

STATE OF ALASKA
BOARD OF PUBLIC
ACCOUNTANCY
MEETING

NOVEMBER
14, 2025

**STATE OF ALASKA
BOARD OF PUBLIC ACCOUNTANCY**

MISSION STATEMENT

*The mission of the
Board of Public Accountancy
is to protect
the public interest
by insuring that
only qualified persons are licensed
and appropriate standards
of competency and practice
are established
and enforced.*

State of Alaska
Department of Commerce, Community and Economic Development
Division of Corporations, Business and Professional Licensing

BOARD OF PUBLIC ACCOUNTANCY

November 14, 2025

Suite 1540, Atwood Building
550 West 7th Ave., Anchorage, Alaska

Zoom Registration Link: <https://us02web.zoom.us/meeting/register/OQwoPq8wQKCK0KuwSTht4A>

TENTATIVE MEETING AGENDA

	<u>EST. TIME</u>	<u>TOPIC</u>	<u>EXPECTED MOTION</u>	
	8:30 a.m.	Call to Order/Roll Call		Beth Stuart, Chair
1	8:32 a.m.	Introductions/new Board member		All
2	8:40 a.m.	Agenda	Approve agenda	Chair
3	8:42 a.m.	Minutes • August 22, 2025	Approve minutes	Chair
4	8:44 a.m.	Ethics Report Disclosures		All
5	8:45 a.m.	Public Comment • 3-minute time limit		Chair
6	8:55 a.m.	Alaska Society of CPAs Report		John Rodgers or Crista Burson
7	9:10 a.m.	Application Review	Executive session if needed Approve/deny/table applications and other requests	Chair
	Break			
8	10:05 a.m.	Questions/discussion on pre-read • Exam Info/Surveys • Correspondence		All
9	10:15 a.m.	NASBA Updates • Upcoming meetings/conferences • Communications Committee		Chair Hanks & Diehl
10	10:20 a.m.	Investigative Report • Current Report • ICFs/CAs for review • Status of cases 2023 or earlier	Executive session if needed Approve ICFs/CAs	Roger Rouse
11	10:50 a.m.	Board Business • ED report • Revenue/Expenditure report (FY25 final)		Chair

	<u>EST. TIME</u>	<u>TOPIC</u>	<u>EXPECTED MOTION</u>	
12	11:00 a.m.	Statute/Regulation Projects Regulation project update		Chair
13	11:25 a.m.	Administrative Business - Confirm upcoming meeting schedule: - February 6, 2026 - April 23-24, 2026 - Review task lists - Sign minutes		Chair
	11:30 a.m.	Adjourn	Adjourn	
	12:00 p.m.	AKCPA Luncheon @ BP Energy Center (Alder & Cottonwood Room)		

MINUTES

State of Alaska
Department of Commerce, Community and
Economic Development
Division of Corporations, Business and Professional Licensing

BOARD OF PUBLIC ACCOUNTANCY

MINUTES OF MEETING

August 22, 2025

By authority of AS 08.01.070(2), and in compliance with the provisions of AS 44.62, Article 6, a scheduled meeting of the Board of Public Accountancy was held August 22, 2025.

These draft minutes were prepared by staff of the Division of Corporations, Business and Professional Licensing. They have not been reviewed or approved by the Board.

Call to Order/Roll Call

The meeting was called to order by Beth Stuart, at 9:03 a.m. Those present, constituting a quorum of the Board were:

Mark Diehl, CPA
Rachel Hanks, CPA
Beth Stuart, CPA
Donovan Neal, CPA
James Doughty, CPA

Present from the Department of Commerce, Community and Economic Development, Division of Corporations, Business and Professional Licensing, were:

Cori Hondolero, Executive Administrator
Roger Rouse, Investigator III (agenda item #10)
Jennifer Summers, Senior Investigator (agenda item #10)

Visitors present included:

John Rodgers, Alaska Society of CPAs (AKCPA)
Teresa Brenner

Agenda Item 1 – Introductions

New member Spencer Madden was unable to attend meeting; introductions will be placed on the agenda of the next meeting.

Agenda Item 2 – Review Agenda

Upon a motion duly made by Mr. Doughty, seconded by Mr. Neal, and approved unanimously by the members present, it was:

RESOLVED to approve the agenda as written.

Agenda Item 3 – Review Meeting Minutes

The Board reviewed the minutes of the last meeting.

Upon a motion duly made by Mr. Doughty, seconded by Mr. Neal, and approved unanimously by the members present, it was:

RESOLVED to approve the minutes of the June 5, 2025 meeting as written.

Agenda Item 4 – Ethics Report

It was determined that there was nothing to report.

Agenda Item 5 – Public Comment

There was no one present that made a request to address the Board.

Agenda Item 8 – Pre-Read Items (CPA Exam & Correspondence)

A copy of a recent exam survey was included in the meeting packet.

The Board noted what seems to be ongoing issues with scheduling at the AK test sites. It was requested that an email be sent to Pat Hartman at NASBA to ask if it is possible to add more windows/availability at the test centers.

The Board reviewed the correspondence in the meeting packet and noted that none of the items required response.

Agenda Item 9 – NASBA Updates

Meetings

Annual Meeting – Chicago, IL – October 26-29, 2025

ED conference – Austin, TX – March 24-26, 2026

Western Regional Meeting – Park City, UT – June 23-25, 2026

Committees

Ms. Hanks & Mr. Diehl – Communications Committee – The committee is looking at training videos to use in each state.

Agenda Item 11 – Board Business

ED Report

Board vacancy – one seat vacant (1 public member).

Division staffing – Ms. Hondolero is assisting with other programs; time worked on other programs is charged accordingly. The Division is down to one regulations specialist, so there may be delays in processing projects & under AO 358, no new projects can be started without obtaining a waiver.

In person attendance at Board meetings – it has been clarified that local members or members who are in the city the Board meeting is being held in on other business, can attend in person if they choose; no per diem will be provided.

Revenue/Expenditure Report & Fees

The FY25Q3 and the FY25 exam revenue reports were included in the meeting packet.

Ms. Hanks asked how the new exam was going. Ms. Stuart indicated that none of the exam candidates in her office have had any issues at the Anchorage test site.

Agenda Item 12 – Statutes/Regulations

Regulations

Updated regulations book (July 2025).

Ms. Stuart will take the lead on drafting regulation changes that are needed due to HB121.

There has been some feedback from licensees regarding the cap of 12 hours per day on CPE that will start with the next licensing period. The Board noted that it is open to explaining what the change is trying to achieve.

The Board would like to let licensees know of multiple changes that will affect them in the future. This includes the cap on CPE hours per day, the regulation change that will require verification of residency for those who are foreign educated or reside in a foreign country after the 2025 renewal and the implementation of firm mobility (current out of state firms will not need to renew after their permits expire at the end of 2025).

Mr. Doughty offered to work on some FAQs that outline these topics. There was also discussion about reaching out to NASBA to see if they could assist with a flyer/info graphic on these changes.

Legislation

The effective date for HB121 is January 1, 2026.

Ms. Stuart let the Board know that there will be a small gathering to celebrate the passage of HB121 at King Street Brewing in September. An email will be sent out with final details.

Agenda Item 7 – Application Review

Upon a motion duly made by Ms. Hanks, seconded by Mr. Diehl, and approved unanimously, it was:

RESOLVED to enter into executive session for the purpose of reviewing applications.

The Board entered executive session at 9:50 a.m.

The Board went back on the record at 11:40 a.m.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to deny the score reinstatement requests from Hazem Al Khatib and Alisha Remedios; 12 AAC 04.200(i).

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to approve Tomoya Eto's request for FAR score reinstatement; consider all sections as passed.

Teresa Brenner was connected to the meeting. The Board asked the applicant to confirm the dates of supervised experience due to conflicting information on the application and the experience verification. Ms. Brenner indicated that she has been with her employer since May 15, 2023 and was still currently employed.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to approve Teresa Brenner for licensure by exam.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to approve Sarah Cooksey, Donniece Hoskins, Rashidul Mazdumer, Alexander Reber and IvaLea Tompkins for licensure by exam.

*The Board noted that internship time was not counted to meet the experience requirement for the CPA by exam applicants in the motion.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to table the licensure application of Rylee Ewing; applicant has not been licensed at least 2 years to apply by reciprocity (12 AAC 04.165) and 2 years of supervised experience have not been verified (12 AAC 04.175).

Applicant is advised to reapply by examination and submit an updated verification of experience form once the full two years of experience can be verified.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to approve Mario Roncador, Kelly Rueff and Ellen Thomas Evans for licensure by reciprocity.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to table the reinstatement application for Jodi Andres; applicant needs to provide more recent CPE to comply with 12 AAC 04.440.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to table the reinstatement applications for Elena Begojevic and Mladen Begojevic; applicants have not met the requirements of 12 AAC 04.10(c) and 12 AAC 04.440(b).

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to approve the reinstatement applications for Zachary Kennedy, Jason Pierce and Nicole Walsh.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to approve the firm permits for Megler Inc., Opsahl Dawson & Co., LLP and Werba & Associates, CPA, LLC.

Upon a motion duly made by Ms. Hanks seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to table the Charter College/education approval request from Kathleen Roch; Board needs more information on the accounting courses taken to confirm the requirements of 12 AAC 04.185 have been met.

**Agenda Item 6 - Alaska Society of Certified
Public Accountants (ASCPA)**

John Rodgers joined the meeting.

Ms. Burson sent a listing of current Society activities prior to the meeting:

1. Bi-weekly Tax Round Table Meetings virtual – next meeting is Tuesday, September 2nd at noon.
2. AICPA Fall Council and Leadership Conference is October 20th – 23rd, 2025 in Denver, CO.
3. 2026 Annual Meeting is Wednesday, May 27th – Friday, May 29th at the Wedgewood Resort / Taiga Center in Fairbanks.
4. CPE Season – Ongoing live webcast classes and in-person classes in Juneau, Anchorage and Fairbanks. Ethics in-person in Anchorage and webcast on November 13th. Federal Tax Update with Greg White & George Koutelieris, December 11th in Fairbanks and December 12th in Anchorage and webcast. November 6th partnering with Hawaii Society of CPAs and K2 to offer the fourth annual 1-day virtual technology conference.
5. Scholarships – Applications are being accepted through November 20th for Paul Hagelbarger Memorial Scholarship Fund. The primary objective of the Fund is to provide financial support to promote accounting education for the practice of public accounting in the State of Alaska. The awarding of scholarships is based on the scholastic achievement, the student's intent to pursue a career in public accounting in Alaska and financial need. The scholarships are open to all junior, senior, and graduate students who major in accounting and attend a four-year institution in the State of Alaska. Although the size of the scholarships can vary, the minimum award has been set at \$2,000. Applications available on the AKCPA website or contact Crista Burson for more information.
6. Native Forward – Native Forward is an organization offering scholarships and funding for the CPA Exam to American Indians and Alaska Natives who are enrolled in U.S. federally recognized Tribes or state-recognized Tribes. Funding is available to Native students who have taken or plan to take the CPA Exam to assist with exam expenses. More information can be found here.
7. CPA Exam / Prometric Testing Center Issues in Fairbanks – CPA candidate member that scheduled an exam three weeks in advance and was scheduled to sit on June 23rd in Fairbanks. She arrived at the Prometric site on June 23rd to learn that the center was closed for two weeks. She did not receive any notice prior from Prometric of the center closure. She reached out to NASBA independently to receive

a refund so that she could reschedule and has been told that as she was a “no show” for her appointment and that no refund would be provided. Crista Burson contacted Pat Hartman at NASBA and issue resolved. FYI that issues continue.

8. AICPA Finance and Accounting 2040: Rise to the Future Together – Spring Council discussion included the pivotal role that CPAs and CGMA designation holders play in shaping economic and business landscapes globally while upholding the core values of the profession and introduced their new initiative to reimagine the global finance and accounting profession by 2040, Finance and Accounting 2040: Rise to the Future Together. The AKCPA will host a 2-hour CPE session before the end of the year. More information to come.
9. AJCPA & SBOPA Luncheon – Friday, November 14th at noon in the Alder & Cottonwood Room.

Agenda Item 10 – Investigative Report

Investigator Rouse and Senior Investigator Summers joined the meeting.

Investigator Rouse provided a summary of the investigative report in the packet.

The current report covered the period April 14, 2025 to August 6, 2025.

- 39 open cases
- 17 closed cases

Upon a motion duly made by Mr. Doughty seconded by Ms. Hanks, and approved unanimously, it was:

RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2024-000241 and 2024-001223.

*Ms. Stuart was the reviewing Board member and abstained from voting.

Upon a motion duly made by Mr. Doughty seconded by Mr. Neal, and approved unanimously, it was:

RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2024-000076, 2024-001005, 2024-000973, 2024-001008 and 2024-001012.

*Ms. Hanks was the reviewing Board member and abstained from voting.

Upon a motion duly made by Mr. Doughty seconded by Ms. Hanks, and approved unanimously, it was:

RESOLVED to accept the Imposition of Civil Fine (ICFs) for cases #2024-001039 and 2024-000080.

*Mr. Neal was the reviewing Board member and abstained from voting.

The Board requested a status update on the older unresolved cases. Investigator Rouse indicated that two of the cases are almost ready for review. It was also noted that there are three statuses used for cases and all cases must be reviewed every 30 days.

The Board thanked investigator Rouse for all his work getting cases closed. Ms. Stuart requested that Board members reply quickly when cases are assigned or the Board member should let Investigator Rouse know if they don't have time to complete the review.

Agenda Item 13 – Administrative Business

Confirm Upcoming Meeting Dates/Locations

- November 14, 2025 – start at 8:30 am; end at 11:30 am to attend AKCPA luncheon
- February 6, 2026
- April 23-24, 2026

Task Lists

Beth Stuart

- Work on draft regulation changes

James Doughty

- Work on notification language for upcoming changes – to be sent as part of renewal notice. Maybe work with NASBA to create a flyer.

Upon a motion duly made by Mr. Diehl; seconded by Mr. Doughty, and approved unanimously, it was:

RESOLVED to adjourn the meeting.

There being no further business, the meeting adjourned at 12:31 p.m.

Respectfully Submitted:

Cori Hondolero
Executive Administrator

Approved:

Beth Stuart, Chair
Alaska Board of Public Accountancy

Date: _____

ETHICS INFORMATION

State of Alaska
DEPARTMENT OF LAW

ETHICS ACT PROCEDURES FOR BOARDS & COMMISSIONS

All board and commission members and staff should be familiar with the Executive Branch Ethics Act procedures outlined below.

Who Is My Designated Ethics Supervisor (DES)?

Every board or commission subject to the Ethics Act¹ has several ethics supervisors designated by statute.

- The chair serves as DES for board or commission members.
- The chair serves as DES for the executive director.
- The executive director serves as DES for the staff.
- The governor is the DES for a chair.²

What Do I Have To Disclose?

The Ethics Act requires members of boards and commissions to disclose:

- Any matter that is a potential conflict of interest with actions that the member may take when serving on the board or commission.
- Any circumstance that may result in a violation of the Ethics Act.
- Any personal or financial interest (or that of an immediate family member) in a state grant, contract, lease or loan that is awarded or administered by the member's board or commission.
- The receipt of certain gifts.

The executive director of the board or commission and its staff, as state employees, must also disclose:

- Compensated outside employment or services.
- Volunteer service, if any compensation, including travel and meals, is paid or there is a potential conflict with state duties.

- For more information regarding the types of matters that may result in violations of the Ethics Act, board or commission members should refer to the guide, *"Ethics Information for Members of Boards and Commissions."* The executive director and staff should refer to the guide, *Ethics Information for Public Employees.* Both guides and disclosure forms may be found on the Department of Law's ethics website.

How Do I Avoid Violations of the Ethics Act?

- Make timely disclosures!
- Follow required procedures!
- Provide all information necessary to a correct evaluation of the matter!³
- When in doubt, disclose and seek advice!
- Follow the advice of your DES!

What Are The Disclosure Procedures for Board and Commission Members?

The procedural requirements for disclosures by members are set out in AS 39.52.220 and 9 AAC 52.120. One goal of these provisions is to help members avoid violations of the Ethics Act. The procedures provide the opportunity for members to seek review of matters in advance of taking action to ensure that actions taken will be consistent with the Act.

Procedure for declaring actual or potential conflicts.

Members must declare potential conflicts and other matters that may violate the Ethics Act **on the public record and in writing to the chair.**

Disclosure on the public record. Members must identify actual and potential conflicts orally at the board or commission's public meeting in **advance** of participating in deliberations or taking any official action on the matter.

- A member must always declare a conflict and may choose to refrain from voting, deliberations or other participation regarding a matter.⁴
- If a member is uncertain whether participation would result in a violation of the Act, the member should disclose the circumstances and seek a determination from the chair.

Disclosure in writing at a public meeting. In addition to an oral disclosure at a board or commission meeting, members' disclosures must be made in writing.

- If the meeting is recorded, a tape or transcript of the meeting is preserved **and** there is a method for identifying the declaration in the record, an oral disclosure may serve as the written disclosure.
- Alternatively, the member must note the disclosure on the Notice of Potential Violation disclosure form and the chair must record the determination.

Confidential disclosure in advance of public meeting. Potential conflicts may be partially addressed in advance of a board or commission's public meeting based on the published meeting agenda or other board or commission activity.

- A member identifying a conflict or potential conflict submits a Notice of Potential Violation to the chair, as DES, in advance of the public meeting.
- This written disclosure is considered confidential.
- The chair may seek advice from the Attorney General.
- The chair makes a written determination, also confidential, whether the disclosed matter represents a conflict that will result in a violation of the Ethics Act if the member participates in official action addressing the matter.⁵
- If so, the chair directs the member to refrain from participating in the matter that is the subject of the disclosure.
- An oral report of the notice of potential violation and the determination that the member must refrain from participating is put on the record at a public meeting.⁶

Determinations at the public meeting. When a potential conflict is declared by a member for the public record, the following procedure must be followed:

- The chair states his or her determination regarding whether the member may participate.
- Any member may then object to the chair's determination.
- If an objection is made, the members present, excluding the member who made the disclosure, vote on the matter.
- *Exception:* A chair's determination that is made consistent with advice provided by the Attorney General may not be overruled.
- If the chair, or the members by majority vote, determines that a violation will exist if the disclosing member continues to participate, the member must refrain from voting, deliberating or participating in the matter.⁷

If the chair identifies a potential conflict, the same procedures are followed. If possible, the chair should forward a confidential written notice of potential violation to the Office of the Governor for a determination in advance of the board or commission meeting. If the declaration is first

made at the public meeting during which the matter will be addressed, the members present, except for the chair, vote on the matter. If a majority determines that a violation of the Ethics Act will occur if the chair continues to participate, the chair shall refrain from voting, deliberating or participating in the matter. A written disclosure or copy of the public record regarding the oral disclosure should be forwarded to the Office of the Governor for review by the chair's DES.

Procedures for Other Member Disclosures

A member's interest in a state grant, contract, lease or loan and receipt of gifts are disclosed by filling out the appropriate disclosure form and submitting the form to the chair for approval. The disclosure forms are found on the Department of Law's ethics website.

What Are The Disclosure Procedures for Executive Directors and Staff?

Ethics disclosures of the executive director or staff are made in writing to the appropriate DES (chair for the executive director and the executive director for staff).

- Disclosure forms are found on the ethics website, noted above.

Notices of Potential Violations. Following receipt of a written notice of potential violation, the DES investigates, if necessary, and makes a written determination whether a violation of the Ethics Act could exist or will occur. A DES may seek advice from the Attorney General. If feasible, the DES shall reassign duties to cure a potential violation or direct divestiture or removal by the employee of the personal or financial interests giving rise to the potential violation.

- These disclosures are not required to be made part of the public record.
- A copy of a determination is provided to the employee.
- Both the notice and determination are confidential.

Other Disclosures. The DES also reviews other ethics disclosures and either approves them or determines what action must be taken to avoid a violation of the Act. In addition to the disclosures of certain gifts and interests in the listed state matters, state employees must disclose all outside employment or services for compensation.

- The DES must provide a copy of an approved disclosure or other determination the employee.

How Are Third Party Reports of Potential Violations or Complaints Handled?

Any person may report a potential violation of the Ethics Act by a board or commission member or its staff to the appropriate DES or file a complaint alleging actual violations with the Attorney General.

- Notices of potential violations and complaints must be submitted **in writing and under oath**.
- Notices of potential violations are investigated by the appropriate DES who makes a written determination whether a violation may exist.⁸
- Complaints are addressed by the Attorney General under separate procedures outlined in the Ethics Act.
- **These matters are confidential**, unless the subject waives confidentiality or the matter results in a public accusation.

What Are The Procedures for Quarterly Reports?

Designated ethics supervisors must submit copies of notices of potential violations received and the corresponding determinations to the Attorney General for review by the state ethics attorney as part of the quarterly report required by the Ethics Act.

- Reports are due in April, July, October and January for the preceding quarter.
- A sample report may be found on the Department of Law's ethics website.
- An executive director may file a quarterly report on behalf of the chair and combine it with his or her own report.
- If a board or commission does not meet during a quarter and there is no other reportable activity, the DES advises the Department of Law Ethics Attorney by e-mail at ethicsreporting@alaska.gov and no other report is required.

If the state ethics attorney disagrees with a reported determination, the attorney will advise the DES of that finding. If the ethics attorney finds that there was a violation, the member who committed the violation is not liable if he or she fully disclosed all relevant facts reasonably necessary to the ethics supervisor's or commission's determination and acted consistent with the determination.

How Does A DES or Board or Commission Get Ethics Advice?

A DES or board or commission may make a **written request** to the Attorney General for an opinion regarding the application of the Ethics Act. In practice, the Attorney General, through the state ethics attorney, also provides **advice by phone or e-mail** to designated ethics supervisors, especially when time constraints prevent the preparation of timely written opinions.

- A request for advice and the advisory opinion are confidential.
- The ethics attorney endeavors to provide prompt assistance, although that may not always be possible.
- The DES must make his or her determination addressing the potential violation based on the opinion provided.

It is the obligation of each board or commission member, as well as the staff, to ensure that the public's business is conducted in a manner that is consistent with the standards set out in the Ethics Act. We hope this summary assists you in ensuring that your obligations are met.

¹ The Act covers a board, commission, authority, or board of directors of a public or quasi-public corporation, established by statute in the executive branch of state government.

² The governor has delegated the DES responsibility to Guy Bell, Administrative Director of the Office of the Governor.

³ You may supplement the disclosure form with other written explanation as necessary. Your signature on a disclosure certifies that, to the best of your knowledge, the statements made are true, correct and complete. False statements are punishable.

⁴ In most, but not all, situations, refraining from participation ensures that a violation of the Ethics Act does not occur. Abstention does not cure a conflict with respect to a significant direct personal or financial interest in a state grant, contract, lease or loan because the Ethics Act prohibition applies whether or not the public officer actually takes official action.

⁵ The chair must give a copy of the written determination to the disclosing member. There is a determination form available on the Department of Law's ethics web page. The ethics supervisor may also write a separate memorandum.

⁶ In this manner, a member's detailed personal and financial information may be protected from public disclosure.

⁷ When a matter of particular sensitivity is raised and the ramifications of continuing without an advisory opinion from the Attorney General may affect the validity of the board or commission's action, the members should consider tabling the matter so that an opinion may be obtained.

⁸ The DES provides a copy of the notice to the employee who is the subject of the notice and may seek input from the employee, his or her supervisor and others. The DES may seek advice from the Attorney General. A copy of the DES' written determination is provided to the subject employee and the complaining party. The DES submits a copy of both the notice and the determination to the Attorney General for review as part of the DES' quarterly report. If feasible,

the DES shall reassign duties to cure a potential violation or direct divestiture or removal by the employee of the personal or financial interests giving rise to the potential violation.

6/14

The Attorney General and Department of Law staff may not provide legal advice to private citizens or organizations. Please contact an attorney if you need legal advice. The Alaska Lawyer Referral Service or your local bar association may be able to assist you in locating a lawyer.

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State of Alaska
DEPARTMENT OF LAW

ETHICS INFORMATION FOR MEMBERS OF BOARDS & COMMISSIONS (AS 39.52)

Introduction

This is an introduction to AS 39.52, the *Alaska Executive Branch Ethics Act*. This guide is not a substitute for reading the law and its regulations. State board and commission members who have further questions should contact their board chair or staff.

The Ethics Act applies to all current and former executive branch public employees and *members of statutorily created boards and commissions*.

Scope of Ethics Act (AS 39.52.110)

Service on a state board or commission is a public trust. The Ethics Act prohibits substantial and material conflicts of interest. Further, board or commission members, and their immediate family, may not improperly benefit, financially or personally, from their actions as board or commission members. The Act does not, however, discourage independent pursuits, and it recognizes that minor and inconsequential conflicts of interest are unavoidable.

Misuse of Official Position (AS 39.52.120)

Members of boards or commissions may not use their positions for personal gain or to give an unwarranted benefit or treatment to any person. For example, board members may not:

- use their official positions to secure employment or contracts;
- accept compensation from anyone other than the State for performing official duties;
- use State time, equipment, property or facilities for their own personal or financial benefit or for partisan political purposes;
- take or withhold official action on a matter in which they have a personal or financial interest; or
- coerce subordinates for their personal or financial benefit.
- attempt to influence outcome of an administrative hearing by privately contacting the hearing officer.



Terry knew that a proposal that was before the board would harm Terry's business competitor. Instead of publicly disclosing the matter and requesting recusal, Terry voted on the proposal.



Board member Mick has board staff employee Bob type an article for him that Mick hopes to sell to an Alaskan magazine. Bob types the article on State time.

Improper Gifts (AS 39.52.130)

A board member may not solicit or accept gifts if a person could reasonably infer from the circumstances that the gift is intended to influence the board member's action or judgment. "Gifts" include money, items of value, services, loans, travel, entertainment, hospitality, and employment. All gifts from registered lobbyists are presumed to be improper, unless the giver is immediate family of the person receiving the gift.

A gift worth more than \$150 to a board member or the board member's immediate family must be reported within 30 days if:

- the board member can take official action that can affect the giver, or
- the gift is given to the board member because he or she is on a state board.

The receipt of a gift worth less than \$150 may be prohibited if a person could reasonably infer from the circumstances that the gift is intended to influence the board member's action or judgment. Receipt of such a gift should be disclosed.

Any gift received from another government, regardless of value, must be reported; the board member will be advised as to the disposition of this gift.

A form for reporting gifts is available at www.law.alaska.gov/doclibrary/ethics or from the board or commission staff.

This restriction on gifts does not apply to lawful campaign contributions.



The commission is reviewing Roy's proposal for an expansion of his business. Roy invites all the board members out to dinner at an expensive restaurant. He says it will be okay, since he isn't excluding any of the members.



Jody receives a holiday gift every year from Sam. Jody was recently appointed to a state board, but Sam has no business that is before the board. Jody may accept the gift.

Improper Use or Disclosure of Information (AS 39.52.140)

No former or current member of a board may use or disclose any information acquired from participation on the board if that use or disclosure could result in a financial or personal benefit to the board member (or immediate family), unless that information has already been disseminated to the public. Board members are also prohibited from disclosing confidential information, unless authorized to do so.



Sheila has been on the board for several years. She feels she has learned a great deal of general information about how to have a successful business venture. So she sets up her own business and does well.



Delores has always advised and assisted the other doctors in her clinic on their continuing education requirements. After Delores is appointed to the medical board, she discloses this role to the board and continues to advise the doctors in her clinic.



Jim reviews a confidential investigation report in a licensing matter. He discusses the practitioner's violation with a colleague who is not a board member.

Improper Influence in State Grants, Contracts, Leases or Loans (AS 39.52.150)

A board member, or immediate family, may not apply for, or have an interest in a State grant, contract, lease, or loan, if the board awards or takes action to administer the State grant, contract, lease, or loan.

A board member (or immediate family) may apply for or be a party to a *competitively solicited* State grant, contract or lease, if the board as a body does not award or administer the grant, contract, or lease and so long as the board member does not take official action regarding the grant, contract, or lease.

A board member (or immediate family) may apply for and receive a State loan that is generally available to the public and has fixed eligibility standards, so long as the board member does not take (or withhold) official action affecting the loan's award or administration.

Board members must report to the board chair any personal or financial interest (or that of immediate family) in a State grant, contract, lease or loan that is awarded or administered by the agency the board member serves. *A form for this purpose is available at www.law.alaska.gov/doclibrary/ethics or from the board or commission staff.*



 John sits on a board that awards state grants. John hasn't seen his daughter for nearly ten years so he figures that it doesn't matter when her grant application comes up before the board.

 The board wants to contract out for an analysis of the board's decisions over the last ten years. Board member Kim would like the contract since she has been on the board for ten years and feels she could do a good job.

Improper Representation (AS 39.52.160)

A board or commission member may not represent, advise, or assist a person in matters pending before the board or commission for compensation. A nonsalaried board or commission member may represent, advise, or assist in matters in which the member has an interest that is regulated by the member's own board or commission, if the member acts in accordance with AS 39.52.220 by disclosing the involvement in writing and on the public record, and refraining from all participation and voting on the matter. This section does not allow a board member to engage in any conduct that would violate a different section of the Ethics Act.

 Susan sits on the licensing board for her own profession. She will represent herself and her business partner in a licensing matter. She discloses this situation to the board and refrains from participation in the board's discussions and determinations regarding the matter.

Restriction on Employment After Leaving State Service (AS 39.52.180)

For two years after leaving a board, a former board member may not provide advice or work for compensation on any matter in which the former member personally and substantially participated while serving on the board. This prohibition applies to cases, proceedings, applications, contracts, legislative bills, regulations, and similar matters. This section does not prohibit a State agency from contracting directly with a former board member.

With the approval of the Attorney General, the board chair may waive the above prohibition if a determination is made that the public interest is not jeopardized.

Former members of the governing boards of public corporations and former members of boards and commissions that have regulation-adoption authority, except those covered by the centralized licensing provisions of AS 08.01, may not lobby for pay for one year.

 The board has arranged for an extensive study of the effects of the Department's programs. Andy, a board member, did most of the liaison work with the contractor selected by the board, including some negotiations about the scope of the study. Andy quits the board and goes to work for the contractor, working on the study of the effects of the Department's programs.



Andy takes the job, but specifies that he will have to work on another project.

Aiding a Violation Prohibited (AS 39.52.190)

Aiding another public officer to violate the Ethics Act is prohibited.

Agency Policies (AS 39.52.920)

Subject to the Attorney General's review, a board may adopt additional written policies further limiting personal or financial interests of board members.

Disclosure Procedures

DECLARATION OF POTENTIAL VIOLATIONS BY MEMBERS OF BOARDS OR COMMISSIONS (AS 39.52.220)

A board member whose interests or activities could result in a violation of the Ethics Act if the member participates in board action must disclose the matter on the public record and in writing to the board chair who determines whether a violation exists. *A form for this purpose is available at www.law.alaska.gov/doclibrary/ethics or from the board or commission staff.* If another board member objects to the chair's ruling or if the chair discloses a potential conflict, the board members at the meeting (excluding the involved member) vote on the matter. If the chair or the board determines a violation will occur, the member must refrain from deliberating, voting, or participating in the matter. For more information, see *Ethics Act Procedures for Boards and Commissions* available at the above noted web site.

When determining whether a board member's involvement in a matter may violate the Ethics Act, either the chair or the board or commission itself may request guidance from the Attorney General.

ATTORNEY GENERAL'S ADVICE (AS 39.52.240-250)

A board chair or a board itself may request a written advisory opinion from the Attorney General interpreting the Ethics Act. A former board member may also request a written advice from the Attorney General. These opinions are confidential. Versions of opinions without identifying information may be made available to the public.

REPORTS BY THIRD PARTIES (AS 39.52.230)

A third party may report a suspected violation of the Ethics Act by a board member in writing and under oath to the chair of a board or commission. The chair will give a copy to the board member and to the Attorney General and review the report to determine whether a violation may or does

exist. If the chair determines a violation exists, the board member will be asked to refrain from deliberating, voting, or participating in the matter.

Complaints, Hearings, and Enforcement

COMPLAINTS (AS 39.52.310-330)

Any person may file a complaint with the Attorney General about the conduct of a current or former board member. Complaints must be written and signed under oath. The Attorney General may also initiate complaints based on information provided by a board. A copy of the complaint will be sent to the board member who is the subject of the complaint and to the Personnel Board.

All complaints are reviewed by the Attorney General. If the Attorney General determines that the complaint does not warrant investigation, the complainant and the board member will be notified of the dismissal. The Attorney General may refer a complaint to the board member's chair for resolution.

After investigation, the Attorney General may dismiss a complaint for lack of probable cause to believe a violation occurred or recommend corrective action. The complainant and board member will be promptly notified of this decision.

Alternatively, if probable cause exists, the Attorney General may initiate a formal proceeding by serving the board or commission member with an accusation alleging a violation of the Ethics Act. Complaints or accusations may also be resolved by settlement with the subject.

CONFIDENTIALITY (AS 39.52.340)

Complaints and investigations prior to formal proceedings are confidential. If the Attorney General finds evidence of probable criminal activity, the appropriate law enforcement agency shall be notified.

HEARINGS (AS 39.52.350-360)

An accusation by the Attorney General of an alleged violation may result in a hearing. An administrative law judge from the state's Office of Administrative Hearings serves as hearing officer and determines the time, place and other matters. The parties to the proceeding are the Attorney General, acting as prosecutor, and the accused public officer, who may be represented by an attorney. Within 30 days after the hearing, the hearing officer files a report with the Personnel Board and provides a copy to the parties.

PERSONNEL BOARD ACTION (AS 39.52.370)

The Personnel Board reviews the hearing officer's report and is responsible for determining whether a violation occurred and for imposing penalties. An appeal may be filed by the board member in the Superior Court.

PENALTIES (AS 39.52.410-460)

When the Personnel Board determines a board member has violated the Ethics Act, it will order the member to refrain from voting, deliberating, or participating in the matter. The Personnel Board may also order restitution and may recommend that the board member be removed from the board or commission. If a recommendation of removal is made, the appointing authority will immediately remove the member.

If the Personnel Board finds that a former board member violated the Ethics Act, it will issue a public statement about the case and will ask the Attorney General to pursue appropriate additional legal remedies.

State grants, contracts, and leases awarded in violation of the Ethics Act are voidable. Loans given in violation of the Ethics Act may be made immediately payable.

Fees, gifts, or compensation received in violation of the Ethics Act may be recovered by the Attorney General.

The Personnel Board may impose a fine of up to \$5,000 for each violation of the Ethics Act. In addition, a board member may be required to pay up to twice the financial benefit received in violation of the Ethics Act.

Criminal penalties are in addition to the civil penalties listed above.

DEFINITIONS (AS 39.52.960)

Please keep the following definitions in mind:

Benefit - anything that is to a person's advantage regardless financial interest or from which a person hopes to gain in any way.

Board or Commission - a board, commission, authority, or board of directors of a public or quasi-public corporation, established by statute in the executive branch, including the Alaska Railroad Corporation.

Designated Ethics Supervisor - the chair or acting chair of the board or commission for all board or commission members and for executive directors; for staff members, the executive director is the designated ethics supervisor.

Financial Interest - any property, ownership, management, professional, or private interest from which a board or commission member or the board or commission member's immediate family

receives or expects to receive a financial benefit. Holding a position in a business, such as officer, director, partner, or employee, also creates a financial interest in a business.

Immediate Family - spouse; another person cohabiting with the person in a conjugal relationship that is not a legal marriage; a child, including a stepchild and an adoptive child; a parent, sibling, grandparent, aunt, or uncle of the person; and a parent or sibling of the person's spouse.

Official Action - advice, participation, or assistance, including, for example, a recommendation, decision, approval, disapproval, vote, or other similar action, including inaction, by a public officer.

Personal Interest - the interest or involvement of a board or commission member (or immediate family) in any organization or political party from which a person or organization receives a benefit.

For further information and disclosure forms, visit our Executive Branch Ethics web site or please contact:

State Ethics Attorney
Alaska Department of Law
1031 West 4th Avenue, Suite 200
Anchorage, Alaska 99501-5903
(907) 269-5100
attorney.general@alaska.gov

Revised 9/2013

The Attorney General and Department of Law staff may not provide legal advice to private citizens or organizations. Please contact an attorney if you need legal advice. The Alaska Lawyer Referral Service or your local bar association may be able to assist you in locating a lawyer.

Alaska Department of Law
1031 West 4th Avenue, Suite 200
Anchorage, AK 99501
attorney.general@alaska.gov
Phone: (907) 269-5100 | Fax: (907) 276-3697
TTY: 907-258-9161

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Ethics Disclosure Form

Receipt of Gift

TO: _____, Designated Ethics Supervisor, _____
(Agency, Public Corporation, Board,
Commission or Council)

This disclosure reports receipt of a gift to me or my immediate family member, as required by AS 39.52.130(a) or (b) or (f) or 9 AAC 52.060.

1. Is the gift valued in excess of \$150?
☐ Yes ☐ No
2. Is the gift connected to my position as a state officer, employee or member of a state board or commission?
☐ Yes ☐ No
3. Can I take or withhold official action that may affect the person or entity that gave me the gift?
☐ Yes ☐ No
4. Are there circumstances in which it could reasonably be inferred that the gift is intended to influence the performance of official duties, actions, or judgment?
☐ Yes ☐ No

(If the answer to any question is "Yes," or if you are not sure, you must complete this form and provide it to your designated ethics supervisor.)

The gift is _____

Identify gift giver by full name, title, and organization or relationship, if any and occasion for gift: _____

My estimate of its value is \$_____ The date of receipt was _____

☐ The gift was received by a member of my family. Who? _____

If you checked "Yes" to question 3 above, explain the official action you may take that affects the giver (attach additional page, if necessary):

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

(Signature)

(Date)

(Printed Name)

(Division)

(Position Title)

(Location)

Ethics Supervisor Determination: ☐ Approve ☐ Disapproved

Designated Ethics Supervisor*

(Date)

**Designated Ethics Supervisor: Provide a copy of the approval or disapproval to the employee. If action is necessary under AS 39.52.210 or AS 39.52.220, attach a determination stating the reasons and send a copy of the determination and disclosure to the attorney general with your quarterly report.*

Ethics Disclosure Form

Receipt of Gift from Another Government

To: Director of Administrative Services, Office of the Governor

As required by AS 39.52.130(e), this disclosure reports receipt of a gift from another government given to me or a member of my family and accepted on behalf of the state.

The gift is:

My estimate of its value is \$ _____

I received it from: _____

(Identify by full name, title, government)

The date of receipt was _____

I received this gift under the following circumstances:

I can take or withhold the following official action that affects the giver:

☐ The gift was received by a member of my family. Who? _____

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

(Signature) *(Date)*

(Printed Name) *(Division)*

(Position Title) *(Location)*

(Department/Agency/Corporation/Board/Commission)

Designated Ethics Supervisor Review: _____

(Signature of Ethics Supervisor and Date)

Office of the Governor

Determination of appropriate disposition: _____

Director of Administrative Services, Office of the Governor *(Date)*

Return a copy of this disclosure showing disposition to the designated ethics supervisor for forwarding to the gift recipient.

Ethics Disclosure Form

Interest in State Grant, Contract, Lease, or Loan

TO: _____, Designated Ethics Supervisor

(Agency, Public Corporation, Board, Commission, Council)

As required by AS 39.52.150(d), this disclosure reports a personal or financial interest held by me or a family member and awarded, executed, or administered by the agency that I serve:

☐ contract ☐ state grant ☐ lease ☐ loan

The state grant, contract, lease, loan was awarded on _____
by: _____

Describe the grant, contract, lease, or loan:

Identify the Recipient(s) of the grant, contract, lease, or loan:

My financial or personal interest in the grant, contract, lease, or loan is:

Official action I can take regarding the grant, contract, lease or loan is:

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

(Signature)

(Date)

(Printed Name)

(Division)

(Position Title)

(Location)

(Work Supervisor's Signature)

(Date)

Ethics Supervisor Determination: ☐ Approved ☐ Action Required

(Date)

Designated Ethics Supervisor*

**Designated Ethics Supervisor: Provide a copy of the signed disclosure to the employee. If action is required under AS 39.52.210 or AS 39.52.220, attach a determination stating the reasons and send a copy of the determination and disclosure to the attorney general with your quarterly report.*

Revised 2012

Ethics Disclosure Form

CONFIDENTIAL Notification of Potential Violation Board or Commission Member Disclosure

TO: _____, Designated Ethics Supervisor, _____
(Chair) (Board or Commission)

In accordance with AS 39.52.220(a), I am notifying you of a situation which may result in a violation of the Code of Ethics by me.

I am requesting your determination regarding a possible violation of:

- ☐ AS 39.52.120, Misuse of Official Position
- ☐ AS 39.52.130, Improper Gifts
- ☐ AS 39.52.140, Improper Use or Disclosure of Information
- ☐ AS 39.52.150, Improper Influence in State Grants, Contracts, Leases or Loans
- ☐ AS 39.52.160, Improper Representation
- ☐ AS 39.52.180, Restrictions on Employment after Leaving State Service
- ☐ AS 39.52.190, Aiding a Violation Prohibited

The situation is as follows:

- ☐ I have provided additional information in the attached document(s).

I understand that I should refrain from taking any official action relating to this matter until I receive your determination. I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

(Member Signature)

(Date)

(Printed Name)

Note: Under AS 39.52.220, a board or commission member must disclose a potential violation of AS 39.52.110 - 39.52.190. If the chair, as designated ethics supervisor, or a majority of the board or commission, not including the subject member, determines that a violation will exist if the member continues to participate, the member shall refrain from voting, deliberating, or participating in the matter. A report of all disclosures and determinations, along with any written documentation, must be forwarded to the attorney general with the board's or commission's next quarterly report.

Ethics Disclosure Form

CONFIDENTIAL REQUEST FOR ETHICS DETERMINATION

TO: _____, Designated Ethics Supervisor

(Identify Your Department, Agency, Public Corporation, Board, Commission)

I request advice regarding the application of the Executive Branch Ethics Act (AS 39.52.010 - .960) to my situation. The situation involves the following:

☐ I have provided additional information in the attached document(s).

I believe the following provisions of the Ethics Act may apply to my situation:

- ☐ AS 39.52.120, Misuse of Official Position
- ☐ AS 39.52.130, Improper Gifts
- ☐ AS 39.52.140, Improper Use or Disclosure of Information
- ☐ AS 39.52.150, Improper Influence in State Grants, Contracts, Leases or Loans
- ☐ AS 39.52.160, Improper Representation
- ☐ AS 39.52.170, Outside Employment Restricted
- ☐ AS 39.52.180, Restrictions on Employment after Leaving State Service
- ☐ AS 39.52.190, Aiding a Violation Prohibited

I understand that I should refrain from taking any official action relating to this matter until I receive your advice. If the circumstances I described above may result in a violation of AS 39.52.110 - .190, I intend that this request serve as my disclosure of the matter in accordance with AS 39.52.210 or AS 39.52.220.

I certify to the best of my knowledge that my statement is true, correct, and complete. In addition to any other penalty or punishment that may apply, the submission of a false statement is punishable under AS 11.56.200 - AS 11.56.240.

(Signature)

(Date)

(Printed Name)

(Division, Board, Commission)

(Position Title)

(Location)

Designated Ethics Supervisor: Provide a copy of your written determination to the employee advising whether action is necessary under AS 39.52.210 or AS 39.52.220, and send a copy of the determination and disclosure to the attorney general with your quarterly report.

Alaska Society of CPA's

Society update:

John Rodgers, Board liaison

OR

Crista Burson, AKCPA CEO

PRE-READ ITEMS

CPA EXAM

From: [Hondolero, Corissa A \(CED\)](#)
To: [Board of Public Accountancy \(CED sponsored\)](#)
Subject: Prometric Testing - Board Survey
Date: Wednesday, October 22, 2025 2:55:38 PM
Attachments: [Prometric Exam Survey Interactive.pdf](#)
[image003.png](#)
[image004.png](#)
[image002.png](#)

Dear Alaska Exam Candidate:

Our records reflect that you took a CPA exam as an Alaska candidate. The Alaska Board of Public Accountancy would like your input on your testing experience at Prometric Testing Centers in [Anchorage and Fairbanks](#). If you took your exam at one of these Alaska sites, please take a moment to complete the short survey attached and return it via e-mail (submit using the button at the bottom of attached PDF survey), email to BoardOfPublicAccountancy@alaska.gov or fax to 907-269-8156.

Please note this is only for exam candidates who took their exam in **Anchorage or Fairbanks** during **July, August or September 2025**. If you took the exam at another location or during another timeframe, please disregard this notice.

****The Board does not see any questionnaires that you may fill out at the test center; the attached survey will be reviewed by the Board at the next quarterly meeting.***

Thank you for your assistance.



Cori Hondolero
Executive Administrator, Board of Public Accountancy
Division of Corporations, Business and Professional Licensing

boardofpublicaccountancy@alaska.gov
www.commerce.alaska.gov





ALASKA BOARD OF PUBLIC ACCOUNTANCY

EXAM SATISFACTION SURVEY AND QUESTIONNAIRE

Please complete this survey so that the Alaska Board of Public Accountancy may assess and address any problems associated with testing at the Anchorage and Fairbanks Prometric Testing Centers.

Please rate the following:

1-Excellent 2-Good 3-Satisfactory 4-Unsatisfactory

- 1 Prometric testing environment
- 1 How well the computer functioned while testing
- 1 Professionalism and helpfulness of test site personnel
- 1 How easy it was to get the testing dates and times you requested

Please answer the following questions:

1. Did you schedule your exam at least 45 days in advance? ☐ YES ☒ NO
2. If so, were you given the date you requested? ☒ YES ☐ NO
3. Did you sit at the ☐ Anchorage or ☒ Fairbanks test site ☐ or Both
4. From what city did you travel to sit at the exam? Fairbanks
5. Did your testing require overnight accommodations? ☐ YES ☒ NO

Additional Comments:

Or Mail to:

Alaska Board of Public Accountancy
Division of Corporations, Business and Professional Licensing
550 West 7th Avenue, Suite 1500
Anchorage, AK 99501

Or Fax to:

(907) 269-8156

NASBA CPA MOBILE

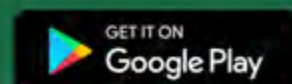


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- View CPA Exam scores
- Manage payment coupons and international administration fees
- Receive reminders and alerts for critical deadlines
- Access jurisdiction-specific requirements and guidance
- Track Exam eligibility and application status (for jurisdictions that NASBA processes eligibility)





Year-Quarter: 2025-Q3

Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Alaska

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	1,089	733	411	259	525	231	114	29	41
Sections	1,267	781	486	288	554	241	114	29	41
% Pass	51.0%	57.5%	40.5%	44.1%	47.3%	61.4%	51.8%	51.7%	85.4%
Average Score	71.4	72.6	69.4	71.4	68.2	75.2	73.8	72.7	83.3
Average Age	31.9	31.0	33.4	31.8	32.0	31.7	32.6	31.4	31.9

Jurisdiction Ranking

36

Overall Pass Rate

30

Overall Avg. Score

33

Core Pass Rate

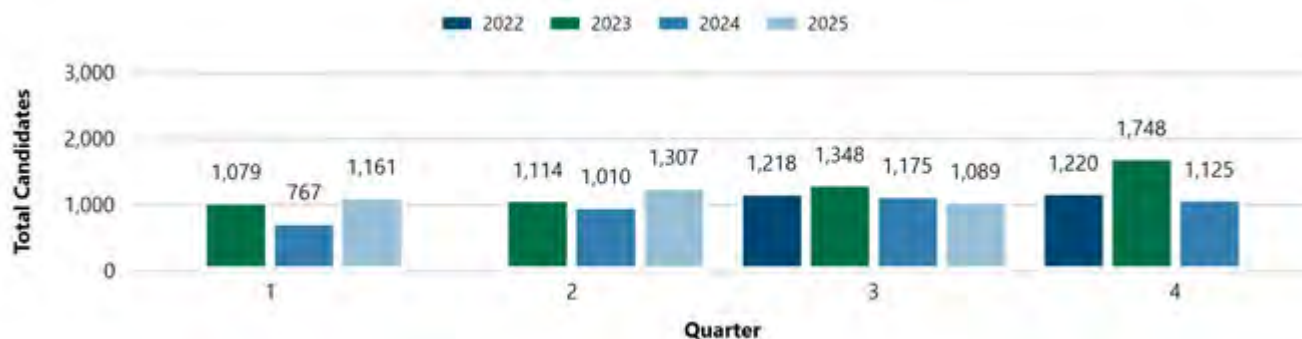
39

Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	386	663	40	37	204	848	318	79	40	10	13	97	148	152	118	564
Sections	453	764	50	44	244	979	352	92	47	15	17	109	170	172	128	670
% Pass	46.1%	53.7%	54.0%	38.6%	57.0%	50.1%	51.4%	57.6%	42.6%	26.7%	70.6%	63.3%	54.1%	52.3%	53.1%	46.9%
Average Score	69.8	72.2	72.6	63.7	73.0	71.3	68.8	74.6	69.1	67.3	78.5	73.9	70.3	72.4	72.8	70.5
Average Age	31.5	32.4	29.3	31.7	29.8	32.5	30.6	31.4	31.3	31.4	20.6	22.5	24.6	26.5	28.5	37.7

Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



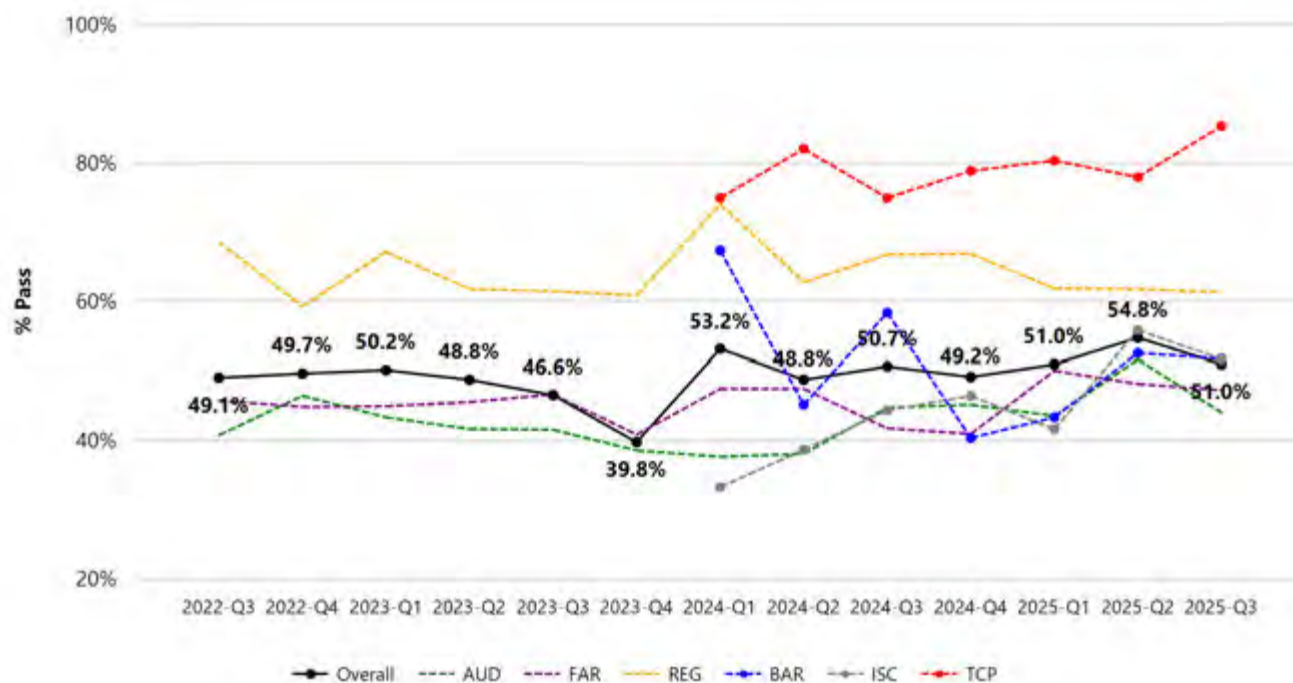
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q3	51.0%	44.1%	47.3%	61.4%	51.8%	51.7%	85.4%
2025-Q2	54.8%	51.7%	48.2%	61.8%	52.6%	55.9%	78.0%
2025-Q1	51.0%	43.6%	50.1%	61.9%	43.4%	41.7%	80.4%
2024-Q4	49.2%	45.2%	41.0%	66.9%	40.4%	46.5%	78.9%
2024-Q3	50.7%	44.8%	41.8%	66.8%	58.4%	44.4%	75.0%
2024-Q2	48.8%	38.1%	47.5%	62.8%	45.2%	38.7%	82.1%
2024-Q1	53.2%	37.7%	47.5%	74.1%	67.4%	33.3%	75.0%
2023-Q4	39.8%	38.6%	40.9%	60.9%	-	-	-
2023-Q3	46.6%	41.6%	46.7%	61.5%	-	-	-
2023-Q2	48.8%	41.7%	45.6%	61.8%	-	-	-
2023-Q1	50.2%	43.4%	45.0%	67.2%	-	-	-
2022-Q4	49.7%	46.5%	44.9%	59.3%	-	-	-
2022-Q3	49.1%	40.8%	45.8%	68.6%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: Alaska

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	733	-	161	306	171	85	23	35
Sections	-	781	-	161	306	171	85	23	35
% Pass	-	57.5%	-	55.9%	50.3%	65.5%	58.8%	56.5%	85.7%
Average Score	-	72.6	-	72.9	68.2	76.2	75.5	74.6	84.1
Average Age	-	31.0	-	31.1	30.8	31.3	31.1	29.9	31.7

Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	241	459	33	26	132	575	318	79	40	10	13	75	119	103	77	347
Sections	256	487	38	28	146	607	352	92	47	15	16	81	126	107	77	374
% Pass	50.4%	61.2%	57.9%	46.4%	63.7%	56.5%	51.4%	57.6%	42.6%	26.7%	75.0%	61.7%	56.3%	59.8%	64.9%	54.0%
Average Score	69.9	73.9	73.6	63.0	74.4	72.6	68.8	74.6	69.1	67.3	79.1	73.9	70.9	74.1	75.8	71.6
Average Age	30.4	31.5	29.7	30.3	28.8	31.6	30.6	31.4	31.3	31.4	20.6	22.5	24.6	26.5	28.5	37.4

New Candidates vs. Candidates Passing Final Section

The number of new unique candidates taking their very first Examination section versus the total number of unique candidates who passed their fourth and final section in a quarter.



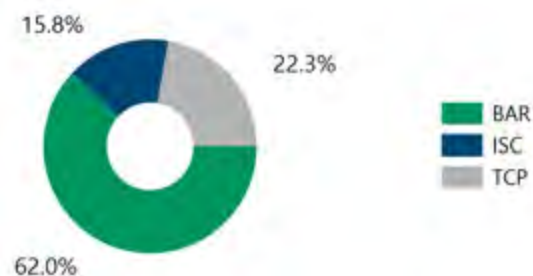
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	567	52.1%
Advanced Degree	77	7.1%
Enrolled/Other	445	40.9%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
2. The demographic data related to age, gender, and degree type is provided by the individual candidates and may not be 100% accurate.
3. Some jurisdictions do not require candidates to report certain demographic data nor complete surveys gathering such data on a voluntary basis.
4. A cohort is the year in which a candidate enters the CPA Exam pipeline. The candidate's cohort is determined by the very first section attempt on the CPA Examination.
5. The CPA Exam introduced a new Exam on January 1, 2024. AUD, FAR, and REG after 2023 represent the new core sections.

