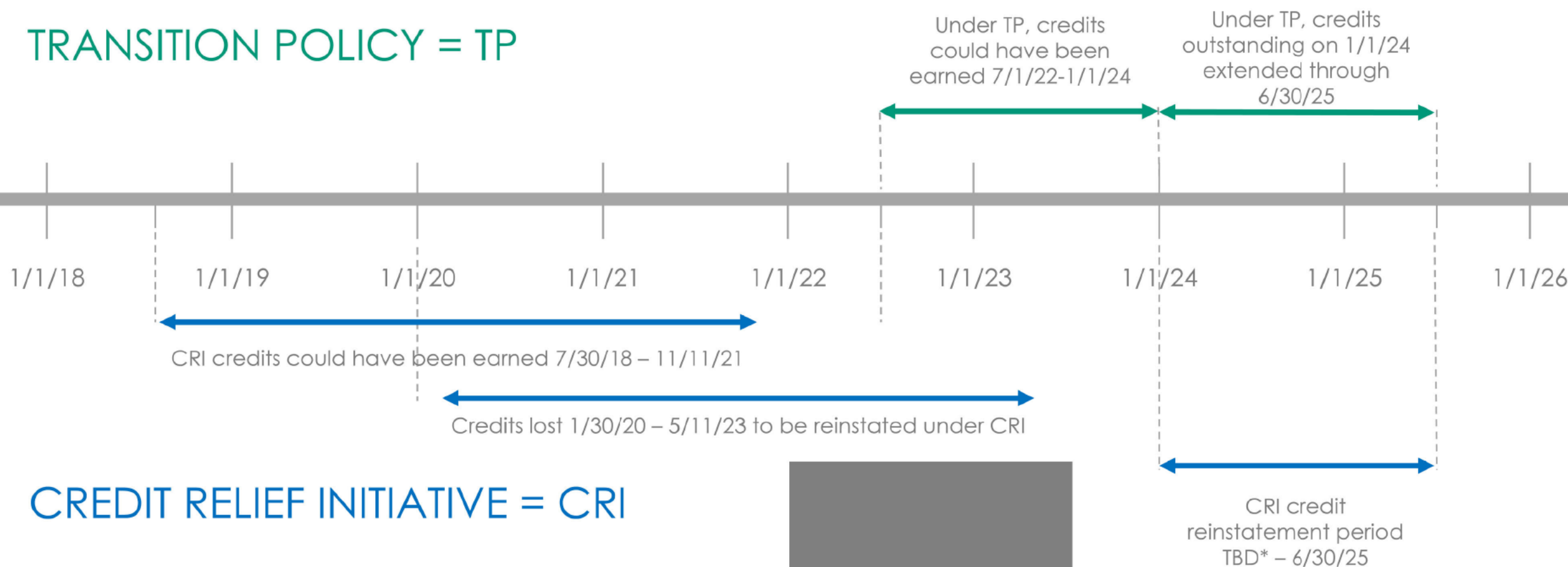
Attachment: CPA firms supporting CPA exam COVID reprieve

CPA firms supporting CPA exam COVID reprieve

- AAF CPAs
- Aldrich CPAs + Advisors LLP
- Anchin
- Anders CPAs + Advisors
- Aprio, LLP
- Baker Newman Noyes
- Bennett Thrasher LLP
- BPM LLC
- Carr, Riggs & Ingram, LLC
- CBIZ & MHM
- Cherry Bekaert Advisory LLC
- Cherry Bekaert LLP
- Citrin Cooperman
- Citrin Cooperman Advisory LLC
- Clark Number P.S.
- CliftonLarsonAllen (CLA)
- Cohen & Co
- Cohn Reznick LLP
- Crowe LLP
- Doeren Mayhew
- Eide Bally LLP
- EisnerAmper LLP
- FORVIS
- Frank, Rimerman + Co, LLP
- Haynie & Company
- Hill, Barth & King LLC (HBK CPAs & Consultants)
- HoganTaylor LLP
- Holthouse Carlin & Van Trigt, LLP
- Jackson Thornton & Co., P.C.
- Katz Sapper & Miller LLP
- KLR
- LBMC, PC
- Lutz & Co. PC
- Marcum LLP
- Mauldin & Jenkins, LLC
- Mazars USA LLP
- Miller, Cooper & Co., Ltd.
- Mountjoy Chilton Medley LLP (MCM)

- PBMares LLP
- Pinion
- PKF O'Connor Davies LLP
- Plante Moran
- Rea and Associates, Inc.
- REDW LLC
- Rehmann
- RKL
- RSM US LLP
- RubinBrown LLP
- Sax LLP
- Schellman & Company LLC
- Schneider Downs & Co. Inc
- SingerLewak LLP
- Squire & Co
- The Bonadio Group
- Warren Averett LLC
- Weaver
- Wipfli LLP
- Withum
- Sensiba LLP
- Kemper CPA Group, LLP
- Blue & Co., LLC
- Windes
- Clark Schaefer Hackett
- Berkowitz Pollack Brant
- Moss Adams
- Baker Tilly US, LLP
- Armanino
- MGO
- Kaufman Rossin

TRANSITION POLICY = TP



CREDIT RELIEF INITIATIVE = CRI

*Date adopted by state board

PROPOSED CREDIT RELIEF INITIATIVE INFORMATION

If Utah approves the Initiative, it will capture the following number of candidates that lost credit from:

January 30, 2020 – December 31, 2022 = 137

January 01, 2023 – May 11, 2023 = 25

January 01, 2023 – June 30, 2023 = (14 candidates would lose credit between May 12, 2023 and June 30, 2023)

The number of candidates that have already been captured based on the last credit relief decision covering the period of July 01, 2023 – December 31, 2023 is 45

Total number of candidates that would be given a one-time credit relief from January 01, 2020 is 221 including the 45 already captured or 176 additional.

Language provide by NASBA for messaging should the Credit Relief Initiative (CRI) be approved:

In response to significant health, economic, education, and travel disruptions resulting in CPA Examination candidate hardships, the Board of Accountancy will extend credit periods through June 30, 2025, for CPA Examination credits that expired from January 30, 2020⁽¹⁾ through May 11, 2023⁽²⁾, which have not been subsequently replaced by new credits for the same sections.

⁽¹⁾ The United States Department of Health and Human Services declared a national Public Health Emergency.

⁽²⁾The United States Department of Health and Human Services announced the expiration of the national Public Health Emergency.