



American Institute of CPAs  
1455 Pennsylvania Avenue, NW  
Washington, DC 20004-1081

March 2, 2015

Dan S. Jones  
Occupational and Professional Licensing  
Heber M Wells Building  
160 E 300 S  
Salt Lake City, UT 84111-2316

Dear Mr. Jones:

On behalf of the American Institute of CPAs (AICPA), I would like to thank you for the opportunity to comment on the Division and the Board of Accountancy's proposed rule pertaining to firm names.

The AICPA is the world's largest member association representing the accounting profession, with more than 400,000 members in 145 countries, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting.

The AICPA supports the Division and Board's strong commitment to protection of the public, however, we are concerned that the proposed firm name rule is too restrictive as written and would hinder the practice of public accounting in the state by out-of-state firms using a name which is permissible in the firm's home state. Such a policy, if adopted, could lead to inconsistent firm branding across jurisdictions that would be confusing and potentially misleading to clients and the general public.

The use of firm names, specifically misleading firm names, is a topic that has been carefully considered jointly by the AICPA and the National Association of State Boards of Accountancy (NASBA) in its model state act, the Uniform Accountancy Act (UAA), as well as in the accompanying Model Rules. The UAA and the Model Rules, as endorsed by both organizations, are designed to protect the public interest, promote high professional standards and promote uniformity among state governments in the regulation of the CPA profession. Over the years, Utah has been a leader among the fifty states in its consistency with the UAA. However, the AICPA believes that the proposed firm name rule would constitute a significant departure from the Model Rules. Rule 14-1(b)(4) of the UAA Model Rules states that a firm name is not in and of itself misleading, if it contains the name of a non-CPA owner as long as the "CPA" title is not a part of the firm name.

We believe that this model rule, crafted with and approved by regulators, strikes the right balance in clarifying owners of the firm while not implying that non-CPA owners are actually CPAs. Therefore, the AICPA recommends that the proposed rule be amended to read as follows:

**R156. Commerce, Occupational and Professional Licensing.**

**R156-26a. Certified Public Accountant Licensing Act Rule.**

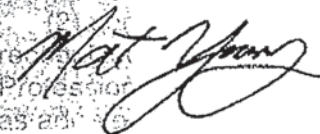
**R156-26a-501. Unprofessional Conduct.**

"Unprofessional conduct" includes:

- (1) a licensee willfully failing to comply with continuing professional education or fraudulently reporting continuing professional education; or
- (2) commission of an act or omission that fails to conform to the accepted and recognized standards and ethics of the profession including those stated in the "Code of Professional Conduct" of the American Institute of Certified Public Accountants (AICPA) as adopted June 1, 2008, which is hereby incorporated by reference; or
- (3) a CPA firm using the name of a person who is not a licensed certified public accountant as part of the CPA firm name if the title "CPAs" is included in the firm name, with the exception that a CPA firm may continue to use the name of a former owner who was a CPA but who has retired or is no longer active in the CPA firm.

Again, I appreciate the opportunity to provide comments on behalf of the AICPA on the Board's proposed regulations. Please feel free to contact me at [myoung@aicpa.org](mailto:myoung@aicpa.org) or 202-434-4273, if you have questions or if my team and I can provide any other assistance to the Board as you deliberate upon this topic.

Sincerely,



Mat Young  
Vice President  
State Regulatory &  
Legislative Affairs

c. MacRay Curtis, CPA  
Chair, Utah Board of Accountancy

Susan A. Speirs, CPA  
Utah Association of CPAs