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Quarterly CPA Examination Report: Overall Performance - All

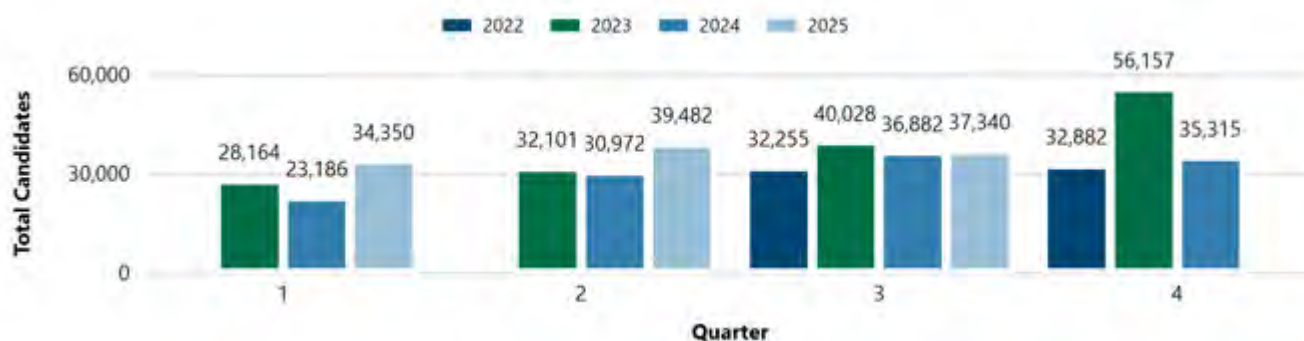
Jurisdiction: Overall

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	37,340	24,879	14,951	11,923	15,715	9,781	1,138	1,916	2,898
Sections	46,375	28,545	17,830	13,062	17,028	10,333	1,138	1,916	2,898
% Pass	53.1%	60.8%	40.9%	50.0%	43.1%	66.1%	39.5%	66.9%	76.7%
Average Score	71.8	73.5	69.2	72.1	67.0	76.0	69.3	78.7	80.7
Average Age	28.3	27.2	30.0	28.5	28.2	28.1	31.1	26.9	28.7

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	16,119	18,641	2,580	26,289	5,378	5,675	10,084	3,043	1,333	423	914	10,674	6,897	4,367	3,183	11,603
Sections	19,692	23,411	3,272	32,690	6,915	6,770	12,201	3,655	1,642	546	1,155	13,880	8,201	5,225	3,808	14,036
% Pass	49.2%	56.0%	56.1%	52.6%	57.6%	51.2%	50.3%	59.2%	44.6%	38.1%	70.0%	62.5%	51.5%	49.9%	49.1%	45.7%
Average Score	70.5	72.8	72.9	71.6	73.6	71.3	69.1	74.5	69.8	68.6	77.0	74.8	71.3	70.8	70.8	69.5
Average Age	28.7	28.1	27.4	28.0	27.7	30.4	26.6	27.1	28.6	30.5	20.9	22.5	24.4	26.5	28.5	37.6

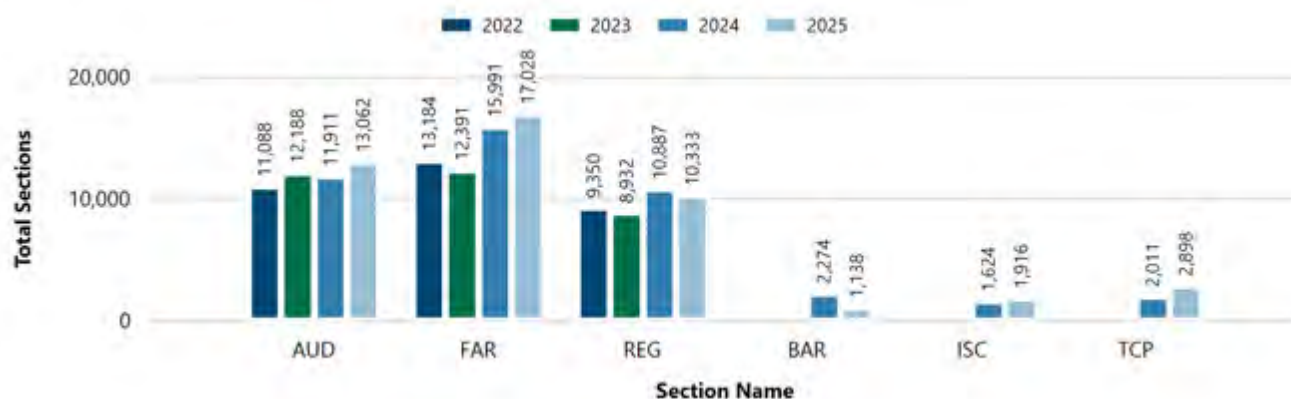
Total Candidates by Quarter

Number of unique candidates per quarter who have taken at least one section of the Examination.



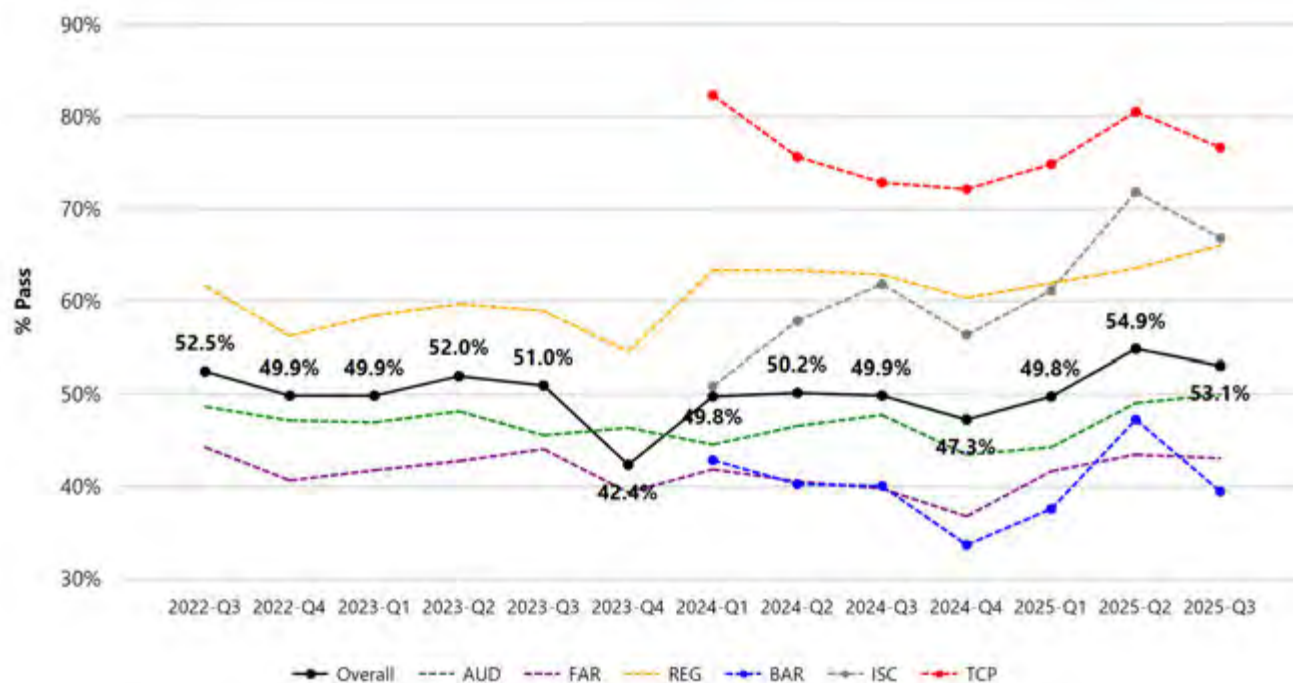
Total Sections by Section Type*

The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



% Pass

The percentage of sections that were passed in each quarter for the past three years. AUD, FAR and REG after 2023 represent the new core sections.



Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2025-Q3	53.1%	50.0%	43.1%	66.1%	39.5%	66.9%	76.7%
2025-Q2	54.9%	49.1%	43.5%	63.6%	47.3%	71.9%	80.6%
2025-Q1	49.8%	44.3%	41.7%	62.0%	37.6%	61.2%	74.9%
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
2022-Q4	49.9%	47.2%	40.7%	56.3%	-	-	-
2022-Q3	52.5%	48.7%	44.3%	61.7%	-	-	-

Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: Overall

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	24,879	-	7,105	9,437	7,143	762	1,549	2,549
Sections	-	28,545	-	7,105	9,437	7,143	762	1,549	2,549
% Pass	-	60.8%	-	58.3%	47.7%	73.2%	43.7%	72.6%	79.2%
Average Score	-	73.5	-	73.5	67.2	78.0	70.1	80.2	81.6
Average Age	-	27.2	-	27.1	26.9	27.2	30.6	26.3	28.3



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2025	2024	2023	2022	<22	22-23	24-25	26-27	28-29	30+
Candidates	10,237	12,848	1,794	17,262	3,704	3,913	10,084	3,043	1,333	423	858	8,847	4,286	2,602	1,907	6,498
Sections	11,528	14,889	2,128	19,832	4,418	4,295	12,201	3,655	1,642	546	1,027	10,724	4,696	2,846	2,066	7,134
% Pass	56.3%	63.9%	63.5%	60.2%	66.3%	58.0%	50.3%	59.2%	44.6%	38.1%	71.7%	67.4%	58.3%	56.9%	56.5%	53.7%
Average Score	71.9	74.6	74.8	73.2	75.7	72.7	69.1	74.5	69.8	68.6	77.4	76.0	72.6	72.1	72.3	70.7
Average Age	27.5	27.1	26.7	26.9	26.3	29.6	26.6	27.1	28.6	30.5	20.9	22.5	24.4	26.5	28.5	37.2

New Candidates vs. Candidates Passing Final Section

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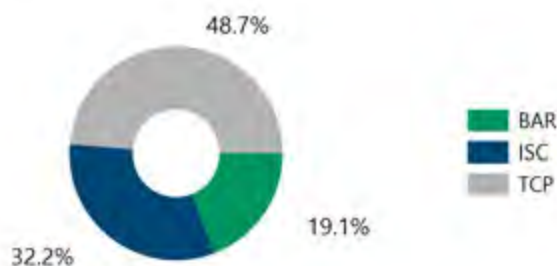
Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	22,215	59.5%
Advanced Degree	5,932	15.9%
Enrolled/Other	9,193	24.6%

Disciplines

Breakdown of what percentage of candidates are taking which disciplines



Notes

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
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Overall Statistics by Jurisdiction

Year-Quarter: 2025-Q3

Summary of Examination data for each Jurisdiction with 15* or more candidates.

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	380	478	271	207	56.3%	73.1	26.5
Alaska	1,089	1,267	781	486	51.0%	71.4	31.9
Arizona	428	555	332	223	54.8%	72.4	29.6
Arkansas	282	330	207	123	51.8%	69.4	26.8
California	4,680	5,724	3,551	2,173	51.1%	70.7	29.3
Colorado	504	614	391	223	53.7%	73.1	27.8
Connecticut	442	566	305	261	49.3%	70.9	27.6
Delaware	85	97	51	46	30.9%	65.6	33.5
District of Columbia	108	135	80	55	58.5%	74.0	27.2
Florida	1,333	1,615	979	636	56.7%	73.0	29.2
Georgia	942	1,165	708	457	53.6%	71.8	28.6
Guam	1,663	1,961	1,294	667	51.1%	70.9	28.4
Hawaii	118	152	100	52	55.3%	73.2	27.5
Idaho	162	201	128	73	52.7%	71.2	29.4
Illinois	1,696	2,221	1,484	737	56.6%	72.9	26.4
Indiana	572	768	477	291	58.9%	73.5	26.5
Iowa	304	375	253	122	60.0%	73.9	24.9
Kansas	74	91	61	30	64.8%	75.8	27.6
Kentucky	259	327	196	131	53.8%	71.8	27.9
Louisiana	319	391	214	177	50.1%	70.5	28.1
Maine	335	414	247	167	47.8%	69.8	33.7



Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Maryland	404	483	269	214	40.4%	68.1	29.4
Massachusetts	999	1,240	801	439	57.8%	73.6	25.9
Michigan	831	1,045	597	448	51.0%	71.1	27.2
Minnesota	659	852	564	288	55.4%	72.4	25.7
Mississippi	209	261	130	131	47.9%	70.5	26.9
Missouri	640	837	535	302	55.3%	72.6	25.6
Montana	688	870	547	323	57.7%	74.1	29.4
Nebraska	185	242	189	53	67.8%	76.8	25.4
Nevada	206	256	135	121	44.9%	69.7	30.9
New Hampshire	168	195	84	111	48.7%	70.6	33.7
New Jersey	937	1,180	601	579	45.4%	69.4	28.6
New Mexico	75	86	41	45	44.2%	69.9	34.2
New York	3,497	4,340	2,540	1,800	50.0%	71.2	27.6
North Carolina	885	1,130	723	407	57.2%	73.3	27.1
North Dakota	233	274	195	79	47.1%	69.2	27.6
Ohio	1,069	1,405	880	525	55.1%	72.4	26.3
Oklahoma	240	305	174	131	48.5%	71.2	28.6
Oregon	298	367	223	144	61.0%	74.8	29.9
Overall	37,340	46,375	28,545	17,830	53.1%	71.8	28.3
Pennsylvania	1,381	1,724	1,073	651	52.5%	71.6	27.1
Puerto Rico	228	262	138	124	38.9%	65.2	28.7
Rhode Island	69	88	53	35	45.5%	70.1	28.0
South Carolina	229	264	161	103	49.6%	71.2	28.4



Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
South Dakota	62	80	48	32	65.0%	74.8	26.8
Tennessee	658	815	461	354	56.4%	73.2	27.5
Texas	2,809	3,497	2,069	1,428	51.9%	71.3	29.2
Utah	495	627	448	179	64.0%	75.8	28.8
Vermont	90	129	84	45	58.9%	74.4	28.4
Virginia	1,044	1,313	804	509	52.6%	72.2	29.1
Washington	1,763	2,123	1,450	673	57.6%	73.2	30.9
West Virginia	78	88	50	38	46.6%	67.7	29.1
Wisconsin	405	510	341	169	61.8%	75.2	25.2
Wyoming	33	40	27	13	57.5%	72.8	29.1

**30 or more candidates is the cutoff for the annual performance report.*



National Association of State Boards of Accountancy

CANDIDATE CARE

QUARTERLY REPORT

July 1, 2025 – September 30, 2025

KATHLEEN LOVE SCALES, CANDIDATE CARE ADVOCATE

NASBA'S CANDIDATE CARE CONCERNS

2025 Q3

July 1- September 30, 2025

Category	2025 Q3
AICPA Test Content	6
Candidate Error	26
Environment	13
Prometric Scheduling Issues	12
Prometric Site Issues	25
Technical/Software	5
Technical/Hardware	12
Total	99
Retests Awarded	16

NASBA Candidate Care Concerns Table

This report summarizes activities and preparations for the CPA examinations which took place in the 3rd quarter of 2025. It also presents concerns expressed by candidates during the testing period.

AICPA Test Content

In this category, if candidates report issues with examination content, such as documents provided to answer questions showing conflicting information, no balance sheet available or unclear instructions, they are instructed to direct their inquiry to the AICPA.

Candidate Error

Candidate error includes issues such as failing to bring NTS to test center, providing an incorrect NTS, issues with name on the roster/NTS not matching primary identification, hitting the "submit" button prematurely and timing out on the introductory screen.

Environment-Force Majeure

This category houses environmental issues such as test center room temperature, construction noise, power failure, fire drill and situations out of the candidate's or testing centers control.

Prometric Scheduling Issues

Candidates report concerns about the lack of availability at test centers, test center closures due to relocation or force majeure, and cancellation of testing appointments due to lack of staffing. Prometric routinely reviews capacity throughout the testing centers and will extend operating hours as needed.

Prometric Site Issues

This category documents candidate complaints such as where they are seated in the testing room or the check-in process.

Technical/Software/Hardware

Examples of issues in this category are exam will not launch, computer tools not working properly, exam shutting down, unable to restart exam or confirmation of attendance not printing.

Tangible Items for the Quarter

NASBA launched the Uniform CPA Mobile App in September. Candidates can perform all functions that are in their candidate portal, in the app, including accessing their Notice to Schedule (NTS). NASBA's website, www.nasba.org has a new design, check it out!

As always, we appreciate the opportunity to assist your CPA candidates. If you have any questions or concerns please call 615-880-4252 or Email klovescales@nasba.org or candidatecare@nasba.org.

Kathleen Love Scales, Candidate Care Department, NASBA. You may also share on: [Facebook](#)/[Twitter](#)/[linked-In](#)/[Email](#)

Correspondence

- 1) NASBA Quarterly Communications
- 2) AICPA – Discipline/Drop List
 - September 2025
 - August 2025
- 3) North Carolina State Board of Certified Public Accountant Examiners
 - October 2025
 - September 2025
- 4) NASBA – State Board Report – Summer 2025
- 5) South Carolina Board of Accountancy – Summer 2025
- 6) Texas State Board of Accountancy – August 2025
- 7) Alabama State Board of Public Accountancy
- 8) Georgia State Board of Accountancy
- 9) District of Columbia – 2025 Annual Letter
- 10) Alabama State Board of Public Accountancy – 2025 Annual Report
- 11) California Board of Accountancy – Fall 2025
- 12) Louisiana State Board of Public Accountants – Autumn 2025

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.

Highlights of the Board of Directors Meeting

July 25, 2025 – Sun Valley, ID

At a duly called meeting of the Board of Directors of the National Association of State Boards of Accountancy, held on Friday, July 25, 2025, in Sun Valley, ID, the Board took the following actions:

- Unanimously approved the minutes of April 25, 2025, and May 7, 2025, Board of Directors meetings.
- Chair Maria Caldwell (FL) reported her activities for the quarter which included observing NASBA committee meetings and attending the regional meetings.
- Approved the Awards Committee's recommendations: Janice Gray (OK) will be the recipient of the 2025 William H. Van Rensselaer Public Service Award; Faye Miller (ND) will be the recipient of the 2025 NASBA Distinguished Service Award; and Viki Windfeldt (NV) will be the recipient of the 2025 Lorraine P. Sachs Award for Executive Directors. The awards will be presented at the 2025 Annual Business Meeting in October.
- Vice Chair Nicola Neilon (NV) updated the Board on her activities during the past quarter, which includes her attending numerous committee meetings as well as the progress she is making regarding planning for the 2025-26 committee year in which 180 volunteers have submitted a committee interest form.
- President and CEO Daniel J. Dustin and Executive Vice President Wendy Garvin provided an organizational update and discussed activities they participated in with external stakeholders. Mr. Dustin provided an update on NASBA's Leadership Development and Professional Excellence training, the NASBA Culture Champion Team, the continued Diagnostic project, and various community reinvestment activities. Ms. Garvin discussed a recent trip to Washington, D.C. in which she, along with other NASBA representatives, met with various federal regulators.
- Coalter Baker (TX) was recognized for his selection as 2025-2026 Vice Chair Nominee and Andy Bonner was recognized for being named the recipient of the Tennessee Society of CPAs, Lifetime Achievement Award.
- President and CEO Daniel J. Dustin and Chief Operations Officer, William Emmer provided an operational update which included an overview of NASBA's Client and Compliance Services through the introduction of an Operations dashboard which covers key performance indicators. There was also an update on projects within the IT area of the organization.
- Audit Committee Chair, Wilhelmus Schaffers (AL), reported on the activities of the committee which included an in-person meeting in May.

- The Board heard a report from the Administration and Finance Committee:

Consolidated operating excess was better than budget by \$2.8M through the first ten months of the fiscal year ended May 31, 2025, and projected for Fiscal Year 2025. Year-to-date total revenue continued to be lower than budget. However, this is more than offset by lower total expenses.

The operating excess is projected to be \$4.1M and investment income is projected to be \$4.7M for Fiscal Year 2025.

Net assets are projected to increase by \$8.8M for the fiscal year ending July 31, 2025.

The Board unanimously approved the May 31, 2025, NASBA consolidated financial statements as presented and recommended by the Administration and Finance Committee. The Board also unanimously approved the Fiscal Year 2026 consolidated operating and capital budgets as presented and recommended by the Administration and Financial Committee.

- Relations with Member Boards Chair, Jeannette Smith (TX), reported on the activities of the committee's recent meetings which included a discussion on the recently completed regional meetings.
- Reviewed and approved for consideration proposed Bylaws changes to section 4.3.1, Chair, section 4.5, Qualification?Terms.and.Limitations.of.Office, section 6.1, Annual.Meeting, and section 6.8, Rules.of.Order?as presented by Committee Chair Jason Peery (ID). The proposed changes will be sent to the member Boards and voted on at the Annual Business Meeting.
- CPE Committee Chair, Laurie Warwick (VA), reported on the proposed changes to The Standards for Continuing Professional Education which is published jointly by NASBA and AICPA. The Board voted to publish the changes pending approval by the AICPA Board of Directors for comment during an upcoming 90-day exposure draft period.
- Education Committee Chair, Alison Houck Andrew (DE) reported on the activities of the committee and reviewed potential topics for research studies in the upcoming year.
- Executive Directors' Committee Chair, Nancy Glynn (VA), provided an update on the activities of the committee and discussed various areas of interest relating to the Executive Director community.
- The Board heard updates from various committees including the Nominating Committee, Enforcement Resources Committee, Standard Setting and Professional Trends Advisory Committee and Regulatory Response Committee.

The next meeting of the NASBA Board of Directors will be held on October 24, 2025, in Chicago, IL.

Distribution; State.Board.Chairs–Presidents?Members.and.Executive.Directors?NASBA.Board.of.Directors.and.Committee.Chairs?and.NASBA.Staff.Directors;

National Association of State Boards of Accountancy, Inc.
Meeting of the Board of Directors
April 25, 2025 – Hot Springs, VA

Call to Order

A meeting of the Board of Directors of the National Association of State Boards of Accountancy was called to order by Chair Maria Caldwell at 9:00 a.m. EST on Friday, April 25, 2025.

Chair Caldwell asked President and Chief Executive Officer Dan Dustin to report on the meeting's attendance.

Report of Attendance

President and CEO Dan Dustin reported the following were in attendance:

Officers

Maria E. Caldwell, CPA (FL), Chair
Nicola Neilon, CPA (NV), Vice Chair
Stephanie M. Saunders, CPA (VA), Past Chair
J. Andy Bonner, Jr., CPA (TN), Treasurer
Katrina Salazar, CPA (CA), Secretary

Directors-at-Large

Barry M. Berkowitz, CPA (PA)
Alison L. Houck Andrew, CPA (DE)
Stephen F. Langowski, CPA (NY)
Jason D. Peery, CPA (ID), Virtual attendance
Michael Schmitz, CPA (ND)
Kenya Y. Watts, CPA (OH)
Gerald Weinstein, CPA (OH)

Regional Directors

Thuy Barron, CPA (WI), Great Lakes Regional Director
Timothy F. Egan, CPA (CT), Northeast Regional Director
Haley Lyons, CPA (OR), Pacific Regional Director
Melissa Ruff, CPA (NE), Central Regional Director
Wilhelmus Schaffers, CPA (AL), Southeast Regional Director
Jeannette P. Smith, CPA (TX), Southwest Regional Director
Dan Vuckovich, CPA (MT), Mountain Regional Director
Laurie A. Warwick, CPA (VA), Middle Atlantic Regional Director

Executive Directors' Liaison

Nancy Glynn, Executive Director Committee, Virginia Board of Accountancy

Staff

Daniel J. Dustin, CPA, President, and Chief Executive Officer
Wendy S. Garvin, Executive Vice President
William A. Emmer, Chief Operating Officer
Troy A. Walker, CPA, Vice President, and Chief Financial Officer

Kent A. Absec, Vice President – State Board Relations
John W. Johnson, Vice President – Legislative and Governmental Affairs
Thomas Kenny, Chief Communications Officer
Philip Groves, CPA, Director of Finance and Controller

President Dustin announced there was a quorum present.

Approval of Minutes

Secretary Katrina Salazar presented the minutes for the January 24, 2025, February 10, 2025, and February 27, 2025, meetings. Ms. Salazar asked if there were any revisions for January 24, 2025, February 10, 2025, and/or February 27, 2025, minutes. No revisions were needed for either January 24, 2025, or February 10, 2025, minutes. There was a correction cited for February 27, 2025, minutes. Ms. Salazar moved that January 24, 2025, and February 10, 2025, minutes be accepted as presented and February 27, 2025, minutes be approved as corrected. Ms. Barron seconded, and the motion passed unanimously.

Report of the Chair

Chair Caldwell welcomed all. She reported that the Executive Committee met the day before and several topics which were discussed would be presented to the Board later in the afternoon. She reported that the Relations with Member Boards Committee also met with the Executive Committee the prior day. Ms. Caldwell shared with the Board that topics of importance include artificial intelligence, NASBA information technology projects, generational differences in the workplace and NASBA's continued focus on the workforce. Externally, Ms. Caldwell provided an update on the current deregulation legislation in Florida noting that it exempted physicians and attorneys, but not CPAs. Ms. Caldwell reported that she continues to be pleased with the level of engagement when she observes NASBA committee meetings. Ms. Caldwell noted there were external appointments to report, Carole McNees (MI), G. Alan Skinner (AL) and Daniel Trujillo (NM) were appointed to the AICPA Auditing Standards Board; Steve Platau (FL) to the AICPA Professional Ethics Executive Committee (PEEC); Donna Oklok (OH) and Haley Lyons (OR) to the AICPA Board of Examiners State Board Committee; and that while NASBA does not have designated seats on AICPA Board of Examiners Subcommittees, NASBA did recommend and receive appointments for Renee Villano (DE) to REG/TCP, Sarah Borchers (NE) to AUD, and Keenan Cooper (OH) to ISP.

Report of the Vice Chair

Vice Chair Neilon reported that she has continued to observe several committee meetings which is beneficial as planning for the 2025-2026 committee year moves forward. She reported there would be a committee planning meeting scheduled for May 29, 2025, and asked each committee chair and staff liaison to review the charge of the committee to help ensure it is accomplishing the mission of the committee and NASBA while also increasing engagement.

Report of the President & CEO

President Dustin provided an organizational update that included several internal

NASBA activities. Mr. Dustin reported to the board that 41 staff managers/supervisors were taking part in a Leadership Development and Professional Excellence training program; the flexible work policy has been finalized which is transitioning employees back into the office in early May, various community reinvestment activities and other employee engagement initiatives taking place. Mr. Dustin also noted that an internal compensation committee was created to review and address the Nashville compensation market and how to address its possible impact on employees. Mr. Dustin reported that 73% of the member boards had either met with or had appointments scheduled with the third-party entity conducting the diagnostic interviews. Staff have been active in reaching out to those jurisdictions who had not scheduled a time to provide feedback to the initiative.

Chief Operating Officer Bill Emmer provided an update on the continued progress of the processing time for CPAES jurisdictions and how that learning can be applied to NASBAs International Evaluation Services (NIES) and within the National Registry of CPE Sponsors. Mr. Emmer reported on the status of the licensing system project; and along with Andy Bonner, chair of the Accountancy Licensee Database (ALD) Task Force, reviewed the work concerning the rewrite of the ALD. Mr. Emmer also provided information on NASBAs activities concerning information technology, including the CPA Mobile App set for launch in early September; a licensing system workgroup established to guide a rewrite of NASBA's licensing system; and reviewed items regarding the CPA Examination such as candidate volumes, the status of the Credit Relief Initiative (CRI), data reporting and price considerations.

Executive Vice-President Wendy Garvin highlighted some of her activities with both domestic and international accounting related organizations. This included her virtually attending the American Professional Accounting Certification Providers Association (APACPA) which consists of leading exam review course providers along with NASBA Risk and Compliance Associate Director, Erica Smith. Ms. Garvin reported that Mr. Emmer attended in-person and gave a presentation on behalf of NASBA. Ms. Garvin provided information on her activity with the Future Accountant Sponsoring Organizations (FASO) group that is affiliated with the American Accounting Association (AAA) and other key stakeholders focused on the accounting pipeline. Ms. Garvin also announced that she will lead a contingent of NASBA staff to meet with some of the federal regulators that were part of the recent Executive Directors conference to talk about issues that are important to the organization. Internationally, Ms. Garvin participated in a roundtable discussion held in March by the International Ethics Standards Board for Accountants (IESBA). IESBA is focusing on creating a new standard around firm culture and governance. The roundtables consisted of five groups discussing seven elements IESBA identified in their research as being a key to creating a new standard. NASBA officials also met in Nashville with Abitus, the leading CPA review course provider in Japan. President Dustin also reported on his interactions with the Chartered Accountants of Ireland.

Ms. Garvin updated the Board around risk and compliance and the areas in which Ms. Smith will be concentrating her time, which will be with the Examination Review Board (ERB) and NASBAs Enterprise Risk Management Committee. Ms. Garvin indicated that the organization is in the final phase of its SOC-2 audit, which should be completed in the next few months. Ms. Garvin also reported that she, along with Ms. Smith, will be attending the

May AICPA Board of Examiners meetings as observers.

Mr. Absec provided an overview of recent state board outreach. Mr. Absec reported that he participated in eight regional calls hosted by the regional directors during the past quarter and that he gave presentations to a couple of state boards of accountancy. The presentations, which were primarily focused on the current UAA exposure draft, went well with great questions and discussions with the boards. Mr. Absec reported that Middle Atlantic Regional Director, Laurie Warwick, joined him on his presentation to the District of Columbia Board of Accountancy. He also mentioned that he had been involved in several discussions with executive directors and board chairs involving legislative activity in their jurisdiction and future board visits both in-person and virtually.

Vice-President John Johnson provided an update on his state society relations activity as well as legislative activity in jurisdictions across the country. Mr. Johnson reported that while all 55 jurisdictions had convened during the year some have already adjourned. There have been 183 bills filed that have a direct impact on the profession with 41 of those tied to pathways/mobility in 25 states. Mr. Johnson also reported there was a breakout session between the state society executives who attended the Executive Directors conference and NASBA leadership that was very well received.

President Dustin presented the activities of the Center for Public Trust. Mr. Dustin informed the Board that 4,321 students are currently enrolled in the leadership certification program for the year, to date, and that the winners from the 2025 Ethics in Action video competition were recently announced. Mr. Dustin also reminded the Board that the Student Leadership conference will be held in Philadelphia in conjunction with the Eastern Regional meeting.

Chief Communications Officer Thomas Kenny reported on the activity of the outreach campaigns the communications team has been working on both internally and externally as well as video projects and webinars they have been involved in putting together including 34 campaigns specifically on behalf of a board of accountancy since the first of the year. Mr. Kenny reported that the number of followers on social media has risen to approximately 217,300. Mr. Kenny also reminded the board of the upcoming conferences and board of directors' meetings.

President Dustin previewed the trending topics that will be discussed during the afternoon session which include the current and future areas of focus with the joint UAA committee, alternative practice structures/private equity and collaboration efforts with state boards and external stakeholders.

Report of the Administration and Finance Committee

Treasurer J. Andy Bonner, Jr. began by reporting on the prior day's Administration and Finance Committee meeting. He provided some general perspective on public policy, tariffs and market volatility. It was also reported to the Board that the Investment Committee performed their annual review of the Investment Policy Statement ("IPS") with the investment advisors. There were no suggested changes to the IPS.

Vice President and Chief Financial Officer Troy A. Walker then discussed the year-to-date consolidated financial statements through February 28, 2025. Mr. Walker stated the consolidated operating excess was better than budget by \$1.0M through the first seven months of the fiscal year. Total revenue was less than budget by \$1.7M primarily related to the lower expired notice-to-schedule (“NTS”) and no-show revenue. However, this was more than offset by lower total expenses than budget. Mr. Walker led the Board through additional discussion on the factors for both the total revenue and total expense variance to budget. Mr. Walker stated that due to the changes which drove higher candidate volumes during the first part of Fiscal 2024, it was difficult to compare the current fiscal year to the prior fiscal year. Mr. Walker reported that capital expenditures are tracking budget with the primary capital expenditure continuing to involve the CPA Mobile Application. Investment income was \$2.6M through February 28, 2025. Mr. Walker also reviewed the current balance for the long-term investment securities and performance return through March 31, 2025.

Mr. Bonner made a motion to approve the NASBA consolidated financial statements as presented and recommended by the Administration and Finance Committee for February 28, 2025. Mr. Langowski seconded, and the motion passed unanimously.

Report of the Uniform Accountancy Act (UAA) Committee

Mr. Vuckovich provided an update on the activities of the committee, including meetings of the joint NASBA/AICPA committee which primarily centered around the proposed language for Sections 5 and 23 which are currently out for public comment. Mr. Vuckovich informed the board on the next steps once the exposure draft period ends in May. He also discussed future items of focus for the committee and the current work being completed by a joint task force on UAA processes moving forward.

Report of the Nominating Committee

Ms. Saunders informed the board that interviews for Vice Chair candidates will take place on May 6th and 7th. Ms. Saunders also gave an update on the need for Nominating Committee members from regions in both the west and east. She also reminded the board that there is only one application for regional and director-at-large positions this year and that terms for regional directors are annual, so those interested and eligible will need to reapply. Interviews for the regional directors will take place in July.

Report of the Education Committee

Ms. Houck Andrew reported on the activities of the committee including its review of the recently submitted grant proposals. Ms. Houck Andrew reported that the number of submissions was down from the previous year. The committee recommended grants for three proposals, two within the area of artificial intelligence and one behavioral study. The three grants totaled \$25,000, which was the budget for the committee. Ms. Houck Andrew made a motion to approve the grants as proposed. Mr. Schaffers seconded, and the motion passed unanimously.

Report of the Executive Director Committee

Ms. Glynn expressed that executive directors are concerned about a future breach in mobility with the current pieces of legislation being proposed. She also expressed thoughts on the unintended consequences that current legislation/language could have on reciprocal licensing and mutual recognition agreements in the future. Ms. Glynn stated that further guidance around alternative practice structures, particularly private equity ownership, would be beneficial. Ms. Glynn also discussed the CPA exam including the latest published lower pass rates and the potential impact on the CPA pipeline.

Report of the Committee on Relations with Member Boards

Ms. Smith reported that each region successfully completed calls in the first quarter of the year and that a recap of those calls was discussed by the committee who met the prior day. She also reported on the committee meeting with the Executive Committee and had discussions around the NASBA diagnostic initiative, advice on how to make the semi-annual regional calls more effective and the upcoming regional meetings. Ms. Smith reported the committee spent considerable time discussing and working on the upcoming regional meetings in June.

Alerts from Other Committees

Peer Review Compliance Committee

Mr. Schmitz reported that the committee has already met three times during the new year. He also reported that the committee released a whitepaper on Deficient Reports and Monitoring Guidance, and that the committee was very diligent in its usage of language when making recommendations so that it would be perceived as guidance. Mr. Schmitz also indicated that the committee was looking into having a joint meeting with the AICPA Oversight Task Force in the fall.

Audit Committee

Mr. Schaffers reported that the committee is scheduled to meet in-person on May 8th.

CPE Committee

Ms. Warwick reported that the committee has met twice, primarily to review the work of the standards working group. The committee had a joint meeting with AICPA in March, and it was determined that additional time is needed to sufficiently review the standards to make the best decisions moving forward. The definition of artificial intelligence, definition of the technological instructors, and combining group live and group internet training are topics being discussed.

Examination Administration Committee

Mr. Berkowitz reported that the committee will be meeting during the week of April 28th to May 2nd.

Inclusion Committee

Ms. Barron highlighted the activity of the committee which includes enhancing new member outreach and how to increase the connection with new members when there are in-person events and/or meetings. She also reported that the committee has established a task force to collaborate with state societies on visiting schools at both the high school and post-secondary education level to educate students on the profession.

Other/New Business

Ms. Caldwell asked to introduce a new business item in between the committee reports to welcome Shelly Weir, CEO of the Florida Institute of CPAs. Ms. Weir joined the board virtually between 1:36 p.m. - 2:05 p.m. to share information on a deregulation bill that would impact the Florida Board of Accountancy and eliminate continuing professional education requirements, if passed. There was further discussion on the proposed legislation in Florida, which included how board members could assist and the role NASBA could have in the future.

Ethics Committee

Ms. Watts reported that the committee will hold a joint meeting with the Regulatory Response Committee concerning the recent discussion memorandum on the potential revisions to the AICPA *Code of Professional Conduct* and guidance related to independence involving alternative practice structures. She also reported that the committee would like to get a meeting scheduled to discuss a consultation paper which is from IESBA and concerns auditor independence as it relates to collective investment and pension funds.

Ms. Neilon reminded the board members to submit their committee interest forms if they hadn't previously done so and that the number of interest forms submitted as of today were the same as on this date a year ago.

Policy Discussions

President Dustin, with the help of Mr. Johnson led a discussion on the complexities of the various statutes that have been adopted in the various jurisdictions and the impact that will have on the cpamobility.org website. Mr. Dustin advised the board that staff are currently reviewing the cost to update the website as mobility moves from state-based to individual-based. He also reported that due to the complexity, which is a result of the varied ways in which legislation is being written across the jurisdictions, it will be very important that there is an accurate and clear understanding of the interpretation of the language in each jurisdiction. The board discussed the importance on having state boards confirm what is in the system to ensure accuracy and a need for disclosures and potential risk management agreements with the member boards. Mr. Dustin recommended that the complexities of cpamobility.org be considered for discussion at the upcoming regional meetings. Mr. Dustin also mentioned that the NASBA webpage on Substantial Equivalency would need to be rewritten. Mr. Dustin indicated that staff would continue to work and focus on the matters and to get thoughts and collaboration with state boards to identify potential paths forward.

President Dustin and Ms. Garvin led the board through a discussion on alternative practice structures, and in particular, private equity ownership. Ms. Garvin informed the board on the activities NASBA staff have had around the gathering of information and meetings held with executive directors on these matters, including a subsequent presentation that was conducted by NASBA staff at the recent Executive Director Conference and a potential future release of a whitepaper to help with further understanding of the issues.

Ms. Caldwell continued the discussion by talking to the Board about forming a task force that would begin to analyze and address some of the important, top-of-mind, topics that state boards are having around the subject and provide guidance. Ms. Caldwell asked the board members to reach out if they were interested in participating on a task force.

President Dustin discussed relationships with stakeholders with the Board. Mr. Dustin reiterated some of the actions NASBA is taking to help strengthen those relationships, which include meetings with a select group of executive directors each month; the inclusion of executive directors and board members on NASBA task forces, working and focus groups on matters involving information technology; non-disclosure agreements pertaining to the CPA examination; and alternative practice structures. He also stressed the importance of supporting the boards of accountancy through board visits and outreach.

Future Meetings

Chair Caldwell notified the board members there would be a virtual meeting of the board on May 7th to discuss the UAA exposure draft. She also provided the dates and location of the next two upcoming board meetings which will take place in Sun Valley, ID, in July and Chicago, IL, prior to the annual meeting in October. Ms. Caldwell also reminded the board of the regional meetings which will take place in New Orleans, LA, and Philadelphia, PA, in June.

Chair Caldwell thanked everyone for their effort and commitment to the board.

Adjournment

Chair Caldwell adjourned the meeting at 3:36 p.m. EST.

National Association of State Boards of Accountancy, Inc.
Meeting of the Board of Directors
May 7, 2025 – Virtual

Call to Order

A meeting of the Board of Directors of the National Association of State Boards of Accountancy was called to order by Chair Maria Caldwell at 4:01 p.m. EST on Wednesday, May 7, 2025.

Chair Caldwell asked President and Chief Executive Officer Daniel J. Dustin, CPA, to report on the meeting's attendance.

Report of Attendance

President Dustin announced there was a quorum present.

Officers

Maria Caldwell, CPA (FL), Chair
Nicola Neilon, CPA (NV), Vice Chair
Stephanie Saunders, CPA (VA) Past Chair
Katrina Salazar, CPA (CA), Secretary

Directors-at-Large

Barry M. Berkowitz, CPA (PA)
Alison L. Houck Andrew, CPA (DE)
Stephen F. Langowski, CPA (NY)
Jason D. Peery, CPA (ID),
Michael Schmitz, CPA (ND),
Kenya Y. Watts, CPA (OH)
Gerald Weinstein, CPA (OH)

Regional Directors

Thuy Barron, CPA (WI), Great Lakes Regional Director
Timothy F. Egan, CPA (CT), Northeast Regional Director
Haley Lyons, CPA (OR), Pacific Regional Director
Melissa Ruff, CPA (NE), Central Regional Director
Jeannette P. Smith, CPA (TX), Southwest Regional Director
Dan Vuckovich, CPA (MT), Mountain Regional Director
Laurie A. Warwick, CPA (VA), Middle Atlantic Regional Director

Board Members Absent

J. Andy Bonner, Jr., CPA (TN), Treasurer
Wilhelmus Schaffers, CPA (AL), Southeast Regional Director

Executive Directors' Liaison

Nancy Glynn, Executive Director Committee Chair, Virginia Board of Accountancy

Staff

Daniel J. Dustin, CPA, President and Chief Executive Officer

Kent A. Absec, Vice President – State Board Relations

Report of the Chair

Chair Caldwell welcomed all. She reported the purpose of the meeting was to vote whether to approve the proposed changes, as recommended by the Joint NASBA-AICPA Uniform Accountancy Act (UAA) Committee, to Sections 5 and 23 of the UAA.

Chair Caldwell asked NASBA's UAA Committee Chair, Dan Vuckovich, to update the board on the latest activity of the committee.

Mr. Vuckovich provided an overview on the total of comments and the various categories of respondents who commented. Mr. Vuckovich reported that there were 209 comments received. He then broke down those comments into categories of respondents such as state boards of accountancy, state CPA societies, firms, educators and students or licensure candidates. He also covered the common themes which surfaced in support and objection to the language in the exposure draft for each category.

Mr. Vuckovich walked the board through two areas within the exposure draft that were identified during the comment period by stakeholders and was discussed by the joint committee at their most recent meeting. Those two areas were Section 23(a)(1) and Section 23(a)(2). In the case of Section 23(a)(1), Mr. Vuckovich reported that the committee recommended leaving the language as presented but adding language in the commentary to provide clarity. The board discussed the commentary and walked through the citation to the sections of the CPA examination.

In Section 23(a)(2), Mr. Vuckovich reported the committee had an in-depth discussion of the use of the term 'active' within the language. He provided a summary of the committee's discussion around the matter and that they recommended that a non-substantive change be made to the language by removing the term 'active' and be brought to the respective boards for consideration.

A motion was made by Mr. Vuckovich, seconded by Ms. Neilon, to approve the 9th edition of the UAA as presented with a recommendation of a change to the commentary for the AICPA's consideration in their vote of the language. The motion passed unanimously.

Chair Caldwell thanked Mr. Vuckovich and the NASBA UAA Committee members for all their work.

New Business

Ms. Saunders announced, on behalf of the Nominating Committee, that Coalter Baker has been selected to be NASBA's 2025-26 Vice Chair Nominee. A press release is expected later in the day, Wednesday, May 7th.

Adjournment

Ms. Caldwell adjourned the meeting at 4:28 p.m. EST.

the 1990s, the number of people with a diagnosis of schizophrenia has increased in the United Kingdom (Meltzer et al. 1998).

There is a growing awareness of the need to improve the lives of people with mental health problems, and the importance of the role of the family in this. The Department of Health (1999) has stated that the family is central to the care of people with mental health problems, and that the family should be supported to play a role in the care of the individual. The Department of Health (1999) has also stated that the family should be supported to play a role in the care of the individual, and that the family should be supported to play a role in the care of the individual.

The purpose of this paper is to explore the role of the family in the care of people with mental health problems, and to discuss the importance of the family in this.

The paper is organized as follows. First, we discuss the role of the family in the care of people with mental health problems.

Second, we discuss the importance of the family in the care of people with mental health problems.

Third, we discuss the importance of the family in the care of people with mental health problems.

Fourth, we discuss the importance of the family in the care of people with mental health problems.

Fifth, we discuss the importance of the family in the care of people with mental health problems.

Sixth, we discuss the importance of the family in the care of people with mental health problems.

Seventh, we discuss the importance of the family in the care of people with mental health problems.

Eighth, we discuss the importance of the family in the care of people with mental health problems.

Ninth, we discuss the importance of the family in the care of people with mental health problems.

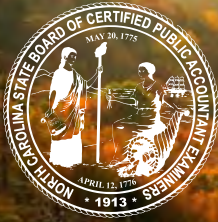
Tenth, we discuss the importance of the family in the care of people with mental health problems.

Eleventh, we discuss the importance of the family in the care of people with mental health problems.

Twelfth, we discuss the importance of the family in the care of people with mental health problems.

Thirteenth, we discuss the importance of the family in the care of people with mental health problems.

Fourteenth, we discuss the importance of the family in the care of people with mental health problems.



Activity Review

North Carolina State Board of Certified Public Accountant Examiners

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Board Elects New 2025-2026 Officers



Jodi Kruse, CPA
President

On September 22, 2025, the Board elected new officers to serve for the rest of the 2025–2026 fiscal year.

The newly elected officers are Jodi Kruse, CPA, as President; D. Michael “Mickey” Payseur, CPA, as Vice President; and Ulysses Taylor, CPA, Esq., as Secretary-Treasurer.

Ms. Kruse has served on the Board since 2021 and previously held roles as Vice President and Secretary-Treasurer.

She is a member of the Executive Committee, the Audit Committee, the



Mickey Payseur, CPA
Vice President

Professional Standards Committee, and the Strategy Committee.

Mr. Payseur, a member since 2022, was previously Secretary-Treasurer of the Board. He is member of the Executive Committee, the Investment Committee, the Personnel Committee, and the Professional Standards Committee.

Appointed to the Board earlier this year, this position marks Mr. Taylor’s first executive role on the Board.

He is a member of the Executive Committee, the Investment Committee,



Ulysses Taylor, CPA, Esq.
Secretary-Treasurer

the Professional Education and Applications Committee, and the Strategy Committee.

Under NC General Statute 93-12, the Board must elect a President, Vice President, and Secretary-Treasurer each year by March 31.

This mid-year election was necessitated by the conclusion of Bernita Demery’s three-year term on the Board; she had been elected President in March 2025.

Information on the current Board members is available online.

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Task Force Formed to Review CPE Requirements for North Carolina CPAs

At its July 21, 2025, meeting, the Board approved the formation of a joint task force with the [North Carolina Association of CPAs \(NCACPA\)](#) to conduct a comprehensive review of the state's continuing professional education (CPE) requirements for CPAs.

This initiative comes at a time of rapid evolution in professional learning, including the increased use of on-demand courses, virtual classrooms, and competency-based education. The task force will evaluate whether the current CPE framework, including delivery methods, credit measurement, and required hours, remains relevant and appropriate considering these changes.

As part of its work, the task force will also compare North Carolina's requirements to those of other states

and professions, with the goal of ensuring the standards continue to support both licensee flexibility and the profession's responsibility to protect the public through ongoing competence.

This collaboration reflects a shared commitment by the Board and the NCACPA to ensure that CPE remains practical, accessible, and effective in meeting the needs of today's CPAs. The task force's findings and recommendations will be presented to the Board upon completion of its review.

Questions or comments about the task force's mission may be directed to [David R. Nance, CPA](#), Executive Director of the Board.

Board Member Spotlight: James T. Ahler



James T. Ahler

In August 2025, Governor Josh Stein appointed James (Jim) T. Ahler to a three-year term on the Board. Mr. Ahler serves on the Strategy Committee and the Audit Committee.

His dedication to public service has been recognized through several honors, including being named Outstanding Member in Government Relations by the Association Executives of North Carolina in 2015 and

receiving the distinguished North Carolina Order of the Long Leaf Pine in 2016.

Why did you want to serve on the Board of CPA Examiners?

I have dedicated most of my career to the CPA profession. I served as Executive Director of the Kentucky Board of Accountancy for nine years before becoming CEO of the NC Association of CPAs (NCACPA) in 1998. After 28 years with the NCACPA, I retired in 2016.

After retiring from the NCACPA, I briefly served as a Firm Representative with the Group of 400 (G400), an AICPA-recognized group comprising the 400 largest mid-sized U.S. CPA firms, where I worked with the firm owners.

During my time as CEO of the NCACPA, I collaborated with the members and staff of the Board of CPA Examiners. I valued their professionalism as they aimed to regulate the profession fairly. I trust that my background and experience will be beneficial to both the Board and the profession.

What would you like people to know about the Board and its mission?

The Board's mission is to protect both the public and the profession by ensuring that only qualified individuals are licensed as CPAs, maintaining high standards of competency, and addressing unethical or unprofessional behavior. The Board also works to educate both the public and licensed professionals about their responsibilities and expectations. The Board is composed of five CPAs and two members of

the public, all appointed by the Governor and supported by a committed and knowledgeable staff.

What advice would you give someone just starting in the accounting profession?

Find a mentor who can provide trusted advice. Get your CPA license and learn the numerous aspects of the profession before selecting your niche career.

What has been the most rewarding aspect of your career?

Identifying emerging information and trends for members of the NCACPA and AICPA was the most rewarding part of my career. I enjoyed providing "Professional Issues Updates" for the NCACPA and meeting with firm owners while serving as a G400 Firm Representative. CPAs are so busy managing their businesses and careers that keeping up with all the emerging issues can be challenging. I believe these updates offered valuable insights to CPAs and their firms or companies.

Do you volunteer with any organizations?

After retiring in 2016, I continued leading our Red Cross team at Apex United Methodist Church. I was recently appointed to the church's Missions Committee.

In 2016, I became involved with Western Wake Crisis Ministry (WWCM) in Apex. After serving on the Board of Directors, I became Chair. Although I completed my term on the WWCM Board, I remain active in the WWCM by stocking donated food in the warehouse for our clients. I also participate in two transition committees as WWCM merges with Dorcas Ministries in Cary.

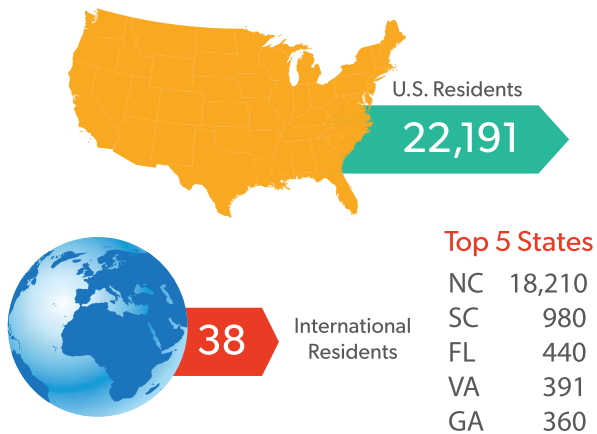
I am a volunteer marshal at professional golf tournaments and was recently honored to oversee marshals on holes 4, 5, and 6 at the 2024 US Open in Pinehurst.

Finally, I am involved in anti-human trafficking efforts in NC. I volunteer with Shield NC and the NC Stop Human Trafficking organizations. I chair the Legislative & Policy Team for the NC Demand Reduction Task Force.

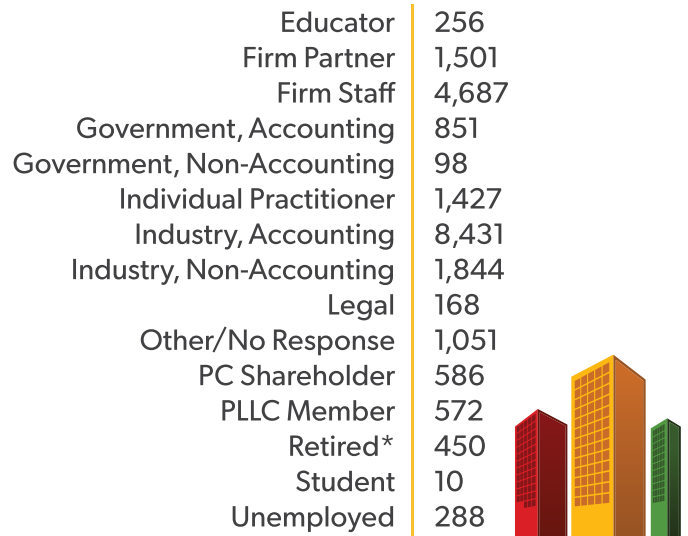
By the Numbers: Licensee Statistics for Active Status NC CPAs

The address, occupation, and concentration information in the "By the Numbers" tables and charts was self-reported by active status NC CPAs and was current as of late August 2025. It does not include individuals, who at the time the report was created, were on inactive or CPA-retired status.

Where do NC CPAs live?



Where do the NC CPAs work?



NC CPA Certificates by Type



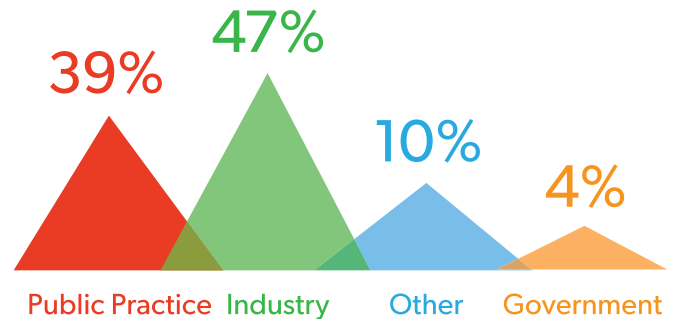
Original NC Certificates

Total: 16,779
75%

Reciprocal Certificates

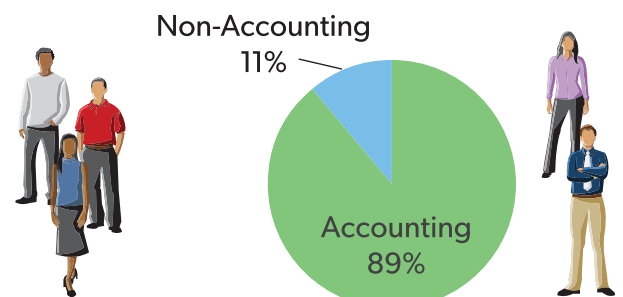
Total: 5,510
25%

NOTE: The term 'Retired,' as used above, refers to an individual who maintains an active North Carolina CPA license and self-reported themselves as retired. It is not the same as an individual on CPA-retired status.



What type of jobs do NC CPAs focus on?

Administration	638	Law	138
Advisory Services	1,111	Non-Accounting	734
Auditing	3,190	Other	1,042
Financial Planning	637	Taxation	5,423
General Accountancy	9,316	No Response	60



Starting Soon: Firm Registration Renewal and Peer Review Compliance Reporting

Under [21 NCAC 08J .0108](#), North Carolina CPA firms must renew their registration annually and confirm compliance with the Peer Review Program outlined in [21 NCAC 08M](#). The Board anticipates opening the firm renewal period in November, with a closing date of January 31, 2026.

The registration renewal must be submitted through the Board's [online portal](#), which can be accessed via the supervising CPA's individual account. If your firm's supervising CPA has changed during the past year, please update this information in the [portal](#) or notify [Cammie Emery, Licensing Specialist, in writing](#).

Failure to renew or cancel a firm's registration before the final deadline may subject the firm and its members to disciplinary action under [21 NCAC 08J .0111](#).

For professional limited liability companies and professional corporations to cancel their firm registration, they must file [Articles of Dissolution](#) and other required documents with the [NC Department of the Secretary of State \(NC SOS\)](#).

Limited liability partnerships must file a [Certificate of Cancellation](#) with the [NC SOS](#).

After filing the required documents with the Secretary of State, a firm representative must submit the official filing stamp to the Board so its records can be updated to reflect the registration cancellation.

Partnerships must notify the Board [in writing of any dissolution](#). Individual practitioners can cancel their firm registration directly through the [online portal](#).

[21 NCAC 08M .0106](#) places responsibility on the firm to submit its peer review Acceptance Letter and any other required documents to the Board. A set of FAQs on peer review compliance was included in the [October 2024 Activity Review](#), and an in-depth article on peer review compliance is available [online](#).

Please note that peer review reporting is a separate process from firm renewal. Your firm's registration can still be renewed even if the Board has not yet processed your peer review documentation.

If you have any questions regarding the firm renewal process or peer review compliance, please contact [Cammie Emery, Licensing Specialist](#).

Board Holds September 22, 2025, Meeting on UNC-Pembroke Campus

On September 22, 2025, the Board held its meeting on the campus of UNC-Pembroke (UNCP). The visit provided an opportunity for Board members to interact with students, faculty, and staff from the Thomas School of Business and Economics, as well as local CPAs.



Photo Credit: Willis Glassgow

Board members and staff are pictured with Dr. Dena Breece, CPA (front row, far left), Associate Accounting Professor and Chair of the UNCP Department of Accounting & Finance, and Dr. William Stewart Thomas (front row, far right), Dean of the UNCP Thomas College of Business & Economics.

Late Firm Registration Renewal Orders

In accordance with [21 NCAC 08J .0108](#), all CPA firms are required to register annually with the North Carolina State Board of CPA Examiners. Failure to comply with this requirement, as well as with [08J .0110](#), may subject the firm and its members to disciplinary action under [21 NCAC 08J .0111](#). Pursuant to [NCGS 93-12\(9\)\(e\)](#), the Board may impose a civil penalty of up to \$100.00 for non-compliance of less than 60 days.

The individuals listed below, as the supervising CPA for their respective firm, consented to a \$100.00 civil penalty for failing to timely renew their firm's registration as required.

William Randall Burrell, #10824
W. R. Burrell, CPA, P.A.

Phillip Warren Byrd, #24316
S. Preston Douglas & Associates, LLP

Ki-Hyun Chun, #14075
Ki-Hyun Chun, CPA

Daisy Wang Colmer, #36138
Colmer CPA, PLLC

Crystal Lynn Cox, #20175
Crystal L. Cox, CPA

Andrea Mary Daniel, #26916
Andrea Daniel CPA, PLLC

James Roddy Deaton, #12366
James R. Deaton, C.P.A., P.C.

