

MINUTES
CPA EDUCATION ADVISORY COMMITTEE
July 14, 2025
Hybrid Meeting Anchor Location Room 402

CONVENED: 10:01 a.m.

ADJOURNED: 11:34 a.m.

Bureau Manager:

Tracy Taylor

Board Secretary:

Katie Corak

Committee Members Present:

Paul Campbell, Chairperson

Troy Lewis

Kevin Smith

Brooke Linton

Lisa Hopkins

Shannon Charles

Jovana Sisovic

Committee Members Absent:

Jeffrey Orton

F. Ross Johnston

DOPL Staff Present:

Kirsten Shumway, Legal Analyst

TOPICS FOR DISCUSSION

ADMINISTRATIVE BUSINESS:

Approval of Minutes:

Ms. Hopkins made a motion to approve the June 10, 2025, minutes. Ms. Charles seconded the motion. The motion passed unanimously.

Welcome New Committee Member:

Mr. Campbell welcomed new committee member Jovana Sisovic to the Committee. Item noted with no action taken.

DISCUSSION and ACTION ITEMS:

SB 15 and R156-26a:

The Committee reviewed a revised draft of R156-26a prepared by Ms. Shumway. The Committee offered comments on two revised sections, R156-26a-302a and R156-26a-302b. The Committee then engaged in a lengthy discussion regarding 58-26a-306 and R156-26a-302c, the proposed examination requirements for licensure; specifically, the requirements for sitting for the CPA exams. The requirements to sit for the CPA exams were updated as part of SB 15 and now requires a bachelor's degree or equivalent in order to sit for the CPA exams. However, the Committee and education stakeholders were in favor of only requiring completion of 24 hours of upper division accounting credits in order to sit for

the exam. The reason for is that requiring a bachelor's degree would create a hardship for non-traditional students as well as students enrolled in integrated degree programs, because they would need to wait until their master's degree is conferred before testing due to the bachelor's degree being conferred at the same time as the master's degree in integrated programs. Mr. Lewis stated that he was given the impression by individuals in discussion with legislators that the phrase "or the equivalent" would give the Committee the authority to define equivalency for this purpose as 24 hours of upper division accounting credits. The Committee asked Ms. Shumway for a legal interpretation of 58-26a-306, and Ms. Shumway concluded the new language in 58-26a-306 does not allow for testing before conferral of the bachelor's degree because 58-26a-302 (1)(c) (which is referenced in 58-26a-306) states the equivalent of a bachelor's degree in accounting is a bachelor's degree with a concentration in accounting and business; meaning the bachelor's degree would still need to be conferred before someone would be eligible to sit for the CPA exams. Therefore, the statute needs to be changed by the Utah State Legislature to allow for candidates to sit for the CPA exams once they have 24 hours of upper division accounting credits regardless of which education pathway they choose. The Committee will begin working with stakeholders to address the legislative changes that need to be made to 58-26a-306 during the next legislative session in 2026. Additionally, Ms. Shumway make the requested changes to R156-26-302a before the next committee meeting in August 2025.

ADJOURN:


Adjourned 11:34 a.m.

Note: These minutes are not intended to be a verbatim transcript but are intended to record the significant features of the business conducted in this meeting. Discussed items are not necessarily shown in the chronological order they occurred.

Date: 09/09/2025

X 
CPA Education Advisory Committee Chairperson

Date: _____

X 
Bureau Manager, Division of
Professional Licensing