Jeffrey J. Fako, #23170
Jeff Fako, CPA

Philip Yancey Fernandez, #36885
P. Yancey Fernandez, CPA

Elizabeth Joan Flewwelling, #19666
Flewwelling, CPA, PC,

Bradley Griffin Garner, #32939
Brad G. Garner, CPA

William Michael Gorman, #20446
Wm. Michael Gorman, CPA, CMA

Mazalenia LaPortia Grant, #38923
Portia Lee, CPA

Sherry Elaine Greenstein, #24483
Sherry E. Greenstein, C.P.A.

Brandon Noel Harris, #25495
Brandon Noel Harris, CPA, CFE, P.C.

Denis Lee Hayes, #13701
Denis L. Hayes, CPA

Gregory Wayne Isley, #14236
Greg W. Isley, CPA, PA

M. Sadik Khan, #15297
M.S. Khan, CPA,

Rajan Laljee Kotecha, #33671
Rajan L. Kotecha, CPA

Kristy Holyfield Lopez, #32173
Kristy H. Lopez, CPA

Laura Ann Mancini, #31918
Laura A. Mancini, CPA

Lisa Cheryl McFarland, #21413
Lisa McFarland, CPA

Carla Summers Merritt, #18622
Bryan Merritt and Associates PLLC

Diane K. Murdock, #18627
Diane Murdock CPA

Zachary Montgomery Nichols, #40986
Zach Nichols, CPA, PLLC

Betha Athiany Obange, #33140
Betha Obange, CPA, PLLC

Shellie Howell Penley, #19529
Shellie H. Penley, CPA, P.A.

Christopher Page Phillips, #24256
Christopher P. Phillips, Certified Public Accountant

Richard Wade Ragland, #17922
Richard W. Ragland, CPA

Matthew Wood Reinheimer, #45686
DeVine & Reinheimer, CPAs, PC

Ragi Youssef Riad, #43011
Riad CPA, PC,

Lisa Joy Simpson, #22511
Lisa J. Simpson, CPA

Charles Richard Steffenella, #41347
Toth & Steffenella, LLP

James Michael Teal, #12797
James Michael Teal

Andrew Daniel Tucker, #40018
Tucker CPA PLLC

John Davis Vann, #35398
Haney, Vann, Bruton & Crawford, LLP

Elizabeth Volpe, #33722
Lisa Volpe, CPA, PLLC

Wen Wen, #37900
Vivian Wen, CPA

Charles Thomas Williford, #15522
Charles T. Williford, CPA

NASBA RELEASES MOBILE APP FOR CPA EXAM CANDIDATES

In September, the [National Association of State Boards of Accountancy \(NASBA\)](#) launched the [CPA Mobile App](#). For North Carolina CPA Exam candidates, the app allows you to:

- Use biometrics to access your account,
- View and download your Notice to Schedule (NTS),
- Check your CPA Exam scores,
- Receive push notification about NTS updates and score releases, and
- Access state-specific requirements and resources

NASBA's CPA Mobile App is free and available for download on both the [App Store](#) and [Google Play](#).



Exam Testing and Score Release Dates

All dates are tentative and subject to change. For official testing and score release dates, [check the AICPA website](#). For score release notifications, please follow @NASBA on [X \(Twitter\)](#).

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
Exam Core Sections			
AUD, FAR, REG	10/01/2025-10/23/2025	10/23/2025	11/07/2025
	10/24/2025-11/15/2025	11/15/2025	11/25/2025
	11/16/2025-12/08/2025	12/08/2025	12/16/2025
	12/09/2025-12/31/2025	12/31/2025	01/13/2026
	01/01/2026-01/23/2026	01/23/2026	02/10/2026
Exam Discipline Sections			
BAR, ISC, TCP	10/01/2025-10/31/2025	10/31/2025	12/16/2025
	01/01/2026-01/31/2026	01/31/2026	03/13/2026

*Exam data files (including candidates' responses) received after this date will be included in the next scheduled score release.

Successful CPA Exam Candidates

Congratulations to the following North Carolina candidates who passed the Uniform CPA Exam in July 2025:

Auma Asiyo	Jonathan Grant Lewis
Stacey Badders	Alexandra Diane Litgen
Sydney Elena Berrey	Benjamin Andrew Markell
Noah Alexander Brabble	Kendall Brooke Martin
Patrick Joseph Bradford	Marissa Caroline Martin*
Arianne S.M Brown-Stephenson	Kenia Martinez Soto
Dylan Michael Bryan	James Edward Morrison III
Geoffrey Cardenas-Izazaga	Joshua Charles Morse
Brandon Anthony Carter	Mazie Wright Murphy
Braxton Wallace Casey	Shatonia Slinicyia Oliver
Francis Chiwanza	Kelly Marie Price
Ryan Joseph Conrad	Vania Ramos Ponce
Drake Curtis Cronthall	Morgan Varee Reinecke
Cole Beckham DeVido	Abby Carter Riddle
Nicole Kelly Dickson	Efrain Omar Rivera Ortiz
Evan Ray Dombek	Alexander Paul Sargen
Matthew Sullivan Dubuque	Luke Gerald Schaefer
Daniel Aaron Ellison	William Maynard Schaible
Abasiakan Emmanuel	Hannah Elizabeth Sherry
Nolan Vincent Farabaugh	Eric Gordon Spaugh
Alexander Owen Forrest	Caroline Summer Stoltz
Ann Marie Francone	Annika Carol Thompson
Seth Karl Freeman	Scarlett Desiree Trainor
Joy Uchechi Goodluck	Annalee Frances Washburn
Trevor Thomas Grant	Rae Lee Watson
Michael Lawrence Hetzel	Brandon Marshall Williams
Erin Nicole Host	Jamie Ann Wilson
Nina Dorothy Irons	Corban Bryan Wirl
Holden Ty Killinger	Bryant Yang

If you are a North Carolina candidate who successfully completed the CPA Exam in July 2025 and your name is not listed above, please [contact the Board](#).

*Ms. Martin passed the Uniform CPA Exam in April.

CPA Certificate Reclassifications

Reinstatement

On September 22, 2025, the Board approved the following applications for CPA certificate reinstatement:

Lauren Elizabeth Baylor, #41907	Charlotte, NC
Tracy Matthew Bower, #28512	Charlotte, NC
Shelly Schultz McKee, #30999	Sparta, NC
Nathaniel Ray Maxwell Jr., #41749	Winston-Salem, NC

Reissuance

On September 22, 2025, the Board approved the following application for CPA certificate reissuance:

Marissa Ann Kenn, #42145	Charlotte, NC
--------------------------	---------------

CPA-retired

In September 2025, the Board approved the following application for CPA-retired status:

Carol Anne Simpson, #15384	Greenville, SC
----------------------------	----------------

Inactive Status

In September 2025, the Board approved the following applications for inactive status:

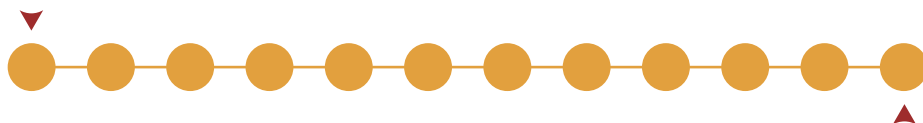
Caroline Cox Andrews, #39152	Holly Springs, NC
Vincent Angiolino #20533	Greensboro, NC
Stephen Andrew Arnall, #18559	Charlotte, NC
Ethan Jeffrey Bellm, #43412	Ogden, UT
David Lee Blakemore, #18376	Wilmington, NC
Renee Evon Chase, #30741	Columbus, OH
Kersten Jean Collier, #20381	Summerfield, NC
Jon Randolph Green, #33480	Brevard, NC
Barbara R. Holbrook, #26714	Canton, GA
Devin Weiss Holden, #45428	Philadelphia, PA

The Annual Continuing Professional Education (CPE) Requirement

Please refer to [21 NCAC 08G](#), *Continuing Professional Education (CPE)*, for complete information about the annual CPE requirement.

CPE COMPLETION PERIOD

JANUARY 1



CPE COMPLETION PERIOD = 1/1 TO 12/31 ANNUALLY

DECEMBER 31

CPE REPORTING/LICENSE RENEWAL DEADLINE



GENERAL CPE REQUIREMENTS

2,000 minutes
(40 hours)
annually

- ☆ The number of hours (minutes) required is prorated if licensed after March 31 of the current year.
- ☆ To claim credit for a course or activity, you must complete the course/activity and receive a Certificate of Completion.
- ☆ Each course or activity claimed for CPE credit must
 - increase your professional competency;
 - be in an approved field of study; and
 - comply with [21 NCAC 08G.0401](#).

ETHICS REQUIREMENTS

50 minutes
(1 hour)
annually

- ☆ The Certificate of Completion must list the field of study as Ethics, Behavioral Ethics, or Regulatory Ethics.
- ☆ Must be offered by a sponsor in good standing on the [National Registry of CPE Sponsors](#).
- ☆ New licensees (licensed in the current year) who completed the accountancy law course in the current year may use one hour (50 minutes) of that course to satisfy the ethics requirement for the current year.

Please note: There are no CPE requirements for individuals on inactive or CPA-retired status.

CPE CREDIT LIMITATIONS

1,000 Minutes
20 Hours

INSTRUCTOR CREDIT

- Credit is limited to 1,000 minutes annually
- The course must be above the level of accounting principles
- Calculated by converting the college credit hours to minutes using a specific formula

1,000 Minutes
20 Hours

PREPARATION/PRESENTATION CREDIT

- Credit is limited to 1,000 minutes annually
- Credit is equal to the number of minutes spent preparing or presenting
- Includes authoring or conducting a technical review

1,000 Minutes
20 Hours

COLLEGE COURSE CREDIT

- Credit is limited to 1,000 minutes annually
- Calculated by converting the college credit hours to minutes using a specific formula
- No credit allowed for auditing a course

500 Minutes
10 Hours

AUTHORSHIP CREDIT

- Credit is limited to 500 minutes annually
- Credit is equal to the number of minutes spent writing the article or book
- No credit for client or business newsletter

Instructor credit, preparation/presentation credit, college course credit, or a combination of those credits can equal no more than 50% of the required CPE credits.

CPE CREDIT CALCULATIONS



INSTRUCTING/ COMPLETING COLLEGE COURSE

One semester hour
of college credit
equals 750 minutes
(15 hours)



GROUP ACTIVITY

Contact minutes
as determined by
the sponsor



SELF-STUDY

Minutes needed to
complete the activity
as determined by
the sponsor



NANO LEARNING

Contact minutes
as determined by
the sponsor



BLENDED LEARNING

Contact minutes
incorporated in
all the learning formats
in the blended
learning activity

EXEMPTIONS FOR NON-RESIDENT LICENSEES

Non-resident licensees may satisfy the annual CPE requirements in the jurisdiction in which they are licensed and currently work or live. If the jurisdiction in which they are licensed and work or reside does not have an annual CPE requirement, they must meet North Carolina's requirements.

Non-resident licensees with a primary office in North Carolina must meet the North Carolina ethics requirement. All other non-resident licensees may meet the ethics requirement by completing the ethics requirement in the jurisdiction in which they are licensed and work or live. If the jurisdiction in which they reside does not have an ethics requirement, they must meet North Carolina's ethics requirement.

CARRY-FORWARD CREDIT

1,000 Minutes (20 Hours)

A maximum of 20 hours (1,000 minutes) may be carried forward from one reporting period to the next reporting period.

You may check your CPE carry-forward in your [dashboard account](#).

ETHICS: *The ethics requirement cannot be met using carry-forward credit.*

MISCELLANEOUS

You must keep records (Certificates of Completion) that support the CPE credits claimed for the current year and each of the four prior calendar years.

If you don't complete the CPE requirement before the end of the previous calendar year but complete it by June 30, you can renew your license. If it's the first time in a 5-calendar year period that you missed the deadline, you may receive a Letter of Warning and be subject to a two-year CPE audit. Under [21 NCAC 08G .0406](#), if you miss the deadline twice in a 5-calendar year period, the Board may deny your license renewal for at least 30 days and until you meet the reinstatement requirements in [21 NCAC 08J .0106](#).

If you have questions about the annual CPE requirement, please contact [Cammie Emery](#).



2025-2026 COMMITTEES

Executive Committee

Works with Executive Staff to ensure the Board fulfills its public protection mission.

- Jodi Kruse, CPA, President
- Mickey Payseur, CPA, Vice President
- Ulysses Taylor, CPA, Esq., Secretary-Treasurer

Audit Committee

Assists in selecting the auditor and oversees the audit process. Reviews findings and recommends audit approval to the full Board.

- Kecia Williams Smith, Ph.D., Chair
- James T. Ahler, CAE
- Jodi Kruse, CPA

Investment Committee

Provides oversight of the Board's investment portfolio. Monitors investment performance, risk, and compliance.

- Mickey Payseur, CPA, Chair
- Tammy F. Coley, CPA
- Ulysses Taylor, CPA, Esq.

Personnel Committee

Advises on staffing, performance reviews, compensation, and HR policies. Ensures compliance with labor laws and fairness in employment practices.

- Maria Lynch, Esq., Chair
- Mickey Payseur, CPA
- Kecia Williams Smith, Ph.D., CPA

Professional Education & Applications Committee

Reviews CPA Exam and CPA license applications, CPA firm registrations, and CPE compliance. Recommends approval or denial of applications to the full Board.

- Kecia Williams Smith, Ph.D., CPA, Chair
- Tammy F. Coley, CPA
- Ulysses Taylor, CPA, Esq.

Professional Standards Committee

Reviews alleged violations of accountancy laws and regulations. Makes recommendations to the full Board but does not decide outcomes.

- Mickey Payseur, CPA, Chair
- Jodi Kruse, CPA
- Maria Lynch, Esq.

Strategy Committee

Advises on strategic planning, sets measurable objectives, and tracks performance indicators.

- Jodi Kruse, CPA, Chair
- James T. Ahler, CAE
- Ulysses Taylor, CPA, Esq.



Congratulations

CPA CERTIFICATES ISSUED

On September 22, 2025, the Board approved the following individuals for North Carolina CPA licensure:

John Andrew Batson Jr.	Andrew Christopher Ihle
Mariam Busola Bello	Harrison Read Johnston
Samantha Kim Bement	Karitsa Nicole Kerns
Edward David Beroth	Katie Ann King
Cameron Matthew Bock	Breanna Lynn Kirk
Mihaela Butnaru	Robert John Larison Jr.
Shannon Banks Chiarello	Sean Patrick Leahy
Phillip Clark Christopher	Jiejun Li
April Celeste Colman	Jack Davis Lorson
John Mitchell Cox	Edward Nicholas Manning IV
Alexis Shená Credle	Leilani Cermeno Matias
Allyson Nicole Danaher	Michael Ian McErlean
Mitesh Das	Thomas A. McGovern
Arysdalia Iris Diaz	Mary Beth Meckel
Anna Elizabeth Hendrick Dixon	Michael Christian Mollerus
Tyler James Ezzell	Madelyn Noelle Page Owens
Ellis Aikman Focht	Misty Denise Pallett
Kaitlyn Victoria Foster	Kyle Matthew Parker
Bradley Thomas Foulks	Andy Huynh Thi Pham
Thomas Ritten Fracchia	Laura Jacqueline Powell
Dan Michael Marfori Gallanosa	Gardner Grace Raha
Tatiana Geiko	Robert James Ramseur III
Jake Davidson George	Ty Stephen Richard
Steven Michael Giardina	Heather Greig Riddell
Chemerin Mame Gregg	Alec Paul Roberts
Maria Dymkevitch Hague	Margaret Rogers
Joseph Mahboub Hashem	Kali Stallings Ruffin
Staci Lynn Hathaway	Brandon William Scott
Patrick J. Heise	Melanie Paige Speech
Katherine Elizabeth Herron	Jordan Jewel Taylor
Faith Trivette Hicks	Niasha Antoinette Watt
Sarah Marie Hovest	



Congratulations to the following individuals who have been actively licensed as North Carolina CPAs since October 1975:

Perry Edwin James III, #8935
George Bryant Lee, #8955
Garland Vance Newlin Jr., #8939
Jeffrey Vincent Stewart Jr. #8942



State Board of CPA Examiners

Board Members

Jodi Kruse, CPA
President, Raleigh

Mickey Payseur, CPA
Vice President, Cherryville

Ulysses Taylor, CPA, Esq.
Secretary-Treasurer, Raleigh

Jim Ahler
Public Member, Apex

Tammy Coley, CPA
Member, Asheboro

Maria Lynch, Esq.
Public Member, Raleigh

Dr. Kecia Williams Smith, CPA
Member, Greensboro

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Deputy Director
S. Lynne Sanders, CPA

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Frank Trainor, Esq.

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Vanessia Willett

Communications
Lisa Hearne-Bogle

Examinations
Phyllis Elliott

Licensing
Alice Grigsby
Cammie Emery

Professional Standards

Julia Mayo
Jeffrey Tankard

Other

Legal Counsel
Noel Allen, Esq.



Dates to Remember

Dates, times, and locations are subject to change.

Nov. 11	Office Closed
Nov. 17	Board Meeting, Raleigh
Nov. 27-28	Office Closed
Dec. 15	Board Meeting, Raleigh
Dec. 24-26	Office Closed
Dec. 31	Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting
Dec. 31	Deadline: CPE Completion for 2026-2027 CPA License Renewal

NASBA RELAUNCHES CPAMOBILITY.ORG

The [National Association of State Boards of Accountancy \(NASBA\)](#) has relaunched [CPAMobility.org](#), an online resource designed to help CPAs quickly determine where and how they can practice across state lines.

CPA mobility, also known as [practice privilege](#), allows CPAs in good standing to serve clients in other jurisdictions without obtaining additional licenses, provided specific criteria are met.

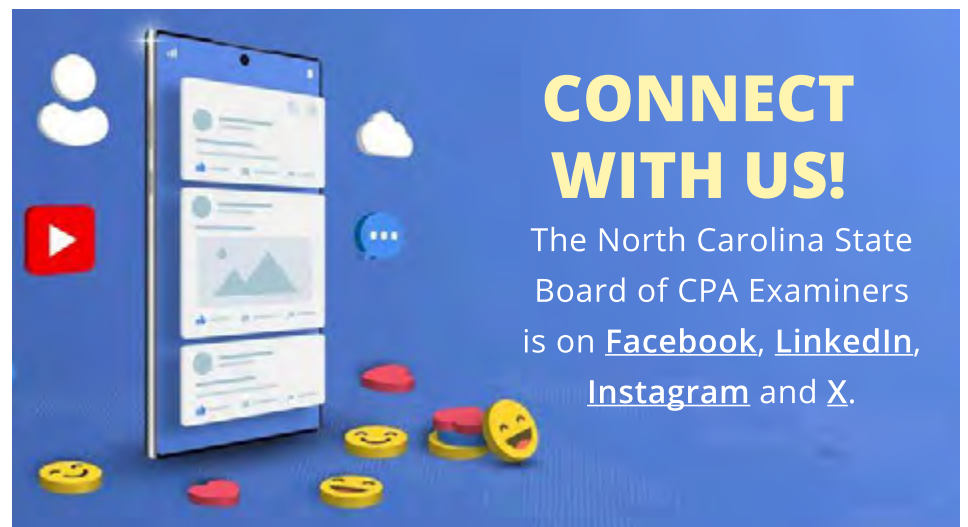
The updated [CPAMobility.org](#) makes it easier than ever for licensees to navigate these rules with just a few clicks.

Users can now conduct faster, more intuitive searches to check licensing requirements by jurisdiction and determine if mobility provisions apply.

With most jurisdictions having adopted mobility legislation, this resource is especially valuable for today's increasingly mobile professionals.

[CPAMobility.org](#) is regularly updated, offering concise, board-verified summaries for each state.

NASBA's teams conduct thorough research to ensure the accuracy and reliability of the information provided.





Activity Review

North Carolina State Board of Certified
Public Accountant Examiners

1101 Oberlin Rd., Ste. 104 • PO Box 12827 • Raleigh, NC 27605 • 919-733-4222 • nccpaboard.gov • No. 9-2025

MYTH vs. FACT

Busting Five Myths about CPE

CPE. Those three little letters can spark panic in CPAs everywhere as December 31 creeps closer. The truth is, CPE doesn't have to be stressful. Let's clear up some of the most common myths that resurface year after year.

Myth #1: CPE is something you cram in during the last week of December.

Yes, you can do that. If you also enjoy holiday shopping at 11 p.m. on Christmas Eve. Every year, Board staff sees the December rush. But CPE is available year-round and spreading it out gives you more choices, courses you actually want to take instead of whatever happens to be left in the virtual bargain bin. Plus, you'll get to enjoy the holiday season with your family and friends instead of staring at your laptop.

Myth #2: You must get exactly 40 hours, no more, no less.

Not true. You can go over, and it can actually work to your advantage. Extra hours can be carried forward into the next year (up to 50% with a maximum of 20 hours). So, if you earn 45 hours this year, you'll already have a head start on next year's requirement. Think of it as your "CPE savings account." That cushion can come in handy when you get the flu in December, or your computer crashes, or that big project at work becomes a monster.

Myth #3: Experienced CPAs don't need as much CPE.

Accounting standards, tax laws, and technology didn't stop evolving the year you were licensed. Even the most veteran CPAs pick up new insights every year, often in areas they thought they had mastered. A course is worthwhile if you leave with even one new idea or fresh perspective.

Myth #4: CPE only matters for public accounting.

Not so. Whether you're in industry, government, education, or public practice, CPE keeps you sharp. Regulations shift, tools change, and new best practices can save you both time and frustration, no matter where you work.

Myth #5: CPE is boring.

Choose topics that genuinely interest you, and you might even look forward to it. Many courses also double as networking opportunities, not just with CPAs, but with attorneys, CFOs, and even future colleagues.

Bottom line: Don't fear the CPE requirement. Spread it out, be intentional, and maybe even have some fun with it. After all, if you're spending 40 hours a year on professional development, you might as well make them count.

Have questions about the annual CPE requirement? Check out the CPE information on our [website](http://nccpaboard.gov).

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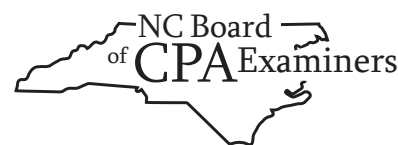
Board of CPA Examiners

Tel: 919.733.4222

Web: nccpaboard.gov

PO Box 12827

Raleigh NC 27605-2827



Governor Stein Appoints James T. Ahler and Tammy F. Coley to the Board

The Board is pleased to announce that Governor Josh Stein has appointed James Ahler, CAE, and Tammy F. Coley, CPA, to the Board.

Mr. Ahler and Ms. Coley officially joined the Board when they took the Oath of Office during the Board's August 18, 2025, meeting. Their terms will run through June 30, 2028.

Mr. Ahler, who replaced Jennifer Van Zant, Esq., served as CEO of the North Carolina Association of CPAs (NCACPA) from 1988 to 2016. He also held the position of Executive Director at the Kentucky State Board of Accountancy for 10 years.



James Ahler



Tammy Coley

Ms. Coley, a licensed North Carolina CPA since 1991, replaced Bernita W. Demery, CPA.

She is the Chief Transformation Officer at BlackLine. Her professional background includes roles at Ernst & Young, Sloan Financial Group, Inc., and Cox Communications. Ms. Coley is a member of both the NCACPA and the AICPA.

Mr. Ahler and Ms. Coley will be featured in an upcoming issue of the *Activity Review*, where you can learn more about their backgrounds and perspectives.

Uniform CPA Examination Voucher Program

Since 2006, the Board's Uniform CPA Examination Voucher Program has supported North Carolina college and university students pursuing CPA licensure. Funded through interest income (NCGS 93B-11) and rental revenue, the program provides vouchers that cover the full cost of taking each section of the CPA Exam once and the related administrative fees. In the 2024-2025 award cycle, the following entities participated in the program:

Appalachian State University
Barton College
Chowan University
East Carolina University
Elon University
Fayetteville State University
Gardner Webb University
Lenoir-Rhyne University
Meredith College
North Carolina A&T State University
North Carolina Central University
NC CPA Foundation, Inc.

North Carolina State University
Shaw University
UNC-Chapel Hill
UNC-Greensboro
UNC-Pembroke
UNC-Wilmington
University of Mount Olive
Wake Forest University
Western Carolina University
Wingate University
Winston-Salem State University



Get Ready for CPA Firm Registration Renewal

The annual CPA firm registration renewal period is quickly approaching. To help avoid delays, now is a good time to review and update your firm's contact information, including mailing address, phone number, and email address. Accurate information ensures your firm receives timely reminders from the Board.

To update or verify a firm's information, the firm's supervising CPA should log in to the [Board's online portal](#) using the same credentials they use for their individual CPA certificate renewal. If you need help logging in to the portal, please contact us at (919) 733-4222.

If your firm has designated a new supervising CPA since the last firm renewal cycle, please contact [Cammie Emery, Licensing Specialist](#), to ensure renewal notices are sent to the appropriate person.

North Carolina State Board of Certified Public Accountant Examiners



Resolution Honoring Bernita W. Demery, CPA

WHEREAS Bernita W. Demery, CPA, has faithfully served as a distinguished member of the North Carolina State Board of Certified Public Accountant Examiners since 2019;

WHEREAS during her tenure, she has held key leadership roles on the Board, including serving as President and Vice President;

WHEREAS she has contributed her expertise and leadership as a member of the Executive Committee, Audit Committee, the Professional Education and Applications Committee, and the Strategy Committee;

WHEREAS she further extended her service to the profession on a national level through her involvement with the National Association of State Boards of Accountancy (NASBA), serving on the Audit Committee, the Communications Committee, and the CEO/President Selection Advisory Committee;

WHEREAS throughout her years of service, Ms. Demery has exemplified unwavering dedication, professionalism, and integrity, acting as a tireless advocate for both the public interest and the accounting profession;

NOW, THEREFORE, BE IT RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners do hereby formally recognize and express their profound appreciation to Bernita W. Demery, CPA, for her outstanding service and steadfast commitment to the regulation and advancement of the CPA profession in North Carolina;

BE IT FURTHER RESOLVED that this Resolution be entered into the official minutes of the North Carolina State Board of Certified Public Accountant Examiners, and that a copy be presented to Bernita W. Demery, CPA, in grateful acknowledgment of her exemplary contributions.

As adopted on the 18th day of August 2025 by the North Carolina State Board of Certified Public Accountant Examiners.

North Carolina State Board of Certified Public Accountant Examiners



Resolution Honoring Jennifer K. Van Zant, Esq.

WHEREAS Jennifer K. Van Zant, Esq., has faithfully served as a distinguished member of the North Carolina State Board of Certified Public Accountant Examiners since 2019;

WHEREAS during her tenure, she has consistently protected the public's interest through her integrity, insight, and steadfast dedication to the mission of the Board;

WHEREAS she has contributed her expertise and leadership as a member of the Audit Committee, the Professional Education and Applications Committee, the Professional Standards Committee, the Strategy Committee, and the Joint Task Force on CPA-retired Status;

WHEREAS through her exemplary leadership, professionalism, and unwavering commitment to ethical standards, Ms. Van Zant has served as a tireless advocate for both the public interest and the accounting profession in North Carolina;

NOW, THEREFORE, BE IT RESOLVED that the members of the North Carolina State Board of Certified Public Accountant Examiners do hereby extend their sincere gratitude and highest commendation to Jennifer K. Van Zant, Esq., for her outstanding service and invaluable contributions to the regulation and advancement of the CPA profession;

BE IT FURTHER RESOLVED that this Resolution be recorded in the official minutes of the North Carolina State Board of Certified Public Accountant Examiners, and that a copy be presented to Ms. Van Zant in recognition of her exemplary dedication and service.

As adopted on the 18th day of August 2025 by the North Carolina State Board of Certified Public Accountant Examiners.

Exam Testing and Score Release Dates

All dates are tentative and subject to change. For official testing and score release dates, [check the AICPA website](#). For score release notifications, please follow @NASBA on [X \(Twitter\)](#).

Exam Section	Testing Dates	If the AICPA receives your exam data file by*:	Your target score release date is:
Exam Core Sections			
AUD, FAR, REG	09/08/2025-09/30/2025	09/30/2025	10/09/2025
	10/01/2025-10/23/2025	10/23/2025	11/07/2025
	10/24/2025-11/15/2025	11/15/2025	11/25/2025
	11/16/2025-12/08/2025	12/08/2025	12/16/2025
	12/09/2025-12/31/2025	12/31/2025	01/13/2026
	01/01/2026-01/23/2026	01/23/2026	02/10/2026
Exam Discipline Sections			
BAR, ISC, TCP	10/01/2025-10/31/2025	10/31/2025	12/16/2025
	01/01/2026-01/31/2026	01/31/2026	03/13/2026

Moving? Take Your CPA Exam Scores with You

Relocating, whether for a new job opportunity or personal reasons, is a common step for many North Carolina CPA Exam candidates and CPAs. The good news? Your hard-earned Exam scores can move with you.

If you've already passed all four sections of the Exam, transferring your scores is a straightforward process. [Submit an online request](#), and we'll send your scores directly to the Board of Accountancy in the jurisdiction where you're seeking licensure.

Still working through the Exam? Before initiating a score transfer, be sure to review the CPA requirements in your new jurisdiction; eligibility criteria can vary significantly. In many cases, candidates find it easier to continue testing as a North Carolina candidate since you can sit for the Exam at any Prometric testing center in the U.S.

Already licensed in North Carolina and looking to obtain a reciprocal license in another jurisdiction? Simply [submit an online request](#), and we'll forward the necessary information directly to the Board of Accountancy in your new jurisdiction.



CPA Certificate Reclassifications

Reinstatement

On August 18, 2025, the Board approved the following applications for CPA certificate reinstatement:

Paulus Irwan Asali, #31711	Colleyville, TX
Kathleen Eva Blake, #42637	Chapel Hill, NC
Heather Dawn Boucher, #29305	Huntersville, NC
Jenna Louise Cameron, #40780	Wake Forest, NC
Karen Lynn McGovern Crow, #20757	Cary, NC
Russell Jeffrey Petty, #24255	Henrico, VA
Jeff Alexander Saleeby, #25839	Morehead City, NC
Carter Michael Watson, #45071	Charlotte, NC

CPA-retired

In August 2025, the Board approved the following applications for CPA-retired status:

Marilyn L. Charles, #28239	Charlotte, NC
Mary Lucile Daly, #19669	Nebo, NC
Samir Mounir Gabriel, #17637	High Point, NC
Sandra Terry Walker, #12342	Advance, NC

Inactive Status

In August 2025, the Board approved the following applications for inactive status:

Elizabeth Andrea Hamilton, #38266	Apex, NC
Amanda Lynn Kelley #36480	Davidson, NC
Marie A. Kiriazes #15417	Zebulon, NC
Sharon Kiebel Pierce, #23884	Atlanta, GA
Lynda M. Robertson, #29003	Maggie Valley, NC
Michael David Trammell, #22367	Greenville, SC



The Evolving Face of the CPA Profession in North Carolina

The CPA profession has never stood still. It continues to adapt alongside shifts in business, technology, and the communities it serves. One of the clearest indicators of that evolution is the changing demographics of who becomes a CPA, the paths they take, and how their experiences strengthen the profession.

Each year, the Board captures a snapshot of this change through the CPA license renewal process. While the data provides numbers, it also offers a deeper look at how the profession is growing and positioning itself for the future.

By the Numbers: A Snapshot of NC CPAs

As of August 21, 2025, North Carolina had 22,228 active status CPAs, a net decrease of 61 from the prior year. This figure reflects a dynamic profession: welcoming new licensees, retaining experienced professionals, and seeing some CPAs transition to the next phase of their lives.

Gender

- 50.9% identified as male
- 46.7% identified as female
- 2.4% chose not to disclose

These percentages have remained relatively stable in recent years, with only slight shifts in male and female representation.

Ethnicity

Of all licensees, 93.1% chose to report their ethnicity. While the majority identified as White (82.3%), other groups showed measurable growth over the past year:

- Black or African American licensees increased by 1.00%
- Asian licensees increased by 4.82%
- Hispanic or Latino licensees increased by 10.68%

Though the year-over-year changes may appear modest, together they reflect a steady broadening of representation within the profession.

Why These Numbers Matter

Demographics are more than statistics on a page; they help regulators, educators, and firms understand how the profession is evolving and where support for future CPAs may be most needed. The strength of the profession lies in its ability to draw from a wide variety of perspectives, skills, and backgrounds.

Diversity also extends beyond demographics. Many CPAs are entering the profession through nontraditional routes: as career changers, as specialists in technology and analytics, or as professionals with international business experience. These varied paths bring fresh perspectives to established practice areas and help expand the CPA role into emerging fields.

Looking Ahead

The Board remains committed to monitoring demographic trends to ensure that licensing standards and public protection efforts align with the evolving landscape. The data tells a positive story: North Carolina's CPA profession is thriving, ranking 10th in the nation for active licensees.

At the same time, the profession is gradually becoming more reflective of the diverse business community it serves. This ongoing evolution helps ensure that CPAs remain trusted, relevant, and resilient well into the future.

Please contact [David R. Nance, CPA, Executive Director](#), with your questions or comments about this demographic information.

NOTE: The gender and race/ethnicity information reported in this article and shown in the graphs and charts on page 7 was self-reported by active status CPAs. All data is reported only in summary form, and no personally identifiable information is shared. The goal is not to single out individuals but to better understand and support the profession as a whole.

State Government policy prohibits discrimination based on race, sex, color, creed, national origin, age, genetic information, or disability.

By the Numbers: Licensee Statistics for Active Status NC CPAs

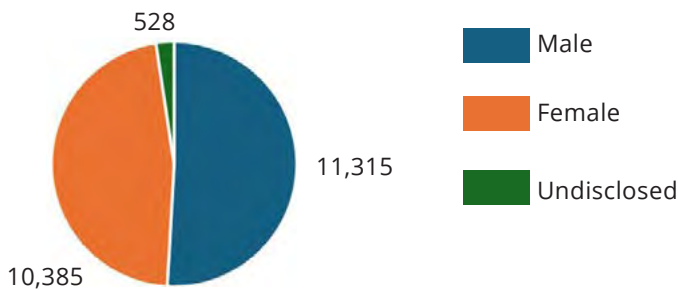
Information in the tables and charts below was self-reported by active status NC CPAs and was current as of August 21, 2025.

Race/Ethnicity of Active Status NC CPAs

Race/Ethnicity	Number of Individuals	% of Total
Asian	827	3.72%
Black or African American	919	4.13%
Did Not Disclose	1,535	6.91%
Hispanic or Latino	373	1.68%
Native American or Alaskan Native	38	0.17%
Native Hawaiian or Pacific Islander	3	0.01%
Self-Identified	3	0.01%
Two or More Races	228	1.03%
White	18,302	82.34%
TOTAL	22,228	100%

NOTE: Percentages are based on a total of 22,228 active status licensees as of 08/21/2025. The “Did Not Disclose” category includes respondents who chose not to provide race/ethnicity information. The “Self-Identified” category refers to respondents who gave a custom response that didn’t fit within the predefined race/ethnicity options.

Gender of Active Status NC CPAs



Gender	Number of Licensees	% of Total
Male	11,315	50.9%
Female	10,385	46.7%
Did Not Disclose	528	2.4%
TOTAL	22,228	100.0%

NOTE: Percentages are based on a total of 22,228 active status licensees as of 08/21/2025. The “Did Not Disclose” category includes respondents who chose not to provide gender information.

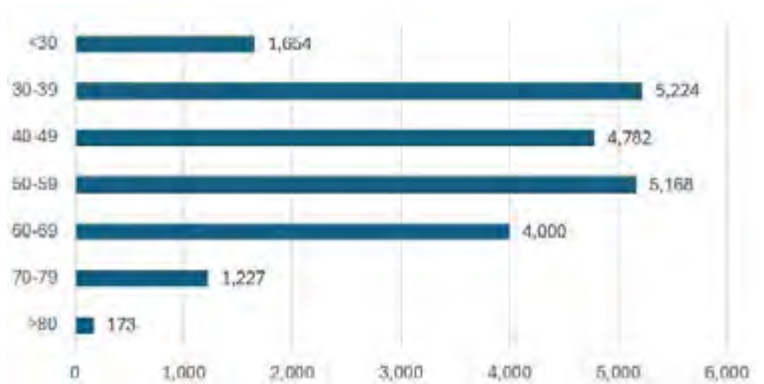
Age of oldest person with an active status NC CPA license

95

Age of youngest person with an active status NC CPA license

21

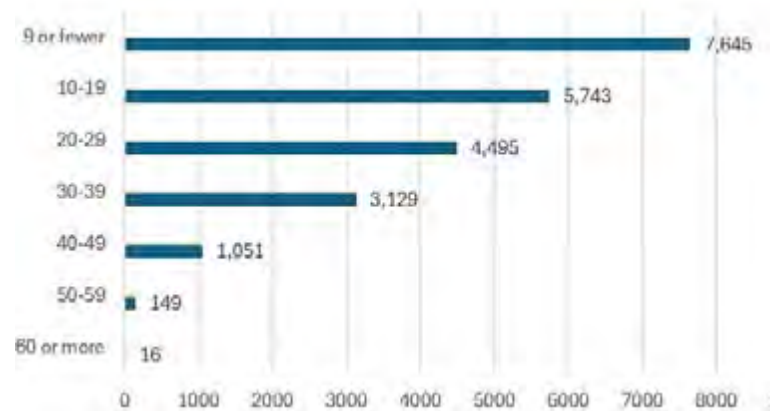
Active Status NC CPAs by Age



The average age of an active status NC CPA

49

Active Status NC CPAs by Years of NC Licensure



Average number of years of NC licensure for an active status NC CPA

17

Years since the longest-standing active status NC CPA license was issued

70



Disciplinary Action

Pursuant to NCGS 93-12(9), "any disciplinary action taken [by the Board] shall be in accordance with the provisions of Chapter 150B of the General Statutes. The clear proceeds of any civil penalty assessed under this section shall be remitted to the Civil Penalty and Forfeiture Fund in accordance with G.S. 115C-457.2." NCGS 115C-457.1(b) states, "The Fund shall be administered by the Office of State Budget and Management. The Fund and all interest accruing to the Fund shall be faithfully used exclusively for maintaining free public schools."

DODSON, SHELTON & NELSON, P.A. | GREENSBORO, NC

THIS CAUSE, coming before the North Carolina State Board of CPA Examiners ("Board") at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to N. C. Gen. Stat. §150B-41, the Board and the Respondent stipulate to the following:

1. Dodson, Shelton & Nelson, P.A. (hereinafter "Respondent Firm") is a registered certified public accounting firm in North Carolina.
2. The Board received a complaint from one of the Respondent Firm's non-profit clients ("Complainant") alleging that the Respondent Firm had not timely performed services for a 2022 audit.
3. The parties entered into an engagement for audit services on May 16, 2023, with a projected completion date of June 30, 2023. The Respondent Firm collected some information from the Complainant in the months following the engagement but later became unresponsive to the Complainant. On January 5, 2025, the Respondent Firm confirmed that the audit services were not completed, and the Complainant terminated the engagement.
4. As mitigating factors, the Respondent Firm has pointed to unforeseen staffing issues and the client's failure to properly record all donations collected by the client.
5. The Respondent Firm wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board ex parte, whether or not the Board accepts this Consent Order as

written. The Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED UPON THE FOREGOING, the Board makes the following Conclusions of Law:

1. The Respondent Firm is subject to the provisions of Chapter 93 of the North Carolina General Statutes and Title 21, Chapter 08 of the North Carolina Administrative Code, including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. The Respondent Firm's inability to timely complete the engagement constitutes a violation of 21 NCAC 08N .0212, which requires CPAs to "undertake only those engagements that the CPA of CPA's firm can expect to complete with professional competence."
3. Per N.C. Gen. Stat. §93-12(9), and also by virtue of the Respondent Firm's consent to this Order, the Respondent Firm is subject to the discipline set forth below.

BASED ON THE FOREGOING and in lieu of further proceedings, the Board and the Respondent Firm agree to the following Order:

The Respondent Firm, Dodson, Shelton & Nelson P.A., is hereby censured.

The Respondent Firm shall pay a one thousand dollar (\$1,000) civil penalty, to be remitted to the Board with this Consent Order.



Congratulations

CPA CERTIFICATES ISSUED

On August 18, 2025, the Board approved the following individuals for North Carolina CPA licensure:

Jenney Delorse Ainsworth
 Riane Logan Allen
 Hailey Marguerite Amass
 Ann Margaret Askew
 Aarya Banskota
 Patrick Lee Beasley
 Bryce Jamison Berryman
 Tiffany Ann Blaase
 Scott Edward Bowen
 Noel Sandria Bowers
 Shelby Elizabeth Bryson
 Tanner Madison Buff
 Riley Patrick Burke
 Jayshree Choudhary
 Dianna Norville Clark
 David James Conrad
 Josiah Matthew Coyer
 Andrew Poe Dautel
 Brandon Glen Dean
 Kacie Lynn Dellecave
 Amber Lee Elgin
 Michelle Marie Fielder
 Brittany Michelle Foster
 Danielle Alexis Fowler
 Bethany Dawn Frongner
 Harriet Lucile Glover
 Lucas Gorbing Aver
 David Christopher Gross
 Nicholas Peter Gruidl
 Joseph John Hackler
 Taylor Elizabeth Harris
 Ryan Carlton Hendricks
 Mark Alan Hensley Jr.
 Adam Thomas Herdrich
 Joshua Brent Hincer
 Chassidy Rae Hodge
 James Callahan Hoke

Louis Jakub
 Daniel Richard Kalata II
 Caroline Eileen King
 Jordan Michael Kowalski
 Jonah Adam Langburt
 Sophia Claire Lanham
 Daniel James Larson
 Matthew Ryan Laxton
 Sonia Long
 Wyatt Christopher Manus
 Collin James Philip Marot
 Reuben Marvin Maxwell
 Meredith Cauble McKeever
 Angus Malcolm Joey McQuoid
 Adam Christopher Measimer
 Andrew David Milton
 Hilary Anne Morris
 Molly Kaye Norris
 David Scott Phagan
 Lindsey Nicole Piurowski
 Alexander Retamar
 Abigail Marie Ross
 Mark Whitley Ross Jr.
 Ryan Patrick Schutz
 Madison Reed Schwartz
 Catherine Ferris Schwefler
 Bryan Ritter Smith
 William Noah Taylor
 Christopher Alexanian
 Thorburn
 Laura Ellen Tosti
 Dylan Hope Vaughn
 Leslie Vanessa Vazquez Herrera
 Andrew John Whitaker
 Dotson Tanner Wike
 Brian Patrick Williams
 Anna Zhao



Board Honors Three Milestone CPAs

On August 18, 2025, the Board honored three CPAs for reaching 50 or more years of NC CPA licensure. Board President Bernita Demery, CPA, presented Certificates of Recognition to Chuck Bunn, CPA (50 years), Neil Crossley, CPA (55 years), and Herb Wakeford, CPA (58 years). On behalf of the Board, Ms. Demery thanked them for their many decades of dedication, leadership, and service to the CPA profession.



Pictured L-R: David Nance, CPA, the Board's Executive Director; Mr. Crossley; Mr. Bunn; Mr. Wakeford; and President Demery.



Congratulations to the following individuals who have been actively licensed as North Carolina CPAs since September 1975:

John Francis Darcy, #8812
 Walter Conaway Davenport, #8813
 Gary Leonard German, #8814
 Billy Ray Lamm, #8416
 Thomas Penn May Jr., #832
 John Burwell Parker, #8834
 William Young Webb, #8836



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Vanessia Willett

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Phyllis Elliott

Licensing

Alice Grigsby

Cammie Emery

Professional Standards

Julia Mayo

Jeffrey Tankard

Other

Legal Counsel

Noel Allen, Esq.



2025 Dates to Remember

Dates, times, and locations are subject to change.

Oct. 20	Board Meeting, Raleigh
Nov. 11	Office Closed
Nov. 17	Board Meeting, Raleigh
Nov. 27-28	Office Closed
Dec. 15	Board Meeting, Raleigh
Dec. 24-26	Office Closed
Dec. 31	Deadline: CPA Firm Registration Renewal & Peer Review Compliance Reporting
Dec. 31	Deadline: CPE Completion for 2026-2027 CPA License Renewal

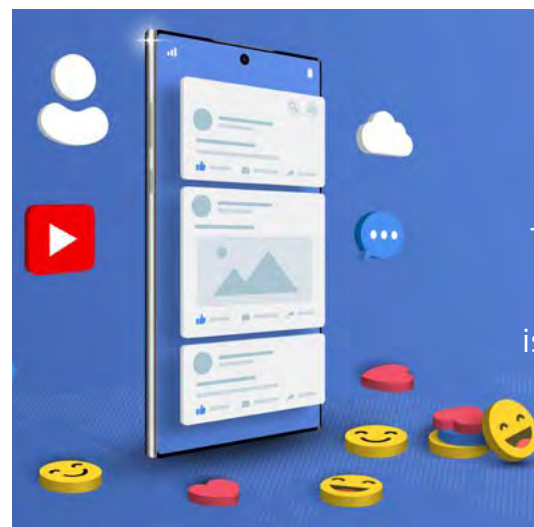
ACCOUNTANTS IN THE MOVIES



- Q.** In Ghostbusters, which bumbling accountant gets possessed by a demonic spirit, and who is the actor who played the character?
- A.** In the Ghostbusters franchise, Louis Tully, the awkward accountant played by Rick Moranis, has several memorable moments, including being possessed by the Keymaster, marrying Dana Barrett, and helping the Ghostbusters battle supernatural threats.

CONNECT WITH US!

The North Carolina State Board of CPA Examiners is on [Facebook](#), [LinkedIn](#), [Instagram](#) and [X](#).



NASBA STATE • BOARD • REPORT

A Digest of Current Developments Affecting State Accountancy Regulation

Summer 2025

Meet the Slate 2025 Nominees Announced

The 2024–2025 NASBA Nominating Committee unveils its slate of officer and director nominees for election at the 118th Annual Business Meeting in October. Read more on page 2.



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Nominating Committee Announces Slate

The 2024–2025 NASBA Nominating Committee, chaired by Stephanie Saunders (VA), has unveiled its slate of officer and director nominees for election at the 118th Annual Business Meeting in October. The list includes new and returning leaders from across the country who will help guide NASBA's mission in the year ahead. Congratulations to all nominees.

Vice Chair

- J. Coalter Baker (TX – Associate)

Directors-at-Large (first year of three-year term)

First Term

- Steven Platau (FL – Delegate)
- Laurie Warwick (VA – Associate)

Second Term

- Katrina Salazar (CA – Associate)

Regional Directors (one-year term), a Regional Director may serve three one-year terms

First Term

- Middle Atlantic: TBD

Second Term

- Central: Melissa Ruff (NE – Delegate)
- Great Lakes: Thuy Barron (WI – Delegate)
- Pacific: Haley Lyons (OR – Delegate)
- Southeast: Wilhelmus Schaffers (AL – Delegate)

Third Term

- Mountain: Dan Vuckovich (MT – Delegate)
- Northeast: Timothy Egan (CT – Delegate)
- Southwest: Jeannette Smith (TX – Delegate)

The following NASBA Board members will continue to serve for the balance of their unexpired terms. At-large directors may serve two three-year terms. For purposes of Bylaws Section 4.5.7 compliance, an at-large director's status as a delegate or associate is based upon their status when elected.

Directors-at-Large (second year of three-year term)

First Term

- J. Andy Bonner, Jr. (TN – Delegate)
- Jason Peery (ID – Delegate)
- Michael Schmitz (ND – Associate)

Directors-at-Large (third year of three-year term)

First Term

- Alison Houck Andrew (DE – Associate)
- Barry Berkowitz (PA – Associate)

Unexpired Term

- Gerald Weinstein (OH – Associate)

Chair

Nicola Neilon (NV – Associate), 2024-2025 Vice Chair, will accede to the office of chair.

Past Chair

Maria Caldwell (FL – Associate), will accede to the office of past chair upon the installation of Neilon as chair.



J. Coalter Baker



Nicola Neilon



Maria Caldwell



Alison Houck Andrew



Thuy Barron



Barry Berkowitz



J. Andy Bonner, Jr.



Timothy Egan



Haley Lyons



Jason Peery



Steven Platau



Melissa Ruff



Katrina Salazar



Wilhelmus Schaffers



Michael Schmitz



Jeannette Smith



Dan Vuckovich



Laurie Warwick



Gerald Weinstein

PRESIDENT'S MEMO

In Praise of the Wise Fool

Over the last couple of months, people have asked me how I'm feeling about "year one" drawing to a close. It's a question that initially took me aback because sitting down to write my inaugural column as CEO last August seems both far away and as if I just typed in the last period. Nevertheless, here we are, about to step into—as someone joked with me—"sophomore year."

When my eldest son became a high school sophomore, I remember learning about the Greek root of the word: *sophos* meaning "wise" and *moros* meaning "foolish." In other words: the wise fool. Which is apt, isn't it? A sophomore no longer has the naïveté of that first year; he or she has accumulated a meaningful amount of insight. But the risk—as any parent of a sophomore will tell you—is that in the rush of confidence a little knowledge carries, we human beings can assume there's not much more to learn. When one hears about an artist's proverbial "sophomore slump," for example, it's often because that individual has made a too-quick progression from humility to hubris.

What's interesting to me, though, is how wisdom can work the other way, too: By holding onto our naïveté, if you will—embracing the curiosity a certain freshness invites—we also invite wisdom. As it happens, one wisdom I was recently led to came just a few weeks ago—as I was meeting with my counterparts at the AICPA to discuss the agenda for our semiannual NASBA-AICPA Summit.

Some of you reading this may not know that the executive staff and volunteer leadership at NASBA and the AICPA convene twice a year to discuss the pressing issues in accounting. The Summit is an opportunity to locate the places where NASBA and the AICPA might collaborate for the sake of the profession and public protection—and to discern how that collaboration might happen. It's a time designed to pull us from the trenches in order to see the broader landscape. And it's important as far as keeping each side in touch with a futurism that helps us anticipate issues and enhance the work each organization does on behalf of our memberships. That work is at its best only when the perspectives of both the profession and the regulator are brought equally to bear.

And yet, sitting in that meeting, a problem with the above occurred to me. The hint is in the first line of the prior paragraph: *Some of you reading this may not know...*

Over my first year, and thanks in part to the Diagnostic project NASBA is undertaking, one thing that's becoming clear to me is that at times NASBA can be perceived as a bit opaque. That some of our ideas or decisions may happen behind closed doors, and because of that they don't always tap the expertise, insights, or recommendations of our members that would make those ideas or decisions more sharply informed, and their outcomes more relevant. In consequence, the announcements

and news, which may emerge from these activities, can then appear to come out of the blue, or to come across as high-handed—which in turn makes the projects they refer to easily misunderstood, even suspect. All of which contributes to a wariness. In the case of the Summit, that wariness manifests, first, in a belief that NASBA may be too close to the profession, and second, that we may be more interested in supporting the AICPA's agenda rather than acting as an equal partner and bringing our members' perspectives to these vital engagements. As I left the room where the Summit agenda was itself on the agenda, here was the wisdom that hit me: This is a prime example of how such impressions form, I thought, of how such perceptions harden.

As far as I'm aware, developing the Summit agenda in the past largely took place between NASBA's and the AICPA's respective leaderships. It was shared internally at NASBA but not externally with you, our members, and not proactively—in the sense of reaching out to learn what you may want NASBA to bring to the table prior to that table being laid. Additionally, there doesn't seem to be much reporting after-the-fact about what the Summit produced in terms of discussion, ideas, possibilities, or questions—things that could be relayed back to our members for their views. Whatever the reasons for this, I think the air of unnecessary mystery and possible mistrust that has resulted is unfortunate. More importantly, in sacrificing member awareness about such an important event—and input into it—we forfeit an opportunity to improve ideas.

Finding the right way to address and remedy this pattern throughout NASBA's portfolio strikes me as an ideal pursuit for any sophomore year. That pursuit is one we've begun to implement with such projects as the rewrite of the Accountancy Licensing Database, the forthcoming launch of the CPA Mobile app, as well as the work on CPA Exam security and licensing system requirements. Member engagement on all these—which has enlisted more than 25 Board of Accountancy executive directors or staff—has been both unprecedented and instrumental.

NASBA—and I—are indeed starting to know enough to know we need to know more. And while wisdom itself is, of course, a worthy goal, it seems to me it's also a halfway goal since wisdom that doesn't make use of the lessons that earned it—well, isn't that as good a definition as any for "foolish?" When I look back at this first year, it's clear to me what we're setting in motion at NASBA has as part of its core a dedication to becoming wiser. With a continued commitment to applying that wisdom—alongside your support and collaboration—I believe I can finally answer the question posed to me these last few months. In my view, this "wise-fool period" may be NASBA's most clarifying yet.

Daniel J. Dustin
President & CEO

Want to learn more about what was on the agenda for the most recent Summit in August? [Watch our video here.](#)



2025 Regional Meetings

Key Highlights from New Orleans and Philadelphia

From New Orleans, LA, to Philadelphia, PA, NASBA's 2025 Regional Meetings brought together Board of Accountancy representatives, state regulators, and NASBA leadership to discuss the profession's most pressing issues and share updates impacting boards across the country.

The Western Regional Meeting was held June 17–19 in New Orleans, followed by the Eastern Regional Meeting June 24–26 in Philadelphia. Each three-day meeting featured timely presentations on topics such as artificial intelligence (AI) and its impact on the profession, cybersecurity risk management strategies, and updates to the CPA Exam and Uniform Accountancy Act (UAA). NASBA President and CEO Daniel Dustin and Board Chair Maria Caldwell also delivered a comprehensive organizational update and engaged attendees in an interactive Q&A session.

In addition to the thought-provoking presentations, attendees participated in panel discussions centered on alternative practice structures, NASBA operational initiatives, and a students' perspective panel featuring accounting students preparing for CPA licensure and careers in the profession.

Regional breakout sessions, led by NASBA's regional directors, further encouraged dialogue—allowing participants to exchange ideas, share best practices, and address challenges specific to their jurisdictions.

The Eastern Regional Meeting coincided with the StudentCPT Leadership Conference (SLC), hosted by the NASBA Center for the Public Trust (CPT). This annual event focuses on developing ethical leadership skills and cultivating professional networks for college students. The 2025 SLC welcomed 59 students from 36 universities worldwide, who participated in team-building activities, examined ethical case studies, and attended sessions from speakers on topics relevant to young professionals.

The success of the 2025 Regional Meetings and the StudentCPT Leadership Conference was made possible through the dedication of NASBA's Relations with Member Boards Committee and the hard work of NASBA and CPT staff. Together, these events reinforced NASBA's mission to enhance the effectiveness of common interests of the Boards of Accountancy, and the CPT's mission to develop, empower and promote ethical leaders.

Click below to view the photo galleries showcasing key moments and interactions from the 2025 Regional Meetings and StudentCPT Leadership Conference.

[Western Regional Meeting](#)

[Eastern Regional Meeting](#)

[StudentCPT Leadership Conference](#)



NASBA welcomed 353 attendees to the 2025 NASBA Regional Meetings. Attendees heard from NASBA leadership, received reports on the Uniform Accountancy Act and CPA Exam, were updated on Alternative Practice Structures, met with their regions to share insights on trending topics, networked with members of NASBA and heard from students regarding the CPA pipeline. These photos are just a glimpse of the meetings. NASBA looks forward to hosting the Boards of Accountancy at its 118th Annual Meeting.

Explore the Numbers Behind CPA Exam Success

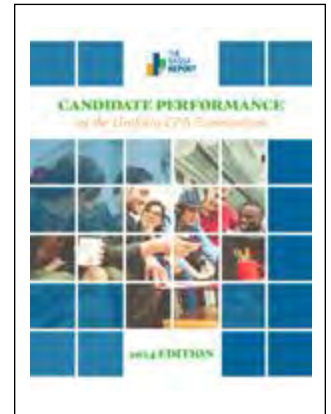
2024 NASBA Report Released

NASBA has released *The NASBA Report: Candidate Performance on the Uniform CPA Examination – 2024 Edition*, delivering a comprehensive view of CPA Exam performance showcasing trends and rankings at the jurisdiction, university and global levels. The report includes complete data from all four testing quarters in 2024, covering both the three primary content areas (AUD, FAR, REG) and the three new disciplines (BAR, ISC, TCP) introduced under CPA Evolution. With detailed jurisdiction and university analyses, the publication offers valuable insights into candidate demographics, pass rates and CPA Exam trends.

The 2024 Edition highlights top-performing jurisdictions, with Nebraska leading pass rates at 61.9%, followed by Utah (58.6%) and Montana (57.4%). In total, 74,165 candidates sat for the Exam in 2024, including 27,994 new candidates, and 13,070 candidates completing their final section. Among universities with the most first-time candidates were the University of Illinois – Urbana Champaign (524), Baruch College CUNY (502), and California State University – Fullerton (472). The report also provides global

rankings, jurisdiction pass rate comparisons, and section-by-section performance descriptions.

NASBA has published CPA Exam performance data since 1985, pausing only to focus on implementing CPA Evolution and related system updates. This year's edition reflects the latest changes in Exam content and licensure structure, reinforcing NASBA's role as a trusted resource for Boards of Accountancy, educators, and the profession.



The NASBA Report: Candidate Performance on the Uniform CPA Examination – 2024 Edition is available in softback for \$300 and can be ordered at [NASBAreport.com](https://nasbareport.com). Questions may be directed to cpb@nasba.org.

Advancing Accounting Education

The National Association of State Boards of Accountancy (NASBA) has announced the recipients of its 2025 Accounting Education Research Grants, which support innovative research on issues critical to the future of the CPA profession.

Three academic teams have been awarded a total of \$25,000 to explore emerging themes including AI in accounting education and the impact of workplace dynamics on early-career auditors.

Dr. Emily E. Griffith and Dongsheng Li from the University of Wisconsin-Madison received \$4,000 for "Curiosity, Technology, and the CPA Pipeline," a study on how supervisors' perceptions shape junior auditors' behavior and retention.



Dr. Bobbie Daniels and Dr. Nizar Alsharari of Jackson State University were awarded \$14,000 for "Faculty Perceptions on Integrating AI into Accounting Education," focusing on faculty readiness and AI's instructional implications.



Dr. Sohee Kim and Dr. Julie Ravenscraft from Missouri State University received \$7,000 for "Early Integration of Data Analytics and AI in

Introductory Accounting Education," aiming to better prepare aspiring CPAs.

Established in 2011, the grant program is managed by NASBA's Education Committee under the leadership of Alison Houck Andrew (DE).



"The research funded through this program continues to inform how we prepare the next generation of CPAs," said Houck Andrew. "NASBA is proud to support academic work that strengthens the pipeline and equips educators and professionals for a rapidly changing environment."

To date, NASBA has awarded approximately \$300,000 in grants to researchers nationwide. Past recipients and project summaries can be viewed [here](#).

2026 Call for Proposals Now Open

Proposals for the 2026 grant cycle are being accepted through March 3, 2026 (11:59 p.m. CT). Eligible applicants must be affiliated with a U.S. academic institution. Suggested research topics include Adequacy of CPE Requirements, The Impact of Private Equity on the Profession, Changing Retirement to Aid Pipeline and AI and the Impact on the Audit Function.

For details and application guidelines, visit the [Accounting Education Research Grants webpage](#) on nasba.org or contact grantproposal@nasba.org.

Ninth Edition of the Uniform Accountancy Act Released

NASBA and the AICPA have released the Ninth Edition of the Uniform Accountancy Act (UAA). Published jointly, the UAA serves as a national model for state legislatures and Boards of Accountancy, offering provisions that can be adopted in whole or in part to fit each jurisdiction's needs.

New CPA Licensure Pathway

The Ninth Edition introduces an additional, optional pathway to CPA licensure that preserves public protection while offering candidates greater flexibility. Under this pathway, candidates must have:

- A baccalaureate degree with an accounting concentration
- Two years of qualifying experience
- Successful completion of the Uniform CPA Examination

The new pathway incorporates a broader role for experience to be determined at the jurisdiction level. Additionally, individual states will need to formally enact legislation and/or adopt rules and regulations, depending on the jurisdiction, before candidates can pursue this path.

Other Key Revisions include a shift from state-based mobility to an individual-based practice privilege, enabling CPAs to work across state lines with one license, and the addition of safe harbor provisions allowing CPAs licensed under differing education, experience and Exam requirements (as of Dec. 31, 2024) to retain practice privileges under mobility.

Existing CPA Licensure Pathways Remain

Under the Ninth Edition, the new pathway would be added to the existing pathways:

- Post-baccalaureate degree with an accounting concentration + 1 year of experience + passage of the CPA Exam
- Baccalaureate degree with an accounting concentration + 30 credits + 1 year of experience + passage of the CPA Exam



Oversight and disciplinary authority over licensees will continue to reside with the State Boards of Accountancy. To aid regulators, educators, CPA candidates, and other interested parties in tracking related legislative developments as they occur, NASBA has created a webpage, which tracks jurisdictions that have signed new licensure pathways into law. To view the latest developments, visit nasba.org.

NASBA and the AICPA will continue working together to support CPAs and jurisdictions as mobility-related legislation is enacted.

The full Ninth Edition of the UAA is available [here](https://nasba.org).

Bonner and Smith Receive Honors

NASBA congratulates state board members J. Andy Bonner, Jr. (TN) and Dr. Kecia Williams Smith (NC) for their recent achievements in the profession.

J. Andy Bonner, Jr., of New Tazewell, TN, was recently presented with the Tennessee Society of CPAs' 2025 TSCPApex Lifetime Achievement Award, which recognizes the many ways individuals contribute significant time, energy and intellect to developing the accounting profession and fostering its success. A dedicated advocate for the profession for nearly four decades, Bonner has held leadership roles with TSCPA, the AICPA and NASBA, where he currently serves as board treasurer. His extensive service includes past chairmanship of the Tennessee State Board of Accountancy and a long-standing commitment to advancing accounting standards, education, and mobility at both state and national levels. Bonner is currently a member of TSCPA's Financial Institutions Conference Planning Committee, where he has



served for 35 years, as well as TSCPA Council.

Dr. Kecia Williams Smith, of Greensboro, NC, has been appointed interim dean of the Willie A. Deese College of Business and Economics at North Carolina A&T University. Smith, whose appointment began July 23, continues to serve as director of the College's Master of Accountancy (MACC) program, lead the Center for Accounting Opportunities, and serve as an associate professor in the Department of Accounting and Finance. A licensed CPA in North Carolina and Georgia, Smith was appointed in 2024 to serve a three-year term on the North Carolina State Board of CPA Examiners. With 25 years' experience spanning public accounting, audit regulation and academia, her leadership roles with the PCAOB Standards and Emerging Issues Advisory Group, and other professional organizations further demonstrate her influence and dedication to the accounting profession.





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NASBA

118th NASBA Annual Meeting

October 26-29, 2025 | Chicago, Illinois

Visit <https://nasba.org/118th-annual-meeting/>
to view the meeting details and register today!

**Mailing Address:**

SC Dept. of Labor, Licensing and Regulation
Board of Accountancy
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Columbia, SC 29211-1329

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Board of Accountancy
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Columbia, SC 29210

Phone: (803) 896-4770

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E-mail: Contact.Accountancy@llr.sc.gov

Website: <https://llr.sc.gov/acct/>

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UPDATE YOUR CONTACT INFORMATION

You must notify the Board if there are any changes in your address or contact information. If you have moved, changed your address, phone number, or email address, or changed employers, you can update your information [online](#).

- Individuals changing their name will need to include a copy of the legal document changing it.
- Resident Managers have the responsibility to inform the Board of any changes regarding their firms' information within 30 days of the action.

IMPORTANT UPDATE:**CPA LICENSURE CHANGES TAKE EFFECT JUNE 30, 2025**

Governor McMaster signed S. 176/Act 34 into law on May 12, 2025, bringing key changes to CPA licensure in South Carolina.

New Licensure Pathways: There are now multiple options to qualify for licensure (all pathways require 24 semester credit hours of accounting courses at the junior level or above and 24 semester credit hours of business-related courses):

- Bachelor's degree + 2 years of accounting experience
- Master's degree or higher + 1 year of accounting experience
- Bachelor's degree, with at 150 total semester hours + 1 year of accounting experience



Extended CPA Exam Window: The time to pass all four parts of the CPA Exam increases from 18 months to 36 months.

Clarified Mobility Oversight: Out-of-state CPAs practicing in South Carolina under mobility provisions remain subject to the Board's oversight and disciplinary authority to ensure public protection.

Resource Links

Read the full bill S176/Act 34 at: https://www.scstatehouse.gov/sess126_2025-2026/bills/176.htm.

Application forms have been updated and you can access the new forms on our website at: <https://llr.sc.gov/acct/pub.aspx>.

Changes to 40-2-35(C) also create continuity between the requirements to sit for the exam, earn experience and qualify for licensure. Per 40-2-35(C)(2) and 40-2-35(C)(3), the course specific requirements to sit for the exam, earn experience or qualify for licensure are the same: **24 semester credit hours of accounting courses at the junior level or above and 24 semester credit hours of business-related courses.**

NASBA CPE AUDIT SERVICE

All licensees are now required to submit CPE documentation via the NASBA CPE Audit Service starting with the 2025 calendar year (January 1st – December 31st). CPE documentation must be reported by February 1st, 2026.

Submit your CPE to the Board using the [NASBA CPE Audit Service](#), which is available for your complimentary use to track and store your CPE records in one location and review your ongoing compliance with CPE requirements. [Click here to learn more.](#)

Board staff will access the information you enter in the NASBA CPE Audit Service. No further CPE documentation is required after the NASBA CPE Audit Service shows you are compliant unless you are notified of a deficiency by Board staff or selected for a CPE Audit.

**NASBA CPE Audit Service Webinars**

Want to learn more about how to use the CPE Audit Service? Register for an upcoming webinar using the link below. The webinars will be held on August 25 at 8:00 a.m., August 27 at 12:00 p.m., and August 29 at 4:00 p.m. When registering, select your preferred date and time to attend.

https://nasba.zoom.us/webinar/register/WN_2YkaWLaJSWWIQkyh3gpPmw

*Please note that these webinars are for informational purposes and are not eligible for CPE credits.



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CALENDAR OF EVENTS

August 2025	
21	Board Meeting – Upstate Room
September 2025	
1	Labor Day - CLOSED
October 2025	
21	Board Meeting – Upstate Room
November 2025	
11	Veterans Day - CLOSED
20	New CPA Oath Ceremony
27-28	Thanksgiving Holidays - CLOSED
December 2025	
24-26	Christmas Holidays- CLOSED

Unless otherwise noted, all Board meetings start at 10 a.m. Requests to appear before the Board, together with all related documentation, must be in writing and submitted at least 10 business days before the meeting. Written requests are to be sent to SC Board of Accountancy, PO Box 11329, Columbia, SC 29211-1329.

TOTAL LICENSEES AND REGISTRATIONS AS OF 6/30/2025

TYPE OF LICENSE/REGISTRATION	ACTIVE
Accounting Firm In State	1,262
Accounting Firm Out of State	296
Accounting Practitioner	40
Accounting Practitioner Emeritus	3
Accounting Practitioner Retired	2
Certified Public Accountant	6,203
Certified Public Accountant Emeritus	324
Certified Public Accountant Retired	238
Public Accountant Emeritus	1
Total Licensees/Registrations	8,369

SAVE THE DATE:

FALL 2025 NEW CPA OATH CEREMONY

The Board of Accountancy's Fall 2025 New CPA Oath Ceremony, and the SCACPA-sponsored lunch, will be held on Thursday, November 20, 2025, at 12:30 p.m. at the Columbia Metropolitan Convention Center, located at 1101 Lincoln St, Columbia, SC 29201. The Oath Ceremony is being held as part of SCACPA's Fall Fest Accounting Conference.

New CPAs will affirm an oath statement and receive their South Carolina CPA certificate from the Board of Accountancy. New CPAs will also receive a CPA lapel pin, courtesy of SCACPA. CPAs who are issued a license after exam or reciprocal license from April 1, 2025 to September 30, 2025 can register for the New CPA Oath Ceremony at: <https://sc.cpa/oath>.

All new licensees are encouraged to attend the Oath Ceremony. New licensees who choose not to attend the Oath Ceremony will receive their wall certificates by mail approximately 30 days after the Ceremony.

FALL 2024 NEW CPA OATH CEREMONY



SPRING 2025 NEW CPA OATH CEREMONY



HOW THE BOARD WORKS:

MEETING AGENDAS

All meeting agendas are posted on the Board's website a minimum of 24 hours prior to the meeting. Meeting agendas are also disseminated to the media and interested parties via email. Anyone who would like to be included on the meeting agenda distribution list may request to be added by contacting Board staff at Contact.Accountancy@llr.sc.gov. Please be sure to use the subject line "Request to be added to meeting agenda distribution list."



MOBILITY VS. RECIPROCITY: WHAT'S THE DIFFERENCE?

Individual Mobility 40-2-245 – allows a CPA who is licensed in another state and has their principal place of business outside of SC to practice in South Carolina.

Firm Mobility 40-2-40(I) – allows a CPA firm that is registered in another state and does not have an office in SC to practice in SC.

Scope of practice for individuals or firms practicing via mobility is limited to services the individual or firm can lawfully perform in the state in which they are licensed or registered. Individuals or Firms performing attest or compilation work via mobility must be enrolled in peer review and all services provided must be performed in accordance with professional standards.

CAUTION: When an individual or firm practicing via mobility changes their principal place of business to SC or opens an office in SC, they no longer qualify to practice via mobility and they will need to obtain a [SC CPA license](#) and/or [firm registration](#) to be able to practice in SC.

Reciprocity 40-2-240 – If you hold an active CPA license in another state and you change your principal place of business to SC, you will need to obtain a [SC CPA license via reciprocity](#) before you begin practicing or holding out in SC.

Frequently Asked Questions

Do I need a license to practice accounting?

[S.C. Code Ann. § 40-2-30\(A\)](#) states that "it is unlawful for a person to engage in the practice of accountancy as regulated by this Board without holding a valid license or registration or without qualifying for a practice privilege pursuant to [S.C. Code Ann. § 40-2-245](#)."

[S.C. Code Ann. § 40-2-20 \(23\)](#) states that the 'Practice of accounting' means:

- issuing a report on financial statements of a person, firm, organization, or governmental unit or offering to render or rendering any attest or compilation service. This restriction does not prohibit any act of a public official or public employee in the performance of that person's duties or prohibit the performance by a nonlicensee of other services involving the use of accounting skills, including the preparation of tax returns, management advisory services, and the preparation of financial statements without the issuance of reports; or
- using or assuming the title "Certified Public Accountant" or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, electronic file, metadata tag, or any other device tending to indicate that the person is a certified public accountant.

I'm already licensed as a CPA in another state. Do I need a South Carolina CPA license to practice accounting in South Carolina?

If your principal place of business is in South Carolina, you must obtain a South Carolina CPA license before you begin practicing or holding out in South Carolina.

I'm already licensed in another state. How do I apply for a South Carolina CPA license?

You can apply for a reciprocal license using the links below:

[Electronic application for reciprocal license](#)

[Paper application for reciprocal license](#)



CPA EXAM AND DISCIPLINE EXAM SECTIONS:

VIDEO RECORDING NOW AVAILABLE!

Thousands of candidates attended the latest webinar on Navigating the CPA Exam. In case you missed any parts of the webinar, please click on the link below to view the webinar in its entirety. If you have any additional questions, please email us at cpaexam@nasba.org.

We congratulate you on your journey to becoming a CPA!

Domestic Link:

<https://vimeo.com/1064460584/3db129e8df>

International Link:

<https://vimeo.com/1064495535/ba1cbbbce0>

NEW LICENSURE PATHWAYS

New pathways to licensure are being adopted across the country. These new pathways are redefining education and experience requirements. For some jurisdictions, the new pathways to licensure become effective in 2025.

NASBA has created a list of jurisdictions that have already signed new licensure pathways into law. The list displays the effective date and summary information for each new licensure pathway.

Please click the button below to access the list.

[CLICK HERE](#)

Map is Current as of August 1, 2025



Disclaimer: The information contained on the Licensure Pathways Legislation page is for informational purposes only and should not be construed as legal advice or legal opinion. It is the responsibility of each CPA Exam candidate, CPA licensee or permit holder, future CPA licensee or future permit holder, or organization viewing this page to be

knowledgeable of each jurisdiction Board's current laws and rules in which the user is seeking information about licensure.



RECENTLY LICENSED CPAS – JANUARY 2025 TO JUNE 2025

DANIEL AGAFONOW	TRAVELERS REST, SC	DEON GAITHER	LEXINGTON, NC	MATTHEW PALMER	GREER, SC
ROBERT BACON	GREENVILLE, SC	PAWEL GLAB	NORTH EASTON , MA	ALAN PARKS	COLUMBIA, SC
VIRGINIA BARKER	GREENVILLE, SC	GABRIELLA GORMAN	LAWRENCE, KS	JENNIFER PATALA	SUMMERVILLE, SC
MICHAEL BATE	CENTRAL, SC	WILLIAM GRAHAM	SPARTANBURG, SC	WILLIAM PATTERSON	GREENVILLE, SC
BRYCE BAUR	MONCKS CORNER, SC	DAWSON GREEN	GREENVILLE, SC	ALBERIC PAUL	BLUFFTON, SC
BRYAN BECHER	MOUNT PLEASANT, SC	ALISON GREENFIELD	CHARLOTTE, NC	JUSTIN PRAIRIE	N. CHARLESTON, SC
JESSICA BECK	WEST COLUMBIA, SC	JOSHUA GRONOW	GREENVILLE, SC	DANIEL PRIEST	PENDLETON, SC
THOMAS BECKER	INMAN, SC	MATTHEW GUINN	TEGA CAY, SC	EDWARD PURKERSON	SIMPSONVILLE, SC
ROBIN BEDFORD	COLUMBIA, SC	EMILY HAGEBOECK	CHARLESTON, SC	LAURYN RAWLINS	GREER, SC
MATTHEW BILLESBACH	LEXINGTON, SC	CLAYTON HARDISTY	GREENVILLE, SC	JOHN REGAN	GREENVILLE, SC
MEREDITH BLANDING	PONTE VEDRA BEACH, FL	JAMILAH HARMON	ROCK HILL, SC	COLIN RHEA	MOUNT PLEASANT, SC
CARSON BLOUGH	GREER, SC	JORDAN HIGBE	ANDREWS, SC	JAMES RICH JR	JACKSONVILLE, FL
MARIE BOONE	INDIANAPOLIS, IN	NICHOLAS HITT	CHARLESTON, SC	MATTHEW RIVERS	LANCASTER, SC
BRIAN BORRY	MANASSAS, VA	BURTON HODGES	MT PLEASANT, SC	ANDRETTA ROBINSON	PIEDMONT, SC
ALDRICH BOSS	JOHNS ISLAND, SC	JEREMY HOLLAND	TAYLORS, SC	DENNIS ROBINSON	SPARTANBURG, SC
MATTHEW BRADVICA	SENECA, SC	FRANCES HOUSMAN	FT MILL, SC	ALINA ROCHA	GREER, SC
ANDREW BREYTENBACH	WEST COLUMBIA, SC	SARAH HOVEST	LEXINGTON, SC	JOSEPH ROWAN	CHARLESTON, SC
LASHONDA BUNKER	EASLEY, SC	MICHAEL HUNT	SUMMERVILLE, SC	JOANNA RYLAND	GREENVILLE, SC
JENNIFER BURBAGE	CHARLESTON, SC	LAURIE IGLESIAS	HILTON HEAD ISLAND, SC	TODD SAJDAK	JOHNS ISLAND, SC
LOUIS BUTCHER	COLUMBIA, SC	JERROLD JACKS	LAKE FOREST, IL	LYDIA SANBORN	AIKEN, SC
FARRAH CALLOWAY	GREENVILLE, SC	AMANDA JEFFCOAT	IRMO, SC	RYAN SCHUTZ	GREENVILLE, SC
COURTNEY CAMPBELL	SPARTANBURG, SC	GEORGE JESTER	GREENVILLE, SC	BRYAN SELDOMRIDGE	MYRTLE BEACH, SC
AMBER CARPER	SUMMERVILLE, SC	AMANDA JOHNSON	GREENVILLE, SC	ABIGAIL SELF	N. CHARLESTON, SC
BRANDI CAWTHORN	GREER, SC	DOUGLAS KANNEY	TAMPA, FL	KARSYN SEWELL	SPARTANBURG, SC
KUDAKWASHE CHINYAMA	GREENVILLE, SC	HARRY KANNON	ROCK HILL, SC	DAVID SEYMOUR	NORTH AUGUSTA, SC
MARK CLAUSEN	BERLIN, MA	SLOAN KNAFFLE	MURRELLS INLET, SC	ALEX SHAPIRO	MOUNT PLEASANT, SC
IAN CLAWSON	COLUMBIA, SC	DANIEL KOROTKIN	DENVER, CO	CHARLES SIKORSKI JR	GREER, SC
JANA CLEM	LONGS, SC	ERICA KOWALSKI	WINNSBORO, SC	JEREMY SITES	CHARLESTON, SC
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AMANDA DIXON	YORK, SC	NICHOLAS MCFALLS	BOILING SPRINGS, SC	KATELYN WHITED	GREENVILLE, SC
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DISCIPLINARY ACTIONS

Information regarding complaints and ongoing investigations is confidential; however, you can access and search all public Board orders [here](#).



TEXAS STATE BOARD REPORT

August 2025
Vol. 164



NEWS & UPDATES

89th Legislative Session Results

As a result of the regular session of the 89th Texas Legislature, bills were approved that affect the Texas *Public Accountancy Act* and the accounting profession. You can view more details about each law by clicking on the bill number. The Texas Legislature Online (capitol.texas.gov) page details the history of actions taken on the legislation, as well as the text of the bill.

Senate Bill 262

Senate Bill (SB) 262 provides a **third** pathway to become a Texas CPA with a baccalaureate degree and two years of experience. It was signed into law by Governor Abbott on May 8, 2025. Under the new law, **effective August 1, 2026**, individuals may apply to become licensed CPAs by meeting the following requirements:

Continued on page 3.

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Qualifications
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exam@tsbpa.texas.gov

Sponsor Review Program
(512) 305-7802
srp@tsbpa.texas.gov

Preparation Assistance for Texas Flood Victims



As a result of the recent flood disasters in Texas, flood victims may be eligible for financial assistance from various nonprofit organizations. Although these payments are generally not taxable, the filer is required to report them. CPAs are needed to assist filers to understand and to help prepare their tax returns properly. CPAs, if you would like to help flood victims, please contact community outreach programs to offer your assistance. The Texas Society of Certified Public Accountants has **disaster recovery tax resources** available on their website.

Thank you for your support! 🙏

Continuing Professional Education (CPE) Sponsors Successfully Completing Review

As of July 3, 2025.

Registration Status: **A** = Currently active **E** = Currently expired

Sponsor #	Sponsor Name	Date of Next Review	Status
010694	Aris Water Solutions, Inc.	8/1/2027 - 7/1/2028	A
010695	C. D. Bradshaw & Associates, P. C.	8/1/2027 - 7/1/2028	A
004724	Haynes and Boone, LLP	8/1/2027 - 7/1/2028	A
007375	Meeder Public Funds	7/1/2027 - 6/30/2028	A
009613	MeredithCPAs, LLC	7/1/2027 - 6/30/2028	E
002364	Occidental Petroleum Corporation	8/1/2027 - 7/1/2028	A
008984	PriceKubecka, PLLC	8/1/2027 - 7/1/2028	A
010645	Revo Taxpayer Advocacy LLC	8/1/2027 - 7/31/2028	A
009746	The MB Group, LLC	8/1/2027 - 7/31/2028	A
004184	The Tax School	8/1/2027 - 7/31/2028	A
000920	The University of Texas at Austin, Texas Executive Education	7/1/2027 - 6/30/2028	
010692	Thompson Derrig & Craig, PC	8/1/2027 - 7/31/2028	A

Sponsor Review Program Contact Information:
Email: RFellner@tsbpa.texas.gov • Phone: (512) 305-7802 📞

89th Legislative Session

-SB 262 continued from front page-

- Obtain a bachelor's degree with the required coursework to include an accounting concentration, as determined by Board Rule
- Pass the CPA Exam
- Complete two years of non-routine accounting work experience under a CPA's supervision

The Texas State Board of Public Accountancy (TSBPA) is in the process of establishing rules to implement this new pathway. We are also exploring the possibility of a transition to the new rules for all applicants who would like to pursue certification under the new pathway.

Senate Bill 522

Senate Bill (SB) 522 was signed into law on May 19, 2025, and will go into effect on September 1, 2025. SB 522 provides mobility for individuals who are licensed and reside in other states and meet Texas requirements. The law provides "safe harbor" language for those licensed in another state prior to January 1, 2025.

Beginning September 1, 2025, out-of-state CPAs will be allowed to practice in Texas if they meet the following requirements:

- Hold a bachelor's degree with the required accounting concentration
- Have passed the CPA Examination
- Hold a valid CPA license from another state that is in good standing
- Have completed 1–2 years of relevant work experience (based on their state's education requirements)
- Have agreed to comply with the Texas *Public Accountancy Act* and the Board's *Rules of Professional Conduct*

This new legislation provides for CPA practice mobility into Texas, mirroring current licensure developments across the country. As more states create alternative pathways to CPA licensure, updating Texas's mobility rules helps to ensure an optimal quantity of CPAs to meet the needs of the public. 📄

Frequently Asked Question

Q. I have a Texas individual CPA license, but do not have a Texas firm license. What services am I allowed to provide in Texas?

A. With an individual Texas CPA certificate and license you may perform services as an employee for companies in industry, or for governmental entities without obtaining a firm license. Attest services may only be provided by a licensee in Texas through a firm licensed by the Board.

If you provide bookkeeping, tax work, and other non-attest services to the public and use your CPA designation, you must perform those services through a firm licensed in Texas. Bookkeeping, tax work, and other non-attest services may be provided by a licensee using the CPA credential in an unlicensed entity so long as each written or promotional statement that refers to a CPA's designation and his or her association with the unlicensed entity in the client practice of public accountancy include the statement:

"This is not a CPA firm and these services are not regulated by the Texas State Board of Public Accountancy."

The statement must be in conspicuous proximity to the name of the unlicensed entity and be printed in a size at least equal to and a type not less bold than the text used in the body of the advertisement or written statement. If the advertisement is in audio format only, the disclaimer shall be clearly declared at the conclusion of each such presentation. See *Sections 901.003, 901.351, 901.456, and 901.460 of the Public Accountancy Act* and *Board Rule 501.81(a) and (c)*.

"Attest service" includes an audit, review, compilation, or other assurance engagement that must be performed in accordance with standards promulgated by the American Institute of Certified Public Accountants, or other accountancy organization recognized by the Board. It does not include preparation services as provided for in *Section 70 of Statements on Standards for Accounting and Review Services 21*. See *Section 901.002(a)(1) of the Public Accountancy Act*.



Swearing-In Ceremony

On June 21, 2025, the Texas State Board of Public Accountancy (TSBPA) held a swearing-in ceremony to honor and pay tribute to the newest Texas CPAs. There were 789 individuals eligible to receive their certificates and take the Oath of Office at the biannual TSBPA swearing-in ceremony. Congratulations and welcome to the profession!



TSBPA Board members welcomed new CPAs to the profession at the swearing-in ceremony on June 21. Thank you for honoring and paying tribute to the newest Texas CPAs.

From L-R: Kimberly Crawford, Thomas Neuhoﬀ, Olivia Espinoza-Riley, and Kenneth Omoruyi.



Several outstanding candidates who passed all parts of the CPA Exam at the initial sitting within 12 months and had the 10 highest cumulative scores were recognized at the TSBPA swearing-in ceremony. From L-R: Molly May, Kyle Wynne, Maria Lillis, Nicolas Hernandez, Rebecca Carroll, Chris Hudson, Thanh Tran, Carson Dorsey, and Sarah Buckalew. The TSBPA congratulates all of the outstanding candidates for their achievements.

A very special thanks to the TXCPA Austin members who volunteered their time on a Saturday to help us celebrate and welcome the new CPAs into the profession!

Front row (L-R): Chuti Russell, Larry Stephens, Jan Keeling, Sou Tieng, Emily Lewis, Audrey Nguyen, Lara Akinboye, and Sarah Loghin.

Back row (L-R): John D'Amato, Stacey Mahajan, Jeremy Myers, Bryan Morgan, Donna Wesling, and Felecha Reese.



"The practice of public accountancy is a learned profession that requires specialized education and experience. That practice has historically been defined to include a broad range of financial, advisory, and attest services."

"The public relies on the competence and integrity of certified public accountants in all of its dealings with certified public accountants and not merely in connection with their performance of the attest service."

—Excerpts from the *Public Accountancy Act*



Kenneth Omoruyi first attended the swearing-in ceremony 10 years ago when he received his Texas CPA certificate and now he is a member of the Texas State Board. TSBPA Executive Director William Treacy pictured with Kenneth Omoruyi at the May 30, 2015, swearing-in ceremony (above, left).

TSBPA Board member Kenneth Omoruyi presented certificates to the candidates at the June 21, 2025, swearing-in ceremony (above, right).



Candidates took the Oath of Office at the June 21, 2025, swearing-in ceremony.

Fifty-Year Licensees

Certified public accountants who have been licensed in Texas for 50 years and could join us were honored and recognized at the biannual Texas State Board of Public Accountancy (TSBPA) swearing-in ceremony on June 21. The TSBPA appreciates their dedication to the profession.



Fifty-Year Licensees in Attendance:

Michael Arthur
Michael Bedford
V. Karl Benson
Larry Bradford
Franklin Burk
Robert Donathan
James Edwards
John Eppes
J. Keith Feille
Jacque Gilliam
Debbie Gleason

David Hammer
Harry Harelik
James Hayes
Jerry Hill
Michael Hockenberry
Ronald Johnson
Christos Mantzuranis
Terry Maxwell
Marvin Morgan
Nathan Oestreich
Jim Powell

Michael Quirke
James Roberts
Charles Secord
Larry Stark
Evelyn Stewart
Melanie Thomas
Charles Towery
Timothy Weaver
Jerry Williamson

Comfort Letter Considerations

This content is intended purely for informational use and does not advocate for or against the use of comfort letters.

The Texas State Board of Public Accountancy has seen a recent uptick in inquiries regarding CPA involvement in third-party requests for client financial information. These requests often come in the form of “comfort letters,” typically related to a client’s loan application or mortgage refinancing. However, they may also pertain to other matters such as employee medical insurance, child adoption, or use-tax certifications.

While providing a comfort letter can be a valuable service to clients, it also carries significant risks, including potential legal liability and disciplinary action by the Board. CPAs must carefully evaluate the implications before agreeing to issue such letters.

Common Requests in Comfort Letters

Lenders and other third parties often request comfort letters to:

- Verify a client’s self-employment status
- Confirm financial soundness or profitability
- Assess creditworthiness
- Assure that business funds used for a down payment won’t harm the business

These requests usually arise when the lender has difficulty qualifying the borrower through standard documentation.



Risks and Professional Standards

CPAs should be aware of the following key risks and guidelines:

- **Avoid Assurances of Solvency:** According to Public Company Accounting Oversight Board Attestation Standards, *Section 9101, Attest Engagements: Attest Interpretations of Section 101, ¶25*, CPAs must not provide any assurance that an entity is solvent, will remain solvent under certain conditions, or can meet its debt obligations as they come due.
- **Scope of Services Matters:** If a CPA has only performed tax services for a client, issuing a letter with attestation language — without conducting proper attestation procedures — violates professional standards, the *Public Accountancy Act*, and *Board Rules*.

Options for CPAs

If your engagement with the client has been limited to tax services, you have two options:

1. **Expand the Engagement:** Perform the necessary procedures to support an attestation and issue a formal attestation report.
2. **Issue a Non-Attest Letter:** Provide a letter that clearly states it is not an attestation and avoids any assurance language.

In either case, be cautious when confirming facts such as self-employment, retirement status, or income sources. Ensure there are no conflicting or undisclosed activities outside the tax return that could misrepresent the client’s situation.

Protecting Yourself

To mitigate liability, include a disclaimer in the letter such as:

“The use of this letter in the exercise of the lender’s due diligence is the lender’s decision and sole responsibility. This letter does not establish a client relationship with the lender, nor does it provide assurance of the client’s financial solvency.”

Confidentiality and Risk in Third-Party Verification Requests

One of the key risks in responding to third-party verification requests is mishandling confidential client information. Under Board *Rule 501.75*, CPAs are strictly prohibited from disclosing any information obtained from a client in the course of professional accounting work, unless the client provides explicit permission.

Best Practices for Issuing Comfort Letters

To remain compliant and minimize risk, CPAs should take the following steps when preparing a comfort letter:

1. Obtain Written Authorization

Secure the client’s written consent before disclosing any information or issuing a letter on their behalf

2. Avoid Assurances of Solvency

Do not provide any form of assurance regarding the client’s solvency, financial viability, or ability to meet debt obligations.

3. Collaborate with the Client

Discuss the contents of the letter with the client to ensure mutual understanding and accuracy.

4. Follow Proper Attestation Protocols

If the letter includes attestation language and no prior attestation procedures have been performed, initiate a formal attestation engagement. This must comply with all applicable professional standards, the *Public Accountancy Act*, and *Board Rules*.

5. Modify the Letter if Attestation Is Not Permitted

If the client declines an attestation engagement, revise the letter to clearly avoid offering any opinion or assurance. You may wish to consult your Errors & Omissions (E&O) insurance provider or the Board for sample language for a non-attest comfort letter.

Managing Client Expectations

Even after following these precautions, clients may pressure you to include specific representations requested by third parties. In such cases, it’s important to:

- Reiterate the limited scope and purpose of a comfort letter
- Explain why the requested language exceeds the boundaries of professional standards and your engagement

Enforcement Actions

**Ratified at the May 15, 2025
Board Meeting**

AGREED CONSENT ORDER BEHAVIORAL ENFORCEMENT COMMITTEE

- **Investigation Nos.: 24-08-04L & 24-08-05L**
Respondents: Brandon James Oehlke & Oehlke CPA, PLLC
Hometown: Seguin, TX
Certificate No.: 089388
Firm License No.: C08073
Rule Violations: 501.74(b), 501.74(c), 501.77, 501.90(12)
Act Violations: 901.502(6), 901.502(11)

Respondents entered into an agreed consent order (ACO) with the Board whereby Respondents were reprimanded and assessed an administrative penalty of \$500 and administrative costs of \$851.20 to be paid within 30 days of the date of the Board Order.

Respondents failed to correctly report the number of employees on a client's payroll and failed to withdraw payroll taxes. Respondents failed to timely respond to communications from a client. Respondents failed to adequately plan and supervise the performance of professional services.

TECHNICAL STANDARDS REVIEW COMMITTEE

- 1. **Investigation No.: 24-11-10L**
Respondent: Barton CPA PLLC
Hometown: Cypress, TX
Firm License No.: C11913
Rule Violation: 501.60
Act Violation: 901.502(6)

Respondent entered into an ACO with the Board whereby Respondent was reprimanded and assessed an administrative penalty of \$20,000 to be paid in 10 monthly installments beginning the 10th of the month after the month in which the Board approved the Board Order.

Respondent was sanctioned by the Public Company Accounting Oversight Board (PCAOB) for failing to timely file required Form APs with the PCAOB. Respondent was censured, assessed a \$25,000 civil money penalty, and required to take remedial action.

- 2. **Investigation Nos.: 24-12-03L & 24-12-04L**
Respondents: Alexandra G. Nava & Alexandra G. Nava (Firm)
Hometown: Cedar Park, TX
Certificate No.: 044102
Firm License No.: T05433
Rule Violations: 501.60, 501.74, 501.81
Act Violations: 901.401, 901.460, 901.502(6), 901.502(11)

Respondents entered into an ACO with the Board whereby Respondents involuntarily surrendered their certificate and licenses in lieu of further disciplinary action. Respondents issued audit reports, compilations and reviews for clients when the Respondent Firm's license was delinquent.

**Ratified at the July 10, 2025
Board Meeting**

AGREED CONSENT ORDERS BEHAVIORAL ENFORCEMENT COMMITTEE

- 1. **Investigation Nos.: 25-02-01L & 25-02-02L**
Respondents: Melissa Rascon & The Rascon CPA Firm, P.L.L.C.
Hometown: Spring, TX
Certificate No.: 078981
Firm License No.: C08611
Rule Violation: 501.74(b)
Act Violation: 901.502(6)

Respondents entered into an ACO with the Board whereby Respondents were reprimanded and required to take eight hours of continuing professional education in the area of practice management. In addition, Respondents must pay \$802.83 in administrative costs within 30 days of the date of the Board Order. Respondents took on last minute tax preparation engagements resulting in errors being made on a return. Respondent used offensive, unprofessional language in an email communication with a client.

- 2. **Investigation No.: 24-08-03L**
Respondent: Gregory Allen Nason
Hometown: Dallas, TX
Certificate No.: 100181
Rule Violations: 501.90(2), 501.90(10)
Act Violations: 901.502(2), 901.502(6), 901.502(11)

Respondent entered into an ACO with the Board whereby Respondent's certificate and license was revoked. In addition, Respondent must pay \$802.83 in administrative costs within 30 days of the date of the Board Order. If Respondent applies for reinstatement, Respondent would be required to pay an administrative penalty of \$50,000 before any application for reinstatement would be considered.

Respondent used company credit cards for personal charges and then paid the credit card bills with company funds.

UNAUTHORIZED PRACTICE OF PUBLIC ACCOUNTANCY



Help Us Identify Unlicensed Individuals and Firms Offering Accounting Services

Over the last three years, the Board's Unauthorized Practice of Public Accountancy Program has identified more than **1,700** unlicensed individuals and firms claiming to be CPAs or offering accounting or attest services to the public.

Although this program has been very successful, we know that there continues to be false or misleading advertising. There are approximately 75,000 active licensed CPAs in Texas who can help protect the public from individuals and firms misrepresenting their qualifications.

If you suspect websites, signage, business cards, letterheads, or other marketing materials that are false or misleading, you may report it by calling: **(512) 305-7853** or email: licensing@tsbpa.texas.gov

CPE Actions

The respondents listed below were not in compliance with the Board's continuing professional education (CPE) requirements as of the date of the Board meeting. Each respondent was suspended for the earlier of a period of three years, or until the respondent complies with the licensing requirements of the *Act*. Additionally, a \$100 penalty was imposed for each year the respondent continues to be in non-compliance with the Board's CPE requirements. The respondents were found to be in violation of Board *Rules 523.111 (Required CPE Reporting)* and *501.94 (Mandatory Continuing Professional Education)*, as well as *Section 901.411 (CPE)* of the *Act*.

Respondent	Location	Board Date
Charles Grayson Allen	Jonesboro, LA	7/10/2025
Aidan J.G. Arney	Katy, TX	5/15/2025
Barbara Kay Balshaw	Porter, TX	5/15/2025
Stephen Becker	Cypress, TX	5/15/2025
Nick Alan Bednorz	Houston, TX	5/15/2025
Jared Phillip Trey Booth	Houston, TX	7/10/2025
Dawn Evarett Grigsby Broussard	Missouri City, TX	7/10/2025
Rebecca Reidinger Campbell	Fairview, TX	7/10/2025
Peter Franklin Cao	Houston, TX	7/10/2025
Briton Michael Chamberlain	Plano, TX	7/10/2025
James Mark Cigainero	Houston, TX	5/15/2025
Billy Dale Cook Jr.	Manvel, TX	5/15/2025
Margaret Ratteree Coughlin	Dallas, TX	5/15/2025
Holly Ann Crawford	Henderson, TX	7/10/2025
Heath Randall Daniels	Corinth, TX	7/10/2025
Michelle Renee Dawson	Andrews, TX	7/10/2025
Kimberly Ann De La Fuente	Houston, TX	5/15/2025
Jody Craig Delino	Austin, TX	7/10/2025
Patricia Jo Disbrow	Mesquite, TX	7/10/2025
Stephen Taylor Douglas	Little Rock, AR	5/15/2025
Matthew Epstein	San Antonio, TX	5/15/2025
Patti Scott Finley	Texarkana, TX	7/10/2025
Taylor Hunter Fleury	Austin, TX	7/10/2025
Curtis James Glynn	Dallas, TX	7/10/2025
Jacob King Gonzales	Georgetown, TX	7/10/2025
Daniel Wade Goodwin	Chicago, IL	5/15/2025
Jane Whitehead Griggs	Austin, TX	7/10/2025
Jeanne Elizabeth Grube	League City, TX	5/15/2025
Mahala Bushnell Guevara	Austin, TX	7/10/2025
Maria Aurora Hagan	Spring, TX	5/15/2025
Darryl Ray Halbert	Plano, TX	7/10/2025
Mary Kimberly Hall	Dallas, TX	5/15/2025
Kimberly A. Hallett	Dallas, TX	5/15/2025
Madison Wesley Harris	Dallas, TX	7/10/2025
Courtenay Martindale Harvey	New Orleans, LA	7/10/2025
Tyler Michael Hawthorne	Rockwall, TX	5/15/2025
Heather Aileen Healy	Ennis, TX	5/15/2025
Shelby Nicole Hoyt	Houston, TX	7/10/2025
William B. Jackson	Arlington, TX	7/10/2025
James Jackson Jacobs	Houston, TX	7/10/2025
Boris Dimitrov Kasabov	Houston, TX	7/10/2025
Mohamed F. Kassem	Richardson, TX	7/10/2025
Kelli Lyn Kennedy	Fort Worth, TX	7/10/2025
Lisa Marie King	The Woodlands, TX	5/15/2025
Taphenes Mary Koroma	Dallas, TX	7/10/2025
Cynthia Le	Houston, TX	7/10/2025
Hung Ling Lin	Allen, TX	7/10/2025
Aljon O'Limit Lovelace	Arlington, TX	7/10/2025
Yang Lu	Katy, TX	5/15/2025
Matthew Scott Luedke	Dallas, TX	5/15/2025
Katie Pope Markasky	Jacksonville, TX	7/10/2025

Respondent	Location	Board Date
Sharon E. Mauricio	Houston, TX	7/10/2025
Kristen Amy Mohun	Houston, TX	5/15/2025
D'Ann Marie Molina	Corpus Christi, TX	7/10/2025
Ronnie Lee Morgan	De Soto, TX	7/10/2025
Karen Lynn Mutz	Poth, TX	5/15/2025
Bernard Ndoping Angandje	Cypress, TX	7/10/2025
Clayton Graham Neider	Carrollton, TX	7/10/2025
Jeffrey Howard Nichols	Austin, TX	7/10/2025
John Marcelo Nix	Dallas, TX	5/15/2025
Bhavik Sureshbhai Patel	Spring, TX	7/10/2025
Sheel J. Patel	Austin, TX	7/10/2025
Aina Ifeoluwa Phillips	Arlington, TX	5/15/2025
Daren Phillips	Dallas, TX	7/10/2025
Sanchita Piplani	Plano, TX	7/10/2025
Jose Guadalupe Placencia	Houston, TX	7/10/2025
John Elrees Porche III	Corpus Christi, TX	5/15/2025
Sueann Porter	Stephenville, TX	7/10/2025
Clare Nicole Ramsey	Austin, TX	5/15/2025
Ronnie Ray Rand	Bellaire, TX	5/15/2025
Catherine Rebecca Randall	Flower Mound, TX	5/15/2025
Jennifer J. Reedy	Richardson, TX	5/15/2025
James Dunn Russell Jr.	Los Fresnos, TX	7/10/2025
Erich Michael Schoenkopf	Dallas, TX	7/10/2025
Brenda Renee Schroer	Midland, TX	7/10/2025
Cristina Andrea Silingardi	Austin, TX	7/10/2025
Julia Anna Siska	Galveston, TX	5/15/2025
Kevin Michael Slaton	Southlake, TX	5/15/2025
Karun Amrut Someshwar	Dallas, TX	5/15/2025
Katrina Anastasia Stevens	Desoto, TX	7/10/2025
Albert Elias Strausser III	Roswell, GA	5/15/2025
Richard Warren Taylor	Bastrop, TX	7/10/2025
Vincent Coleman Taylor	Houston, TX	5/15/2025
Scott Colby Thresher	Dallas, TX	5/15/2025
Lan Uyen Tran	Friendswood, TX	7/10/2025
William Nicolas Urbina	Austin, TX	7/10/2025
Cynthia Marie Vandament	Falls Church, VA	7/10/2025
Thomas Edward Walter	Whitehouse, TX	5/15/2025
Joshua Aaron Weinstein	Bellaire, TX	5/15/2025
Shauna Patrice White	Midlothian, TX	5/15/2025
Ben Mitchell Williamson	Albuquerque, NM	7/10/2025
Blaine Allen Wright	Austin, TX	5/15/2025
Jonathan Matthew Wright	Aubrey, TX	7/10/2025
Di Wu	Arlington, TX	7/10/2025
Katherine Zhao Xu	Houston, TX	5/15/2025
Li Yan	Allen, TX	5/15/2025
Wen Yin	Sugar Land, TX	5/15/2025

The Rules of Professional Conduct allow the Board to publish the name of any licensee or certificate holder who is the subject of a disciplinary or administrative action, after a final board order has been issued.

Three-Year Delinquent Actions

The respondents listed below violated *Section 901.502(4)* of the *Act* when they failed to pay license fees for three consecutive license periods. The certificate of each respondent was revoked without prejudice as the respondent was not in compliance as of the Board meeting date. Each respondent may regain his or her certificate by paying all the required license fees and late fees and by otherwise coming into compliance with the *Act*.

Respondent	Location	Board Date
Patricia De Leon Abella	Jakarta Barat, IDN	5/15/2025
John Michael Albrecht	Galveston, TX	7/10/2025
Paige Holland Albright	Bellville, TX	5/15/2025
Terri Lynn Alford	Allen, TX	7/10/2025
David Ray Allen	Springdale, AR	7/10/2025
Sheila Anderson-Webb	Euless, TX	5/15/2025
Boniface Ngang Awundaga	Rosharon, TX	5/15/2025
Lewis Edwin Ball II	Houston, TX	7/10/2025
Leonel Barrera	Dallas, TX	7/10/2025
Stephen Lee Bartley	San Antonio, TX	5/15/2025
Cynthia Wilson Bates	Spring, TX	5/15/2025
Bryan Andrew Beck	Fulshear, TX	5/15/2025
Marie Elaine Benta	Wylie, TX	5/15/2025
Ann-Kristin Evensen Besancon	Houston, TX	7/10/2025
Patrick Travis Best	Parker, CO	7/10/2025
Amit Vijaykumar Bhakta	Pflugerville, TX	5/15/2025
Nancy B. Blackburn	Dallas, TX	5/15/2025
Milton A. Bolanos	Houston, TX	5/15/2025
Michael L. Bowie	Sugar Land, TX	7/10/2025
Susan J. Moore Braun	San Antonio, TX	5/15/2025
William Joseph Breed	Kingwood, TX	7/10/2025
Jack Steven Bridgewater	Tucson, AZ	5/15/2025
Mark J. Bright	Houston, TX	5/15/2025
Russell Lee Brown	Austin, TX	7/10/2025
Shirley Marie Brown	Saint Charles, MO	7/10/2025
Dianne Harriet Bub	Houston, TX	5/15/2025
Angela Bao Burbank	San Jose, CA	7/10/2025
Richard Wayne Burgardt	Arlington, TX	7/10/2025
Cheri Elaine Capps	St. George, UT	7/10/2025
Wade Hampton Caston	Dallas, TX	7/10/2025
Tapfuma Chadenga	Houston, TX	5/15/2025
Andra Kay Huggins Chalk	Kempner, TX	7/10/2025
Hung Cheong Chan	Tin Shui Wai, HK	7/10/2025
Ying-Ju Chen	Farmers Branch, TX	7/10/2025
Manav Sanjivkumar Choksi	McKinney, TX	7/10/2025
John Norman Claybough	Cypress, TX	7/10/2025
Nita Jean Clyde	Dallas, TX	7/10/2025
Michael Christopher Colby	Westlake, TX	5/15/2025
Steven Craig Collins	Dallas, TX	7/10/2025
Eugene Edward Conn	Guadalajara, MX	7/10/2025
Daniel Contreras	New York, NY	7/10/2025
Lawson Melvin Cooper Jr.	Bastrop, TX	7/10/2025
William Allen Copeland	Houston, TX	7/10/2025
Lindsey Allyn Crabbe	Dallas, TX	5/15/2025
David Clifton Crowell	Kyle, TX	7/10/2025
Michael Jay Cunningham	Lubbock, TX	7/10/2025
Addison Kyle Damasco	Plano, TX	7/10/2025

Respondent	Location	Board Date
Marie Patricia Dancu	Dallas, TX	5/15/2025
Russel Barth Davenport	Austin, TX	5/15/2025
Masden E. Davis	Colleyville, TX	5/15/2025
Danish Dawood	Addison, TX	5/15/2025
Virginia Lea Debrow	Terrell, TX	5/15/2025
Charles Hanauer Deitschmann	Addison, TX	7/10/2025
John Leo Denué	Stafford, TX	7/10/2025
Debra S. Dimeo	Fenton, MO	7/10/2025
Elizabeth Ann Froelick Dobbs	Houston, TX	5/15/2025
Mary Katherine Bayless Dobelman	Houston, TX	7/10/2025
Bonnie Dombrowski	East Lyme, CT	7/10/2025
Kelly Dawn Donohue	Tulsa, OK	5/15/2025
Jennifer Poucket Dooley	Prosper, TX	5/15/2025
Darlene Mary Dowling	Albemarle, NC	5/15/2025
Mark Lynn Duke	Snyder, TX	5/15/2025
Lee Jerome Dutra	Fairview, TX	5/15/2025
Morgan Nicole Eckert	Haslet, TX	5/15/2025
Kevin Douglas Elms	Bell Canyon, CA	7/10/2025
Dianne Michelle Elwell	Mechanicsburg, PA	7/10/2025
Clayton Stephen Epstein	San Antonio, TX	7/10/2025
Glenn Allen Fischer Jr.	Dallas, TX	7/10/2025
Paul Anthony Fontanelli	Mansfield, TX	5/15/2025
Barbara Jean Friedman	Dallas, TX	5/15/2025
Samuel Steven Funk	Sandy, UT	7/10/2025
Mary Kay Fuqua	Cyril, OK	7/10/2025
Prachi Kartik Gandhi	Sugar Land, TX	7/10/2025
Marshall Blair Garrou	Houston, TX	7/10/2025
Evan Lewis Gedminas	San Antonio, TX	5/15/2025
James Ralph Gilger Jr.	Austin, TX	7/10/2025
Amanda Lorraine Gomez	New York, NY	7/10/2025
Silka Maria Gonzalez	Coral Gables, FL	5/15/2025
Sherman Allen Graham	Da Nang, VN	5/15/2025
Briana Guanchez	Bellaire, TX	5/15/2025
Ann Brooke Haas	Floresville, TX	5/15/2025
Rachel Horton Haas	Dallas, TX	5/15/2025
Morgan Lin-Jing Hah	Dallas, TX	5/15/2025
Benjamin Ellis Halliday	Austin, TX	5/15/2025
Jiayi Han	Sunnyvale, CA	7/10/2025
Daniel James Hanson	Omaha, NE	5/15/2025
Stanley Maxie Harrell Jr.	Bonita Springs, FL	7/10/2025
Stephen Raymond Harris	Dallas, TX	7/10/2025
Nathaniel Thomas Hathaway	Dallas, TX	5/15/2025
Nathan Thomas Hawks	Carrollton, TX	5/15/2025
David Frank Held	Prospect, KY	7/10/2025
Sabrina Lee Helfenbein	Sugar Land, TX	5/15/2025
Judy Molyneaux Hendy	Houston, TX	5/15/2025
Alvin Ernest Henke	Austin, TX	7/10/2025
Sheri Lynn Henn	Houston, TX	5/15/2025
Daniel Ray Henry	Waxahachie, TX	7/10/2025
Samuel Andrew Herbert	Atlanta, GA	7/10/2025
John A. Hoagland Jr.	Richardson, TX	5/15/2025
Kathleen Ann Hodges	Fort Worth, TX	5/15/2025
Joseph Kelly Hoffpauir	Houston, TX	5/15/2025
Amanda McNames Hogan	Coto De Caza, CA	5/15/2025
Ronald Floyd Holland	China Spring, TX	7/10/2025
Chester Lloyd Hollaway	Sunnyvale, TX	7/10/2025
Preston Rust Hooten	Las Cruces, NM	5/15/2025
Fredrick Glenn House	Houston, TX	7/10/2025

Respondent	Location	Board Date	Respondent	Location	Board Date
Kenneth Curtis Howell Jr.	Brentwood, TN	5/15/2025	Elizabeth Marie Montelepre	Houston, TX	5/15/2025
Layne Jinkins Hubbard	Houston, TX	7/10/2025	Lorraine Bobik Moon	Corpus Christi, TX	7/10/2025
Peter James Hudson	Grand Rapids, MI	7/10/2025	Vrushali Shivaji More	Sunnyvale, CA	7/10/2025
Miranda Taylor Hugie	Lewisville, TX	5/15/2025	Laura Anne Morrison	Wichita Falls, TX	7/10/2025
Rayann Hatfield Hurst	University Park, TX	7/10/2025	Marty Raymond Morrison	Houston, TX	5/15/2025
Carolyn Lee Hybarger	Bedford, TX	5/15/2025	Bruce Edward Moss II	Seattle, WA	7/10/2025
Shunyu Ji	Issaquah, WA	5/15/2025	Matthew James Muhart	Parkland, FL	7/10/2025
Ernesto Isidro Jimenez	Houston, TX	7/10/2025	Iddi Rashidi Mwanyoka	Houston, TX	5/15/2025
Bruce Philip Johnson	Santa Barbara, CA	5/15/2025	Faisal Sabouh Naamani	Dallas, TX	7/10/2025
Cheryl Janet Morphis Johnson	Murphy, TX	5/15/2025	Thanongsack D. Nhoisaykham	Jersey Village, TX	5/15/2025
Richard Welton Johnson	Houston, TX	7/10/2025	Christopher Scott Norris	Garland, TX	5/15/2025
Charlotte Watkins Jones	Idabel, OK	5/15/2025	Whitney A. North	Dallas, TX	5/15/2025
Robin Marie Jones	San Antonio, TX	7/10/2025	Mobolaji Ololade Oladinni	Houston, TX	7/10/2025
Moon Gi Jung	Round Rock, TX	5/15/2025	Linda R. Oliver	Arlington, TX	7/10/2025
Debra J. Kavanaugh	Dallas, TX	7/10/2025	Ifeanyi David Onyekwena	Houston, TX	7/10/2025
Kendra Lee Keller	Pflugerville, TX	7/10/2025	Amy Elizabeth Ott	Fort Worth, TX	5/15/2025
James Anthony Kendall	Fort Worth, TX	7/10/2025	Tyler Montgomery Padgett	Arvada, CO	7/10/2025
Laurel Ann Armstrong Keys	Austin, TX	7/10/2025	Amy Michelle Parker	Covington, LA	7/10/2025
Eric Khor	Plano, TX	5/15/2025	James Harold Parks III	Spring, TX	7/10/2025
Patricia Ann Kiebach	Viera, FL	7/10/2025	Carolyn Marie Parrish	Carrollton, TX	7/10/2025
Henry Wayne Kieschnick	O'Donnell, TX	7/10/2025	Smital Parikh Patel	Chicago, IL	5/15/2025
Hannah H. Kilgore	Austin, TX	7/10/2025	Bhuwan Paudel	Salt Lake City, UT	7/10/2025
Towanda King	Plano, TX	5/15/2025	Derek William Pettifer	Tulsa, OK	5/15/2025
Jacqueline Darneille Knoop	College Station, TX	5/15/2025	Derek Joseph Pettit	San Antonio, TX	5/15/2025
Stanley Fred Kopnicky	Houston, TX	5/15/2025	Steven Edward Pike	Fort Worth, TX	7/10/2025
Kristin Jean Kraay	Carrollton, TX	5/15/2025	Lynn Marie Pinaroc	Mustang, OK	7/10/2025
Michael Kubic	Coppell, TX	7/10/2025	Beverly Ann Barham Pinkerton	Glendale, AZ	5/15/2025
Jane Chen-Hsing Liao Kuo	Houston, TX	7/10/2025	Evelyn Aurora Podobinski	Houston, TX	7/10/2025
Jesus Jose Lamas	Pembroke Pines, FL	5/15/2025	Marsha Carey Poole	Irving, TX	5/15/2025
Zhu Lang	Richardson, TX	7/10/2025	Carol Ellen Coston Postle	Houston, TX	5/15/2025
Jonathan David Lawson	Monterey Park, CA	7/10/2025	Jenna Kristine Potter	Spokane Valley, WA	5/15/2025
Deborah G. Layton	Houston, TX	5/15/2025	Jason Lee Pyles	Nashville, TN	5/15/2025
Erwin P. Leibacher	Cedar Park, TX	5/15/2025	Gregory James Raindl	Tomball, TX	7/10/2025
Beverly Coonrod Lewis	Benbrook, TX	5/15/2025	Jeffrey Charles Randall	Longview, TX	7/10/2025
Jane Avril Li	Spring, TX	5/15/2025	Scott Broxson Ratcliffe	Volente, TX	7/10/2025
Christina Marshellia Lim	Tangerang, IDN	5/15/2025	David Paul Ratliff	Houston, TX	7/10/2025
Benjamin Jay Liter	Jupiter, FL	7/10/2025	Bryan Chad Ray	Southlake, TX	5/15/2025
Elizabeth Grace Little	Houston, TX	7/10/2025	Mohsin Raza	Corona, CA	7/10/2025
Regina Lynn Little	Tampa, FL	5/15/2025	Stacy Strode Redmond	Houston, TX	5/15/2025
Yan Liu	Prosper, TX	7/10/2025	Lacy Peyton Reed	Carrollton, TX	5/15/2025
Zi Liu	Fremont, CA	5/15/2025	Susan McConnell Reiter	Kenwood, CA	7/10/2025
Natia Loladze	Houston, TX	7/10/2025	Thomas Park Roach	Dallas, TX	7/10/2025
Richard Frank Lucy	Aurora, CO	7/10/2025	Nancy Lea Roberts	Buda, TX	7/10/2025
John Reed Madsen	Kerrville, TX	5/15/2025	Robert Alexander Robinson	College Station, TX	7/10/2025
Robert Mahl Jr.	Port St. Lucie, FL	5/15/2025	Bill Contreras Rocha	San Antonio, TX	7/10/2025
Todd Christopher Manion	Salt Lake City, UT	5/15/2025	Scott Dustin Rogers	Wilmington, NC	7/10/2025
Andrey Manzyuk	Auburn, CA	7/10/2025	Stanley Clarence Rowell Jr.	Fort Worth, TX	5/15/2025
Helen Nan-Young Marchant	Honolulu, HI	7/10/2025	Andrew Hall Russell	Arlington, TX	7/10/2025
Karen Kay Eddy Martin	Leander, TX	5/15/2025	Garrett Mitchell Sacco	Houston, TX	7/10/2025
Lawrence Lee Martin	San Francisco, CA	7/10/2025	Charles Lavon Sackett	New Caney, TX	5/15/2025
Sallie Elaine Matthews-Sapp	Edgewood, NM	7/10/2025	Joe Van Samford	Bullard, TX	5/15/2025
Helen McDonald	Houston, TX	7/10/2025	Benedicto Erick Sanchez	Brooklyn, NY	5/15/2025
Jeffrey Lawrence McPeters	Dallas, TX	7/10/2025	David Herndon Sanders	Fort Worth, TX	7/10/2025
Sandra Kay Corley Menchaca	Houston, TX	7/10/2025	Helen Savitzky	Houston, TX	7/10/2025
Keri Migura	Lucas, TX	5/15/2025	Kurt Edward Sawyer	Rowlett, TX	7/10/2025
Guy Martin Miller	Houston, TX	7/10/2025	Stephen Douglas Scales	Porter, TX	7/10/2025
David Molero Santos	Houston, TX	5/15/2025	Stephen Warren Schack	Dallas, TX	5/15/2025
Ranish Ahmedali Momin	Sugar Land, TX	7/10/2025	Scott Edward Schaffer	Mesquite, TX	7/10/2025

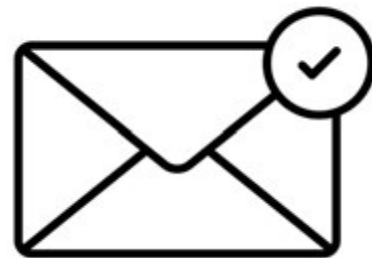
Respondent	Location	Board Date
Leonard Neal Schwantes	Spring, TX	5/15/2025
Joanne Tkacz Scoccia	Mesa, AZ	7/10/2025
Cynthia Regenia Robinson Scott	Houston, TX	5/15/2025
Susan Jean Sessler	Plano, TX	7/10/2025
Ronald Robert Shelby	Houston, TX	7/10/2025
John Commodore Singer	Longview, TX	7/10/2025
Katherine Kranz Smith	Richardson, TX	5/15/2025
Kent Daniel Smith	Johnstown, OH	7/10/2025
Marcella McCartney Smith	Bozeman, MT	7/10/2025
Ted Stuart Smith	Richmond, TX	7/10/2025
Kelly Sue Steckelberg	Sherman Oaks, CA	7/10/2025
David John Steiner	Littleton, CO	5/15/2025
Peter J. Stelmachowicz	San Antonio, TX	7/10/2025
Zachary Alexander Streit	Dallas, TX	5/15/2025
Eric Anthony Strom	Humble, TX	7/10/2025
Thomas Otis Stroud	Amarillo, TX	7/10/2025
Martha Scott Stuart	Silver City, NM	7/10/2025
Teresa Alanna Suarez	Austin, TX	5/15/2025
James Michael Swank	Dallas, TX	5/15/2025
Marek Alexander Szozda	Houston, TX	5/15/2025
Melford Theodore Thompson	Silver Spring, MD	7/10/2025
Richard Glenn Thompson	Irving, TX	5/15/2025
Anna Helen Toews	Austin, TX	7/10/2025
John Robert Tole	Keller, TX	7/10/2025
Brooke Austin Totah	Austin, TX	5/15/2025
Sharon Elizabeth Boyd Trinidad	Flower Mound, TX	5/15/2025
Leigh Allison Turner	Houston, TX	7/10/2025
Michelle Solberg Turner	Bellaire, TX	5/15/2025
Jason Michael Turpin	Lubbock, TX	7/10/2025
Erlinda J. Valdez	Boerne, TX	7/10/2025
Eduardo Vargas	Cypress, TX	7/10/2025
Armando Vela Jr.	Katy, TX	7/10/2025
Susan Stewart Vilven	Allen, TX	7/10/2025
Leland Thomas Von Heimburg	Bedford, TX	7/10/2025
Dale Steven Wagner	San Antonio, TX	5/15/2025
Hadassah Kim Wagner	South Boston, MA	5/15/2025
Jack Milton Waldhelm Jr.	Houston, TX	5/15/2025
Robert Allen Walls Jr.	Zachary, LA	5/15/2025
Katherine Marie Wells	Canyon Lake, TX	5/15/2025
Roger Dwaine Wenger	Chino Hills, CA	7/10/2025
Elisa Clark Wesche	Glenview, IL	7/10/2025
Mark Allen West	Bradenton, FL	7/10/2025
Kenneth David Wethe	Dallas, TX	7/10/2025
Dixie Roth Wicker	El Paso, TX	5/15/2025
Douglas James Widlaski	Houston, TX	7/10/2025
John George Wiedemann	Houston, TX	7/10/2025
Brian Charles Wilkinson	Denver, CO	5/15/2025
Kristin Dawn Williams	Glen Allen, VA	7/10/2025
Patricia A. Gore Winegardner	Prosper, TX	5/15/2025
John Roland Wingler	Midlothian, TX	7/10/2025
Patricia A. Wood	Katy, TX	7/10/2025
William Nicholas Wood	Colorado Springs, CO	5/15/2025
Xiaolai Wu	Katy, TX	7/10/2025
Lynn Carl Wunderlich	Arlington, TX	5/15/2025
Jenny Ningyu Xu	Coppell, TX	7/10/2025
Valerie Ann Zelmer	Martinez, CA	5/15/2025
Byron John Zimmermann	The Woodlands, TX	5/15/2025
Sandra Park Zolensky	Houston, TX	5/15/2025
Daniel Wayne Zunker	San Antonio, TX	7/10/2025

Failure to Renew Actions

The respondents listed below failed to complete their license renewal notices in accordance with Board *Rule 515.3*. The certificates of the Respondents were revoked for failing to complete their license renewal applications until such time as the Respondents come into compliance with the *Rules* and the *Act*.

Respondent	Location	Board Date
Aubryn Nix Douthitt	Dallas, TX	7/10/2025
John Mark Lee	Dallas, TX	7/10/2025
Bronwyn Jane Lund	Charlotte, NC	7/10/2025
Shannon Lind McNamara	Colleyville, TX	5/15/2025
Timothy Mendoza	Hamlin, TX	5/15/2025
Courtney Ann Papinchak	Scottsdale, AZ	5/15/2025

Please Whitelist Us



To ensure you receive important Board communications, please add the Texas State Board of Public Accountancy (TSBPA) to your trusted list of email senders, contacts, or address book.

Please check your email junk and spam folders for any messages from us and mark the email as “Not Spam/Junk.” If TSBPA emails continue to be filtered into your spam/junk mail folders, or are being blocked, please contact your IT person or Internet Service Provider and ask how to “whitelist” the TSBPA. Please ask them to whitelist **@tsbpa.texas.gov** from your exchange service and antis spam applications and software.

Thank you for your assistance!

Licensee Statistics

As of July 2025



The Texas State Board
has issued
131,402
certificates since 1915



The **oldest** Texas
CPA is
103
years old



83,925
CPAs are licensed by the
Texas State Board



The **oldest practicing**
Texas CPA is
97
years old



8,275
firms are licensed by the
Texas State Board



The **youngest** Texas
CPA is
23
years old



14,279
Texas CPAs
are **retired**



The **average age** of
a Texas CPA is
52
years old



10,654
out-of-state CPAs
are licensed by the
Texas State Board



38,256
Texas CPAs
are **women**



The **longest-standing**
Texas CPA license
has been held for
73
years



40,389
Texas CPAs
are **men**

Source: Self-reported statistical data, as of July 1, 2025, from the Texas State Board of Public Accountancy. Please note, some counts may not always add up to the sum total due to deficiencies in self-reported licensee data.

HOW TO CONTACT THE TEXAS STATE BOARD

Division	Area of Expertise	Contact Information
Executive	Oversight of all Board operations	(512) 305-7808 Fax: (512) 305-7854 executive@tsbpa.texas.gov
Administrative Services/ Accounting	- All financial activities of the Board - Daily operations and human resources	(512) 305-7808 Fax: (512) 305-7854 accounting@tsbpa.texas.gov
Continuing Professional Education (CPE)	- CPE requirements - CPE Board-approved ethics courses	(512) 305-7844 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Enforcement	- Complaints against a CPA or CPA firm - Disciplinary actions against licensees - The <i>Public Accountancy Act</i> and the Board's <i>Rules of Professional Conduct</i>	(512) 305-7866 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
General Counsel	- Administration of the Enforcement Program <i>Public Information Act</i> requests	(512) 305-7842 Fax: (512) 305-7854 enforcement@tsbpa.texas.gov
Information Resources	- Board website - Passwords - Databases - Mailing labels	(512) 305-7800 Fax: (512) 305-7854 IT@tsbpa.texas.gov
Licensing	- Individual annual licensing - CPA reciprocal registration - Unauthorized practice of public accountancy - Swearing-in Ceremony - Firm registration - Annual firm licensing - Firm peer review requirements - Foreign registration	(512) 305-7853 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Peer Review	- Questions about the Peer Review Program - Firms performing audits, reviews, or compilations of financial statements in the client practice of public accountancy	(512) 305-7853 Fax: (512) 305-7875 licensing@tsbpa.texas.gov
Publications/ Communications	<i>Texas State Board Report</i> and other publications - Public education and media requests	(512) 305-7804 Fax: (512) 305-7854 publicinfo@tsbpa.texas.gov
Qualifications	- Qualifying for the CPA Exam - Accounting Student Scholarship Program - CPA certification requirements - Examination Fee Financial Aid Program	(512) 305-7851 Fax: (512) 305-7875 exam@tsbpa.texas.gov
Sponsor Review Program	- Questions about the Sponsor Review Program - CPE sponsors	(512) 305-7832 Fax: (512) 305-7875 srp@tsbpa.texas.gov



Texas State Board of Public Accountancy
505 E. Huntland Drive, Suite 380
Austin, Texas 78752-3757

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Follow the TSBPA on:



ACCOUNTANTS CONFIDENTIAL ASSISTANCE NETWORK

For over 30 years, the Accountants Confidential Assistance Network (ACAN) has provided support for CPAs with substance abuse and/or mental health issues or concerns.

ACAN services are available at no charge to every Texas CPA.

TXCPA
ACAN

Contact ACAN to participate in ongoing support meetings with other CPAs in recovery, mentor candidates who need recovery support, or talk about your wellness concerns.

Call **866-766-2226** or visit **tx.cpa/resources/acan**



Alabama State Board of Public Accountancy

NEWSLETTER



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Alabama State Board of Public Accountancy

770 Washington Ave, Ste 226

Montgomery, AL 36104-3807

Tel: 334-242-5700 | Fax: 334-242-2711

www.asbpa.alabama.gov



INACTIVE VS. RETIRED STATUS

Do You Know the Difference?

Licensees have two options when stepping away from active practice. Learn more about the benefits and requirements of filing for inactive status and retired status on page 2.

TOP 3 COMMON AUDIT FINDINGS

Misclassifying Tax Courses as Accounting & Auditing

Tax is a separate field of study and should be reported under the “Other” category. If your certificate says “Tax,” it does not count as Accounting and Auditing CPE. Finance also does not count as Accounting and Auditing CPE, Finance happens after financial statements are issued.



Misreporting Dates or Hours to Complete Registration

Don't input false dates or hours just to move forward online. If you're having trouble, call our office — we're here to help.

Claiming Hours Without a Certificate in Hand

You must have your certificate in hand before claiming CPE hours during registration.

No certificate = no credit.



UNDERSTANDING INACTIVE VS. RETIRED STATUS FOR LICENSEES

Licensees have two options when stepping away from active practice—**Retired Status** and **Inactive Status**—each with distinct requirements and benefits.

Retired Status

To register as retired, a licensee must be at least 55 years of age and submit a one-time registration electing retired status. There are no fees associated with this status, and Continuing Professional Education (CPE) reporting is not required.

Inactive Status

Inactive status is available to licensees who pay an annual inactive license fee of \$50. Like retired status, inactive licensees are not required to report CPE.

Important Practice Restrictions

Under Ala. Code (1975) §§ 34-1-11(b)(1) & (34-1-11(b)(2), CPAs and PAs registered as inactive or retired may not practice public accountancy. They must clearly designate “inactive” or “retired” adjacent to their CPA or PA title in all uses, including publications, business cards, letterhead, LinkedIn profiles, résumés, and other professional materials.

Rules effective September 13, 2018, comprised the definition of public accountancy to include not only



audits, reviews, and compilations, but also bookkeeping, accounting, management advisory services, financial advisory or consulting services, and tax preparation.

Returning to Active Status

Inactive or retired licensees who wish to return to active practice may do so by completing “catch-up” CPE for the years they were not active—up to a maximum of three years or 120 hours.

If you are not sure if you qualify for either status, please call the Board office for guidance. By understanding the distinctions and obligations of each status, licensees can make informed decisions about their professional pathway while maintaining compliance with state regulations.



NEW CPAs

3-Jan-25	15279	Mackenzie Alexandra Kahill	15-Apr-25	15340	Lucas Thomas Avery
3-Jan-25	15280	Elizabeth Ann White	15-Apr-25	15341	Kimberly Lee Brown
7-Jan-25	15281	John Alan Davis	15-Apr-25	15342	Charles Arthur Hyde
7-Jan-25	15282	Allison Ann Jenks	15-Apr-25	15343	Marsha Michelle McKinley
17-Jan-25	15286	Thomas Joseph Carlton Jr	15-Apr-25	15344	Zhengdao Zhou
17-Jan-25	15287	Paula Sanchez-Carvajal Dunn	29-Apr-25	15345	Nathan Scott Belgard
17-Jan-25	15288	Jackson Thomas Howes	29-Apr-25	15346	Joseph Edward Gilroy
17-Jan-25	15289	Christopher Wade Nichols	29-Apr-25	15347	Katherine Sittason Knighten
29-Jan-25	15290	Cory James Fenn	29-Apr-25	15348	Nicholas Jason Morbidelli
29-Jan-25	15291	Manh Guynh Nguyen	5-May-25	15349	Robert William Gaddis
6-Feb-25	15294	Parker Smith Allen	5-May-25	15350	Connor Allen Knoblauch
6-Feb-25	15295	Emily Hajduk	5-May-25	15351	William Culp Lankford
6-Feb-25	15296	Andrew Christopher Jones	6-May-25	15353	Euna Jo
6-Feb-25	15297	Christopher Tate Sparkman	13-May-25	15354	Mauricio Chacon-Vaca
6-Feb-25	15298	Jackson Lee Turner	13-May-25	15355	Andrew Christian Harris
14-Feb-25	15299	Annie Waldrop Hill	13-May-25	15356	Andrew Allen Hudson
18-Feb-25	15303	Lane Thomas Hutcheson	20-May-25	15357	Paige Alece Ellison
18-Feb-25	15304	Megan Nicole Boyd	20-May-25	15358	Sara Elizabeth Merle Hogue
18-Feb-25	15305	Jaileigh Nicole Burch	29-May-25	15360	Clara Jean Atchley
27-Feb-25	15306	Matthew Reed Cummings	29-May-25	15361	Melissa Anne Faulk
27-Feb-25	15307	Margaret Frances Davis	29-May-25	15362	David Riley Jones
27-Feb-25	15308	Adam Grant Fekula	29-May-25	15363	LeeAnna Nelson Scott
27-Feb-25	15309	Robert Jackson Kline	10-Jun-25	15364	Hannah Elizabeth Donovan
27-Feb-25	15310	Brooks Bishop Reinhardt	10-Jun-25	15365	Cecilia Jean Smith
27-Feb-25	15311	Kyle Wesley Steading	17-Jun-25	15371	Melinda Viola Allen
27-Feb-25	15314	Lauren Haley Austin	17-Jun-25	15372	Brandy Mason Hathcock
27-Feb-25	15315	William Alexander Redding	17-Jun-25	15373	Austin David Lockride
27-Feb-25	15316	Bryson Michael Sanders	17-Jun-25	15374	Emma Lynae Moreira
10-Mar-25	15319	Oleksandr O Kovalov	20-Jun-25	15378	Jane Nicole Nguyen
10-Mar-25	15320	Zachary Grant McClain	20-Jun-25	15379	Ashley Douglas Perry Jr
10-Mar-25	15321	Caroline Frances Phillips	24-Jun-25	15380	Taylor Brooke Sullivan
10-Mar-25	15322	Sherrod James Postell	24-Jun-25	15381	Walker Scott Young
20-Mar-25	15324	Jamison Bailey Eubanks	1-Jul-25	15384	Andrew Scot Clark
20-Mar-25	15325	Alyssa Frederick Macomb	1-Jul-25	15385	Sheena Kay Malphurs
20-Mar-25	15326	Tina Malik	1-Jul-25	15386	Timothy Michael Miller
20-Mar-25	15327	April Browning Warner	1-Jul-25	15387	Lindsey Fox Rogers
20-Mar-25	15328	Rebekah Arnold Webb	1-Jul-25	15388	Amelia Elizabeth Winston
3-Apr-25	15329	Matthew Henry Hunter	10-Jul-25	15398	Brianna Brunson Spidle
3-Apr-25	15330	Coleman Andrew Jeffries	10-Jul-25	15399	James Mathis Ware
3-Apr-25	15331	Mishwa Kiritkumar Patel	17-Jul-25	15400	Nicholas Alan Burdick
3-Apr-25	15332	Megan Victoria Sadler	17-Jul-25	15401	Mary Alexis McLeroy
8-Apr-25	15335	Joseph Edwin Collier	17-Jul-25	15402	Juan Segundo Rodriguez
8-Apr-25	15336	Tessa Noelle Crane	17-Jul-25	15403	Kellen Elizabeth Tucker
8-Apr-25	15337	Halle Dee Davis	24-Jul-25	15407	Carla Janette Ingram Granberry
8-Apr-25	15338	Caleb Michael Fargarson	24-Jul-25	15408	William Davis Traweek
8-Apr-25	15339	Matthew Taylor Lash			

HELPFUL LINKS



[Exam Application](#)



[Registration](#)



[Administrative
Fine
Payment](#)

Upcoming Board Meetings

September 16, 2025 – Auburn University

*November 18, 2025 – University of Alabama

*January 27, 2026 – Troy University

*May 8, 2026 – Board office

*July 10, 2026 – Board office

*Proposed dates subject to Board approval



DISCIPLINARY ACTIONS

For a complete listing of disciplinary actions from 2002 to the present, please visit the [Board's website](#).

The facts of each case vary greatly and the Board's ruling is based on the merit of each case.

Other Disciplinary Action

CASE NO 25-9
NAMED CPA WALL, PEGGY R
CERT # 6264
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT \$2,000
FINE TOTAL \$6,000
DESCRIPTION OF COMPLAINT Failed to respond to Board inquiry; Failed to return client records when requested. Conduct discreditable to the public accounting profession.

CASE NO 24-12
NAMED CPA WESTBROOK, JASON ANTHONY
CERT # 7440
MEETING DATE 05/09/25
ACTION TAKEN CENSURED
FINE PER COUNT N/A
FINE TOTAL \$1,500
DESCRIPTION OF COMPLAINT Accepted Consent / The licensee made an error in bookkeeping and tax preparation that resulted in an overstatement of income that resulted in an overstatement of the company's tax liability. This activity violates rules of professional conduct, conduct discreditable to the public accounting profession. / Must complete the following within 30 days of the Board approval: 1) pay \$1,500 fine; and 2) complete NASBA CPT Ethics course.

Failed CPE Audit

CASE NO 25CPE-4
NAMED CPA BICE, ALLISON MARIE
CERT # 13444-R
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$900
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-5
NAMED CPA BURNETT, KATRINA SOLOMON
CERT # 8482
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$900
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

Failed CPE Audit (continued)

CASE NO 25CPE-7
NAMED CPA FUNDUM, SHANE PATRICK
CERT # 8507
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$520
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$520, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-8
NAMED CPA HALLIN, THOMAS GEORGE
CERT # 11798
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$690
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$690, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-9
NAMED CPA HAYMAN, BRANDON FLOYD
CERT # 13199
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$4,500
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$4,500, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-12
NAMED CPA MCMURTRIE, KEITH T
CERT # 5791
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$800
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$800, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-14
NAMED CPA MINTER, CYNTHIA LEIGH
CERT # 6457
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$3,300
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$3,300, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-15
NAMED CPA OBAAZEE, CHANTE
CERT # 7754
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$710
DESCRIPTION OF COMPLAINT Failed CPE audit / fined \$710, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

Failed CPE Audit (continued)

CASE NO 25CPE-2
NAMED CPA PITTS, MARK ALAN
CERT # 10240
MEETING DATE 7/11/2025
ACTION TAKEN CENSURED
FINE PER COUNT N/A
FINE TOTAL \$1,200
DESCRIPTION OF COMPLAINT CENSURED - Accepted Consent - Failed follow-up CPE audit / fined \$1,200, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-16
NAMED CPA PYRON, JULIE LAVERCOMBE
CERT # 7411
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$1,240
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$1,240, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-22
NAMED CPA SINGLETON, AARON JOINER
CERT # 10681
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$4,500
DESCRIPTION OF COMPLAINT Failed CPE audit / fined \$4,500, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 21CPE-55
NAMED CPA SOUTHWELL, NARVEL WAYNE
CERT # 7113
MEETING DATE 05/09/25
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL N/A
DESCRIPTION OF COMPLAINT Show of Cause #2 - Failed to comply with September 16, 2021 Board Order & Consent Agreement and January 21, 2022 Show Cause Board Order. / Must return CPA license within 30 days

CASE NO 25CPE-18
NAMED CPA THOMAS, BARRETT FRANKLIN
CERT # 13223
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$900
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$900, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-19
NAMED CPA VALENTINE, PATRICIA ANN
CERT # 6925
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$4,300
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$4,300, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval



DISCIPLINARY ACTIONS

Failed CPE Audit (continued)

CASE NO 25CPE-20
NAMED CPA WHITEHURST, KIMBERLY KELLEY
CERT # 10953
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$2,500
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$2,500, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-21
NAMED CPA WILLIAMS, CHARLES TAYLOR
CERT # 12516
MEETING DATE 7/11/2025
ACTION TAKEN CENSURED
FINE PER COUNT N/A
FINE TOTAL \$5,000
DESCRIPTION OF COMPLAINT CENSURED - Failed follow-up CPE audit / fined \$5,000, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

CASE NO 25CPE-17
NAMED CPA WOOD, DEBORAH GRACE (STOKES)
CERT # 11138
MEETING DATE 7/11/2025
ACTION TAKEN N/A
FINE PER COUNT N/A
FINE TOTAL \$510
DESCRIPTION OF COMPLAINT Accepted Consent - Failed CPE audit / fined \$510, resolve CPE for FYE 9/30/24, & complete CPT course all due w/in 30 days of Board approval

Late Filers - Failed to renew annual permit

CASE NO 25D-55
NAMED CPA BREWER, RYAN WADE
CERT # 9169
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-56
NAMED CPA BROWN, MARK KIMBELL
CERT # 10853
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-58
NAMED CPA BUSBY, HARVEY G JR
CERT # 7838-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-4 / 25DF-3
NAMED CPA BUSEY, NANCY JOANA / BUSEY & BUSEY CPAS LLC
CERT # 3131 / F2020
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-5 / 25DF-5
NAMED CPA CALLAHAN, MICHAEL ANDREW / INTENTIONAL ACCOUNTING INC
CERT # 14860-R / F2833
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-10
NAMED CPA CRANE, DAVID A
CERT # 2577
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-62
NAMED CPA CRUTCH, ADRIENNE L
CERT # 10625-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-63
NAMED CPA CURRIE, DOVER M
CERT # 1281
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-15
NAMED CPA GRANGER, BESS MARIE
CERT # 11262
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-18
NAMED CPA HALL, KEISHA AYCOCK
CERT # 9337
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-66
NAMED CPA HECKMAN, MICHAEL F
CERT # 2510
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-67
NAMED CPA HOUGHTELING, MARK J
CERT # 7368
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-20 / 25DF-7
NAMED CPA HOWARD, JOHN L JR / JOHN L HOWARD CPA
CERT # 13289-R / F2545
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-22 / 25DF-11
NAMED CPA JAMES, ODIS F JR / ODIS F JAMES JR CPA
CERT # 2374 / F772
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-24
NAMED CPA KLUMPP, LACEY HARRIS
CERT # 14386
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-25
NAMED CPA LEE, CA WEN
CERT # 13731-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-26 / 25DF-1
NAMED CPA MATHIS, TANIA VAUSE / BALANCED-3 ACCOUNTING AND TAX LLC
CERT # 10504 / F2379
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm

CASE NO 25D-27
NAMED CPA MCLAIN, CODY RANDALL
CERT # 11509
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-28
NAMED CPA MIKELL, KIMBERLY DELAINE
CERT # 11033
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-29 / 25DF-8
NAMED CPA MILLER, JOSEPH R / JOSEPH R MILLER CPA
CERT # 1148 / F2423
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$1,000
DESCRIPTION OF COMPLAINT Failure to apply for an annual permit to practice for individual and firm



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-78
NAMED CPA MITCHELL, HEIDI
CERT # 12262
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-31
NAMED CPA MUNDY, DONALD C
CERT # 8300
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-79
NAMED CPA ODOM, ELIZABETH WOODHAM
CERT # 7046
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-86
NAMED CPA REDMOND, JULIE SUZANNE
CERT # 6533
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-87
NAMED CPA REINEMER, KARLI ILA
CERT # 11824
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-89
NAMED CPA RHODES, JOHN FREDERICK
CERT # 8408
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-39
NAMED CPA ROTH, ELEXUS NICOLE
CERT # 14013
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-92
NAMED CPA SAEGER, PAUL H III
CERT # 4686
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit



DISCIPLINARY ACTIONS

Late Filers - Failed to renew annual permit (continued)

CASE NO 25D-40
NAMED CPA SASSER, JESSICA LYNN
CERT # 12246
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-93
NAMED CPA SCHLUETER, WILLIAM R
CERT # 5498
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-43
NAMED CPA SPOTANSKI, BRADLEY MICHAEL
CERT # 14797-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-44
NAMED CPA STALLINGS, DUSTY CANDIDA
CERT # 6309
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-101
NAMED CPA WHITEHURST, DAVID SCOTT
CERT # 7787
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-102
NAMED CPA WIGGINS, TONY LEMUEL JR
CERT # 8294
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-49
NAMED CPA WILLIAMSON, NATHAN T
CERT # 15149-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit

CASE NO 25D-50
NAMED CPA WRIGHTSON, LAURA ELIZABETH
CERT # 14711-R
MEETING DATE 7/11/2025
ACTION TAKEN REVOKED
FINE PER COUNT N/A
FINE TOTAL \$500
DESCRIPTION OF COMPLAINT Failure to apply for an annual firm permit



STATE BOARD OF ACCOUNTANCY MEMBERS



Rita Prince, CPA
Chair
Patterson Prince & Associates, LLC
Florence, AL



Steven N. Smith, CPA
Vice Chair
Birmingham, AL



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Amedex Assurance Company Corp
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Public Member
Trustmark Bank
Montgomery, AL

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2024-2025 GEORGIA CPE RULE CHANGE HIGHLIGHTS

CHANGES

50%

50% Minimum in Technical field of study*

4

4 credits of Ethics including 1 credit of Georgia specific Ethics

50%

Up to 50% in Non-technical field of study

R

CPE Reciprocity

NO CHANGE

80

STILL 80 credits over 2 year period

20

STILL 20 credits minimum in a calendar year

15

STILL 15 credits maximum carry over to next period. Carry Over is NOT cumulative

NO MORE 16 credits of Accounting and Auditing, but you can still take them as part of your Technical Fields of study

**Technical fields of study include: Accounting; Accounting (Government); Auditing; Auditing (Government); Business Law; Economics; Finance; Information Technology; Management Services; Regulatory Ethics; Specialized Knowledge; Statistics; Taxes.*

THIS IS A RENEWAL YEAR: OCTOBER 1, 2025 – DECEMBER 31, 2025

Be on the lookout for renewal emails monthly with instructions.

Reminder that if you turned 70 years old in 2024 or 2025 you are exempt from CPE requirement. When you renew your license select 'YES' to the CPE requirement question since you have met the age requirement.

CPE AUDIT COMMON ISSUES

Email address and phone number on file not updated

GSBA email address not cleared to send emails to your email address, and it gets spammed

CPE certificates saved on employer server and cannot be accessed after leaving

Information submitted does not meet reporting standards

CPE submitted does not total 80 hours





Georgia State Board of Accountancy

Board Members

Emily Farrell, CPA (Chair)

B. Aubrey Harrell (Vice-Chair)

Carlton Hodges, CPA

Ryan Inlow, CPA

Paula Mooney, CPA

Evelyn Rosier, CPA

Todd Tolbert, Consumer Member

Executive Director: Paul Ziga, CPA

Georgia State Board of Accountancy

200 Piedmont Avenue SE

Suite 1604, West Tower

Atlanta, GA 30334

GSBA@sao.ga.gov

(404) 463-0365

www.gsba.georgia.gov

LICENSE STATUS LEVELS

There are a few license status levels you may see on CPA Verify. Here are the definitions of the most popular ones:

- **Active** – the license is currently active.
- **Lapsed** – the license was not renewed and is no longer valid. It is illegal to practice public accounting use the title CPA or publicly display wall certificate.
- **Deceased**
- **Surrendered** – the licensee has surrendered their license voluntarily or through discipline.
- **Revoked** – the Board has barred the individual from holding a license via discipline.

DON'T FORGET

Update your contact information including email, phone number and mailing address.



****Caution****

Think twice about using your employer contact information for your individual CPA license. If you are no longer employed at the company and forget to change the contact info with the GSBA office, you can miss important information from the Board.

GEORGIA FUN FACT

The Geographic Center of Georgia is in Twiggs County, 18 miles southeast of Macon.



2025 Board Meeting Dates

September 24, 2025

November 19, 2025

"If you always support the correct principles then you will never get the wrong results!"

- Andrew Johnson

17th President of the United States, 1865-1869



DISTRICT OF COLUMBIA ACCOUNTANCY BOARD
THE BOARD REPORT
2025 ANNUAL LETTER





DISTRICT OF COLUMBIA ACCOUNTANCY BOARD

THE BOARD REPORT

2025 ANNUAL LETTER

A MESSAGE FROM THE BOARD CHAIR

As Chair of the District of Columbia Board of Accountancy (Board), I am pleased to provide an overview of the Board's achievements and challenges. We have regulatory authority over 3,000 combined licensed CPAs and accounting firms. The Board has remained engaged with the local and national industry. We have addressed several national licensing and education changes on the horizon and provided valuable comments to the National Association of State Boards of Accountancy (NASBA), its national regulatory member association, and the American Institute of CPAs (AICPA) on topics such as: embracing technological pathways to obtaining CPA licensure; the impact of then CPA Evolution enhancements in accounting education; and Uniform CPA Examination advances; international agreements.

In an effort to reach more educators and students, the Board advanced its outreach efforts to colleges and universities throughout the District. Moreover, through our efforts of targeting accounting students in the District; and, in order to increase exam candidates' knowledge of the CPA exam and to educate the public about the Board's support of future CPAs, the Board and staff spoke at the American University (AU) Master of Accountancy & Taxation Program orientation and the George Washington University (GW) Master's of Accountancy CPA Information Session, Fall 2025. The presentations included CPA licensure processes, the Board of Accountancy meetings, industry, and education changes.

Effective January 1, 2024, the Board adopted NASBA's recommendation to extend all CPA Exam credits held as of that date through December 31, 2025, as part of the CPA Evolution transition. This extension applies only to DC CPA candidates with existing credits on January 1, 2024. NASBA will update the records, and questions can be directed to cri@nasba.org.

The Board unanimously voted to establish a Legislative Committee to introduce legislation to amend the DC Code 47-2853.06 (b)(1) to expand the Board by two (2) additional board members to be more inclusive and representative of the diversity in the industry.

The Board, as part of its outreach efforts, plans to hold a number of future board meetings on a District of Columbia college or university campus.



Robert Todero, Chair

We are proud of the Board's involvement in the accounting industry. We will continue to serve the residents of the District of Columbia and look forward to accomplishing future objectives and goals. Much of our success is due to the efforts and support of the Occupational and Professional Licensing staff. They always provide significant support to ensure that we are well prepared and informed on major issues and important legislation. We also had access to necessary resources and were notified of matters that affected District of Columbia CPAs, citizens, and residents.

We look forward to our continued work with Mayor Muriel Bowser and the DC City Council.

Respectfully,

Robert Todero, Chair, DC Board of Accountancy

BOARD OF ACCOUNTANCY MEMBERS

Robert Todero, CPA, Chair
Jason Danielson, CPA
Antonia Browning Smiley, CPA
Joseph Drew, Consumer Member
Vacancy

DATES TO REMEMBER

Friday, November 7, 2025	Board Meeting
November 11, 2025	Veterans Day
November 27-28, 2025	Thanksgiving Holiday
December 24-26	Office Closed
January 9, 2026	Board Meeting
March 6, 2026	Board Meeting
May 1, 2026	Board Meeting
July 10, 2026	Board Meeting
September 4	Board Meeting
November 6	Board Meeting

Mission

The mission of the DC Board of Accountancy is to establish educational and professional standards of competence and conduct of certified public accountants in providing financial services for District businesses and citizens. The Board accomplishes this mission through a framework of examination, licensure, continuing education, accounting standards, investigation of consumer complaints, and enforcement of laws and regulations.

MAJOR PROGRAM OBJECTIVES AND ACCOMPLISHMENTS

American University (AU) Master of Accountancy & Taxation Program

The Board staff represented the DC Board of Accountancy and the Occupational and Professional Licensing at the American University (AU) Master of Accountancy & Taxation Program orientation. The presentation included processes to become a licensed CPA, the Board of Accountancy, its composition, meetings, and industry and education changes; to include application, examination, and licensure. Over 20 graduates and Master of Accountancy students, the faculty, representatives of the National Association of State Boards of Accountancy (NASBA) attended the event.

Business Activities

The Board continued its normal business activities of reviewing and approving applications and supporting documents to license Certified Public Accountants and Certified Public Accounting Firms, reviewing, and approving applications for reinstatements and Out-of-State permits to practice, approving candidates to sit for the Uniform CPA Examination.

Committee Appointments

- Dr. Joseph Drew, Consumer Member, was reappointed to the National Association of State Boards of Accountancy (NASBA), Legislative Support Committee.

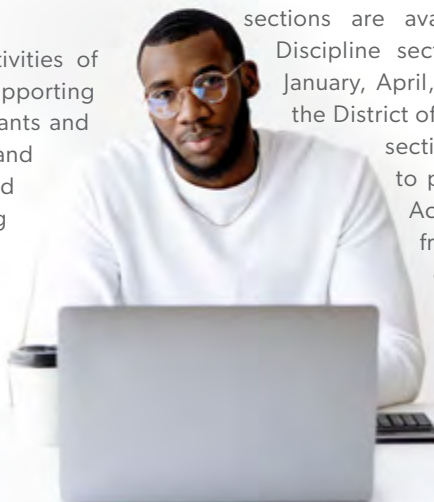
- Angela Meggett-Strudwick, Board Administrator, was appointed to the National Association of State Boards of Accountancy (NASBA), 2024-2025 Legislative Support Committee and 2025-2026 CPA Examination Review Board Committee.

Summary of key changes in 2025

New exam format: The CPA exam transitioned to a new "Core + Discipline" model in January 2024. All candidates take three core sections (AUD, FAR, and REG) and choose one of three discipline sections (BAR, ISC, or TCP).

Extended testing window: Starting in 2025, the three core sections are available for year-round, continuous testing. Discipline sections continue to have testing windows in January, April, July, October, and a new window in June. In the District of Columbia, CPA candidates who pass an exam section on or after January 1, 2024, have 30 months to pass the remaining sections. The DC Board of Accountancy adopted the UAA rule 5-7 change from the National Association of State Boards of Accountancy (NASBA), which replaced the former 18-month window.

For candidates with pre-2024 credits, a different rule applies. Any candidate with unexpired credit as of January 1, 2024, received an extension to complete their remaining sections by December 31, 2025.



BOARD CONTACT INFORMATION

The Board meets every other month at 9:00 a.m.
at DLCP headquarters, located at
1100 4th Street SW
Washington, DC 20024.

The Board can be reached by phone: (202) 899-3473 or fax:
(202) 698-4329.

[Certified Public Accountants | DLCP](#)

ADMINISTRATION

Board Administrator
Angela Meggett-Strudwick

Program Support Specialist
Jahmai Jefferson

Program Manager
Leon Lewis

Education Coordinator
Kevin Cyrus

Attorney Advisor
Jessica Rice

OFFICIAL BOARD ACTIONS

CPA examination applications and reciprocity applications were reviewed and administratively approved timely. Reinstatement and reciprocity applications, or those with technical issues, were reviewed at the monthly Board meetings.

- The Board met with the Board Legal Counsel to discuss proposed amendments to its governing statutes. Certain provisions in the statutes were identified, both by internal and external stakeholders, in need of update or revision.
- The Board monitored current events in the profession to determine appropriate regulatory amendments are necessary to maintain the relevance of the regulatory environment in contemporary practice. The DCBOA continued to issue CPA licenses, although

the trend went down due to the health emergency. The Board discussed various functions to increase incentives for licensure.

- To effectively communicate important and timely information to our CPA exam candidates, licensee candidates, licensees and the public, the Board continues to improve its communications efforts through the website, newsletters, and notifications.
- The DCBOA advanced its in-person and virtual outreach efforts to colleges and universities throughout the District. Through the board's efforts of targeting accounting students in the District, the Board seeks to increase opportunities for examination candidates. The DCBOA distributes materials detailing services and support resources about the testing process.

The Board of Accountancy has issued updates to several chapters of Title 17. The Department of Licensing and Consumer Protection finalized amendments to the CPA licensure regulations. Key changes include:

- **Experience Requirement Updated:** Applicants must now have their qualifying CPA experience within the 10 years immediately before applying (previously no recency requirement). This ensures experience is current and relevant.
- **Exam Credit Window Extended:** The time to pass all parts of the Uniform CPA Exam has increased from 18 months to 30 months, aligning with NASBA's 2023 Model Rule and neighboring jurisdictions like Maryland and Virginia.
- **Exam Structure Modernized:** References to "four" exam sections were removed to reflect the 2024 CPA Exam structure of three core sections plus one discipline section.

Terminology and Agency Updates

- » "Certified Public Accountant Examination" updated to "Uniform CPA Examination."
- » "Department of Consumer and Regulatory Affairs" replaced with "Department of Licensing and Consumer Protection."
- » "Test section" standardized as "Test Section."

- **Board Flexibility for Postponements:** The Board may now grant extra time beyond 30 months if exam administration is postponed.

- **Comment Response:** One public comment questioned the 10-year experience window and its application to reciprocity. The Board upheld the 10-year limit and confirmed endorsement/licensure by reciprocity requirements remain unchanged.

The sections have been revised with amendments effective February 14, 2025, unless otherwise noted.

FUTURE GOALS AND OBJECTIVES

The District of Columbia Board of Accountancy regulates the licenses of professional accountants and protects consumers by upholding the District of Columbia accountancy license law and DC License Law. To continue its regulation, the Board is looking to future and discovering ways to enhance our mission. Below are a few of our future goals and objectives.

- The Board looks to increase the number of foreign and domestic CPA applicants, seeking to take the four-part CPA examination allowing candidates to obtain their CPA license in the District of Columbia.
- System integration to include CPE tracking/monitoring.
- Review new rules proposed by NASBA and the AICPA, for impact on DC CPAs and make changes as needed.
- Changes to the District of Columbia Municipal Regulations.
- Represent DC CPA concerns at regional, annual, and special meetings and support NASBA committee participation.
- Promote attendance by staff and new Board members at regional,

special and annual meetings to provide understanding of current regulatory issues being dealt with at a national level and a state-by-state level.

- Educational outreach and diversity; Outreach to Washington DC Colleges and Universities - the Board plans to continue the practice of sponsoring at least one board meeting each year on a District of Columbia college or university campus, now that the restrictions of meeting in public are lifted on campuses.
- The Board plans to work closely with partner organizations to fulfill its mission. Through these partnerships, the Board will remain knowledgeable in the area of education and a solid knowledge base on national standards and trends, regulatory and legislative issues and use of available technology to move the industry forward.
- The DCBOA will continue to create and produce the annual newsletter, showcasing industry-related articles, updates and news relevant to the District of Columbia CPA and exam candidate community.

DISCIPLINARY ACTIONS

Gary Spoon

By consent order September 29, 2023, the Board of Accountancy imposed a fine of \$250.00 for each of the two violations, for a sum of \$500.00 and a reprimand for violation of DC Official Code Sections 47-2853.17(a)(19) and a(21). Specifically 47-1805.03 for violation of his professional duties to Clients as a ("CPA") performing tax preparation services.

Robert & Associates CPA

By consent order August 2, 2024, the Board of Accountancy imposed a fine of \$5000.00 and a reprimand for violation of DC Official Code Sections 47-2853.17(a)(19), 47-2853.02(a) and 47-2853.44(a)(2) by:

- a. practicing the occupation of a CPA firm located in the District without a current and valid professional license after Respondent's CPA license expired on December 31, 2022; and
- b. using the title "CPA" when Respondent was not actively registered and licensed as a CPA firm in the District.

Petergay Peterkin

By consent order February 7, 2025, the Board of Accountancy imposed a fine of \$1500.00 and a reprimand for violation of DC Official Code Sections 47-2853.17(a)(19) and 47-2853.02(a) for operating as a certified public accountant ("CPA") when unlicensed and not renewed.

Dembo Jones Healy Pennington & Marshall, PC

By consent order May 29, 2025, the Board of Accountancy imposed a fine of \$2500.00 and a reprimand for violation of DC Official Code Sections 47-2853.17(a)(19) and 47-2853.02(a) for operating as a certified public accountant ("CPA") firm when unlicensed and not renewed.

Kimberly Erb

By consent order October 4, 2024, the Board of Accountancy imposed a fine of \$500.00 and a reprimand for violation of DC Official Code Sections 47-2853.17(a)(19) and 47-2853.02(a) for operating as a certified public accountant ("CPA") when unlicensed and not renewed.

Cropper Accountancy Corporation

By consent order December 20, 2024, the Board of Accountancy imposed a fine of \$3000.00 and a reprimand for violation of DC Official Code Sections 47-2853.17(a)(19) and 47-2853.02(a) for operating as a certified public accountant ("CPA") firm when unlicensed and not renewed.



District of Columbia Accountancy Board Meeting University of the District of Columbia

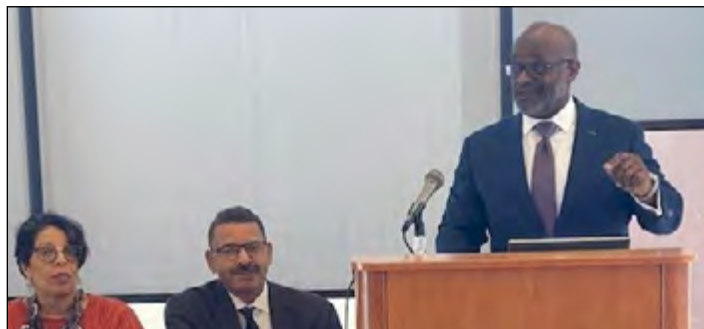
The Board held its November meeting at the University of the District of Columbia. At the university, the Department of Accounting and Finance offers a rich learning experience that equips students for today's dynamic business landscape. The accounting and finance programs provide students with access to the latest technology used in the field and hands-on experience that prepares them to become industry leaders. Below are a few snapshots from the Board Meeting.



From left to right: Kevin Cyrus, Education Coordinator, Tiffany Crowe, DLCP Director, Leon Lewis, Program Manager, Angela Strudwick, Board Administrator, Augustin Villadares, Attorney Advisor, and Kendra Covington, Program Support Specialist.



November 2024 Board Meeting attendees.



Alfonzo Alexander, former CPT president, speaks on ethics.



From left to right: Leon Lewis, Dr. Joseph Drew, Consumer member, Brigett Gagne, CPA (Term ended 1/14/2025), Robert Todero, Chair and Tiffany Crowe.

DLCP Kicks Off Back-to-School with CPA Licensing Insights at American University



On Wednesday, August 20, staff from the DC Department of Licensing and Consumer Protection (DLCP) joined members of the DC Board of Accountancy at American University's Kogod School of Business to speak with students in the Master of Science in Accounting (MSA) program. The session, which welcomed both in-person and virtual participants, served as an inspiring way to kick off the new academic year.



Angela Meggett-Strudwick, Board Administrator for the DC Board of Accountancy, delivered an informative lecture on the CPA licensing process. Her presentation highlighted recent updates to the CPA pathway and changes in educational requirements for the CPA Exam.

The discussion provided students with an opportunity to gain firsthand insights into the profession and to better understand the steps needed to advance their careers. By connecting directly with students, DLCP continues its mission of fostering growth in the accounting profession and building a strong pipeline of skilled and licensed CPAs in the District.



Preparing Tomorrow's Accountants: DLCP Visits GWU

On Tuesday, September 16, staff from DLCP joined the Board of Accountancy at George Washington University to speak with graduate students pursuing degrees in accountancy. The focus of the session was to help students prepare for current CPA licensure requirements in the District and to inform them about the Board's efforts to develop alternative pathways to CPA licensure.

Angela Megget-Strudwick, Board Administrator, provided updates on current CPA requirements and shared insights into new rulemakings related to the examination and experience standards in the District.

DLCP is pleased to help future CPAs navigate the evolving licensure landscape and stay informed about developments that may impact their careers. By connecting directly with students, we support their journey toward licensure and strengthen the relationship between the Board and the next generation of accountants.

We would like to thank Sheila Bedford and the team at American University, as well as Caroline Frawley and the team at George Washington University, for inviting the DC Board of Accountancy to participate in their annual student information events.



NEW LICENSEES - CONGRATULATIONS!

The DC Board of Accountancy proudly announces our newly approved CPA licensees. We **congratulate** each of them on achieving this important professional milestone and commend their dedication and commitment in meeting all licensing requirements.

2021

Ashalee Jones
Emily Connolly
Mariia Zubach
Burt Riehle
Jessica Lance
Sarah Erteschik
Zachary Grunberg
Kimberly Erb
Taylor Gondi
Chongwei Cai

Olivia Cotter
Farhan Mallick
Hanna Janvier
Savannah Batiste
Kristin Agosta
Shaohui Li
Gregory Carrington III
Omar Polanco
Yuhong Xie
Kathryn Rudisill
Chelsea Overton
Maxwell Menard
Mario Scherhauser
Daijun Zhang
Julia Bell
Loraine Heckenberg
Christina Salazar
Ramin Mammadli
Jonathan Dwyer

Sascha Gibson
Ali Chaturbhai
Anna Stein
Jeffrey Verberne
Victoria Abril
William Marker
Kirsten Goldenberg
Adriano Lima e Silva
Chan Seok Kim
Xiuming Zheng
Shannon Galbreath
Augustine Nkanka
Shahzib Shahbaz
Yvonne Mensah
Hazel Carmona
Josette LeDoux
Taylor Thomas
Dominic Gallagher
Ruili Wang

Valentina Vlasova
Bryan Hamilton
Kennie May
Daniel Watson
Michael Leonardis
Rikesh Deorajh
Garrett Jones
Nora Smekal
Patrick Gallivan
Jocelyn Perkins
Arsalan Azarsa
Weiling Zheng
Zhuping Chen
Chayim Borodkin-Brandwein
Jonathan Farrar
Stephen Beaudet
Craig Freeman
Andrew Pfeiff
Kathleen King

2022

Dillon White
Elizabeth Burns
Connor Nunnaley
Gabrielle Moore
Christopher White
Julia Cheung

NEW LICENSEES (CONTINUED)

Shingirai Gwindingwi
James Hoehn
Max Resnik
Paul Lyons
Marissa Pollack
Mackenzie Allen
Devin McGlynn
Sarah Wolf
Matthew Winters
Samuel Friedman
Carmen Prinston
Andrew Guillory
Joshua Burrill
Jacob Wallin
Trent Thomas
Priscilla Ramos
Clesson Allman
Matthew Baquero
Mohamed Kande
Sara Bobb
Christopher Jiang
Minh Tran

2023

Elaine Conoly
Sean Puleo
Jin Hyung Kim
Kathleen Jackson
Suh Che
Maria Horner
Zachary Davis
Henry Dietrich
Latoya Bernard
Jean Gresham
Matthew Polonus
Roy Friday
Eli Pavilack
Walter Bland
Dina Decker
Grace Carter
Elizabeth McCurdy
Gretchen Goodwin
Stefan Huh
Hsin Ju Lai
Michael Hood
Tyler Tew
Michael Gordon
Walter De La Rocha
Caitlin Lenhart
Phuong Pham
Ramona Harms
Suliang Gu
Kara Sims
Zhijian Wei
Mary Elizabeth Barnes
Stephen Maggart
Janaya Middleton
Linda Boateng McCollum
Amanda Salwei

Rahul Rohra
Katherine Schupp
Wessel Boshoff
Jon-Paul Howard
Jihoon Lee
Stacy Kraft
Phillip Nicholson
Chioma Chuks-Okeke
Theodore Worms
Spencer Wellington
Kyle MacDonald
Robert Agu
Hassan Rahman
Danyi Zou
Jason Sherman
Mary Evers
Harry Scher
Gregory Teal
Max Robertson
Robert Fredrick
Courtney Bryan
Maria Gregory
Dohun Kim
Anna Miner
Margret Wheeler
Brian White
Roxanna Cardwell
Meredith Walker
Owen Firnstahl
Daniel Goldin
Young Shim
Meghan Bailey
Ziying Chen
Michael Delaney
DaRon Joiner
Loretta Lane
Angela Redmond
John Shields
Jacob Peck
Mathew Guerrero
Anne Hayes
Patrick Pinnock
Harmeet Luthra
Elaine Conoly

2024

Mary Jyoti Duwady
Rohin Patel
Liam Watkins
Samuel Dombroski
Amiri Cobb
Griffin Keller
Riddicia Mackall
Pranav Menon
Kiera Murphy
Mohamed Aylouche
Alyssa Suchter
Shayan Farasat
Gillian Hadermann
Bettie Goldman

Allandria Munroe
Terry Grant
Thomas Grant
Michael Woldemariam
Max Lustig
Angela Mazzola
Avani Rao
Sean Ruddy
Audrey Tuffy
Kelly Ewanich
Nathan Gibson
Samuel Meyers
Dallin Hammond
Ibzan Castro Blanco
Tristan Lewis
Adam Vars
Iljee Shin
Craig Scull
Natalie Gamez-Salinas
Sulmi Yang
Jiawei Zhu
Marley Cohen
Angel Navia Echeverria
Christian Young
Yilang Wu
Shealyn Fitzgerald
Jillian Corbett
Theresa Bachmann
Jae Won Suh
Chloe Roth
Daniel Van De Putte
Dong Kang
Emily Kim
Arianna Washington
Shawn Glasgow
Cameron Bender
Kyle Weber
Elijah Rothschild
Kellee Griffin
Maria Henderson
Amelia Compton
Claire McCullough
Joaquin Larrauri
David Feige
Junaid Noormohamed
Nelly Martinez-Arevalo
Campbell Peterson
Sean Rankel
Kate Klimkiewicz
Jason Denny
Ana Vander Woude
Jack Spooner
Vivian Francis
Mallory Dawes
Elizabeth Fulton
Schuyler Mendel
Hannah Modder
Stanley Yau
Andrew Davis

Elena Rau
Xinyi Wang
Edward Rojas
Michael Walton
Riza Mantes
Colin Whiting
Tanner Symes
Jamileth Silva
Elijah Sutton
Daniel McGuinn
Macquire Gubba
George Leshar
Lauren Robinson
Shaneequah Simon
Kristen Teubner
Thomas Theurkauf
Thomas Popovics
Robert Koehler
Jennifer Bobowski
Devin Rockwood
John Nozolino
Yustina Michael
Grace Olivardia

Through August 2025

Jeffry Nelson
Marisol Jensen
Sarah Mojaddidi
Tsothe Javakhishvili
Yixuan Han
Christopher Caba
Daniel Kula
Stephen Shaw
John Luken
Kara Skelton
Nicholas Brown
Nyla Jones
Griffin Snyder
Young Hyun Oh
Michael Nightingale
Andrew Heighting
Shenghui Xu
Ayush Jajoo
Douglas Henry
Emma Andrasko
Joshua Toro Casiano
Anne-Marie Larkin
Kevin Lopez
Michael Kreindler
Qing Lin
Zimu Zhang
Julian Canellas
Karan Sethi
Stanislava Monova
Victor Rodriguez-Moreno
Vladimir Volkov
William Harris
Jacqueline Barnes

CPA EXAM - INTERNATIONAL

In conjunction with the AICPA and Prometric, NASBA provides the opportunity for international administration of the Uniform CPA Examination (Exam) to be offered in India, Nepal, England, Scotland, Ireland, Germany, Japan, South Korea, Brazil, Bahrain, Egypt, Jordan, Kuwait, Lebanon, the United Arab Emirates, Saudi Arabia, and Israel.

The Exam application process is basically the same for U.S. and international candidates. In order to qualify to take the Exam outside the U.S., you will have to establish your eligibility through a jurisdiction participating in the international administration of the Exam. Jurisdictions who do not currently participate in the international administration of the Exam are listed below.

To test in an international location, you must first select a participating U.S. jurisdiction, contact the Board of Accountancy (or its designee) in that jurisdiction to obtain application materials, and submit a completed application and required fees as instructed. After receiving the Notice to Schedule (NTS), you may then use the NTS to apply to take the Exam in an international location.

Qualified Uniform CPA Examination candidates in participating jurisdictions will have the option of testing at any international location where the CPA Exam is currently offered. Below is a list of all international locations offering the CPA Exam:

- | | | |
|-----------|---------------|------------------------|
| • Bahrain | • Israel | • Korea |
| • Brazil | • Japan | • Saudi Arabia |
| • Egypt | • Jordan | • Scotland |
| • England | • Kuwait | • United Arab Emirates |
| • Germany | • Lebanon | |
| • India | • Nepal | |
| • Ireland | • Republic of | |

Email Notifications!

The Board sends out important reminders via e-mail throughout the year, so make sure that we have your current email on file. If you are not getting Board correspondence, please check your spam and/or junk folders.



MUTUAL RECOGNITION AGREEMENTS

What is a Mutual Recognition Agreement? Information can be found at the link below:

Current Agreements

IQAB has currently established MRAs with the following professional bodies:

[South African Institute of Chartered Accountants](#)

[CPA Australia](#)

[Chartered Accountants Australia and New Zealand \(CAANZ\)](#)

[CPA Canada \(CPAC\)](#)

[Chartered Accountants Ireland \(CAI\)](#)

[Institute of Certified Public Accountants in Ireland \(CPA Ireland\)](#)

[Instituto Mexicano de Contadores Publicos \(IMCP\)](#)

[Institute of Chartered Accountants of Scotland \(ICAS\)](#)

For information on Mutual Recognition Agreements (MRA)'s. Please see links below:

> [Mutual Recognition Agreements](#)

> [NASBA International Evaluation Services](#)

> [NASBA Experience Verification](#)

Any professional accountancy body wishing to enter a reciprocal agreement with U.S.-IQAB must submit a letter of intent to NASBA.

Mutual Recognition Agreement documents can be found in the [Publications section](#).

RESOURCES

[Find CPE courses](#)

[Mobility/Interstate Practice](#)

[National Association of State Boards of Accountancy \(NASBA\)](#)

[Forms for the CPA Exam](#)

[Accounting Ethics](#)



A warm welcome to our newest CPA Board Member, Jason Danielson. We look forward to your valuable contributions to the Board. -DLCP & The Staff



Pictured from left to right: Dr. Joseph Drew, Angela Meggett-Studwick, Robert Todero, Antonia Browning Smiley and Leon Lewis.

BOARD MEMBERS AND STAFF



Robert Todero, CPA
Board Chair



Antonia Browning Smiley, CPA
CPA Board Member



Dr. Joseph Drew
Consumer Board Member



Jason Danielson, CPA
CPA Board Member



Angela Meggett-Studwick,
Board Administrator



Leon Lewis,
Program Manager



Kevin Cyrus,
Education Coordinator



Terry Bryant,
Program Support Specialist



Jessica Rice,
Attorney Advisor

**Not Pictured: Jahmai Jefferson, Program Support Specialist*

A MESSAGE FROM THE EXECUTIVE LEADERSHIP TEAM OF THE DEPARTMENT OF LICENSING AND CONSUMER PROTECTION (DLCP)

On behalf of the Executive Leadership Team at DLCP, we extend our sincere appreciation to the accounting professionals, educators, and students who continue to shape and strengthen the financial landscape of the District of Columbia.

We are especially proud of the dedicated staff within the Office of Occupational and Professional Licensing and the DC Board of Accountancy. Their tireless efforts have ensured that the District remains at the forefront of regulatory excellence, educational outreach, and professional development. From advancing CPA licensure pathways to engaging directly with students at American University and George Washington University, their work exemplifies our mission to support and grow the next generation of CPAs.

We also commend the members of the DC Board of Accountancy

for their unwavering commitment to public service. Their leadership in adopting forward-thinking policies—such as the CPA Evolution transition, expanded exam credit windows, and inclusive board expansion initiatives—demonstrates a deep understanding of the evolving needs of the profession and the communities we serve.

As we look ahead, DLCP remains committed to fostering innovation, equity, and excellence in professional licensing. We are honored to support the Board's continued efforts and celebrate the accomplishments of all those who contribute to the integrity and vitality of the accounting profession in the District.

With gratitude,

Department of Licensing and Consumer Protection (DLCP)

DEPARTMENT OF LICENSING AND CONSUMER PROTECTION (DLCP) EXECUTIVE TEAM



Tiffany Crowe,
DLCP Director



Demetrius Norman,
Chief Customer Experience Officer



Jacqueline Noisette,
Deputy Associate Administrator



April Randall,
Legislative and Public Affairs Officer



2025 Annual Report

Alabama State Board of Public Accountancy

LETTER FROM THE BOARD CHAIR

Greetings from the Alabama State Board of Public Accountancy. It is my sincere honor and privilege to serve as Chair of the Board. Growing up in rural Franklin County Alabama, I dreamed of becoming a Certified Public Accountant but never imagined I would have the opportunity to serve as Chair of the Alabama State Board of Public Accountancy. For that opportunity I will be forever grateful.

This Board is made up of an incredible group of CPAs committed to protecting our profession and protecting the public, and I am thankful to be able to serve with each of them. It has been a pleasure working alongside our Executive Director, Boyd Busby, and his outstanding team. They all do an excellent job, and their support and dedication have made my role much easier. The work that Boyd and his staff do for Alabama CPAs is truly invaluable. Thanks to their support, we as a Board have been able to accomplish a great deal this year, and I'd like to take a moment to update you on some of the things we've been focused on.

As a Board, we recognize that the success of our profession depends on the quality of our members and those seeking to become CPAs. Throughout the past year, we have held board meetings on various college campuses across the state to engage with the next generation of certified public accountants. We always welcome—and encourage—students, faculty, and guests to attend our meetings. These meetings provide a valuable opportunity for the Board to engage directly with the campus community, and they offer students a meaningful educational experience, allowing them to gain insight into how the Board operates and supports the profession. Our Executive Director does a fantastic job explaining the Board's role and walking everyone through the topics we're discussing. I want to extend a special thank you to Auburn University, Troy University and The University of Alabama for hosting board meetings this past year. Based on the outstanding accounting students I have met, I believe the accounting profession has an incredibly bright future.

Two major issues impacting our profession are the CPA Evolution Initiative and the CPA Pipeline. In January 2024, the CPA Evolution Initiative was launched, which significantly restructured the CPA exam. The goal of the CPA Evolution was to address the evolving needs of the accounting profession and ensure newly licensed CPAs possess the necessary skills to navigate a changing business environment. The Board continues to monitor the outcomes of this change, and we remain optimistic that it will meet its intended goals. Also important to the future of our profession is the CPA Pipeline Initiative, a collaborative effort between National Association of State



Boards of Accountancy (NASBA), the AICPA, and our state board. We have been working diligently and continue to strive toward establishing clear guidelines for education and work experience for future CPAs. Determining the best approach to recruit for the pipeline while simultaneously safeguarding the profession and protecting the public has been a significant challenge. The CPA Pipeline Initiative recommends alternative pathways to licensure. Alternative pathways to meeting these standards are still under discussion by state boards

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nationwide; however, one recurring issue that frequently arises of particular concern to the Board pertains to professional mobility. Historically, CPAs have been able to work in other states if those states recognize mobility from the home state. That mobility may be jeopardized if individual states make changes that aren't recognized by Alabama, so it is crucial that we handle this with care to ensure the best outcome.

Our Alabama State Board of Public Accountancy is closely monitoring and dedicating significant effort towards both of these initiatives. One of the ways we do this is through our involvement with the National Association of State Boards of Accountancy (NASBA). NASBA held its Regional Meeting in Philadelphia in June, and the Annual Meeting will take place in Chicago this October. Attending these meetings provides an excellent opportunity to stay informed about the many changes shaping our profession, as well as the diverse opportunities available for CPAs.

I have had the privilege of serving on the NASBA Communication Committee, where I have gained valuable knowledge from both my colleagues and the NASBA staff. Opportunities such as these allow us as a Board to be at the forefront of changes to the profession and lead our state in what we believe is the best path forward.

In conclusion, as I look ahead, I believe this is an exciting time to be a CPA. While there are many changes taking place, these will provide new opportunities for current and future CPAs. I love the accounting profession and am thankful for all it has provided me throughout my career. I look forward to seeing where we as a profession go next and would like to thank the Board for trusting me to lead during this important time. In all we do, may we as CPAs always earn the trust of our clients and the public.

RITA M. PRINCE, CPA
CHAIRMAN

Alabama State Board of Public Accountancy Board Members



From left to right: Steven N. Smith, D. Boyd Busby, G. Alan Skinner, Rita M. Prince, Connie Sheppard-Harris, Wilhelmus (Wim) J. Schaffers, Michael J. Kintz and Tod Etheredge.

LETTER FROM THE EXECUTIVE DIRECTOR

As we conclude another year of dedicated service to the citizens of Alabama and the accounting profession, I am pleased to present this annual message. It is a privilege to serve as Executive Director and to support our Board's mission to uphold the highest standards of integrity, competence, and professionalism among Certified Public Accountants in our state.

During the past year, the Board has continued its work to protect the public interest through the effective administration of licensure, enforcement of ethical and professional standards, and facilitation of continuing professional education. These efforts ensure that the accounting profession in Alabama remains a cornerstone of public trust and financial stewardship.

Licensure and Examinations

Our licensing team processed a steady volume of applications and renewals, maintaining established standards for initial licensure and mobility. We commend all new licensees who have met the qualifications required to join this respected profession. The Board plans to support legislation in 2026 that will add an additional pathway to licensure. If this legislation is passed, there will be 3 pathways to CPA licensure in Alabama beginning October 1, 2026:

1. Pathway 1 - The Baccalaureate Degree Plus Two Years of Experience

- A baccalaureate degree from a four-year college or university accredited by a regional accreditation board.
- The total education program shall include an accounting concentration as defined by board rule.
- To obtain licensure, these candidates must complete two years of qualifying supervised experience as defined by board rule.
- This option recognizes that professional experience can further develop core competencies when pursued alongside continuing education.

2. Pathway 2 - The Graduate Degree Plus One Year of Experience

- A graduate degree in addition to a baccalaureate degree from a four-year college or university accredited by a regional accreditation board.
- The total education program shall include an accounting concentration as defined by board rule.
- To obtain licensure, these candidates must complete one year of qualifying supervised experience as defined by board rule.

3. Pathway 3 - The Baccalaureate Degree Plus 30 Hours Plus One Year of Experience

- A baccalaureate degree plus an additional 30

semester credit hours at a four-year college or university accredited by a regional accreditation board.

- The total education program shall include an accounting concentration as defined by board rule.



Compliance and Enforcement

The Board remains committed to fair and consistent enforcement of Alabama's accountancy laws and rules. Over the past year, investigations were conducted thoroughly and judiciously, with appropriate disciplinary measures taken when warranted. We appreciate the cooperation of licensees in maintaining high standards of conduct.

Continuing Professional Education (CPE)

In the spirit of lifelong learning that defines our profession, the Board has reviewed and approved hundreds of hours of CPE courses, supporting practitioners' efforts to maintain and enhance their professional competence. We encourage all licensees to take full advantage of educational opportunities and to stay informed about current requirements.

Direct Student Connections

The Board meets a minimum of 3 times per year at college campuses across the state. These Board meetings are designed for student and faculty interaction and involvement. Also, the Executive Director speaks at colleges and universities on a regular basis.

Looking Ahead

As the accounting profession continues to adapt to technological advancements and regulatory changes, our commitment to protecting the public remains steadfast. The Board will continue to balance progress with the foundational principles that have guided our work since its establishment in 1919.

In summary, the Alabama State Board of Public Accountancy serves as a guardian of the public trust. Its unwavering dedication to excellence, integrity, and accountability contributes significantly to the overall well-being of Alabama residents and businesses. The Board staff is always available to answer questions related to Alabama statute and Board rules, and we encourage both licensees and the public alike to utilize our resources.

D. BOYD BUSBY, CPA
EXECUTIVE DIRECTOR

NOTE FROM OUTGOING BOARD MEMBER

Wim Schaffers, CPA

Serving two four-year terms as a member of the Alabama State Board of Public Accountancy has been both an honor and a privilege. It has been deeply rewarding to work alongside an outstanding group of board members and staff, with the opportunity to contribute to the advancement of the accounting profession in Alabama while upholding and safeguarding the public interest.



One of the great highlights of this service has been working closely with Boyd Busby, the Board's Executive Director. His leadership, professionalism, friendship and sense of humor made our work not only highly effective but also personally enjoyable. Under his guidance, the Board fostered a collegial and collaborative environment where complex issues were approached with thoughtfulness, and the shared commitment to both the profession and the public remained at the forefront of every decision.

Equally meaningful were the friendships built with my fellow board members. The camaraderie we shared, whether in board meetings, during travel, or while representing Alabama at NASBA events, added a memorable and enjoyable dimension to the work. The fun times and shared experiences outside the boardroom made the service even more rewarding and will remain lasting highlights of my time on the Board.

WIM SCHAFFERS, CPA

BOARD MEMBERS SERVE IN KEY NATIONAL LEADERSHIP ROLES

Our Board members continue to demonstrate their commitment to the accounting profession through active service on national committees and boards. Their leadership is helping shape the future of the profession across various critical areas. Here's a look at how they're making an impact:

- Michael Kintz, CPA – Serving on both the *Nominating Committee* and the *Administrative/Finance Committee*, Michael plays an integral role in governance and financial oversight at the national level.
- Rita Prince, CPA – As a member of the *Communications Committee*, Rita is helping guide messaging and stakeholder engagement strategies across the profession.
- Steve Smith, CPA – Steve lends his expertise to the *Ethics Committee*, helping to uphold the integrity and ethical standards that define our field.
- Wim Shaffers, CPA – Wim wears multiple hats, serving as the *Audit Committee* chair and on the *Relations with Board Members Committee*. He also represents our region nationally as *NASBA's Southeast Regional Director* and is a *NASBA Board Member for 2024-2025*.
- Alan Skinner, CPA – Alan contributes to national auditing practices through his work on the *AICPA Auditing Standards Board*, where he helps shape the standards that govern auditing across the U.S. Alan also serves on the *PCAOB Standards and Emerging Issues Advisory Group*.
- Tod Etheredge – Tod serves at the national level on the *Inclusion Committee* on behalf of the state board. Through his active participation, he advocates for diversity, equity, and inclusion, representing the state's commitment to fostering a more inclusive environment within the broader national community.
- Boyd Busby, CPA – Boyd served as *Chair of the Executive Directors Committee* and is a current member. He also contributes to strategic initiatives on the *Private Equity Task Force* and the *Accountancy Licensee Database (ALD) Task Force*.

Prior Board Members with Continuing Commitments:

- Delbert Madison – CPT Board of Directors
- Earl Blackmon, CPA – Legislative Support Committee
- Dr. Steve Grice, CPA – Education Committee

6 Tips for CPE Compliance

1 Have a good organizational strategy for tracking your CPE.

Make sure that your organizational strategy for keeping up with your CPE is a good one. A spreadsheet that includes all of the registration reporting fields is a great place to start.

4 Double check your certificates before you submit your registration.

Go through the actual documents before you report. Add up the total number of hours. Add up the hours of A&A. Add up the hours of ethics. Add up the hours of behavioral/personal development. Check the dates of your certificates to make sure you were awarded credit during the correct fiscal year.

2 Do not list courses on your form unless you have the certificate of completion to back it up.

Don't add an item to your tracking spreadsheet until you have actually attended or fully completed it for credit. Add a checklist to your tracking spreadsheet where you can check off when you receive a certificate of completion. Don't add the hours for a course based on your calculation of an agenda. Instead, add the hours to your tracking spreadsheet after you see the hours awarded on your certificate of completion.

5 Review & submit your own registration.

It is the responsibility of the licensee to complete his/her own registration form, not your employer or your assistant. You are the licensee and you are responsible for the content of your registration that you must sign under penalty of perjury.

3 Keep your documentation in one place that you can get to easily.

In the digital age that may include remote working, store your certificates in a file that you can access from anywhere.

6 Ask before you report. When in doubt, reach out to the Board staff and ask.

If you are not sure if a certificate of completion is acceptable, ask. If you are not sure if the field of study for a course would be accepted for ethics or A&A or behavioral, ask. If you have a question about the number of hours that should be reported, ask. If you took a course from a different vendor than usual and are unsure if the course will qualify for CPE, ask. Don't wait until you are in the CPE audit to find out if you are in compliance with the CPE Rules. If you are unsure, email Nicole Robinson, the CPE Administrator, with any of these questions.

CPE fields of study used when Registering

A&A - Accounting & Auditing	Ethics	Personal Development	Other
If the field of study on the certificate states any of the following: <i>Accounting, Auditing, Accounting and Auditing</i> or A&A, it should be claimed as A&A.	If the field of study on the certificate states any of the following: <i>Ethics, Regulatory Ethics, or Behavioral Ethics</i> , it should be claimed as Ethics. Alabama does not require a state specific ethics course.	If the field of study on the certificate states any of the following: <i>Personal Development</i> or <i>Behavioral</i> , it should be claimed as Personal Development.	If the field of study is labeled anything other than the preceding three categories, it should be claimed as Other. <i>Ex: Tax, Finance, Specialized Knowledge, etc.</i>

NOTE FROM INCOMING BOARD CHAIR

Steve Smith, CPA

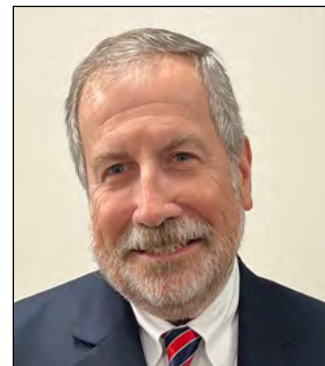
As the Chair of the Board for the current year, I look forward to presiding at all meetings and performing other duties as the Board may direct. The profession that we regulate has seen significant change over the years that I have served on the Board, with more change likely on the horizon.

In executing my duties as Chair, I will always focus on the principal goal of the Board - protecting the public welfare. This protection is achieved primarily by maintaining rules of professional conduct to support a high standard of integrity in the profession, and by supervising the practice of public accountancy to insure that those rules of professional conduct are followed by CPAs and PAs in Alabama.

Returning to the change referenced above, the Board will have the goal of remaining agile in monitoring the impacts of recent changes, and considering the impacts of developing or future changes. These changes include the format of the CPA exam, alternative pathways to CPA licensure being considered by many states, technology advances and alternative practice structures for CPA firms. These monitoring efforts by the Board will focus on its mandate to exercise its authority under the Public Accountancy Act of 2003 to amend and adopt rules of professional conduct to appropriately address these changes.

Recognizing and relying on the collective efforts of fellow Board members and the staff of the Board, I look forward to the coming year.

STEVE SMITH, CPA
INCOMING BOARD CHAIR



NOTE FROM INCOMING BOARD MEMBER

Terry Sparks, CPA

My term on the ASBPA begins on October 1, 2025, and I am very excited to have the opportunity to work with my fellow board members and the ASBPA leadership staff to make an impact on the profession during such a unique time for accountants. Upcoming consideration of CPA exam credentials and academic criteria, the changing face of the profession due to technology innovations, and the Board's continued focus on creating opportunities for development and growth of those entering and serving the profession are key areas I will be focused on during my service term. I understand and appreciate the significance of the accounting profession's role in the economic development of our state, and I look forward to contributing to the Board in many ways



TERRY SPARKS, CPA
INCOMING BOARD MEMBER

BOARD ENGAGES FUTURE PROFESSIONALS THROUGH CAMPUS VISITS

This year, the Alabama State Board of Public Accountancy made six impactful campus visits to connect with students and share insights into the accounting profession. The Board visited the University of Alabama, Auburn University, University of Alabama at Huntsville, University of Alabama at Birmingham, Troy University, and the University of Montevallo.

Each visit offered a unique opportunity to engage with students who represent the promising future of the profession. From thoughtful questions to meaningful discussions, the energy on each campus was inspiring.

The Board looks forward to returning to campuses year after year—and it's clear the impact lasts long beyond the visit. One Auburn University alum shared, "I still talk about the AL Board of Accountancy's visit to Dr. Jenkins' class and the things that were discussed..."—a testament to the lasting value of these conversations.

We're excited to see where the next year takes us and which students we'll meet as we continue our commitment to supporting the next generation of accounting professionals.





RULE CHANGES AND REGULATORY UPDATES

Over the past year, the Board of Accountancy has undertaken several important rule changes aimed at enhancing clarity, reducing regulatory burden, and aligning with evolving standards in the profession. These updates reflect both the Board's commitment to transparency and accountability, and our ongoing collaboration with state leadership to streamline regulatory processes.

New and Amended Rules

Effective January 11, 2025

30-X-3-.05 Firm Registration and Branch Offices

An amendment to this rule introduces new language permitting individual CPAs to use the CPA designation in their firm name, provided that firms not meeting the requirements to register as CPA firms clearly indicate "Not a CPA Firm" alongside the firm name. This change ensures clarity for the public while preserving the integrity of the CPA designation.

Effective November 14, 2024

30-X-1-.01 Definitions

As part of the Governor's broader initiative to reduce regulatory complexity, this rule has been amended to remove certain language deemed unnecessary. This action supports clearer rule interpretation and streamlined governance.

30-X-5-.01 Applicability

Also part of the regulatory reduction effort, this rule amendment refines the language concerning inactive and retired CPAs. The updated rule provides a more concise and comprehensive description of requirements and restrictions, enhancing compliance and understanding for affected licensees.

Effective September 14, 2024

30-X-4-.04 Passing Grade, Conditioned Subjects, Reexamination, Reapplication

This rule has been updated to provide greater clarity on reapplication procedures for the CPA Exam, specifically with respect to disciplinary test sections under the new exam structure. The amendment ensures candidates are well-informed and prepared for the reexamination process.

Additional Rules Effective September 14, 2024

In further alignment with the Governor's rule reduction directive, the following rules have also been revised:

- 30-X-2-.01
- 30-X-4-.01
- 30-X-4-.02

These updates focus on simplifying language and eliminating outdated provisions to support a more efficient and effective regulatory framework.



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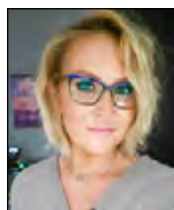
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CALIFORNIA BOARD OF
ACCOUNTANCY

UPDATE

FALL 2025
Issue No. 106

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Yen C. Tu
President

Message from the President

Temperatures are finally beginning to cool down as summer has drawn to a close in California. The California Board of Accountancy (CBA) is certainly not slowing down and is aiming to continue our momentum into fall. As President this year, I have seen firsthand the dedication, collaboration, and energy driving our important work forward. I am proud to share some of the meaningful progress we have made this year!

I am excited to provide an update on Assembly Bill (AB) 1175, the CBA-sponsored legislation to enhance licensure requirements and modernize mobility in California. The bill has successfully passed through the legislative process and was sent to the Governor’s desk on September 9. The Governor has until October 9 to sign the bill. The CBA has been diligently providing updates throughout the legislative process on our [AB 1175 webpage](#) and social media platforms. We are very close to reaching the conclusion of this years-in-the-making endeavor! But once the bill is signed, our job is not done.

In support of AB 1175, we launched the CBA Campus Tour campaign, an initiative aimed at connecting with as many students as possible at colleges and universities throughout California this school year to educate them on the licensure requirement changes. The “tour” includes both in-person and virtual events and allows staff to engage directly with future CPAs to ensure they have the knowledge to make informed decisions along their CPA journey. A CBA member will attend and give a presentation at each event. CBA Campus Tour dates and locations, along with photos from the events which have already happened, can be found on the [CBA Campus Tour webpage](#).

Speaking of legislation, I am honored to have been selected to serve on the National Association of State Boards of Accountancy’s (NASBA) Legislative Support Committee. This has given me a unique perspective on national legislative discussions, including initiatives occurring in other accounting jurisdictions, and allowed me to share CBA’s activities in the legislative forum.

The CBA is also compiling our Fiscal Year 2024-25 Annual Report. This report will provide a highlight of the many CBA achievements over the past year and outline the programs which help meet our consumer protection mission and provide excellent services to our applicants and licensees. The 2024-25 Annual Report will be presented at the next CBA meeting in November, and will be posted on the [CBA website](#) once approved.

I invite you to follow along with these updates by following our social media pages on [LinkedIn](#), [Facebook](#), [X](#), and [Instagram](#). Please share these links with your colleagues and professional partners. Of course, all our CBA meetings can be attended in person or viewed on the [Livestream page](#) of the CBA website.

Looking toward the final months of 2025, I will be wrapping up my term as President but plan to continue encouraging the passion and hard work of the CBA team and the many collaborators who support our mission of safeguarding California consumers. Thank you for reading this edition of *UPDATE*!

Yen C. Tu
CBA President



Dominic Franzella
Executive Officer

Message from the Executive Officer

As the year marches on, we're seeing plenty of exciting developments from following the legislative progress of [Assembly Bill \(AB\) 1175](#) to laying the foundation for the implementation of our [2025-29 Strategic Plan](#) which was approved earlier this year.

Beginning with the legislation, AB 1175 is currently on the Governor's Desk waiting for his action, the final step before becoming law. Accordingly, the CBA has increased its outreach efforts regarding the bill and staff is already hitting the road for our big campaign: the CBA Campus Tour! You'll find out more about this new initiative in this issue of *UPDATE*. I am excited to see staff connect with as many educators and students as possible over the coming months to ensure that the upcoming licensure changes are clear to all. The changes proposed by AB 1175 would have a significant positive impact on aspiring CPAs, providing them with additional flexibility and clarity on their road to achieving CPA licensure while also modernizing mobility within the profession.

If you haven't before, I'd like to suggest visiting the [Videos page](#) of our website to find out the latest details on AB 1175 and other topics. Our channel includes newscast-style recaps of all our CBA meetings, with the most important details and developments clearly laid out, as well as informative videos on AB 1175 and other areas of interest to aspiring or current CPAs.

I have had the privilege to represent California on the national stage. Over the past year I was active in the

discussions to change the Uniform Accountancy Act (UAA) to include modernized provisions for CPA mobility and enhancements to the CPA licensure requirements, in line with AB 1175. The UAA establishes Model Rules for use by boards of accountancy to promote consistency in the regulation of the accounting profession. I am excited to report that the UAA was modified in May 2025 to address these important topics. Additionally, I am serving on the National Association of State Boards of Accountancy Private Equity Taskforce. As part of this taskforce, we will be examining whether there are possible regulatory gaps associated with the increasing private equity investment in accounting firms.

Back home, consumer protection is at the heart of the CBA's mission, and I have been happy to see staff continue to work hard to educate and protect Californians at resource fairs, with several recent events focusing specifically on keeping seniors safe. You can read more about these events in our Outreach article later in this newsletter.

Thank you for your interest in the accounting profession. I encourage CPAs with a desire to do more for their profession to consider volunteering to serve on one of the CBA's advisory committees. We could definitely use your expertise as the committees assist the CBA with its operations. You can [learn more about the committees](#) and the available opportunities on the CBA website.

I hope you enjoy this fall edition of *UPDATE*.

Dominic Franzella
Executive Officer



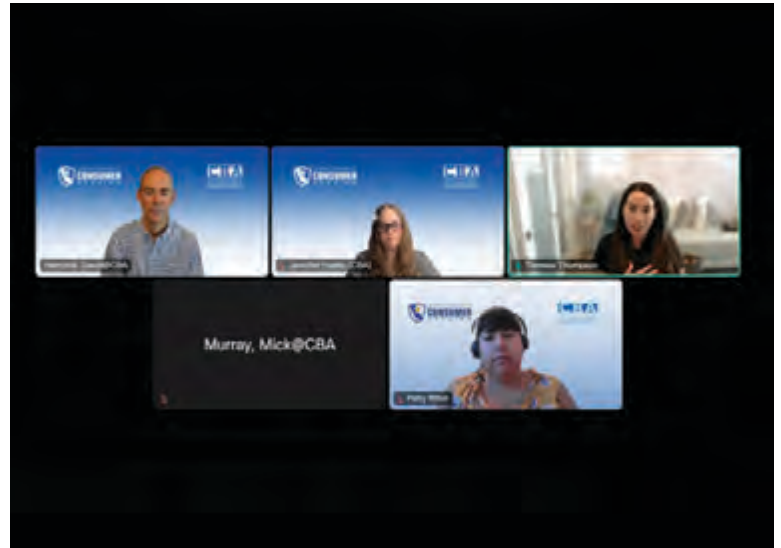
The 2025-26 CBA Campus Tour

Introducing the CBA's newest outreach campaign: the 2025-26 CBA Campus Tour!

The headliner of the tour, Assembly Bill (AB) 1175, and CBA staff are hitting the road and rocking around California campuses with a setlist designed to ensure students are well informed and confident about their pathway to CPA licensure.

The tour began with a virtual event in early September with California State University (CSU), Fullerton, followed by an in-person stop at California State University, Northridge.

Dates will continue through the fall, with a second leg of the tour kicking off in the spring 2026 semester. The remainder of the fall tour dates, some virtual and some in person, can be seen in the image on this page, while an up-to-date listing can always be found on the CBA website. Looks like the back of a concert t-shirt, doesn't it? Yes, accounting can rock too!



Hosting CBA Campus Tour with CSU Fullerton: David Hemphill, Information and Planning Officer; Jennifer Huddy, Initial Licensing Unit (ILU) Manager; Theresa N. Thompson, CPA, CBA Member; and Patricia Ritter, Examination Unit Manager

CALIFORNIA BOARD OF ACCOUNTANCY
CAMPUS TOUR

'25 TOUR DATES

DATE	LOCATION
SEPT 5	CSU FULLERTON
SEPT 18	CSU NORTHRIDGE
SEPT 25	SAN FRANCISCO STATE
SEPT 26	SAN DIEGO STATE
OCT 3	CSU LONG BEACH
OCT 16	UCLA
OCT 17	CAL POLY POMONA
OCT 24	CAL POLY SAN LUIS OBISPO
NOV 7	UC SANTA BARBARA
NOV 14	USC
NOV 15	MT. SAN ANTONIO COLLEGE

Musical puns aside, the Campus Tour campaign is a vital part of the CBA's outreach about AB 1175. In addition to a presentation about the licensure requirements, a CBA member will be present at each tour stop to inform the students about the role of the CBA and the value obtaining a CPA license has added to their career. After the presentations, students and faculty will have the opportunity to get their questions answered by staff.

Some of the in-person tour stops will be streamed live, so if you want to hear the information and see CBA staff doing their best Van Halen-inspired guitar solos, please follow us on social media for the links. (Please note that staff will not actually be doing any Van Halen-inspired guitar solos.)

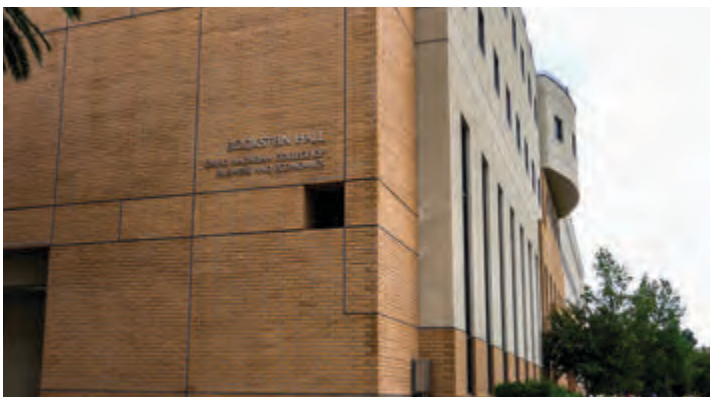
See you on tour!



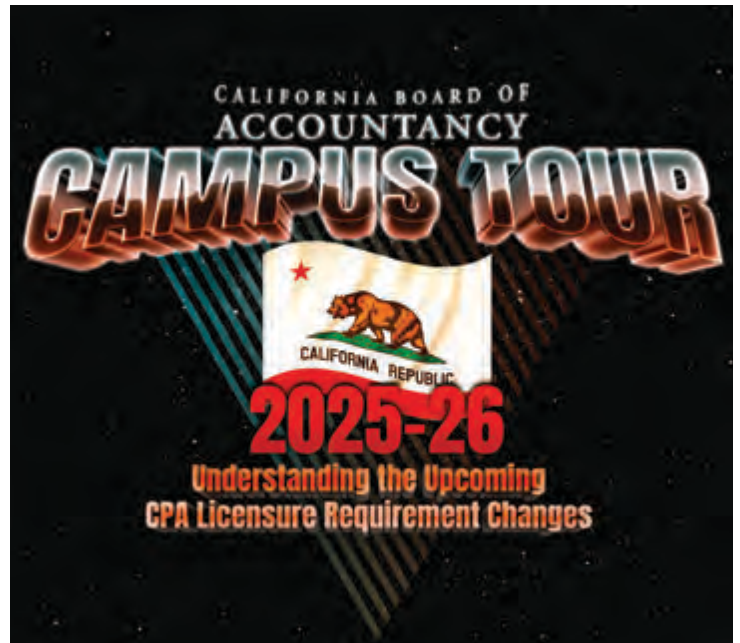
Exam Manager Patricia Ritter reviews the transcript of a Northridge student



Information and Planning Officer David Hemphill presenting about the new requirements for CPA licensure



Bookstein Hall, part of the David Nazarian College of Business and Economics, and location of the Campus Tour events



Pictures from CBA Campus Tour at CSU Northridge
September 18, 2025



Front entrance of the University Library



CBA Member Joseph Rosenbaum, CPA, presenting about the Role of the CBA

Assembly Bill 1175 Updates

Legislative Progress

- 
- ☒ Bill Introduced
 - ☒ Assembly Business and Professions Committee
 - ☒ Assembly Appropriations Committee
 - ☒ Assembly Floor
 - ☒ Senate Business, Professions and Economic Development Committee
 - ☒ Senate Appropriations Committee
 - ☒ Senate Floor
 - ☒ Governor's Desk
 - ☐ Bill Signed

The CBA's sponsored legislation to enhance the CPA licensure requirements and modernize mobility in California, Assembly Bill (AB) 1175, has reached its final step. The Legislature passed the bill on September 2 when the Senate voted 39-0 to approve. There was no formal opposition to AB 1175 at any point during the legislative process. The bill is now on the Governor's Desk awaiting his final action.

The Governor has 30 days from when he received the bill, or until October 9, to either sign the legislation into law, take no action (which would also result in the bill becoming law), or veto the bill.

Should AB 1175 pass, the mobility provisions would go into effect on January 1, 2026, while there would be a 12-month implementation period before the licensure requirement changes begin on January 1, 2027. For the two calendar years of 2027 and 2028, the CBA would accept both the current licensure requirements and the new requirements from AB 1175.

Please keep an eye on the CBA's social media pages for an exciting announcement of the bill's passage hopefully very soon!

Reappointment of CBA Board Member Nancy Duong



CBA Member Nancy Duong was reappointed to the Board by Governor Gavin Newsom in September. Ms. Duong's initial appointment in February 2024 was the completion of a partial term, so she is now beginning a full term with the expiration date of November 26, 2028. She is one of the eight public members on the 15-member CBA.

Ms. Duong is the co-founder of Tocqueville Investment, a position she has held since 2019, and a partner at Santa Clarita In Home Tutoring since 2021. She earned a Master of Public Affairs degree in Economics from Princeton University and a Bachelor of Arts degree in International Relations from the University of California, Berkeley.

Upcoming Meetings

The remaining 2025 and upcoming 2026 CBA and advisory committee meeting dates are listed below. Details on meeting locations will be available [on the CBA website](#). The public is welcome to attend in person or participate virtually. All meetings can be viewed live on the [CBA Livestream page](#) or on Webex, although to provide public comment you must join via Webex. Login information can be found on the individual meeting's agenda.



California Board of Accountancy

November 20-21, 2025
January 22-23, 2026
March 12-13, 2026
May 14-15, 2026
July 16-17, 2026
September 17-18, 2026
November 19-20, 2026

Liaison: Rebecca Reed
(279) 236-3071

Enforcement Advisory Committee

October 9, 2025
December 4, 2025
February 5, 2026
May 7, 2026
August 6, 2026
October 1, 2026
December 3, 2026

Liaison: Tyler Wipfli
(279) 236-3063

Peer Review Oversight Committee

December 12, 2025
February 25, 2026
May 20, 2026
August 19, 2026
December 16, 2026

Liaison: Matthew Parsons
(279) 236-3091



ACCOUNTING CAREERS: SPOTLIGHT ON ACADEMIA WITH DR. SUSAN A. HENDERSON, CPA, MSA

Dr. Henderson, CPA, MSA, is the Chair for the Department of Accountancy at Fresno State University. Dr. Henderson has practiced public accounting in both audit and tax and in addition to teaching, still provides CPA consulting services to businesses in the Central Valley with a specialty in governmental and nonprofit organization and agriculture. Get to know Dr. Henderson in this interview and learn more about being a CPA in the academic world.



First, we'd like to start at the beginning - can you share what motivated you to become a CPA?



Dr. Susan A. Henderson, CPA, MSA

My motivation to become a CPA started pretty early. I'm the daughter of a CPA who owned his own practice, and I spent many summers working in his office. At first, I didn't think I'd follow in his footsteps. I actually started college as a physical therapy major, but that didn't last long. I switched to business, and before I knew it, I landed in accounting.

My dad was a big inspiration for me. His encouragement and support really shaped both my education and my career. I've always been a very quantitative person (I don't have much of a creative side) but I love solving puzzles and working through problems, so accounting just clicked.

Once I settled on accounting, I decided to stay on and complete my master's degree. From there, the CPA Exam felt like the natural next step. I knew the license would open doors for me, and I was right. It's created so many opportunities that I'm really grateful for.

Can you walk us through your transition from practicing CPA to becoming a professor? What inspired this shift?

Teaching was always in the back of my mind once I finished my master's degree, but I honestly pictured it as something I'd do later in life, maybe in retirement. Then early in my career I had the unique opportunity to teach a lower-division Financial Accounting course at my alma mater. That

experience completely shifted my perspective and really planted the seed for a career in academia.

For the next several years, I balanced working as a CPA during the day and teaching at night. After I had my first son, I realized that juggling both just wasn't sustainable if I also wanted time for family. I had to make a choice to either continue practicing full-time and give up teaching, or pivot completely. Teaching felt so natural and I could genuinely see the impact I was making with students, so I decided to take the leap.

On a bit of a whim (and with a lot of encouragement from faculty mentors), I applied to the Doctor of Business Administration program at the University of Florida and told myself I'd let fate decide. To my surprise (and honestly, a little bit of fear) I was accepted as one of just 25 students that year. The rest is history.

How has your previous experience as a practicing CPA influenced your approach in the classroom?

My CPA experience has been the cornerstone of my teaching approach. Accounting can sometimes feel abstract to students when it's just numbers on a page, but when I can connect it to actual client situations I've worked on (whether it's an audit challenge, a tax planning decision, or even the dynamics of working with clients) it suddenly clicks for them. Those stories make the concepts feel more tangible and practical.

It also allows me to be really authentic in my teaching. I can talk openly about what it's like to work in public accounting including the rewards, the challenges, and even some of the hard lessons I learned along the way. Students really value that transparency, especially when they're making decisions about their own careers.

Spotlight Interview Continued from Page 8**Do you feel there's a difference in preparing students for the CPA Exam and preparing them for a career in accounting? Is one more important than the other?**

In my opinion, I do think there is a difference. Preparing students for the CPA Exam and preparing them for a career in accounting are connected, but they serve different purposes. Preparing for the CPA Exam is very test-focused. It's about mastering the content and learning how to take the exam, which I remember vividly from my own experience.

In the classroom, though, I see my role as bigger than just getting students through an exam. I want them to walk out not only knowing the technical side, but also how to problem-solve, how to talk to clients, and how to think critically when the situation doesn't look exactly like the textbook example. That's what prepares them for the day-to-day reality of a career in accounting. So, to me, one isn't more important than the other, they go hand-in-hand.

What do you find most fulfilling about teaching the next generation of accountants? Is there something you wish you had known early in your career as a CPA that you now make sure to share with your students?

What I find most fulfilling is watching students grow in their confidence. A lot of them come in feeling unsure (I can relate, because when I was starting out in accounting, my confidence was low). I remember battling with myself over whether to ask questions because I didn't want to look "stupid." That hesitation really stuck with me.

Now, as an educator, I make it a point to create a classroom where questions are welcomed and encouraged. Their willingness to ask questions and push past that fear shows me they're engaged and committed, and that's one of the most rewarding parts of teaching.

Something I share with them (because it's what I wish I had known earlier) is that asking questions is actually a strength, not a weakness. It shows curiosity, a desire to get it right, and the courage to admit you don't know everything. In the accounting profession, those qualities are incredibly valuable. If I can help students embrace that mindset earlier than I did, then I feel like I've given them something important that will carry them through both the CPA Exam and their careers.

How do you see the role of technology changing the accounting profession, and how are you preparing students for that?

I really believe technology is going to continue transforming accounting. A lot of the routine work (data entry, reconciliations, even some of the compliance tasks) are already being automated, and that trend will only grow. What that does is free up accountants to focus more on analysis, interpretation, and decision making, as these are the parts of the job that really add value.

For students, that means the skills they'll need are shifting. Yes, they still need the technical foundation, but they also need to be comfortable using technology, thinking critically about the data in front of them, and communicating insights to clients, stakeholders, and members of their team. In my classes, I try to give them that balance: a strong grasp of the fundamentals, but also practice in analyzing information, asking good questions, and connecting the numbers to a bigger story. I think the future of accounting is less about "crunching numbers" and more about being trusted advisors.

Speaking of technology, what is your students' perception of AI? Are they excited about its potential benefits or perhaps nervous about its possible impact on future employment?

When I asked my students this question, most of them said they see AI as a helpful learning tool. They've used it to practice unlimited multiple-choice questions, to get explanations for problems that weren't clicking in class or in the textbook, and even to generate a sort of dialogue that helps them learn in a different way. It's almost like having a study partner on demand, which I think is really exciting.

At the same time, they're realistic. They know AI is going to change the profession. But many of them have also said something I find very insightful: human nature craves human interaction. They don't believe accountants will be fully replaced, because there's still so much value in human judgment, trust, and the relationships that accountants build with clients and the community they serve.

I remind them that the skills they're developing (judgment, communication, ethical reasoning) are the ones technology can't replicate. If they can combine those human skills with an openness to using AI and other tools, they'll be in a strong position no matter how the profession evolves.

Spotlight Interview Continued from Page 9

As Assembly Bill 1175 gets closer to passage and the CBA is embarking on its 2025-26 Campus Tour to spread the word, how are your students feeling about the pending licensure requirements changes?

I've met with a lot of students about this, and their reaction has been very positive. For those who were short of the 150 units, that extra year of education has always been a significant hurdle, not just financially, but also because it delayed graduation and postponed their ability to fully start earning in their accounting careers. Beyond that, the current educational pathway can be confusing, and many students struggle to understand exactly what they need to do to become licensed.

The proposed bill, by contrast, is much clearer in outlining the educational requirements for licensure. That clarity alone is very encouraging to students, because it helps them plan their coursework and feel confident that they are on the right track. Of course, there are still questions about some of the details, but the overall sentiment I hear is relief that the path to becoming a CPA may become clearer and more manageable without lowering standards.

As the Chair of the Department of Accountancy, what are your thoughts about the potential of the CBA "recognizing" Fresno State's accounting degree and the impact that would have on both the students and the university itself?

As I mentioned earlier, I meet with a lot of students, and one of the main things we focus on is how their degree aligns with the current educational requirements. We map out a plan to reach the 150 units if needed or confirm that they have already met them. Having the CBA recognize Fresno State's accounting degree would provide students with additional confidence that they're on the right track and that their coursework meets the standards for licensure.

I also see it having a broader impact. By streamlining the CPA Exam approval process, it could make applying for the exam quicker and less stressful for students. For the university, this degree recognition could help attract more students and strengthen our reputation within the accounting community. Overall, it feels like a win-win: it supports students in achieving their professional goals while also highlighting Fresno State's commitment to preparing competent, career-ready accountants.

Finally, we're interested in the research and consulting work you've done with sustainable practices in the agricultural field. As a resident of the Central Valley, is this something you're passionate about? Can you tell us a little more about it?

Absolutely! First, let me share a little background about me. I'm a Central Valley native, and during my CPA career, I worked with several local family farms. That experience gave me a lot of exposure to agricultural accounting and tax practices, and it's something I really grew passionate about.

During my doctoral program, my dissertation focused on investigating the financial impact of implementing sustainability investments on almond farms. What we found was really exciting: the sustainable investments not only improved profitability but also increased almond yield. At the time, it was incredible to see clear evidence that sustainability can make strong financial sense.

What made this work even more meaningful for me was the opportunity to give back to the farming community while earning my degree. Being able to provide research and analysis that could directly support local farmers felt like a way to combine my academic work with something that truly matters to the community I grew up in. For me, this was a full-circle experience by connecting my doctoral research with my Central Valley roots.

CBA Has FAQs for You!

The CBA provides a wealth of resources on its website, including frequently asked questions (FAQ). Whether you're a consumer, an aspiring CPA, or a current licensee, the FAQs are designed to address your common concerns and questions. Below you will find links to FAQs you can find on the CBA website!

[For Consumer FAQs, click here!](#)

[For Exam FAQs, click here!](#)

[For Initial Licensing FAQs, click here!](#)

[For Licensee FAQs, click here!](#)



Can't find the answer to your question?
Send an email to Outreach@cba.ca.gov
and staff will provide you assistance.

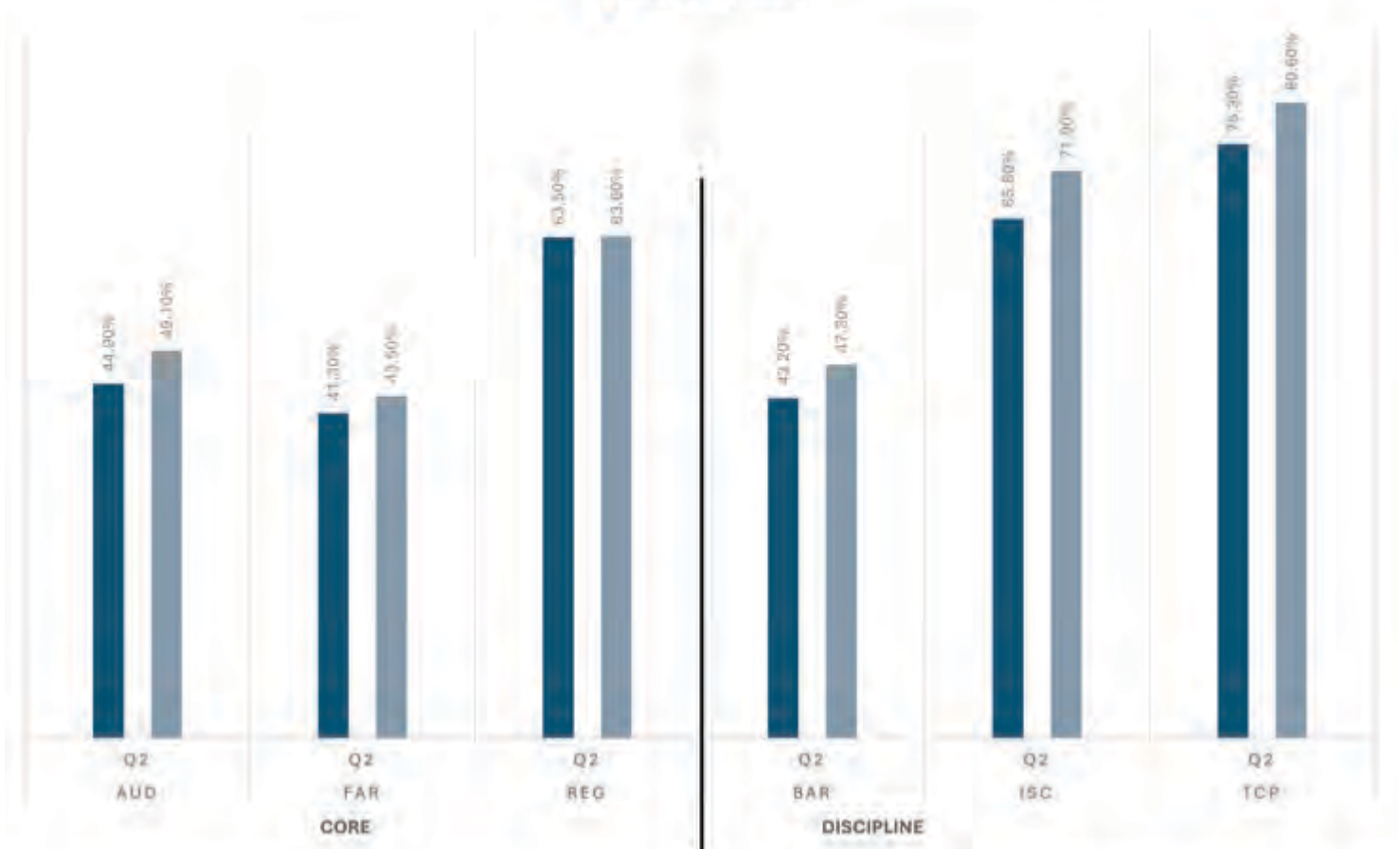
CPA Exam Performance & Statistics for Second Quarter 2025

The National Association of State Boards of Accountancy (NASBA) released the Uniform CPA Examination (CPA Exam) statistics for the second testing quarter of 2025. The pass rates presented reflect the attempts for each individual section, not the pass rate for candidates who have passed all four sections. Overall, the pass rates for all CPA Exam sections among California candidates remains consistent and slightly below the national rates, as illustrated in the graph.

Of the Core section pass rates in California, Taxation and Regulation (REG) had the highest pass rate, 64% in California. Of the Discipline section pass rates in California, Tax Compliance and Planning (TCP) had the highest pass rate, 75% in California. California performed better in the second quarter of 2025 when compared to the first quarter of 2025, with higher pass rates for all sections. Financial Accounting and Reporting (FAR) was the most challenging section for test takers, with a 41% California pass rate in this quarter.

CALIFORNIA AND NATIONAL PASS RATE COMPARISON

■ California ■ National



CPA Retired Status in California

Are you a CPA looking to retire from active practice? The CBA offers a “retired” status option, designed specifically for CPAs ready to retire without fully letting their license expire.

This status provides a clear pathway to step away from the requirements of an active license, while still acknowledging your invaluable contributions to the profession.

Who Qualifies for Retired Status?

You must meet specific criteria set by the CBA to qualify. The key requirements include:

- You held a license as a CPA or public accountant in the United States or its territories for a minimum of 20 years. The period does not have to be consecutive.
- Of those 20 years, a minimum of five years must have been held in an active status as a California CPA or public accountant.
- Your CPA license must not be subject to an outstanding order of the CBA, suspended, revoked, or otherwise punitively restricted by the CBA, or subject to disciplinary action.

How to Apply for Retired Status

Applying for retired status is a straightforward process. You’ll need to submit a completed [Retired Status Application](#) to the CBA, along with a one-time application fee of \$75 via money order, cashier’s check, or personal check drawn on a U.S. bank. The initial retired status application must be mailed to the CBA office.

What are the Benefits of Retired Status?

Opting for retired CPA status in California comes with several compelling benefits:

- **Quick renewal process:** After the initial retired status application, licensees in retired status can renew quickly and easily online by using the CBA Connect system.
- **No Renewal Fees:** Unlike active or inactive licensees, retired status licensees are exempt from the biennial renewal fees.
- **No Continuing Education (CE) Requirements:** Retired status licensees are not required to complete the ongoing CE hours that are mandatory for active CPAs.
- **Professional Recognition:** The “CPA Retired” designation allows individuals to continue identifying with their esteemed profession, acknowledging their years of dedicated service.



Important Considerations for Retired CPAs:

While the benefits are clear, it is crucial to understand the limitations:

- **No Public Accountancy Practice:** A retired CPA is strictly prohibited from practicing public accountancy or engaging in any activity requiring a permit from the CBA.
- **Clear Designation Disclosure:** Whenever you use “certified public accountant,” the “CPA” designation, or any other reference to your license, the term “Retired” must immediately follow it.
- **Limited Reapplication:** You can only be granted retired status a maximum of two separate times in your lifetime.

How to Restore a Retired License Back to Active Status:

Should circumstances change and you wish to return to active practice, the CBA provides a restoration process. You may restore your license to an active status at any time. The requirements include:

- Submit the [Application Requesting Restoration to Active Status](#).
- Remit the restoration fee of \$50 to the CBA via money order, cashier’s check, or personal check drawn on a U.S. bank.
- Within the 24-month period prior to restoring to an active status, complete 80 hours of CE in the required subject matter. Detailed CE requirements can be found on the [CBA website](#).
- If applicable, obtain state and federal fingerprint clearance.

If you have any questions, the Renewal Unit is here to help! Please contact us at renewalinfo@cba.ca.gov or 916-561-1702 for more information.

Regulatory Update: Firm Responsibilities For Peer Review and Attest Engagement Notification

In June 2025, the Office of Administrative Law approved the CBA's rulemaking regarding firm responsibilities for peer review and attest engagement notification. The amended regulations go into effect October 1, 2025 and can be found in California Code of Regulations (CCR), title 16, sections 41 and 50.1.

The amended regulations establish requirements for licensees to follow in circumstances where an accounting firm is providing attest services when the ownership of that firm is comprised solely of licensees who are not authorized to sign reports on attest engagements.

Peer Review Notification

CCR section 41 was amended to increase transparency during the peer review process. The firm must notify their peer reviewer, prior to commencement of the peer review, if there is no owner authorized to sign reports on attest engagements.

Attest Engagement Notification

The amendments to CCR section 50.1 require the accounting firm, prior to engaging in attest services, to provide the attest client or prospective attest client with the name and license number of the licensee the firm has authorized and designated to sign the attest report on behalf of the firm. This enhances consumer protection by providing consumers with valuable information that will allow them to perform a search on the CBA website to ensure licensees signing reports on attest engagements have completed the necessary attest experience, and to determine whether the CBA has taken any disciplinary or enforcement action against the licensee.

The amended regulations can be reviewed on the [Laws and Rules](#) page of the CBA website, which can be accessed by clicking the "About" tab at the top of the homepage.

Make sure you're not missing out on important news about CBA regulation changes by signing up for an [E-News subscription](#) on the CBA website.

Firm Reminder: Accountancy Firm Renewals in CBA Connect!

The CBA wants to remind accountancy corporations and partnerships that they can renew their license online with CBA Connect! To get started, please [visit the CBA website](#) to create your account.

As an added benefit, CBA Connect allows firms to enter shareholder and partner changes at any time on the CBA Connect dashboard. Changes reflected on the CBA Connect dashboard will automatically be included in the firm renewal. CBA Connect also allows firms to upload the [Peer Review Reporting Form](#) (PR-1 Form) directly. Please note that if the firm is not performing services that require a peer review, the PR-1 Form is not needed.

If you renew your firm through CBA Connect, you will not need to mail or email your license renewal application to the CBA.

If you have any questions regarding online firm renewals, please contact the Renewal Unit at 916-561-1702 or at renewalinfo@cba.ca.gov.



Changes Coming to Continuing Education

In March 2024, the CBA appointed members Doug Aguilera, CPA, and Patricia R. Batchelor, CPA, to work with staff as a Continuing Education (CE) Workgroup to review the CE regulations and develop proposals for potential rule changes. The CE Workgroup met on three occasions in 2024 and discussed various topics, including:

- The clarity of the regulations.
- The sufficiency of the content of the Regulatory Review course.
- The ability for the CBA to react timely to developments in teaching and learning approaches.
- Learning activities and subject areas that are appropriate for CE.
- CE course credit calculations and hour requirements.
- CE provider requirements.
- Artificial Intelligence in CE.

Some of the proposals developed by the CE Workgroup have already been presented for CBA consideration. The first, a proposal regarding the [Regulatory Review course](#)

[requirement](#), was discussed at the November 2024 CBA meeting, followed by a proposal regarding [appropriate CE subject areas](#) at the March 2025 CBA meeting.

At the recent September 2025 CBA meeting, the CE course providers criteria was discussed, including how providers can use artificial intelligence in course development, while ensuring accuracy of content. Additionally, the 80-hour CE requirement for active license renewal was discussed. While no decision was made on the future of CE hours, the CE Workgroup was directed to continue researching the topic. The CBA also emphasized that ethics should be regularly taken to ensure licensees are learning and engaging in ethical practices.

After the CBA has reviewed all the CE Workgroup proposals it will initiate a rulemaking to amend the current CE regulations. Once the rulemaking begins, the CBA will post the proposed regulatory changes on the [CBA website](#). If you would like to be notified when this and other regulatory changes are happening, sign up for the [Statutory/Regulatory E-news](#) emails and follow the CBA on social media.



We Want Your Feedback

Have you interacted with the CBA lately, maybe over the phone, email, or even social media? We'd love to hear how it went. Please take a moment to fill out the CBA's [Stakeholder Feedback Survey](#).



Can We Reach You?

Have you moved? Have a new email? The CBA uses many methods when contacting registrants and it is vital your correct contact information is on file to receive these notifications. Please remember that any changes to your email or mailing address must be reported to the CBA within 30 calendar days of the change. Changes to your phone number should also be reported to the CBA promptly. These changes should now be done through your CBA Connect account. Don't have one yet? [Create your account](#) today!

Quick Links

Here are some handy links to popular destinations on the CBA website:

- [License Lookup](#)
- [Public Enforcement Documents](#)
- [Prior UPDATE Newsletters](#)
- [CPA License Requirements Quick Tips](#)
- [CPA Exam Requirements Quick Tips](#)

Consumer Corner: What Services Can a CPA Provide?

As a consumer, it's important to understand the services Certified Public Accountants (CPAs) offer compared to other financial professionals to make an informed decision about what best meets your needs. Whether you are looking for a tax preparer, an auditor, or someone to discuss retirement planning, you have options!

When you hire a California licensed CPA you can be confident that the CPA has met the rigorous education, examination, and experience requirements established by the CBA. In addition to obtaining a license, CPAs must complete continuing education (CE) regularly to maintain and enhance their knowledge and competence. This includes a minimum of 80 hours of CE every two years for their license renewal.

There are many services that only licensed CPAs can perform and some financial services offered by CPAs that can be performed by non-CPAs. However, CPAs bring a broader financial perspective and higher standard of accountability to these services.

Services Only a Licensed CPA Can Provide:

- Attest services
- Compilation services
- Financial statement services
- Peer review services

It's important to note that only CPAs with attest authority can sign reports on attest engagements, including audits, reviews, prospective financial information reports, and agreed upon procedure reports. CPAs must complete additional experience in attest services and receive authorization from the CBA before providing these services.

Services a CPA and Other Professionals Can Provide:

There are many other services CPAs provide that can also be done by other financial professionals. The most prevalent is tax preparation and planning.¹ While you can hire a tax preparer, an enrolled agent, or attorney to prepare your taxes, you may consider a CPA for this service because of their wide knowledge of finances that extends beyond tax codes and regulations. A CPA can prepare your taxes and offer solutions to keep you in compliance with the IRS and can also offer tax planning strategies on how to maximize your income and minimize your tax liability.

Retirement planning is another service that can be done by other financial professionals; however, CPAs are equipped with the expertise to offer personalized solutions and offer knowledge on how to best work with other financial assets that can provide financial stability to reach your long-term financial goals.

Services that CPAs provide but that other professionals can also do include estate planning, management and consulting, bookkeeping services, and forensic accounting.

Choosing the Right CPA

When selecting a CPA or accountancy firm to assist with various financial services, please consider one with relevant experience in your industry or area of need. The CBA's [Consumer Assistance Handbook](#) provides helpful information about CPAs and useful tips in selecting one, and has even been translated into four languages other than English.

You should always verify a CPA's license using the CBA's [License Lookup](#) feature. This tool shows you whether the license is active, if they have the authority to sign reports on attest engagements, and if enforcement action has been taken against the licensee, making it easier to select a CPA or firm you can trust.

If you feel a CPA has violated CBA laws or regulations, you can file a complaint online through the CBA's [Complaint Process](#).

The CBA aims to provide consumer advocacy for all, allowing you to make an informed decision when selecting a CPA. For more information, please visit the consumer information tab of the [CBA website](#).



1. Only California Tax Education Council (CTEC) Registered Tax Preparers (CRTP), enrolled agents, tax attorneys, and CPAs can prepare tax returns for a fee in California.

Outreach: CBA Live and Senior Events!



Placer PROTECT Senior Resource Fair on September 11, held at the Maidu Community Center in Roseville, California.

Not only has the Outreach team been busy planning the CBA Campus Tour, the biggest outreach campaign of the year, staff has also been hard at work in other areas.



Outreach Coordinator Mick Murray at the Senior Health & Resource Fair

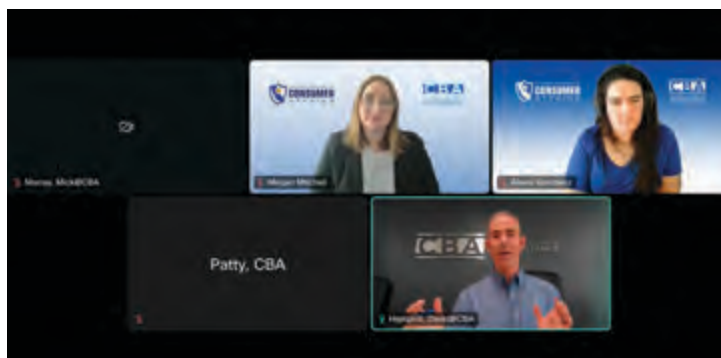
The CBA is participating in several events focused on seniors. Staff attended and had a table at the Placer PROTECT Senior Resource Fair on September 11, shared consumer assistance resources and material on how to recognize and prevent elder financial abuse and enjoyed meeting and answering questions from local Placer County seniors. Two days later, on September 13, staff was at it again, this time at the Senior Health & Resource Fair in Sacramento.

On October 14, staff will join the quarterly meeting of H.O.P.E.S., an emergency preparedness group in Placer County. While it typically focuses on natural disasters, H.O.P.E.S. is also concerned with the general wellbeing of its local seniors. Staff will present information the local leaders can take to their constituents on recognizing and preventing elder financial abuse and avoiding scams. To learn more, visit our [dedicated page](#) on recognizing and preventing elder financial abuse, available on the CBA website.

Earlier in the summer, since students were enjoying their summer break, the CBA focused its outreach on virtual events. A new campaign the CBA recently introduced was CBA Live, online sessions allowing stakeholders the

opportunity to interact with and ask questions directly to staff. These sessions were held monthly from April through July. Held on Instagram and Webex, many of the sessions focused on giving updates and answering questions about Assembly Bill 1175, but staff fielded questions on a variety of additional topics too.

Questions were asked about how to evaluate and submit international education, the application process for the CPA Exam, exam study guide recommendations, documenting experience requirements, how to use CBA Connect, what to do if you miss a renewal application deadline, and many more topics. If you would like to watch any of the previous sessions, recordings can be found on the [Outreach Events page](#) of our website.



Megan Mitchell, Renewal Analyst; Alexis Gonzalez, ILU Analyst; and David Hemphill, Information and Planning Officer, hosting CBA Live, July 11

From engaging with students through the CBA Campus Tour and CBA Live Q&A sessions, to meeting directly with seniors at community events, the CBA remains committed to outreach that protects and informs. Follow the CBA on all social platforms for the latest updates on our outreach efforts.

Under the Dome

The Legislature has completed its work for the 2025 legislative session. The Governor has until October 12 to sign or veto all remaining measures which the Legislature has passed to his desk in its final weeks of session.

Over the course of this year, the California Legislature deliberated on thousands of pieces of legislation across a wide range of issue areas. The Legislature will reconvene in January to begin its deliberations for the 2026 legislative session.

Among the measures undertaken by the Legislature in 2025 was Assembly Bill (AB) 1175, authored by Assemblymember Jacqui Irwin, and also sponsored by the CBA to enhance the CPA licensure requirements and modernize mobility provisions in California. The CBA was extremely active in advocating for this measure. Executive Officer Dominic Franzella and Administration Division Chief Deanne Pearce met with the members and staff of the Assembly Business and Profession Committee and the Senate Business, Professions and Economic Development Committee over the spring and summer to discuss AB 1175. They were

joined by staff from Assemblymember Irwin's office, Jason Fox from California Society of CPAs (CalCPA), and additional stakeholders. These meetings were very constructive, and staff was able to provide the Legislature with information regarding the positive impact the bill will have on those entering the CPA profession and on mobility.

In August, it was determined that AB 1175 did not incur any significant state costs which would require a Senate Appropriations Committee hearing, and as a result the bill was ordered from the committee directly to the Senate Floor, under a Senate Rule 28.8 referral. The Senate voted unanimously in early September to pass the bill and it is currently on the Governor's Desk awaiting his final action.

[Assembly Bill 1175 \(Irwin\)](#)

CBA Position: Sponsor

Summary: Assembly Bill (AB) 1175 would: 1) enhance the requirements to qualify for the Uniform CPA Examination (CPA Exam) and obtain CPA licensure, and 2) modernize practice privilege (mobility) requirements that enable out-of-state licensees to practice in California. The open mobility provisions in the bill would be subject to certain safeguards to protect consumers, and would take effect January 1, 2026. The new licensure pathway would be effective on January 1, 2027.

Additionally, the CBA closely monitored several bills relevant to the profession, but did not take a position on them. These bills are included below.

Artificial Intelligence Auditors:

- [Assembly Bill 1405](#)

School Accountability Measures:

- [Assembly Bill 84](#)
- [Senate Bill 414](#)
- [Senate Bill 719](#)

Tax Preparers:

- [Senate Bill 788](#)

For a complete list of all bills upon which the CBA takes a position (including the CBA's position letters on legislation), please visit the [CBA website](#) and under the "Quick Hits" section, click "Laws and Rules" and then select "Pending and Prior Legislation." To learn more about bills introduced in the California State Legislature, please visit www.leginfo.ca.gov.



Licensee Milestones

Congratulations to the following active licensees who celebrated 50 years of CPA licensure between July and September 2025.

**50
YEARS**

SUGU ARIA
LAWRENCE EUGENE BARTLETT
CHARLES KESLER BENN
JANIS ELAINE BLAKESLEE
DAVID EUGENE BLUMENTHAL
BEVERLY BRAUTIGAM
ROYCE TALFORD BREAZEAL
MARSHAL JAMES BRECHT
CLEATUS LYNN BRYANT
GEORGE CARATHIMAS
LEROY EINAR CARLSON
ALEC STEVEN CAST
STEVEN DELMON CLEMENT
JEFFREY DU BOIS DONOVAN
KENNETH PAUL DOYLE
STEPHEN LAWRENCE FRIEDMAN
GARY PHILIP GILLMAN
JACK MICHAEL GUIDI
RICHARD JOHN HARRIS
TIMOTHY W JAN
LARRY MELVINE JORDAN
KENNY KASUYAMA
ANTHONY K KIM
DENNIS VOLNEY KING
LINDA LOW KONG
RALPH CLIFFORD KUHEN
LLOYD MINORU KUROSAKI
JOHN MARCUS LACEY
STEPHEN PAUL LACHER
DAVID HUGH LEGGAT

ANTHONY J MASTRO
JOHN GLENN MCWILLIAMS
GLENN ADOLPH MILLER
BASILIO ARTHUR NUNEZ
JOHN OLEKSZULIN
MELVIN SID RAY
ROBERT MARTIN RENAUD
FRANK LAURENCE SCOTT
DUANE EDWARD SERRITSLEV
WILLIAM SHUBIN
CARL PRELATE SIMPSON
JOSEPH FRANK SONNABEND
JACK RICKMAN SOWELL
THOMAS EDWARD STEFL
NGA THUY TRINH
WILLIAM RUSSELL TURNER
BRIAN LINDSAY WACHS
JOHN FREDRIC WARDEN
JEFFREY LYNN WERNER

RONALD EDWIN WIEGEL
KENNETH JAY WITTON
MILES SUEO YAMAMOTO
RICHARD EUGENE YORKE

**60
YEARS**

JACK L CORNELIUS
JANICE L SWIFT
DONALD J VADNAIS

California's Newest CPAs

The CBA is proud of our new licensees and the hard work they put in earning their CPA designation. The CBA awarded 955 new licenses from June to August! You can see the names of [all the newest California CPAs by month](#) on the CBA website.

CALIFORNIA LICENSEES

Active CPAs/PAs	65,590
Inactive/Delinquent/Retired CPAs/PAs	41,524
Accounting Firms	6,611
Fictitious Name Permits	1,340
Total California Licensees	115,065

*Totals as of September 1, 2025.

2025 UPDATE Cover Stars: California Flowers

In 2025, *UPDATE* is celebrating California's natural beauty with seasonal floral covers. We began with the California poppy, our vibrant state flower of spring. The summer issue featured the golden sunflower, a bright emblem of the season. This edition highlights chrysanthemums (mums), a classic autumn bloom. Our floral journey isn't over yet, discover the final flower in *UPDATE* 107, the closing edition of 2025, due out in December.



Coming Soon! New Episode of the Accounting for California Podcast

The latest episode of the Accounting For California Podcast will feature California State Treasurer Fiona Ma, CPA. Get to know the state's top banker, who's also a CPA. She started her career at a large firm before opening her own accounting business and then moved into public service.

The episode will premiere in October. You can hear this and all previous episodes on the Podcasts page of the [CBA website](#).



Benefits for Military Members and Refugees



The CBA is proud to extend a helping hand to California's military members and their families. The CBA offers priority review and expedited application processing for past and present military personnel and their spouses/domestic partners.

To better assist military members, the CBA has a military liaison available to answer questions or address concerns from the military community.

To contact the liaison, please email militaryinfo@cba.ca.gov or call (833) 992-0577.

For more information, we invite you to review the [information for military applicants and licensees](#) page on the CBA website. The CBA thanks our military members for their service!

Additionally, the CBA expedites licensing application review for refugees, asylees, and special immigrant visa holders. If you have questions or would like assistance, please email the refugee liaison at refugeeinfo@cba.ca.gov or call (833) 656-2318. Language assistance services are available to individuals at no cost. Learn more on the [information for refugees / asylees / special immigrant visa holders](#) page on the CBA website.



Annual Report Coming Soon!

The CBA is pleased to announce the upcoming release of its 2024-2025 Annual Report. The report will be a comprehensive overview of the CBA's operations in Enforcement, Licensing, Outreach, and other areas, and will highlight activities that relate to the CBA's 2025-29 Strategic Plan. Key achievements and data are provided to assess operational performance and progress over the last year, as well as look ahead at future goals. A draft of the 2024-2025 Annual Report will be presented at the November CBA meeting and will be available on the [CBA Reports page](#) of the CBA website once approved.

Enforcement Process

When the CBA receives a complaint, an investigation is conducted. Information regarding a complaint is generally gathered by enforcement staff, which could include a licensee's appearance before the CBA Enforcement Advisory Committee.

Following this investigation, a recommendation is made to either (1) close the case with no violation of the Accountancy Act or the CBA Regulations; (2) require the licensee to take prescribed continuing education; (3) issue a citation and fine; or (4) refer the case to the Attorney General's Office for review and possible preparation of an accusation against the licensee or a statement of issues relating to the applicant.

If charges are filed against a licensee, a hearing may be held before an independent administrative law judge who submits a proposed decision to be considered by the CBA, or the matter may be settled. The CBA may either accept the proposed decision or decide the matter itself. Please note that the CBA actions reported here may not be final. After the effective date of the CBA's decision, the licensee may obtain judicial review of its decision. Occasionally, a court will order a stay of the decision or return the decision to the CBA for reconsideration.

Copies of the accusations, decisions, and settlements regarding any of these disciplinary and/or enforcement actions are available on the CBA website, www.cba.ca.gov, or by sending a written request to:

California Board of Accountancy
Attention: Disciplinary/
Enforcement Actions
2450 Venture Oaks Way, Suite 300
Sacramento, CA 95833

Please state the licensee's name and license number and allow 10 days for each request.

Standard Terms of Probation

The CBA may revoke, suspend, or impose probation on a license for violation of applicable statutes or regulations. In addition to any case-specific terms of probation, the standard probationary terms include:

- Obey all federal, California, other state, and local laws, including those rules relating to the practice of public accountancy in California.
- Submit, within 10 days of completion of the quarter, written reports to the CBA on a form obtained from the CBA. The respondent shall submit, under penalty of perjury, such other written reports, declarations, and verification of actions as are required. These declarations shall contain statements relative to the respondent's compliance with all the terms and conditions of probation. Respondent shall immediately execute all release of information forms as may be required by the CBA or its representatives.
- During the period of probation, appear in person at interviews or meetings as directed by the CBA or its designated representative, provided such notification is accomplished in a timely manner.
- Comply with the terms and conditions of the probation imposed by the CBA and cooperate fully with representatives of the CBA in its monitoring and investigation of the respondent's compliance with probation terms and conditions.
- Be subject to and permit a "practice investigation" of the respondent's professional practice. Such "practice investigation" shall be conducted by representatives of the CBA, provided notification of such review is accomplished in a timely manner.
- Comply with all final orders resulting from citations issued by the CBA.
- In the event respondent should leave California to reside or practice outside this state, the respondent must notify the CBA in writing of the dates of departure and return. Periods of non-California residency or practice outside the state shall not apply to reduction of the probationary period, or of any suspension. No obligation imposed herein, including requirements to file written reports, reimburse the costs, or make restitution to consumers, shall be suspended or otherwise affected by such periods of out-of-state residency or practice, except at the written direction of the CBA.
- If respondent violates probation in any respect, the CBA, after giving respondent notice and an opportunity to be heard, may revoke probation and carry out the disciplinary and/or enforcement order that was stayed. If an accusation or a petition to revoke probation is filed against the respondent during probation, the CBA shall have continuing jurisdiction until the matter is final, and the period of probation shall be extended until the matter is final.
- Upon successful completion of probation, the respondent's license will be fully restored.

Enforcement Definitions

Accusation

A formal document that charges violation(s) of the California Accountancy Act and/or the CBA Regulations by a licensee. The charges in the accusation are allegations. Allegations are not a final determination of wrongdoing and are subject to adjudication and final review by the CBA pursuant to the Administrative Procedure Act.

Cost Recovery

The licensee is ordered to pay the CBA certain costs of investigation and prosecution including, but not limited to, attorney's fees.

Default Decision

The licensee failed to file a Notice of Defense or has otherwise failed to request a hearing, object, or otherwise contest the accusation. The CBA takes action without a hearing based on the accusation and documentary evidence on file.

Effective Date

The date the disciplinary decision becomes operative.

Probation

The licensee may continue to engage in activities for which licensure is required, under specific terms and conditions.

Reinstatement

A revoked license that is restored, not sooner than one year from the date of revocation, to a clear or inactive status after petition to and approval by the CBA. Reinstatement may include probation and/or terms and conditions.

Revocation

The individual, partnership, or corporation no longer is licensed as a result of a disciplinary action.

Stayed

The action does not immediately take place and may not take place if the licensee complies with other conditions (such as a probation term).

Stipulation

The matter is negotiated and settled without going to a hearing.

Surrendered

The licensee has surrendered the license. The individual, partnership, or corporation no longer is licensed. The CBA, however, may impose discipline against a surrendered license in certain circumstances. Surrender also may require certain conditions to be met should the former licensee ever choose to reapply for licensure.

Suspension

The licensee is prohibited for a specific period of time from engaging in activities for which licensure is required.



Enforcement Actions

CPA Revocations

David Gregory Airola/Airola CPA & Associates, A Professional Corporation

El Dorado Hills, CA
(CPA 93914/COR 5949)

Disciplinary Actions/License Restrictions:

Revocation of CPA and COR licenses, via proposed decision.

David Gregory Airola (Airola) and Airola CPA & Associates, A Professional Corporation (Corporation) jointly and severally, shall pay the CBA \$10,000 for its investigation and prosecution costs and an administrative penalty of \$5,000 within 30 days of the effective date of the Order Denying Petition for Reconsideration.

Effective June 4, 2025

Causes for Discipline:

Accusation No. AC-2024-23 contains the following allegations: (1) Dishonesty, Fraud, Gross Negligence, or Repeated Negligent Acts; (2) Fiscal Dishonesty or Breach of Fiduciary Responsibility of any Kind; (3) Knowing Preparation, Publication or dissemination of False, Fraudulent, or Materially Misleading Financial Statements, Reports, or Information; (4) Unprofessional Conduct; (5) Willful Violation.

Airola and the Corporation are subject to disciplinary action in that Airola and the Corporation committed dishonesty, fraud, gross negligence, or repeated negligent acts in preparation of M.K.'s 2019 and 2020 tax returns.

Airola and the Corporation are subject to disciplinary action in that Airola and the Corporation committed fiscal dishonesty or breach of fiduciary responsibility.

Airola and the Corporation are subject to disciplinary action in that Airola and the Corporation prepared tax returns for M.K. including false deductions, relied on a forged signature on an e-file signature authorization form, and filed an amended tax return which was not authorized by M.K.

Airola and the Corporation are subject to disciplinary action in that Airola and the Corporation willfully failed to comply with the Accountancy Act and CBA regulations.

For Violations Of:

Business and Professions Code Division 3, Chapter 1, §§ 5100, 5100(c), (g), (i), (j), and 5156.

Richard Carl Vance

Carmel, CA
(CPA 22160)

Disciplinary Actions/License Restrictions:

Revocation of CPA license, via default decision.

Effective June 23, 2025

Causes for Discipline:

Accusation No. AC-2024-52 contains the following allegation:

(1) Unprofessional Conduct.

Richard Carl Vance is subject to discipline for unprofessional conduct.

For Violations Of:

Business and Professions Code Division 3, Chapter 1, § 5100.

Other Enforcement Actions

Steven Louis Alpinieri/Steven Alpinieri, CPA An Accountancy Corporation

La Jolla, CA
(CPA 78613/COR 6494)

Disciplinary Actions/License Restrictions:

Revocations stayed with three years' probation, via stipulated settlement.

Steven Louis Alpinieri (Alpinieri) and Steven Alpinieri, CPA An Accountancy Corporation (Corporation) are jointly and severally obligated to reimburse the CBA \$8,500 for its investigation and prosecution costs.

Within 180 days of the effective date of this Order, Alpinieri shall complete and pass the Ethical Leadership Training Program through the National Association of State Boards of Accountancy Center for the Public Trust. This requirement shall be in addition to continuing education (CE) requirements for relicensure.

Within 180 days of the effective date of this Order, Alpinieri shall complete a CBA-approved course on the provisions of the California Accountancy Act and the CBA Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice. The course also will include an overview of historic and recent disciplinary actions taken by the CBA, highlighting the misconduct which

Other Enforcement Actions Continued from Page 23

led to licensees being disciplined. This shall be in addition to CE requirements for relicensure.

Within 180 days of the effective date of this Order, Alpinieri shall complete and provide proper documentation of having 16 hours of professional education coursework in tax services and/or tax preparation. This shall be in addition to CE requirements for relicensure.

Other standard terms of probation.

Effective June 26, 2025

Causes for Discipline:

Accusation No. AC-2024-2 contains the following allegations: (1) Repeated Acts of Negligence; (2) Failure to Comply with Professional Standards.

Alpinieri and the Corporation are subject to disciplinary action for unprofessional conduct in that Alpinieri and the Corporation committed repeated negligent acts and demonstrated a lack of competency in the practice of public accountancy when they incorrectly prepared W.C.'s 2017 and 2018 individual tax returns, 2018 WCR II and WCR III partnership tax returns, and failed to file 2018 Form 571L personal property tax returns for WCO, LLC and WCR III.

Alpinieri and the Corporation are subject to disciplinary action for unprofessional conduct in that Alpinieri and the Corporation failed to comply with professional standards in the preparation of W.C.'s 2017 and 2018 partnership (LLC) and individual income tax returns.

For Violations Of:

Business and Professions Code Division 3, Chapter 1, § 5100(c) and (g).

California Code of Regulations, title 16, § 58.

Hiroshi Ishigami/Ishigami, Ishigami, & Ochi, LLP

Rolling Hills Estates, CA
(CPA 96402/PAR 7360)

Disciplinary Actions/License Restrictions:

Revocations stayed with three years' probation, via stipulated settlement.

Hiroshi Ishigami (Ishigami) and Ishigami, Ishigami, & Ochi, LLP (Partnership) are jointly and severally obligated to reimburse the CBA \$9,574.36 for its investigation and prosecution costs.

Ishigami and the Partnership shall be permanently prohibited from engaging in and performing audits, reviews, compilations, and other attestation services. This condition shall continue until such time, if ever, Ishigami and the Partnership successfully petition the CBA for the reinstatement of the ability to perform audits, reviews, compilations, and other attestation services.

Within 180 days of the effective date of this Order, Ishigami shall complete and pass the Professional Ethical Leadership Training Program through the National Association of State Boards of Accountancy Center for the Public Trust. This requirement shall be in addition to continuing education (CE) requirements for relicensure.

Within 180 days of the effective date of this Order, Ishigami shall complete a CBA-approved course on the provisions of the California Accountancy Act and the CBA Regulations specific to the practice of public accountancy in California emphasizing the provisions applicable to current practice.

Within 180 days of the effective date of this Order, Ishigami shall complete and provide proper documentation of completing 12 hours of CE in audits. This shall be in addition to the CE requirements for relicensure.

Ishigami and the Partnership shall pay to the CBA an administrative penalty in the amount of \$2,500 for violation of Business and Professions Code section 5100, subdivision (g), in conjunction with Business and Professions Code section 5062. The payment shall be made within 30 days of the date the CBA's Order is final.

Other standard terms of probation.

Effective June 26, 2025

Causes for Discipline:

Accusation No. AC-2025-5 contains the following allegations: (1) Gross Negligence; (2) Repeated Acts of Negligence; (3) Failure to Comply with Audit Documentation Requirements; (4) Report Failed to Conform to Professional Standards; (5) Failure to Comply with Professional Standards.

Ishigami and the Partnership are subject to disciplinary action in that they committed gross negligence with respect to the SU audit.

Ishigami and the Partnership are subject to disciplinary action in that they committed repeated acts of negligence with

Other Enforcement Actions Continued from Page 24

respect to the SU audit and five preparation engagements with respect to AF, JV, MS, SN, and ST.

Ishigami and the Partnership are subject to disciplinary action in that the audit documentation for the SU audit did not contain sufficient documentation to enable a reviewer with relevant knowledge and experience, having no previous connection with the audit engagement, to understand the nature, timing, extent, and results of procedures performed, evidence obtained, and the conclusions reached.

Ishigami and the Partnership are subject to disciplinary action for issuing reports that did not conform to professional standards. Ishigami and the Partnership's audit documentation for the SU audit did not provide a basis for the report they issued. Four of the preparation engagements for JV, MS, SN, and ST did not accurately present the financial statements.

Ishigami and the Partnership are subject to disciplinary action in that they failed to comply with professional standards including Generally Accepted Auditing Standards and Statements on Standards for Accounting and Review Services, with respect to the SU audit and five preparation engagements for AF, JV, MS, SN, and ST.

For Violation Of:

Business and Professions Code Division 3, Chapter 1, §§ 5062, 5097, and 5100(c), (e), and (g).

California Code of Regulations, title 16, § 58.

Baker Tilly US, LLP

Madison, WI
(PAR 6920)

Disciplinary Actions/License Restrictions:

30 day suspension stayed with two years' probation, via stipulated settlement.

Baker Tilly US, LLP (Partnership) shall reimburse the CBA a sum not to exceed \$25,000 for the costs of its investigation and prosecution in the matter, including the costs of probation monitoring.

The Partnership shall comply with the requirements imposed by the Public Company Accounting Oversight Board (PCAOB) in its Order dated February 20, 2024, in an action titled "In the Matter of Baker Tilly, LLP, PCAOB Release No. 105-2024-006" and in the PCAOB Order dated January 14, 2025, in an action

titled "In the Matter of Baker Tilly, LLP, PCAOB Release No. 105-2025-001."

Within 15 days of the effective date of the Order, the Partnership shall disseminate this Stipulated Settlement and Disciplinary Order to all its professional personnel: who are licensed by the CBA, doing business in California, or performing services for California-headquartered entities. The Partnership shall confirm such dissemination to the CBA in writing.

The Partnership shall pay to the CBA an administrative penalty in the amount of \$75,000. Payment shall be made within 30 days of the effective date of the decision and order.

Other standard terms of probation.

Effective June 26, 2025

Causes for Discipline:

Accusation No. AC-2024-51 contains the following allegation:
(1) Discipline by PCAOB.

The Partnership is subject to disciplinary action in that the PCAOB imposed discipline on the Partnership on February 20, 2024, and January 14, 2025.

For Violation Of:

Business and Professions Code Division 3, Chapter 1, § 5100(l).



California Board of Accountancy Directory

The CBA is committed to providing the highest level of customer service and staff are here to help answer questions you may have regarding our programs. We are encouraging communication by email at this time, which is the best way to receive the timeliest response. We strive to respond to email messages within three to five business days. For your convenience, we have provided contact information below for the different organizational units and functions at the CBA.

CBA UNIT	AREAS OF EXPERTISE	CONTACT INFORMATION
Administration	= License status check = General questions	(916) 263-3680 https://www.dca.ca.gov/cba/consumers/license-lookup.shtml
Enforcement	= Filing a complaint = Reporting unlicensed activity = Disciplinary actions = Ethical questions regarding CPA practice	(916) 561-1705 (916) 263-3673 Fax enforcementinfo@cba.ca.gov To access a complaint form, go to https://connect.dca.ca.gov/cba/#/submitComplaint
Examination	= Examination applications = Educational requirements = Exam scores = Name changes (exam candidates) = Transcripts	(916) 561-1703 (916) 263-3677 Fax examinfo@cba.ca.gov
Initial Licensing (Accountancy Firms, Fictitious Names)	= Licensing application for partnerships, corporations, and fictitious name registrations	(916) 561-4301 (916) 263-3676 Fax firminfo@cba.ca.gov
Initial Licensing (Individuals)	= Licensing application process for individual licenses = Name changes (CPAs and licensing applicants) = Wall/pocket certificate replacement = Certification of records	(916) 561-1701 (916) 263-3676 Fax licensinginfo@cba.ca.gov
License Renewal	= License renewal, continuing education requirements = Changing license status = Fees due	(916) 561-1702 (916) 263-3672 Fax renewalinfo@cba.ca.gov
Outreach/Public Information	= Events	outreach@cba.ca.gov
Practice Privilege	= Out-of-state licensees wishing to practice in California = Out-of-state firm registration	(916) 561-4301 (916) 263-3675 Fax pracprivinfo@cba.ca.gov

We are always looking for ways to improve customer service practices. Please let us know how we served you by taking our [Stakeholder Feedback Survey](#).

If you are unsure where to direct your questions, please call our main phone number at (916) 263-3680.



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UPDATE

Fall 2025
Issue No. 105

The CBA's newsletter, UPDATE, is digital. Licensees will be emailed when a new issue of UPDATE is published to the CBA website. Members of the public who wish to be notified about a new issue should sign up for the "UPDATE Publication" [E-News email list](#) on the CBA website.

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CALIFORNIA DEPARTMENT OF
CONSUMER
AFFAIRS

PDE_24-255



State Board of Certified Public Accountants of Louisiana



Autumn 2025

State Board of Certified Public Accountants of Louisiana

BOARD MEMBERS

Lynn Hutchinson, CPA
Letti Lowe-Ardoin, CPA
Michele Avery, CPA
Christie Dunn, CPA
Kandace Mauldin, CPA
Daniel Brown, CPA
Dennis James, CPA

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Lisa A. Benefield — Executive Director
Caren L. Singleton — Deputy Director
Bomani Brown — Director of Compliance
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Jean Palmer — CPE Coordinator
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Staff Emails = FirstName.LastName@la.gov

FUTURE BOARD MEETINGS

November 6-7, 2025
January 12-13, 2026

Happy Fall!

Please join me in welcoming five new Governor-appointed Members to the Board: Michele Avery, Christie Dunn, Kandace Mauldin, Dennis James and Daniel Brown! Their first Board Meeting will take place on November 6, 2025. Also, we can't adequately express how much our outgoing members are appreciated for their time, expertise and service on the Board for all of these years! Thank you to Desiree' Honore' Thomas, Sue Alizadeh, Michael Bergeron, Grady Hazel and Nicholas Langley for their dedicated service – we are forever grateful for the work that was accomplished.

Another update I'd like to share is the recent release of the Uniform Accountancy Act (UAA). Jointly published by NASBA and the AICPA, the UAA serves as a national model that state legislatures and Boards of Accountancy may adopt—either in full or in part—to meet the specific needs of their jurisdictions. The latest edition introduces an additional pathway to CPA licensure, designed to provide candidates with more flexibility while maintaining the profession's high standards of public protection. This new pathway allows candidates to qualify for licensure with:

- A baccalaureate degree that includes an accounting concentration
- Two (2) years of relevant experience
- Successful completion of the Uniform CPA Examination

The Louisiana CPA Board will be discussing this—along with other matters—at our upcoming Board Meeting on November 6th. We encourage you to join us for the discussion or share your input by reaching out to Lisa.Benefield@la.gov

Sincerely,
Lisa A. Benefield
Executive Director



On August 15, 2025 the LCPA held their 1st Annual 'Ledgers & Legends Ball' in New Orleans, LA. It was a fantastic event, complete with great food, friends & networking! See more on page 8.

CONGRATULATIONS TO OUR NEW CPAs

Robert C. Tylka	29973	05/07/2025	Anabelle Tedeschi	29999	06/13/2025
Yulet G. Silva	29974	05/07/2025	Christian Michael Fraught	30000	06/17/2025
Adriel Medina	29975	05/07/2025	Margaret Elizabeth Madden	30001	06/17/2025
Kristen Vidrine	29976	05/07/2025	Benjamin Hoffnung	30002	06/17/2025
Cameron Lee Langston	29977	05/07/2025	Benjamin Brantley	30003	06/17/2025
Anna Katherine Breau	29978	05/07/2025	Collin Carl Martin	30004	06/17/2025
Natalie Noelle Fonte	29979	05/08/2025	Luke Joseph Paille	30005	06/20/2025
Brennan Cadard	29980	05/08/2025	Hal Franklin Berman	30006	06/26/2025
Kye Marie Carter	29981	05/13/2025	Michelle Brunet Klingman	30007	07/01/2025
Hagan Reed	29982	05/13/2025	Jessica Smith Rockenbraugh	30008	07/01/2025
Matthew Joseph Cantrelle	29983	05/13/2025	Samuel Marx Gibson	30009	07/02/2025
Cody Michael Knight	29984	05/27/2025	Pamela Loving	30010	07/02/2025
John Lanza	29985	05/27/2025	Luke David Bischoff	30011	07/07/2025
Amber Brondum Fanguy	29986	05/27/2025	Isaac Woods	30012	07/14/2025
Shelby Lea Hall	29987	05/27/2025	Rachel Ferguson	30013	07/14/2025
Gabrielle M. Wardlow	29988	06/02/2025	Amanda Jacobs Smith	30014	07/16/2025
Henry Creel	29989	06/02/2025	Luciah Andre' Broussard	30015	07/16/2025
Logan Schiro Brylski	29990	06/02/2025	Rebekah Wales	30016	07/16/2025
Katie Lynne Allen	29991	06/02/2025	Matthew William Batty	30017	07/16/2025
David Hoang Toca	29992	06/13/2025	Olivia Guidry	30018	07/18/2025
Zachary Little	29993	06/13/2025	Jill Catherine Munchausen	30019	07/21/2025
Kayela Freeman	29994	06/13/2025	Blye Knowles Allen	30020	07/22/2025
Laurel Andrews	29995	06/13/2025	Anne Villere Lagarde	30021	07/23/2025
John Charles Gordon	29996	06/13/2025	Nicholas Joseph Castro	30022	07/23/2025
Thea Briar Knowles	29997	06/13/2025	Ashton Queyrouze	30023	07/23/2025
Wanlin Zhang	29998	06/13/2025			



Congratulations to Christian Fraught, CPA, the Board's 30,000 CPA! Christian was presented with his CPA Certificate at the Board's July 2025 Board Meeting. From Left to Right: Desiree Honore Thomas, CPA, Letti Lowe-Ardoin, CPA, Christian Fraught, CPA, Lynn Hutchinson, CPA (Board Chair), Sue Alizadeh, CPA, and Grady Hazel, CPA.



EMPLOYEE SPOTLIGHT: BOMANI BROWN, DIRECTOR OF COMPLIANCE

What are the most common questions you field on the phone or via email from the public in your role as the Board's Director of Compliance?

Great question! Every day brings something new, but some questions come up more often than others. People frequently ask about the timeline for resolving complaints, whether they can get a refund or compensation from a CPA who didn't complete services, or simply want an update on their case. The good news? All of these answers, and more, are available right on the Board's website under the Enforcement section. It's a great first stop for anyone looking for quick and clear information.

At the end of the day, I enjoy being a helpful resource and making sure the public understands how the Board supports accountability and professionalism in the CPA field.

What projects are you most proud of since you became the Board's Director of Compliance?

Since stepping into the role, one of the projects I'm most proud of has been collaborating closely with our incredible board staff, especially the enforcement team, to ensure CPAs across the board are meeting their Continuing Professional Education (CPE) requirements. Together, we've streamlined processes to not only improve efficiency but also strengthen accountability in a way that's both fair and transparent. It's been rewarding to help keep the CPA profession strong by making sure everyone follows the rules fairly and carefully.

What advice would you have for younger CPAs who are thinking about starting their own CPA Firm?

Starting your own firm is an exciting step and a big milestone,

but make sure compliance is part of your plan from day one. It protects your license, your business, and your professional reputation. Here are key things to keep in mind:

- **Secure a Firm Permit:** If you plan to offer attest services or use the "CPA" title (even online), you must have a valid Firm Permit from the Louisiana State Board of CPAs. Using the title without one, even in an email signature, is a violation.
- **Get the Right Experience:** To sign or supervise attest reports, you need sufficient experience per AICPA Quality Control Standards. If you're not there yet, gain experience under a licensed CPA firm first.
- **Peer Review Is Required:** Firms offering attest services must undergo a Board-approved peer review every 3 years, with the first due within 18 months.
- **Follow Firm Structure Rules:** Your firm must meet ownership and participation standards, including active CPA involvement and proper public-facing materials.
- **Stay Current:** Renew your firm permit annually by December 31 and notify the Board within 30 days of any changes in ownership, firm name, office locations, or disciplinary actions.

What are your hobbies and/or favorite things to do when you aren't at work?

When I'm not at work, you'll most likely find me on a field or track, coaching youth sports, especially football and track. I love mentoring young athletes and helping them grow both on and off the field. It's a rewarding way to give back and stay active. I also enjoy spending quality time with my family, whether we're relaxing at home or taking the occasional trip to recharge and make memories together.

REMINDER!

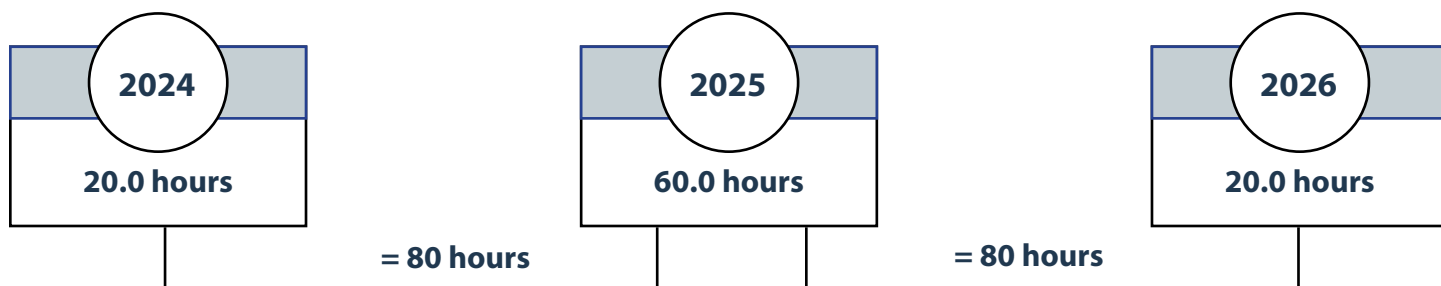
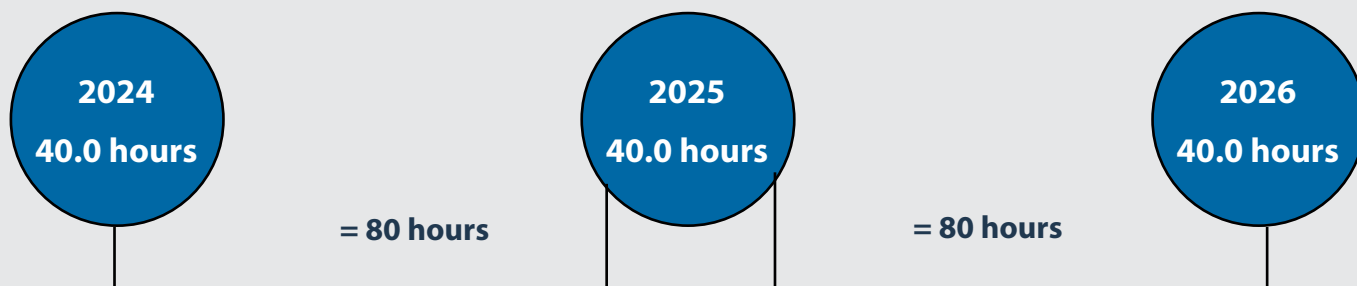
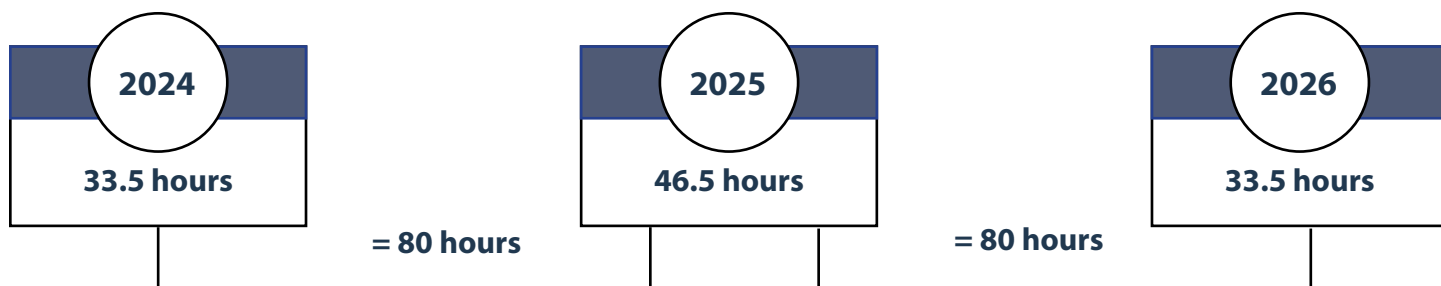
CPE RULES

Licensed CPAs in Louisiana are required to earn and report a MINIMUM of 20 hours of CPE annually for the license renewal to be complete for the following year – regardless of how many CPE hours you may have reported for the prior year. But, keep reading!

Louisiana CPAs are required to earn and report at least 80 hours of CPE every rolling two-year period. Every year will be the first half of a two-year period and the last half of a two-year period. There is no fixed 2- or 3-year CPE cycle.

ATTEST Engagements - Licensed CPAs who participate in attest engagements will be required to complete at least 8 hours of CPE in Accounting & Auditing annually.

Examples of Multiple-Year Reporting



It's Almost Renewal Time: November 1st – December 31st is the renewal window!

Top Three 2026 Renewal FAQs

- 1. Why do I have to renew by December 31st? I thought renewals were due by January 31st.**

All Louisiana CPA licenses and Firm Permits expire on December 31st of each year. While the Board provides a 30-day grace period before assessing a late fee, the expiration date remains December 31st. It's best to renew on time to avoid interruptions or additional fees.

- 2. How do I submit my 2025 CPE?**

All CPAs can log in to their account and go to the CPE Reporting tab. From there, you can add your 2025 CPE. Please note that the deadline to enter CPE is January 31, 2026. Please see the CPE Reporting video found on our website and in this newsletter!

- 3. I'd like to apply for Retired Status. Can I do that through the online portal?**

Yes! Use your same log-in but instead of logging in to the Licensee Portal, log in to the Applications Portal. One of the applications available will be the Retired Status Application.



STATE BOARD OF CPAS OF LOUISIANA

Role / Purpose

Government agency that regulates the practice of public accountancy in Louisiana

Key Functions

- Issues new and renewal CPA licenses (individuals and firms)
- Regulates and disciplines CPAs for violations of state laws/regulations (including probation, suspension, or revocation of a license)
- Oversees administration of the CPA Exam in Louisiana (via NASBA)

THINK REGULATION!

VS.



LOUISIANA SOCIETY OF CPAS (LCPA)

Role / Purpose

Voluntary professional membership organization for CPAs

Key Functions

- Advocates for the profession and its future
- Lobbies for or against legislation impacting CPAs
- Provides networking, learning, and engagement opportunities
- Supports the CPA pipeline and future workforce

THINK ADVOCACY!

BOARD DISCIPLINARY ACTIONS

Melvin R. Schulthess
Schulthess & Associates, LLC
Jennings, Louisiana
File No. 2023-41

This matter was pending before the State Board of Certified Public Accountants of Louisiana ("Board") by the Respondents, Melvin R. Schulthess, CPA ("Respondent"), and Schulthess & Associates, CPA's, LLC ("Firm") for: failure to adequately supervise the firm's activities related to the completion of engagements; failure to communicate with his client; and failure to ensure that firm staff provide competent professional services.

The Respondent agreed to a Consent Order to resolve the matter. Under the terms of the Order, the Respondent was formally reprimanded by the board, and assessed a fine in the amount of five-thousand dollars (\$5,000). The Board ordered that a summary of the matter be published.

EFFECTIVE DATE: Consent Order effective July 28, 2025

Jay J. Rabalais
Hammond, Louisiana
File No. 2021-42 and 2022-3

This matter was pending before the State Board of Certified Public Accountants of Louisiana ("Board") by the Respondent, Jay J. Rabalais, ("Respondent") for holding himself out to the public, offering CPA Services, and using the CPA title in association with his businesses CPA-Jay, LLC, and Savior Tax & Accounting Company after his license was expired.

The Respondent agreed to a Consent Order to resolve the matter. Under the terms of the Order, the Respondent was formally reprimanded by the Board and assessed a fine in

the amount of two-thousand dollars (\$2,000). The Board ordered the Respondent to refrain from using the CPA title until such time as he holds a valid active CPA certificate. The Board ordered that a summary of the matter be published.

EFFECTIVE DATE: Consent Order effective July 28, 2025

Respondent Name Withheld
New Orleans, Louisiana
File No. 2023-60

This matter was pending before the State Board of Certified Public Accountants of Louisiana ("Board") for administrative adjudication of alleged violations of the Louisiana Accountancy Act, La. R.S. 37:71 et seq., by the Respondents, ("Firm," collectively "Respondents"), for: failure to perform an audit in compliance with professional standards.

More specifically, the Respondents are alleged to have violated the following provisions of the Louisiana Accountancy Act :

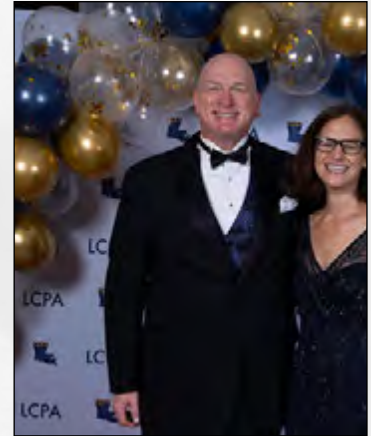
La. R.S. 37:79(A)(3): Revocation or suspension of, or a voluntary consent decree concerning, the right to practice before any state or federal agency or the Public Company Accounting Oversight Board.

The Respondent agreed to a Consent Order to resolve the matter. Under the terms of the Order, the Respondent was officially censured by the Board, and assessed a fine in the amount of two-thousand dollars (\$2,000) which will be suspended and ultimately waived in two-years, provided that no further disciplinary action is taken against the Respondent and their next peer review results in a passing grade. The Board ordered that a summary of the matter be published.

EFFECTIVE DATE: Consent Order effective July 28, 2025



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- Manage payment coupons and international administration fees
- Receive reminders and alerts for critical deadlines
- Access jurisdiction-specific requirements and guidance
- Track Exam eligibility and application status (for jurisdictions that NASBA processes eligibility)



NASBA UPDATES

NASBA Upcoming Meeting Schedule

2026 ED/Legal Conference

Austin, TX

March 24 – 26, 2026

2026 Western Regional Meeting

Park City, UT

June 23 – 25, 2026

119th Annual Meeting

Litchfield Park, AZ

October 2026

Note: The date and location is tentative until otherwise confirmed.

EXPOSURE DRAFT

PROPOSED STATEMENTS ON STANDARDS FOR CONTINUING PROFESSIONAL EDUCATION (CPE) PROGRAMS

September 17, 2025

Comments are requested by December 16, 2025

Comments should be submitted to [Comment Submission Form](#).

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Explanatory Memorandum

Introduction

The Statement on Standards for Continuing Professional Education (CPE) Programs (*Standards*) is published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) to provide a framework for the development, presentation, measurement, and reporting of CPE programs.

The *Standards* are periodically reviewed in their entirety by the CPE Standards Working Group (Working Group). The Working Group is comprised of 13 members representing various stakeholders in CPE including state boards of accountancy, state societies, educators, CPE providers and the AICPA. If the Working Group determines that revisions or modifications are required, then the Working Group will make its recommendation to NASBA's CPE Committee (CPE Committee), which in turn, makes recommendations to the Joint AICPA/NASBA CPE Standards Committee (Joint Committee). The Joint Committee will then make its recommendation to the respective AICPA and NASBA Boards of Directors.

The *Standards* are intended to be an "evergreen" document. The *Standards* are reviewed and evaluated every two years from the effective date of the last revision to the document. The *Standards* were last revised with an effective date of January 1, 2024.

Background

Why the Proposed *Standards* Have Been Developed

During the most recent revision cycle, the Working Group, a sub-committee of NASBA's CPE Committee, considered the advancements in technology and learning platforms, the transformative impact of Artificial Intelligence (AI), and other innovations in learning and learning modalities that seem to be blurring the lines of how the instructional delivery methods for CPE programs are currently defined in the *Standards*.

The Working Group believed that it was time to holistically reconsider the instructional delivery methods and challenge what those might be in the future. In addition to considering the items noted above, the Working Group addressed challenges inherent in the current delivery methods of the *Standards*. The Working Group also created strategies for building flexibility to accommodate future innovations in learning and the design of professional education.

Overarching Principles

The overall direction of the project was influenced by the purview of the state boards of accountancy, which is focused on formal CPE learning programs that are measurable and verifiable. Seven principles of formal CPE learning programs were defined as the framework for the development, presentation, measurement and reporting of CPE programs. The seven principles are:

1. Learning Objectives
2. Quality of CPE Program
3. Participant Engagement
4. CPE Program Completion Verification
5. CPE Program Measurement
6. Participant Communication
7. Required Documentation of CPE Programs

The proposed *Standards* (Proposal) have been reorganized in sections (instead of the current standards/paragraphs format) by the seven principles to simplify the presentation of the *Standards* and improve readability. The Proposal has expanded the “principles” based approach to help create flexibility to accommodate future changes and innovations in learning. (CPE programs that qualify for CPE credit under the extant 2024 version of the *Standards* will continue to qualify for CPE credit under the Proposal.)

Summary of Significant Changes in the Proposed *Standards*

- Introduction – The Introduction and Preamble from the extant 2024 version of the *Standards* have been revised and combined into the Introduction in the Proposal. Most concepts have been retained.
- Definitions – Renamed from Article I in the extant 2024 version to Section 1 in the Proposal. Updates to definitions to reflect proposed changes and modification throughout the document.
- Article II – General Guidelines for CPAs from the extant 2024 version of the *Standards* has been removed. Article II was historically included in the *Standards* to explain overall guidelines and requirements of CPE for CPAs to CPE program providers. It was not intended to be a resource to CPAs regarding specific jurisdiction CPE requirements. Certain information from paragraph 2.1, Professional Competence, was incorporated into the Introduction of the Proposal. In the spirit of simplifying and improving the readability of the *Standards*, the rest of extant Article II has been removed from the Proposal.
- Article III – Standards for CPE Programs has been reformatted to Section 2 – General Standards in the Proposal. This section now sets out the formal learning programs and learning activities which qualify for CPE under the *Standards*: formal learning programs; instructor/speaker activities; author/developer activities; and content reviewer activities. [Note: References to independent study and college and university credit from the extant 2024 version of the *Standards* have been removed from the Proposal and participants directed to refer to their State board of accountancy for guidance on this type of credit. State boards of accountancy rules and regulations typically include specific requirements regarding the acceptance of college and university credit. Only approximately 14 out of the 55 state boards of accountancy accept CPE credit for independent study programs and all 14 boards require that any independent study program be approved by the board in advance. Therefore, those areas do not seem meaningful to include in the Proposal.]
- Paragraph 2.02.1 of Section 2 – General Standards further explains that formal learning programs are defined within the Proposal as group programs, self study programs or

blended learning programs. The Proposal provides the types of programs that could qualify as a group program, which represent the types of programs defined as Group Live and Group Internet Based programs from the extant 2024 version of the *Standards*. Self study programs are described as, but not limited to, traditional on-demand learning programs, adaptive learning programs and nano learning programs. The description of blended learning programs is unchanged from the extant 2024 version of the *Standards*.

- Section 3 – Standards for Learning Objectives has been carried forward from the extant 2024 version of the *Standards* (Standard No. 2 and No. 3).
- Section 4 – Standards for Quality of CPE Program has been carried forward from the extant 2024 version of the *Standards* with some minor edits (Standard No. 4, No.5, No. 13, No. 14, No. 15, and No. 9 paragraph S9-07).
- Section 5 – Standards for Participant Engagement carries forward the concept of an element of engagement for Group Live programs for the extant 2024 version of the *Standards* (Standard No.7). However, it expands the requirement for learning engagement to all types of formal CPE programs and includes examples for group programs, self study programs and blended learning programs.
- Paragraph 5.01.2.2 of Section 5 – Standards for Participant Engagement provides guidance for the use of review questions as participant engagement in self study programs. The Proposal includes a change in the requirements for feedback on review questions to move away from requiring evaluative feedback for each incorrect answer and reinforcement feedback for the correct answer. Input from CPE Program sponsors indicates that these feedback requirements are the most time-consuming and difficult requirements to comply for self study programs in the extant 2024 version of the *Standards*. Additionally, many platforms currently available for the design and development of self study programs have limitations providing feedback for review questions.

The Proposal still requires feedback to be provided for review questions and other content reinforcement tools but allows for more principles-based feedback. The Proposal provides guidance that the objective of the feedback is to reinforce understanding, highlight knowledge gaps and provide additional resources for learning comprehension. The Proposal also states that, when the multiple choice method is used for review questions, explaining why each incorrect response is wrong and reinforcing the understanding for the correct response is a best practice.

- Section 6 – Standards for CPE Program Completion Verification carries forward Standard 16 paragraph S16-02 from the extant 2024 version of the *Standards*. Paragraph 6.01.1 of the Proposal emphasizes that for group programs, program completion verification methods should account for both individual presence and the time duration of such presence to address significant compliance issues that currently exist with Registry sponsors. The Proposal allows the sponsor to choose a completion verification method for group programs and provides examples. Completion verification for self study programs is mostly carried forward from the extant 2024 versions of the *Standards* (Standard No. 9 paragraphs S9-04 and S9-05 and Standard 10 paragraphs S10-01 and S10-02). Completion verification for blended learning programs is carried forward from the extant 2024 version of the *Standards* (Standard No. 11 paragraphs S11-02 through S11-03).

- Section 7 – Standards for CPE Program Measurement proposes changes to the amount of CPE credit that can be earned initially for group programs and self study programs. The Proposal allows for group program credit to be earned initially as one-half credit or one full credit. The Proposal also allows for self study program credit to be earned in one-fifth or one-half credit initially. If one-fifth credit is earned initially, it permits additional credit to be earned in one-fifth increments.

There are state boards of accountancy that currently permit CPE credits to be earned in these initial increments for group and self study programs. Emphasis has been included in the Proposal that rules and regulations of state boards of accountancy may differ on the acceptable increments of CPE credit and CPE program sponsors should comply with those rules in awarding CPE credit.

The proposed change in self study CPE increment would lay the foundation for future simplification within the *Standards* such that a separate category for nano learning would no longer be necessary (i.e., the requirements would be the same as a traditional on-demand self study program).

The guidance for the minimum required number of review questions and qualified assessment questions for self study programs have been expanded and revised based on the proposed changes. See paragraphs 5.01.2.1 and 6.01.2.

- Section 7 – Standards for CPE Program Measurement - In the spirit of simplifying and improving the readability of the *Standards*, the measurement methodology paragraphs for traditional on-demand self study programs and adaptive learning programs from the extant 2024 version of the *Standards* have been combined with specific call-out for differences in the sample sizes for pilot testing and the use of an average of all potential learning paths for the word count formula. Section 7 also permits the use of participant actual completion time for adaptive learning if the learning platform or technology can track individual participant completion time.
- Section 7 – Standards for CPE Program Measurement carries forward the CPE credit determination methodologies for nano learning and blended learning programs for the extant 2024 version of the *Standards* (Standard No. 18 and No. 19). Section 7 also carries forward the CPE credit measurement guidance for instructor/speakers; author/developers; and content reviewers from the extant 2024 version of the *Standards* (Standard No. 20, No. 21, and No. 22).
- Section 8 – Standards for Participant Communication carries forward the participant communication requirements and guidance from the extant 2024 version of the *Standards* (Standard No. 12 and language from Standard 16 paragraph S16-03).
- Section 9 – Standards for Required Documentation of CPE Programs carries forward the guidance from the extant 2024 version of the *Standards* for the certificate of completion (Standard No. 23). The Proposal reorganizes the guidance from the extant 2024 version of the *Standards* and includes specific requirements with examples of documentation for each type of formal CPE learning program: group programs, self study programs and blended learning programs.

Effective Date

Currently, no specific date has been recommended. The effective date is dependent on the timing of review and approval through NASBA's CPE Committee, the Joint AICPA/NASBA CPE Standards Committee, and ultimately, the respective AICPA and NASBA Boards of Directors. The Working Group recognizes that adequate time will be needed for CPE program sponsors to update learning management systems/platforms as well as for state boards of accountancy to consider and make any rules changes to implement the Proposal.

Guide for Respondents

Comments are sought on the Exposure Draft of the Statement on Standards for Continuing Professional Education (CPE) Programs. Specifically, feedback is sought on the topic of the effective date of the Proposal and the time needed to transition and implement the Proposal.

Comments are most helpful when they refer to specific paragraphs, include the reasons for the comments, and, when appropriate, make specific suggestions for any proposed changes to wording.

Written comments on the exposure draft will become part of the public record of NASBA and will be available for review on NASBA's National Registry of CPE Sponsors website until the final standard is issued. Responses should be sent via the [Comment Submission Form](#) and received by December 17, 2025.

Comment Period

The comment period for this exposure draft ends December 17, 2025.

The Statement on Standards for Continuing Professional Education (CPE) Programs

Jointly issued by the American Institute of Certified Public Accountants (AICPA) and the
National Association of State Boards of Accountancy (NASBA)

NEW



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Introduction

The right to use the title “Certified Public Accountant” (CPA) is regulated by each state’s board of accountancy in the public interest and imposes a duty to maintain public confidence by maintaining or enhancing current professional competence, as defined in the Statement on Standards for Continuing Professional Education (CPE) Programs (Standards), in all areas in which they provide services. CPAs must accept and fulfill their ethical responsibilities to the public and the profession regardless of their fields of employment.^{1,2}

The profession of accountancy is characterized by an explosion of relevant knowledge, ongoing changes and expansion, and increasing complexity. Advancing technology, globalization of commerce, increasing specialization, proliferating regulations, and the complex nature of business transactions have created a dynamic environment that requires CPAs performing professional services to have a broad range of professional competence. Accordingly, acceptable continuing education encompasses programs contributing to the development and maintenance of professional skills.

The continuing development of professional competence involves a program of lifelong learning activities. Continuing professional education (CPE) is the term used in these Standards to describe the learning activities that assist CPAs in achieving and maintaining quality in professional services.

The following Standards, published jointly by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA), have been broadly stated in recognition of the diversity of practice and experience among CPAs. They establish a framework for the development, presentation, measurement, and reporting of CPE programs including standards for learning objectives, quality of CPE program, participant engagement, CPE program completion verification, CPE measurement, participant communication and required documentation of formal CPE programs and thereby help to ensure that CPAs receive the quality CPE necessary to satisfy their obligations in serving the public. The spirit of the Standards is to encourage high-quality learning with measurable objectives by providing baseline requirements.

The [fields of study](#), as published on NASBA’s website, www.nasbaregistry.org, represent the primary knowledge and skill areas that CPAs need to perform professional services in all fields of employment.

These Standards may also apply to other professionals by virtue of employment or membership. CPAs are responsible for complying with all applicable CPE requirements, rules, and regulations of boards of accountancy, as well as those of membership associations and other professional organizations, as applicable. Boards of accountancy, membership associations and other professional organizations have final authority on the acceptance of individual courses for CPE credit.

Advances in technology, delivery, and workplace arrangements may lead to innovative learning techniques. Learning theory is evolving to include more emphasis on outcome-based learning. These Standards anticipate innovation in CPE in response to these advances. Sponsors must

ensure innovative learning techniques are in compliance with the Standards. CPE program sponsors are encouraged to consult with NASBA regarding questions related to compliance with the Standards when using innovative techniques.

These Standards create a basic foundation for sound educational programs. Sponsors may wish to provide enhanced educational and evaluative techniques to all programs.

The Standards were last revised in 2024.

The Standards and the fields of study are periodically reviewed in their entirety by the CPE Standards Working Group (Working Group). The Working Group comprises 13 members representing the various stakeholders in the CPE arena, including boards of accountancy, state societies, educators, CPE providers, and the AICPA. If the Working Group determines that revisions or modifications are required, then the Working Group will make its recommendations to NASBA's CPE Committee (CPE Committee), which, in turn, makes recommendations to the Joint AICPA/NASBA CPE Standards Committee (Joint Committee). The Joint Committee will then make its recommendation to the respective AICPA and NASBA Boards of Directors. Any revisions or modifications to the Standards will be posted to the AICPA and NASBA websites for comment.

The Standards are intended to be an "evergreen" document. As questions arise related to implementation and application of the Standards, the questions will be presented to the Working Group. NASBA will communicate the findings of the Working Group to the specific CPE program sponsor. Authoritative interpretations will only be issued by the CPE Committee in limited cases in which the matter is not addressed in the Standards, cannot be addressed specifically with the CPE program sponsor, or cannot be addressed in the "Best Practices" web pages. All interpretations issued by the CPE Committee will be reviewed and considered by the Joint Committee upon the next revision of the Standards.

¹ The term "CPA" is used in these Standards to identify any person who is licensed or regulated, or both, by boards of accountancy.

² The terms "should" and "must" are intended to convey specific meanings within the context of this joint AICPA/NASBA Statement on Standards for Continuing Professional Education Programs (Standards). The term "must" is used in the Standards and applies to CPAs and CPE program sponsors to convey that CPAs and CPE program sponsors are not permitted any departure from those specific Standards. The term "should" is used in the Standards and applies to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are encouraged to follow such Standards as written. The term "may" is used in the Standards and applies to both CPAs and CPE program sponsors and is intended to convey that CPAs and CPE program sponsors are permitted to follow such Standards as written.

Section 1 – Definitions

Adaptive learning self study program. A self study program that uses a computer algorithm, other predictive analytics tools, or participant-driven selections to orchestrate interaction with the participant and deliver customized learning activities to assist the participant in meeting the course's stated learning objectives. CPE credit for an adaptive learning self study program must be determined based on the methodologies detailed in Section 7 Paragraphs 7.02.1 through 7.02.9.

Advanced. Program knowledge level most useful for individuals with mastery of the particular topic. This level focuses on the development of in-depth knowledge, a variety of skills, or a broader range of applications. Advanced level programs are often appropriate for seasoned professionals within organizations; however, they may also be beneficial for other professionals with specialized knowledge in a subject area.

Asynchronous. A learning activity in which the participant has control over time, place, or pace of learning.

Basic. Program knowledge level most beneficial to professionals new to a skill or an attribute. These individuals are often at the staff or entry level in organizations, although such programs may also benefit a seasoned professional with limited exposure to the area.

Blended learning program. One formal learning program with defined learning objectives that includes both asynchronous and synchronous learning activities, and incorporates different instructional strategies, or levels of guidance. Pre-program, post-program and homework assignments should enhance the learning program experience and must relate to the defined learning objectives of the program.

Content reinforcement tools. Tools used within the overall learning activity to reinforce learning and influence behavior change throughout the learning or at the end of the learning. Examples include but are not limited to simulations, drag-and-drop, rank order, or matching activities.

Content reviewer. Individuals or teams qualified in the subject matter involved in a review capacity during the development of a learning program other than those who developed the content.

Continuing professional education (CPE). An integral part of the lifelong learning required to provide competent service to the public. The set of activities that enables CPAs and other professionals to maintain or improve their professional competence.

CPE credit. Fifty minutes of participation in a formal learning program equals one CPE credit.

CPE program sponsor (sponsor). The individual or organization responsible for ensuring the learning program meets all the requirements of the Standards, issuing the certificate of completion, and maintaining the documentation required by the Statement on Standards for Continuing Professional Education (CPE) Programs.

Feedback. Specific response to answers of review questions or other content reinforcement tools

in self study programs that helps participants evaluate their understanding of course material and gauge the effectiveness of learning efforts.

Formal learning program. A collection of learning activities that are designed and intended as continuing education that comply as defined within these Standards as a group program, self study program or blended learning program.

Group program. A facilitated learning program with one or more individuals in real time in which the Instructor (as defined below) has control of timing, place and pace of learning.

Instructional strategies. Strategies such as but not limited to case studies, computer-assisted learning, lectures, group interaction, programmed instruction, and use of audiovisual aids employed within the group, self study, or blended learning programs or other innovative programs.

Instructor. A human or technology-assisted mechanism which guides, facilitates, instructs, coaches, models and/or evaluates learning activities.

Intermediate. Program knowledge level that builds on a basic program and is most appropriate for professionals with detailed knowledge in a particular topic. Such persons are often at a mid-level within the organization, with operational or supervisory responsibilities, or both.

Learning activity. An educational endeavor that maintains or improves professional competence.

Learning program completion verification. A process to monitor the successful completion of the learning program to assign the correct number of CPE credits to the participant.

Learning objectives. Measurable outcomes that participants should accomplish upon completion of a learning program. Learning objectives are useful to program developers in deciding appropriate instructional strategies and allocating time to various subjects.

Nano learning program. A self study program completed individually without the assistance or interaction of a real time instructor that is designed to permit a participant to achieve a single learning objective in a minimum of 10 minutes and less than 20 minutes through the use of electronic media (including technology applications and processes and computer-based or web-based technology). A nano learning program differs from a traditional on-demand learning program in that it is focused on a single learning objective and is not paper-based. A nano learning program is not a group program. Nano learning is not a substitute for comprehensive programs addressing complex issues.

Overview. Program knowledge level that provides a general review of a subject area from a broad perspective. These programs may be appropriate for professionals at all organizational levels.

Participant engagement. The level of attention, involvement, interest and active participation demonstrated during the learning process. It involves the use of various strategies like interactive content, group discussions, hands-on activities, simulations, case studies, and personalized learning paths to make the learning experience more engaging and effective.

Pilot test. A method to determine the recommended CPE credit for self study programs that involves sampling of individuals who are independent of the development team and are representative of the intended participants to measure the representative completion time.

Pre-program assessment. A method of measuring prior knowledge that is given before the participant has access to the course content of the program.

Professional competence. Having requisite technical competence, professional skills, values, ethics, and attitudes to provide quality services as defined by the technical and ethical standards of the profession. The expertise needed to undertake professional responsibilities and to serve the public interest.

Qualified assessment. A method of measuring the achievement of a representative number of learning objectives for the learning activity.

Review questions. A learning activity to reinforce learning and influence behavior change throughout the learning program.

Self study program. A traditional on-demand learning, an adaptive learning or nano learning program in which the individual participant has control over the timing, place and pace of learning.

Subject matter expert. A person who has expertise in a particular area or topic. Expertise may be demonstrated through practical experience or education, or both.

Synchronous. A learning activity in which participants engage simultaneously with a real time instructor.

Traditional on-demand learning program. A learning program in which the individual participant controls access to educational content and resources as well as timing, place, and pace of learning.

Update. Program knowledge level that provides a general review of new developments. This level is for participants with a background in the subject area who desire to keep current.

Word count formula. A method, detailed under Section 7 Paragraphs 7.02.5 through 7.02.8 method 2, to determine the recommended CPE credit for self study programs that uses a formula, including word count of learning material, number of questions and exercises, and duration of audio and videosegments.

Section 2 - General Standards

2.01. CPE program sponsors are responsible for compliance with all applicable Standards and other CPE sponsor requirements.

2.01.1. CPE requirements of licensing bodies and others. CPE program sponsors may have to meet specific CPE sponsor requirements of state licensing bodies, other governmental entities, membership associations, and other professional organizations or bodies. Professional guidance for CPE program sponsors is available from NASBA and state-specific guidance is available from the boards of accountancy. CPE program sponsors should contact the appropriate entity to determine requirements.

2.02. Learning activities which qualify for CPE credit under these Standards. The following learning activities qualify for CPE credit under these Standards:

- Formal learning programs;
- Instructor/speaker activities (See Section 7 Paragraph 7.05);
- Author/developer activities (See Section 7 Paragraph 7.06); and
- Content reviewer activities (See Section 7 Paragraph 7.06).

Other learning activities not listed above, such as independent study and college/university credit, may also be acceptable by state licensing bodies, governmental entities, membership associations and other professional organizations or bodies. Participants should refer to their state board or approving organization for guidance on acceptance of CPE credit not covered by the Standards.

2.02.1. Formal learning programs. To qualify for CPE credit, CPE program sponsors must comply with the requirements of learning objectives, quality of CPE program, participant engagement, CPE program completion verification, CPE program measurement, participant communication and required documentation of CPE programs as contained within these Standards. Formal learning programs must employ a real-time instructor and instructional strategies that guide a participant through a program of learning and are defined, within these Standards, as a group program, a self study program or a blended learning program.

Formal learning programs and learning activities that could qualify as a group program, as defined in Section 1, include but are not limited to:

- Physical classroom setting;
- Physical conference setting;
- Internet enabled two-way video participation in a program;
- Participation in a conference call;
- Participation in watching a live broadcast or rebroadcast of a program; or
- Webcast/webinar.

Formal learning programs and learning activities that could qualify as a self study program, as defined in Section 1, include but are not limited to:

- Traditional on-demand learning program;
- Adaptive learning program; or
- Nano learning program.

Formal learning programs and learning activities that could qualify as a blended learning program, as defined in Section 1, include but are not limited to:

- Blended learning program in which the primary components of the program are synchronous learning activities; or
- Blended learning program in which the primary components of the program are asynchronous learning activities.

Section 3 - Standards for Learning Objectives

3.01. Sponsored learning activities must be based on relevant learning objectives and outcomes assigned to the learning activities that clearly articulate the professional competence that should be achieved by participants in the learning activities. The learning objectives must be stated alongside the program knowledge level and prerequisite education/experience for the learning activity.

3.01.1. Program knowledge level. Learning activities provided by CPE program sponsors must specify the knowledge level, content, and learning objectives so that potential participants can determine whether the learning outcomes are appropriate to their professional competence development needs, except as provided in Section 8 Paragraph 8.01 for mandatory internal courses. Knowledge levels consist of Basic, Intermediate, Advanced, Update, and Overview.

3.02. CPE program sponsors must develop and execute learning activities in a manner consistent with the learning objectives, prerequisite education, experience, and advance preparation of participants.

3.02.1. Prerequisite education and experience. To the extent it is possible to do so, CPE program sponsors should make every attempt to equate program content and knowledge level with the backgrounds of intended participants. All programs identified as Intermediate, Advanced or Update must clearly identify prerequisite education, experience, and advance preparation in precise language so that potential participants can readily ascertain whether they qualify for the program. For courses with a program knowledge level of Basic and Overview, prerequisite education or experience and advance preparation, should be noted if applicable, otherwise, state “none” in the course announcement or descriptive materials.

Section 4 – Standards for Quality of CPE Program

4.01. CPE program sponsors must employ activities, materials, and delivery systems that are current, accurate, and effectively designed. Course documentation must contain the most recent

publication, revision, or review date. Courses in subjects that undergo frequent changes such as updates to codes, laws, rulings, decisions, interpretations, etc. must be reviewed and revised, as necessary, by a subject matter expert as soon as possible but at least once a year to verify the currency of the content. Other courses must be reviewed and revised, as necessary, at least every two years.

4.01.1. Developed by subject matter expert(s). Learning activities must be developed by subject matter expert(s). The content developer must be competent and current in the subject matter, skilled in the use of the appropriate instructional strategies and technology. If technology is used in the development of the program, the content developer is responsible for reviewing the content for accuracy.

4.02. CPE program sponsors must ensure that learning activities are reviewed by content reviewers other than those who developed the programs to ensure that the program is accurate and current and addresses the stated learning objectives. These reviews must occur before the first presentation of these materials and again after each significant revision of the CPE programs.

The participation of at least one licensed CPA (in good standing and holding an active license or the equivalent of an “active” CPA license in a U.S. jurisdiction) is required in the development of every program in accounting and auditing. The participation of at least one licensed CPA, tax attorney, or IRS enrolled agent (in good standing and holding an active CPA license or the equivalent of an “active” license in a U.S. jurisdiction) is required in the development of each program in the field of study of taxes. In the case of the subject matter of international taxes, the participation of the equivalent of an “active” licensed CPA for the international jurisdiction involved is permitted. As long as this requirement is met at some point during the development process, a program would be in compliance. Whether to have this individual involved during the development or the review process is at the CPE program sponsor’s discretion.

4.02.1. Qualifications of content reviewers. Individuals or teams qualified in the subject matter must review programs. The intent of the review is to serve as a quality control procedure to ensure the course content is accurate and current as well as appropriate for CPE. In *rare circumstances*, it may be impractical to review certain programs in advance. In those rare circumstances, greater reliance should be placed on the recognized professional competence of the instructor or presenter, and the basis for the lack of content review must be documented.

4.03. CPE program sponsors must ensure that instructors are qualified with respect to both program content and instructional strategies used.

4.03.1. Qualifications of instructors. Instructors are key ingredients in the learning process for any group or blended learning program. Therefore, it is imperative that CPE program sponsors exercise great care in selecting qualified instructors for all group or blended learning programs. Qualified instructors include individuals and technology-assisted mechanisms capable of delivering intended program content and fostering a learning environment. While technology may assist in instruction,

it must not override the judgment of the human instructor. Instructors must be competent and current in the subject matter, skilled in appropriate instructional strategies and technology, prepared in advance, and committed to engaging participants effectively.

4.03.2. Evaluation of instructor's performance. CPE program sponsors should evaluate the instructor's performance at the conclusion of each program to determine the instructor's suitability to serve in the future.

4.04. CPE program sponsors must employ an effective means for evaluating learning activity quality with respect to content and presentation, as well as provide a mechanism for participants to assess whether learning objectives were met.

4.04.1. Required elements of evaluation. The objectives of evaluation are to assess participant and instructor satisfaction with specific programs and to increase subsequent program effectiveness. Evaluations, whether written or electronic, must be solicited from participants and instructors for the overall program. Sponsors may elect to solicit evaluations for each session within an overall program. Evaluations determine, among other things, whether

- stated learning objectives were met.
- stated prerequisite requirements were appropriate and sufficient.
- program materials, including the qualified assessment, if any, were relevant and contributed to the achievement of the learning objectives.
- time allotted to the learning activity was appropriate.
- instructors were effective, where applicable.

4.04.2. Evaluation results. CPE program sponsors must periodically review evaluation results to assess program effectiveness and should inform developers and instructors of evaluation results.

4.05. CPE program sponsors must ensure that instructional strategies employed are appropriate for the learning activities.

4.05.1. Assess instructional strategy in context of program objectives. CPE program sponsors must assess the instructional strategies employed for the learning activities to determine whether the design is appropriate and effective.

4.05.2. Facilities and technology appropriateness. Learning activities must be presented in a manner consistent with the program materials provided. Integral aspects of the learning environment that should be carefully monitored include the number of participants and the facilities and technologies employed in the delivery of the learning activity.

4.05.3. Based on materials developed for instructional use. Programs must be based on materials specifically developed for instructional use and not on third-party materials. Self study programs requiring only the reading of general professional literature, IRS publications, or reference manuals followed by a test will not be acceptable. However, the use of the publications and reference materials in self study programs as supplements to the instructional materials could qualify if the self study program complies with each of the relevant CPE standards.

Instructional materials for a self study program include teaching materials that are developed for instructional educational purposes. These materials must demonstrate the expertise of the author(s). At a minimum, instructional materials must include the following items:

- An overview of topics
- The ability to find information quickly (for example, an index or key word search function)
- The definition of key terms (for example, a glossary or a search function that takes a participant to the definition of a key word)
- Instructions to participants regarding navigation through the course, course components, and course completion
- Review questions with feedback
- Qualified assessment

4.06. Review responsibilities if content is purchased from another entity. CPE program sponsors may purchase course content from other entities and developers. The organization that issues the certificate of completion under its name to the participants of the program is responsible for compliance with all Standards and other CPE requirements.

If a CPE program sponsor plans to issue certificates of completion under its name, then the CPE program sponsor must first consider whether the content was purchased from an entity registered with NASBA on the National Registry of CPE Sponsors.

- If the content is purchased from a sponsor registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor that issues the certificate of completion under its name must maintain the author/developer and content reviewer documentation from that sponsor to satisfy the content development requirements of the Standards. The documentation should be maintained as prescribed in Section 9 Paragraphs 9.02.1 through 9.02.3.
- If the content is purchased from an entity not registered with NASBA on the National Registry of CPE Sponsors, then the CPE program sponsor must independently review the purchased content to ensure compliance with the Standards. If the CPE program sponsor does not have the subject matter expertise on staff, then the CPE program sponsor must contract with a content reviewer to conduct the review. The CPE program sponsor must maintain the appropriate documentation regarding the credentials and experience of both the course author/developer(s) and content reviewer(s) as prescribed in Section 9 Paragraphs 9.02.1 through 9.02.3.

Section 5 – Standards for Participant Engagement

5.01. CPE program sponsors must design programs of learning and learning activities to drive participant engagement.

5.01.1. Participant engagement for group programs. A group program must include participant

engagement related to course content during each full credit of CPE as outlined in Section 6. In certain limited circumstances, for example, a high-profile keynote session, an element of engagement may not be appropriate. In such cases, the sponsor should document the justification.

Examples of participant engagement in group programs include but are not limited to:

- Group discussion;
- Polling questions;
- Instructor-posed question with time for participant reflection;
- Case studies;
- Simulations/role play;
- Hands-on activities/application of skills or tools;
- Shared white boards/discussion boards;
- Virtual breakout rooms; and
- Collaboration with other participants.

5.01.2. Participant engagement for self study programs. Examples of participant engagement in self study programs include but are not limited to:

- Review questions with feedback;
- Simulations/role play; and
- Hands-on activities/application of skills or tools.

5.01.2.1. Use of review questions or other content reinforcement tools in self study programs.

Review questions or other content reinforcement tools must be placed throughout the program in sufficient intervals to allow the participant the opportunity to evaluate the material that needs to be re-studied. At least three review questions or other content reinforcement tools with scored responses per CPE credit must be included. If the program is marketed for one-half CPE credits, then two review questions or other content reinforcement tools with scored responses must be included. Other content reinforcement tools with scored responses, such as simulations, that guide participants through structured decisions can be used in lieu of review questions. “True or false” questions do not count toward the number of required review questions per CPE credit. There is no minimum passing rate required for review questions or other content reinforcement tools.

If the program is marketed for one-fifth CPE credit or 0.2 CPE credit, then a review question or other content reinforcement tool with scored response is not required. After the first one-fifth credit is earned, review questions or other content reinforcement tools with scored responses are required based on the one-fifth credit measurement amount of the program as follows:

Initial Credit	Review Questions or Other Content Reinforcement Tools
0.2	0
0.4	1
0.6	2
0.8	3
Next full credit	3

After the first full credit and the minimum of three review questions or other content reinforcement tools with scored responses, additional review questions or other content reinforcement tools with scored responses are required based on the additional credit measurement amount of the program as follows:

Additional Credit	Additional Review Questions or Other Content Reinforcement Tools
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
Next full credit	3

5.01.2.2. Feedback on review questions or other content reinforcement tools. **Feedback** must be provided on review questions or other content reinforcement tools. At a minimum, feedback must indicate that a response was “correct” or “incorrect”. In effective instructional design, the goal of providing feedback is to reinforce understanding, highlight knowledge gaps, and provide additional resources for learning comprehension. Providing feedback when review questions, such as the multiple choice method, are used, to explain why each incorrect response is wrong is one way to reinforce the understanding for the correct response.

5.01.3. Participant engagement for blended learning programs. Blended learning programs and learning activities must be designed to drive participant engagement. For blended learning programs in which the components are synchronous learning activities, CPE program sponsors may consider Paragraph 5.01.1 for guidance on participant engagement. For blended learning programs in which the components are asynchronous activities, CPE program sponsors may consider Paragraphs 5.01.2 through 5.01.2.2 for guidance on participant engagement.

Section 6 – Standards for CPE Program Completion Verification

6.01. Although it is the CPA’s and other professional’s responsibility to report the appropriate number of credits earned, CPE program sponsors must maintain a process to monitor individual attendance at group and blended learning programs or verify individual successful program completion for self study and blended learning programs to assign the correct number of CPE credits. Self-certification of attendance/completion alone is not sufficient.

6.01.1. CPE program completion verification for group programs. Verification methods should account for both individual presence in the CPE program and the time duration of such presence. Examples of program completion verification for group programs include but are not limited to:

- For physical classroom and conference settings:
 - Use of an attendance log with indications of individual participant duration time in the program, including sign in, sign out and any elongated break times.
 - Use of a registration list plus a statement from the program instructor or attendance monitor attesting to full individual participation in the program or noting any late arrivals, early departures or elongated breaks.
 - Use of a technology tool (e.g., QR codes, use of key word or codes, electronic badging) to check in and out of learning programs with sufficient frequency and lack of predictability to verify and document that individual participants are in attendance during the program.
- Internet enabled two-way video participation in a program:
 - In situations where individual participants log into a group program and are required to enable two-way video to participate in a virtual face-to-face setting (with cameras on), participation in the two-way video conference must be monitored and documented by the instructor or attendance monitor in order to verify attendance for program duration. The participant-to-attendance monitor ratio must not exceed 25:1, unless there is a dedicated attendance monitor in which case the participant-to-attendance monitor ratio must not exceed 100:1.
- Participation in a conference call:
 - Use of a registration list plus a statement from the program instructor or attendance monitor attesting to full individual participation in the program or noting any late arrivals, early departures or elongated breaks. Periodic attendance checks should be made by the instructor or attendance monitor to verify that individual participants are in attendance during the program.
- Participation in watching a live broadcast or rebroadcast of a program facilitated by a real time instructor:
 - Use of an attendance log with indications of individual participant duration time in the program, including sign in, sign out and any elongated break times;
 - Use of a registration list plus a statement from the program instructor or attendance monitor attesting to full individual participation in the program or noting any late arrivals, early departures or elongated breaks;
 - Use of a technology tool (e.g., QR codes, use of key word or codes, electronic badging) to check in and out of learning programs with sufficient frequency and lack predictability to verify that individual participants are in attendance during the program
- Webcast/webinar facilitated by a real time instructor:
 - Use of a real time attendance monitoring mechanism to verify that participants are in attendance during the program including sign in, sign out and any elongated break times. The attendance monitoring mechanism must be of sufficient frequency and lack predictability to ensure that participants have been engaged throughout the program. The attendance monitoring mechanism must be employed and completed by the participant at least three times per one CPE credit. CPE program sponsors should verify with respective boards of accountancy on specific monitoring

requirements.

If the program is marketed for one-half CPE credits, then two attendance monitoring mechanisms must be employed and completed by the participant.

After the first full credit and the three instances of attendance monitoring, additional attendance monitoring mechanisms are required based on the additional credit amount of the program as follows:

Additional Credit	Additional Monitoring Mechanisms
0.2	0
0.4	1
0.5	2
0.6	2
0.8	3
Next full credit	3

6.01.2. CPE program completion verification for self study programs. Examples of program completion verification for self study programs include but are not limited to:

- For traditional on-demand learning and adaptive learning programs:
 - o To provide evidence of satisfactory completion of the course, CPE program sponsors of self study programs must require participants to successfully complete a qualified assessment during or after the program with a cumulative minimum passing grade of at least 70 percent before issuing CPE credit for the course. Assessments may contain questions of varying format (for example, multiple choice, essay, and simulations). At least 5 questions and scored responses per CPE credit must be included on the qualified assessment or 3 assessment questions and scored responses if the program is marketed for one-half CPE credits. For example, the qualified assessment for a 5-credit course must include at least 25 questions and scored responses. Alternatively, a 5 ½ credit course must include at least 28 questions and scored responses. Except in courses in which recall of information is the learning strategy, duplicate review and qualified assessment questions are not allowed. “True or false” questions are not permissible on the qualified assessment.

If the program is marketed for one-fifth credit, at least 2 questions or scored responses must be included on the qualified assessment with a cumulative minimum passing grade of at least 70%. After the first one-fifth credit is earned, qualified assessment questions and scored responses are required based on the one-fifth credit measurement amount of the program as follows:

Initial Credit	Questions/Scored Responses
0.2	2
0.4	3
0.6	4
0.8	5
Next full credit	5

After the first full credit and the minimum of five questions and scored responses per CPE credit, additional qualified assessment questions and scored responses are required based on the additional credit measurement amount of the program as follows:

Additional Credit	Additional Questions/Scored Responses
0.2	1
0.4	2
0.5	3
0.6	3
0.8	4
Next full credit	5

For adaptive learning programs, the noted minimum requirement of at least 5 questions and scored responses per CPE credit must be met by the fastest completion path through the program. When assessment questions are used to evaluate the participant's path through the program such that they must reach 100% success to complete the program, then an additional qualified assessment is not required at the end of the course.

A qualified assessment must measure a representative number of the learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The representative number of the learning objectives can be less than 75 percent of the learning objectives for the program only if a randomized question generator is used, and the test bank used in the creation of the assessment includes at least 75 percent of the learning objectives for the program. Assessment items must be written to test the achievement of the stated learning objectives of the course.

The number of re-takes a participant is permitted to take is at the sponsor's discretion.

- o Providing feedback on the qualified assessment is at the discretion of the CPE

program sponsor. If the CPE program sponsor chooses to provide feedback and

- uses a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size to minimize overlap of questions on the qualified assessment for the typical repeat test taker. Feedback may comply with the feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.
- does not use a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then
 - on a failed assessment, the CPE program sponsor may not provide feedback to the test taker.
 - on assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.
- For a nano learning program:
 - o To provide evidence of satisfactory completion of the course, CPE program sponsors of nano learning programs must require participants to successfully complete a qualified assessment at the conclusion of the program with a passing grade of 100 percent before issuing CPE credit for the course. Assessments may contain questions of varying format (for example, multiple choice, rank order, and matching). Only two questions must be included in the qualified assessment. “True or false” questions are not permissible on the qualified assessment. If the participant fails the qualified assessment, then the participant must re-take the nano learning program. The number of re-takes a participant is permitted to take is at the sponsor’s discretion.
 - o Providing feedback on the qualified assessment is at the discretion of the CPE program sponsor. If the CPE program sponsor chooses to provide feedback and
 - uses a test bank, then the CPE program sponsor must ensure that the question test bank is of sufficient size for no overlap of questions on the qualified assessment for the typical repeat test taker. Feedback may comply with the feedback for review questions as described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.
 - does not use a test bank, whether or not feedback can be given depends on whether the participant passes the qualified assessment, then
 - on a failed assessment, the CPE program sponsor may not provide feedback to the test taker.
 - on assessments passed successfully, CPE program sponsors may choose to provide participants with feedback. This feedback may comply with the type of feedback for review questions as

described in Section 5 Paragraph 5.01.2.1 or take the form of identifying correct and incorrect answers.

6.01.3. CPE program completion verification for blended learning programs. Examples of program completion verification for blended learning programs include but are not limited to:

- o To guide participants through the learning process, CPE program sponsors must provide clear instructions and information to participants that summarize the different components of the program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must document the process and components of the course progression and completion of components by the participants.
- o If the primary components of the blended learning program are synchronous learning activities, then CPE credits for pre-program, post- program, and homework assignments cannot constitute more than 25 percent of the total CPE credits available for the blended learning program.
- o If the primary components of the blended learning program are asynchronous learning activities, then the blended learning program must incorporate a qualified assessment in which participants demonstrate achievement of the learning objectives of the program.
 - o A qualified assessment must measure a representative number of learning objectives for the program. A representative number of the learning objectives is 75 percent or more of the learning objectives for the program. The qualified assessment must be completed during or after the program with a cumulative minimum passing grade of at least 70 percent before issuing CPE credit for the course.

Section 7 - Standards for CPE Program Measurement

7.01. Sponsored learning activities are measured by actual program length, with one 50-minute period equal to one full CPE credit. Sponsors may recommend CPE credits under the following scenarios and remain compliant with these Standards. However, rules and regulations of state boards of accountancy may differ on acceptable increments of CPE credit, and CPE program sponsors should comply with those rules in awarding CPE credit:

- **Group programs – A minimum of one-half or one full credit may be awarded initially. If one-half credit is awarded initially, then no increments can be added until a full credit is awarded. After the first full credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).**
- **Blended learning programs – A minimum of one full credit must be awarded initially, but after the first credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).**
- **Self study programs –**
 - **Traditional On Demand and/Adaptive Self Study: A minimum of one-fifth or one-half credit may be awarded initially. If one-fifth credit is awarded initially, credits may be awarded in one-fifth increments up to a full credit (0.2, 0.4, 0.6, 0.8). If one-half credit is awarded initially, then no increments can be added until a full credit is awarded. Once one full credit has been earned, credits may be awarded in one-fifth increments or in one-half increments (1.0, x.2, x.4, x.5, x.6, x.8, and so on).**

- **Nano learning program – Credits must be awarded only as one-fifth credit (0.2 credit). A 20-minute program would have to be produced as two stand-alone nano learning programs.**

CPE Program	Minimum initial credit that must be earned	After first one-fifth credit has been earned, credit may be earned in these increments	After first full credit has been earned, credit may be earned in these increments, in addition to one whole credit
Group	One-half	Not applicable	One-fifth or one-half
Blended learning	One	Not applicable	One-fifth or one-half
Self study	One-fifth	One-fifth	One-fifth or one-half
	One-half	Not applicable	One-fifth or one-half
Nano learning	One-fifth	Not applicable (single nano learning program is one-fifth credit)	Not applicable (single nano learning program is one-fifth credit)

Only learning content portions of programs (including pre-program, post-program, and homework assignments, when incorporated into a blended learning program) qualify toward eligible credit amounts. Interactive, facilitated question and answer time between instructor and participants qualifies toward eligible credit amounts. Time for activities outside of actual learning content, including, for example, excessive welcome, introductions, and housekeeping instructions, and breaks, is not accepted toward credit.

At their discretion, CPE program sponsors may round down (but not up) CPE credits awarded for a CPE program to the nearest one-fifth, one-half, or whole credit increment as appropriate for the type of formal learning program. The increment chosen by the CPE program sponsor must be applied to all CPE program sessions (learning activities) within the same CPE program. Any resulting certificate(s) issued for the CPE program must also be awarded in the chosen increment for full credit; however, partial credit must be issued in only one-fifth, one-half, or whole increments. In addition, CPE program sponsors must ensure that the total credit for a CPE program is only in the allowable increment and should round down the credit if necessary. The CPA claiming the CPE credits should refer to the respective state board requirements regarding acceptability of one-fifth and one-half CPE credits.

7.01.1. Learning activities with individual segments. For learning activities in which individual segments are less than 50 minutes, the sum of the segments would be considered one total program. For example, five 30-minute presentations would equal 150 minutes and would be counted as three CPE credits. When the total minutes of a sponsored learning activity are greater than 50, but not equally divisible by 50, the CPE credits granted must be rounded down to the nearest credit basis depending on the type of formal learning program. For example, a group program must be rounded down to the nearest one-fifth, one-half, or whole credit. Thus, learning activities with segments totaling 140 minutes would be granted two and four-fifths CPE credits if using one-fifth increments

and two and one-half credits if using one-half increments.

For learning activities in which segments are classified in multiple fields of study, the CPE credits granted should first be computed based on the content time of the total program. Next, the CPE credits granted should be allocated to the fields of study based on the field of study content time. If the sum of the individual segments by field of study content time does not equal the CPE credits computed based on the content time for the total program, then the difference should be allocated to the primary field of study for the program.

7.02. For self study programs, CPE credit must be based on one of the following educationally sound and defensible methods:

Method 1: Pilot test of the representative completion time Method

2: Computation using the prescribed word count formula

If a pre-program assessment is used, the pre-program assessment is not included in the CPE credit computation.

7.02.1. Method 1 – Sample group of pilot testers. A sample of intended professional participants must be selected to test program materials in an environment and manner similar to that in which the program is to be presented. The sample group for a traditional on-demand learning program must consist of at least three qualified individuals who are independent of the program development group. The sample group for an adaptive learning program must consist of at least seven qualified individuals who are independent of the program development group.

- For those courses whose target audience includes CPAs, the sample group must be licensed CPAs in good standing, hold an active CPA license or the equivalent of an “active” CPA license in a U.S. jurisdiction, and possess the appropriate level of knowledge before taking the program.
- For those sponsors who are subject to various regulatory requirements that mandate a minimum number of CPE credits and offer courses to non-CPAs, those courses do not have to be pilot tested by licensed CPAs.
- For those courses whose target audience includes CPAs and non-CPAs, the sample group must be representative of the target audience and contain both CPAs, as defined previously, and non-CPAs.

7.02.2. Method 1 – CPE credit based on representative completion time. The sample does not have to ensure statistical validity; however, if the results of pilot testing are inconsistent, then the sample must be expanded or, if the inconsistent results are outliers, the inconsistent results must be eliminated. CPE credit must be recommended based on the representative completion time for the sample. Completion time includes the time spent taking the qualified assessment and does not include the time spent completing the course evaluation or pre-program assessment. Pilot testers must not be informed about the length of time the program is expected to take to complete. If substantive changes are subsequently made to program materials, whether in one year or over a period of years, further pilot tests of the revised program materials must be conducted to affirm or amend, as appropriate, the representative completion time.

7.02.3. Method 1 – Requirement for re-pilot testing. If, subsequent to course release, actual participant completion time warrants a change in CPE credit hours, re-pilot testing is required to substantiate a change in CPE credit prospectively.

7.02.4. Method 1 – Pilot testing when course is purchased from vendor or other developer. CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses in which pilot tests were conducted and provided, CPE program sponsors must review results of the course developer's pilot test results to ensure that the results are appropriate. For purchased courses in which no pilot tests were conducted or provided, CPE program sponsors must conduct pilot testing or perform the word count formula as prescribed in method 2 in Section 7 Paragraph 7.02.5.

7.02.5. Method 2 – Basis for prescribed word count formula. The prescribed word count formula begins with a word count of the number of words contained in the text of the required reading of the self study program and should exclude any material not critical to the achievement of the stated learning objectives for the program. Examples of information material that is not critical and, therefore, **excluded** from the word count are course introduction, instructions to the participant, author/course developer biographies, table of contents, glossary, pre-program assessment, and appendixes containing supplementary reference materials.

Again, only course content text that is critical to the achievement of stated learning objectives should be included in the word count formula. If an author/course developer determines, for example, that including the entire accounting rule or tax regulation is beneficial to the participant, the accounting rule or tax regulation should be included as an appendix to the course as supplementary reference material and excluded from the word count formula. Only pertinent paragraphs or sections of the accounting rule or tax regulation required for the achievement of stated learning objectives should be included in the actual text of the course and, therefore, included in the word count formula.

Review questions, exercises, and qualified assessment questions are considered separately in the calculation and should not be included in the word count.

7.02.6. Method 2 – Calculation of CPE credit using the prescribed word count formula. The word count for the text of the required reading of the program is divided by 180, the average reading speed of adults. The total number of review questions (including those above the minimum requirements), exercises, and qualified assessment questions is multiplied by 1.85, which is the estimated average completion time per question. These two numbers plus actual audio/video duration time (not narration of the text), if any, are then added together and the result divided by 50 to calculate the CPE credit for the self study program. When the total minutes of a self study program are not equally divisible by 50, the CPE credits granted must be rounded down to the nearest one-half credit, one-fifth credit, or whole credit using the guidelines of Section 7 Paragraph 7.01.

$$[(\# \text{ of words}/180) + \text{actual audio/video duration time} + (\# \text{ of questions} \times 1.85)] / 50 = \text{CPE credit}$$

For adaptive learning programs, the CPE credit issued must be based on the average word count formula calculation of each potential path the participant could take to complete the program using

the prescribed word count formula as described above. All potential paths must be documented. For example, if the adaptive learning program has nine potential paths a participant could take to complete the program, then the word count formula must be calculated for each of the nine potential paths, with the sum of the results divided by nine.

7.02.7. Method 2 – Consideration of audio and video segments in word count formula. If audio and video segments of a self study program constitute additional learning for the participant (that is, not narration of the text), then the actual audio/video duration time may be added to the time calculation as provided in the prescribed word count formula. If the entire self study program constitutes a video, then the prescribed word count formula in Section 7 Paragraph 7.02.6 would consist of the actual video time plus the total number of review questions (including those above the minimum requirements), exercises, and qualified assessment questions multiplied by 1.85, divided by 50 (that is, there would be no word count for text used in the formula).

$$[\text{actual audio/video duration time} + (\# \text{ of questions} \times 1.85)] / 50 = \text{CPE credit}$$

7.02.8. Method 2 – Word count formula when course is purchased from vendor or other developer. CPE program sponsors may purchase courses from other vendors or course developers. For purchased courses in which the word count formula was calculated, CPE program sponsors must review the results of the course developer's word count formula calculation to ensure that results are appropriate. For purchased courses in which the word count formula calculation was not performed or provided, CPE program sponsors must perform the word count formula calculation or conduct pilot testing as described in method 1 in Section 7 Paragraphs 7.02.1 through 7.02.2.

7.02.9. CPE credit for an adaptive learning self study program that tracks individual participant's completion time. If the adaptive learning platform or technology can track an individual participant's actual completion time through the program, then CPE credit may be awarded as the individual participant's actual completion time.

The individual participant's actual completion time should result in a completion time aligned with the stated learning objectives of the program and the design and development of the program by the CPE program sponsor. If the adaptive learning platform or technology is not responsive enough to detect when an individual participant has deviated from the expected learning path or experienced an unreasonable completion time during the program, then the participant's actual completion time must not be used for CPE credit determination.

7.02.10 CPE credit for nano learning programs must be based on the duration of the program including review questions or other content reinforcement tools plus the qualified assessment, which, when combined, should be a minimum of 10 minutes. **The maximum credit to be awarded for a single nano learning program is one-fifth (0.2) credit. Sponsors must use Method 2 in Section 7 Paragraph 7.02.7 to confirm that the nano learning program is a minimum of 10 minutes and less than 20 minutes.**

7.03. CPE credit for blended learning programs must equal the sum of the CPE credit

determinations for the various completed components of the program. CPE credits could be determined by actual duration time (for example, audio/video duration time or learning content delivery time in a group program) or by a pilot test of the representative completion time as prescribed in Paragraph 7.02.1 or word count formula as prescribed in Paragraph 7.02.6 (for example, reading, games, case studies, and simulations).

7.04. Instructors and discussion leaders of learning activities may receive CPE credit for their preparation, review, and presentation time to the extent the activities maintain or improve their professional competence and meet the requirements of these Standards.

7.04.1. Instructor CPE credit parameters. Instructors, discussion leaders, or speakers who present a learning activity for the first time may receive CPE credit for actual preparation time up to 2 times the number of CPE credits to which participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the boards of accountancy. For example, for learning activities in which participants could receive 8 CPE credits, instructors may receive up to 24 CPE credits (16 for preparation plus 8 for presentation). For repeat presentations, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

When multiple presenters are actively involved in instructing one CPE program session for the first time, all presenters may receive the maximum CPE credit for preparation time up to 2 times the number of CPE credits to which the participants would be entitled, in addition to the time for presentation, subject to regulations and maximums established by the boards of accountancy. For example, a CPE program session (learning activity) with 3 presenters offers participants 1 CPE credit. Each presenter may receive up to 3 CPE credits (2 for preparation plus 1 for presentation).

7.04.2. Presenting a program. The CPA claiming CPE credits should refer to respective state board requirements.

7.05. Writers of published articles, books, or CPE programs may receive CPE credit for their actual research and writing time to the extent it maintains or improves their professional competence. Content reviewers of learning activities may receive CPE credit for actual review time up to the actual number of CPE credits for the program, subject to the regulations and maximums established by boards of accountancy.

7.05.1. Authoring a program. As a general rule, receiving CPE credits for authoring and presenting the same program should not be allowed. The CPA claiming CPE credits should refer to respective state board requirements.

7.05.2. Requirement for content review. Writing articles, books, or CPE programs for publication is a structured activity that involves a process of learning. For the writer to receive CPE credit, the article, book, or CPE program must be formally reviewed by a content reviewer other than the writer. CPE credits should be claimed only upon publication.

7.05.3. Content reviewer CPE credit parameters. Content reviewers who review a learning activity

for the first time may receive CPE credit for actual review time up to the actual number of CPE credits for the program, subject to regulations and maximums established by boards of accountancy. For repeat content reviews, CPE credit can be claimed only if it can be demonstrated that the learning activity content was substantially changed, and such change required significant additional study or research.

Section 8 - Standards for Participant Communication

8.01. CPE program sponsors must provide descriptive materials that enable participants to assess the appropriateness of learning activities. For CPE program sponsors whose courses are developed for sale or external audiences, or both (that is, not internal training), CPE program sponsors must make the following information available in advance:

- Learning objectives
- Type of formal learning program
- Recommended CPE credit and recommended field of study
- Prerequisites
- Program knowledge level
- Advance preparation
- Program description
- Course registration and, where applicable, attendance requirements
- Refund policy for courses sold for a fee or cancellation policy
- Complaint resolution policy
- Official NASBA sponsor statement, if an approved NASBA sponsor (explaining final authority of acceptance of CPE credits)

For CPE program sponsors whose courses are purchased or developed for internal training only, CPE program sponsors must make the following information available in advance:

- Learning objectives
- Type of formal learning program
- Recommended CPE credit and recommended field of study
- Prerequisites (if required)
- Advance preparation (if required)
- Program knowledge level (for optional internal courses only)
- Program description (for optional internal course only)

8.01.1. Disclose significant features of program in advance. For potential participants to effectively plan their CPE, the program sponsor must disclose the significant features of the program in advance (for example, through the use of brochures, websites, electronic notices, invitations, direct mail, or other announcements). When CPE programs are offered in conjunction with non-educational activities or when several CPE programs are offered concurrently, participants must receive an appropriate schedule of events indicating those components that are recommended for CPE credit. The CPE program sponsor's registration and attendance policies and procedures must be formalized, published, and made available to participants and include refund

and cancellation policies as well as complaint resolution policies.

8.01.2. Disclose advance preparation and prerequisites. CPE program sponsors must distribute program materials in a timely manner and encourage participants to complete any advance preparation requirements. All programs must clearly identify prerequisite education, experience, and advance preparation requirements, if any, in the descriptive materials. Prerequisites, if any, must be written in precise language so that potential participants can readily ascertain whether they qualify for the program.

8.01.3. Disclose requirements for earning full credit for a group program. Prior to the commencement of a group program, the CPE program sponsor must communicate how the participants can earn full credit, including the number of minutes of attendance required. Participants must be advised if the CPE program sponsor requires polling questions to be answered correctly in order to earn full CPE credit for the program. If polling questions are used for the attendance monitoring mechanism, the participant must be informed of the number of polling questions posted per CPE credit and how many must be answered in order to earn full credit for the program.

Section 9 - Standards for Required Documentation of CPE Programs

9.01. CPE program sponsors must provide program participants with documentation (electronic or paper) of their participation (certificate of completion), which includes the following:

- CPE program sponsor name
- Participant's name
- Course title
- Date offered or completed
- If applicable, location
- Type of formal learning program
- Amount of CPE credit recommended by field(s) of study
- NASBA sponsor identification number
- State registration number, if required by the state boards
- NASBA time statement stating that CPE credits have been granted on a 50-minute hour
- Any other statements required by boards of accountancy

The documentation should be provided as soon as possible and should not exceed 60 days (so that participants can report their earned CPE credits in a timely manner).

9.01.1. Entity to award CPE credits and acceptable documentation. The CPE program sponsor is the individual or organization responsible for issuing the certificate of completion and maintaining the documentation required by these Standards. The entity whose name appears on the certificate of completion is responsible for awarding the CPE credits earned by a participant. CPE program sponsors must provide participants with documentation (electronic or paper) to support their claims of CPE credit. Acceptable evidence of completion includes the following:

- For group and blended learning programs, a certificate or other verification supplied by

the CPE program sponsor

- For self study and nano learning programs, a certificate supplied by the CPE program sponsor after satisfactory completion of a qualified assessment
- For instruction or content review credit, appropriate supporting documentation that complies with the requirements of the respective state boards subject to the guidelines in Section 7 Paragraphs 7.05 and 7.06
- For published articles, books, or CPE programs:
 - A copy of the publication (or in the case of a CPE program, course development documentation) that names the CPA as author or contributor
 - A statement from the writer supporting the number of CPE hours claimed
 - The name and contact information of the content reviewer(s) or publisher

9.02. CPE program sponsors must retain adequate documentation (electronic or paper) for a minimum of five years to support their compliance with these Standards and the reports that may be required of participants.

9.02.1. Required documentation elements for group programs. Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of group programs includes the following:

- Records of program completion verification by individual participant, including the number of CPE credits earned by participant.
 - The documentation maintained should adequately support the CPE program completion methodology selected by the CPE program sponsor. For example, if the CPE program sponsor selected to use an attendance log with indications of individual participant duration time, including sign in, sign out and any elongated breaks for program completion verification, then the attendance log for the program including all the aforementioned elements of information should be maintained.
 - If the group program is a webinar/webcast and the CPE program sponsor used a real time attendance monitoring mechanism to verify that participants are in attendance during the program, then the CPE program sponsor must retain documentation that serves as the evidence of the individual participant response to the attendance monitoring mechanisms.
- Dates and locations of group program offerings.
- Documentation of how CPE credits were determined.
 - CPE credits for group programs are determined based on course content duration time. Supporting documentation includes but is not limited to the group program agenda or program descriptive materials (course announcement information).
- Documentation of participant engagement.
 - Group CPE program sponsors must retain the program outline, agenda, speaker notes or other documentation that evidences the participant engagement related to course content during each credit of CPE planned for the group program. In certain limited circumstances, such as a high-profile keynote session, an element of participant engagement may not be appropriate. In such cases, the sponsor should document the justification.
- Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer,

and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.

- Results of program evaluations.
- Program descriptive materials (course announcement information).
- Program materials.

9.02.2. Required documentation elements for self study programs. Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of self study programs includes the following:

- Records of program completion verification by individual participant, including the number of CPE credits earned by participant and course completion date.
- Documentation of how CPE credits were determined.
 - For CPE program self study sponsors using method 1 (pilot tests) as the basis for CPE credit for traditional on-demand learning programs, as well as adaptive learning self study programs, appropriate pilot test records must be retained regarding the following:
 - When the pilot test was conducted
 - The intended participant population
 - How the sample of pilot testers was selected
 - Names and credentials and relevant experience of sample pilot test participants
 - For CPA pilot testers, the state of licensure, license number, and status of license should be maintained
 - A summary of pilot test participants' actual completion time
 - Statement from each pilot tester to confirm that the pilot tester is independent from the course development group and that the pilot tester was not informed in advance of the expected completion time
 - For CPE program sponsors using method 2 (word count formula) as the basis for CPE credit for self study programs, the word count formula calculation, as well as the supporting documentation for the data used in the word count formula (for example, word count; number of review questions, exercises, and qualified assessment questions; duration of audit or video segments, or both, if applicable; and actual calculation), must be retained. For adaptive learning self study programs, all potential paths that a participant could take to complete the program must be documented and retained.
 - For adaptive learning programs in which the adaptive learning platform or technology can track an individual participant's actual completion time through the program, the CPE program sponsor must maintain or be able to produce upon request, the individual participant's completion path and time through the program.
 - For nano learning programs, CPE program sponsors must maintain the documentation of the use of method 2 for self study programs in Section 7 Paragraph 7.02.7 to confirm that the nano learning program is a minimum of 10 minutes and less than 20 minutes.

- Course documentation must include an expiration date (the time by which the participant must complete the qualified assessment). For individual courses, the expiration date is no longer than one year from the date of purchase or enrollment. For a series of courses to achieve an integrated learning plan, the expiration date may be longer.
- Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.
- Results of program evaluations.
- Program descriptive materials (course announcement information).
- Program materials.

9.02.3. Required documentation elements for blended learning programs. Evidence of compliance with responsibilities set forth under these Standards that is to be retained by CPE program sponsors of blended learning programs includes the following:

- Clear instructions and information that summarizes the different components of the blended learning program and what must be completed or achieved during each component in order to qualify for CPE credits. The CPE program sponsor must also retain documentation of the course progression and what CPE credits were earned by individual participants upon the completion of the components.
- Dates and locations of blended learning program offerings.
- Documentation of how CPE credits were determined. CPE credit for blended learning programs must equal the sum of the CPE determinations for the various completed components of the program.
 - o CPE credits could be determined by actual completion time, for example, audio/video duration time or learning content duration time in a group program. Supporting documentation in those instances includes but is not limited to evidence of audio/video time or group program agenda or group meeting invitation indicating duration time.
 - o CPE credits could also be determined based on pilot tests of the representative completion time or word count formula (for example, reading, games, case studies and simulations). Supporting documentation in those instances includes but is not limited to the pilot test documentation (method 1) and word count formula (method 2) documentation requirements as prescribed for self study programs in Section 7 Paragraphs 7.02.01 and 7.02.6.
- Author/instructor, author/developer, and content reviewer, as applicable, names and credentials. For the CPA and tax attorney acting as an author/instructor, author/developer, and content reviewer for accounting, auditing, or tax program(s), the state of licensure, license number, and status of license should be maintained. For the enrolled agent acting in such capacity for tax program(s), information regarding the enrolled agent number should be maintained.

- Results of program evaluations.
- Program descriptive materials (course announcement information).
- Program materials.

Effective date:

Unless otherwise established by state licensing bodies or other professional organizations, these Standards are to be effective on_____.



NASBA Invites feedback on Private Equity Task Force White Paper

The National Association of State Boards of Accountancy (NASBA) has released a white paper developed by its Private Equity Task Force (PE Task Force) titled *“Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy”*

The white paper examines the rapidly growing trend of private equity (PE) investment in the accounting profession and its implications for the regulatory responsibilities of State Boards of Accountancy. It offers background, analysis, and discussion questions to assist boards and policymakers in evaluating how evolving

ownership and firm structures may affect public protection, auditor independence, and professional standards.

Purpose and Key Themes

The PE Task Force was established to assess the potential impacts of PE investment in CPA firms and to support state boards in understanding and addressing related regulatory challenges.

The white paper provides:

- A background on Board of Accountancy regulation of CPAs and CPA firms
- An overview of alternative practice structures used in CPA firms with PE investments
- Three key areas of focus for Boards of Accountancy:
 1. Independence and professional standards
 2. Disclosure and public understanding
 3. Regulatory oversight and enforcement

The document outlines core questions in each area to guide discussion among boards, regulators, and other stakeholders.

Call for Feedback

NASBA is inviting feedback and comments from State Boards of Accountancy and other stakeholders on the topics and questions presented in the white paper.

Comments are requested by January 31, 2026, and may be submitted to:
petaskforce@nasba.org

Feedback received will inform the PE Task Force's ongoing work and may contribute to future recommendations.

Access to the White Paper

The white paper, *"Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy"*, is available on NASBA's website. Click the link below to view.

[View White Paper](#)

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license approximately 653,000 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with operations in San Juan, PR. To learn more about NASBA, visit www.nasba.org.



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White Paper

**National Association of State Boards of Accountancy
Private Equity Task Force**

**Alternative Practice Structures & Private Equity:
Considerations and Questions for Boards of Accountancy**

October 24, 2025

Comments are requested by January 31, 2026

Submit all comments to petaskforce@nasba.org

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National Association of State Boards of Accountancy Private Equity Task Force

Alternative Practice Structures & Private Equity: Considerations and Questions for Boards of Accountancy

Executive Summary

Private equity (PE) investment in the accounting profession is an emerging trend that offers opportunities for growth, modernization, and succession. Yet it also raises questions related to how Boards of Accountancy regulate this issue to ensure public protection.

In response to these questions, National Association of State Boards of Accountancy (NASBA) Chair Maria Caldwell appointed the NASBA Private Equity Task Force (PE Task Force) to evaluate the implications of PE investment in the accounting profession and identify ways to support state boards in their oversight responsibilities. The PE Task Force is also charged with exploring how PE ownership may impact the public interest, firm independence, governance structures, and audit quality.

The members of the Private Equity Task Force are:

- Dan Vuckovich, CPA, Chair—NASBA Board of Directors' Member; NASBA Mountain Regional Director; Member, Montana Board of Public Accountants
- Barry Berkowitz, CPA—NASBA Board of Directors' Directors-at-Large Member
- Boyd Busby, CPA—Executive Director, Alabama State Board of Public Accountancy
- Dominic Franzella—Executive Officer, California Board of Accountancy
- Dale Mullen, Esq.—Member, Virginia Board of Accountancy
- David Nance, CPA—Executive Director, North Carolina Board of CPA Examiners
- Steve Platau, CPA—Member, Florida Board of Accountancy
- Melissa Ruff, CPA—NASBA Board of Directors' Member; NASBA Central Regional Director; Chair, Nebraska Board of Public Accountancy

The purpose of this paper is for the PE Task Force to educate Boards of Accountancy and policymakers about both the benefits and challenges of PE investment and raise questions

about how best to protect investors and the public interest. While identifying key questions, this paper is not intended to provide guidance on how Boards of Accountancy should modify their oversight practices or statutory frameworks.

The paper includes:

- Background on Board of Accountancy regulation of certified public accountants (CPAs) and CPA firms
- An introduction to CPA firms operating in Alternative Practice Structure (APS) models that have PE investment
- Three key topics and questions for Boards of Accountancy on regulating PE investment in CPA firms

NASBA's Private Equity Task Force seeks feedback from Boards of Accountancy and other key stakeholders regarding the content of this white paper, and in particular regarding the key topics and questions. Please submit any comments and questions to petaskforce@nasba.org by January 31, 2026.

Background on Board of Accountancy Regulation of CPAs and CPA Firms

State legislatures charge Boards of Accountancy with regulating CPAs and CPA firms¹ to protect the public interest. Boards of Accountancy accomplish this by enforcing standards of competence, ethical conduct, and independence in the performance of public accounting services.

Generally, CPAs and CPA firms must be licensed to perform attest engagements. These engagements produce an examination, opinion, agreed-upon procedures report, or assurance regarding information provided by a third party. Financial statement users (including investors and banks) rely on attest work to make key investment decisions. Therefore, Board of Accountancy regulation of attest work is critical to the functioning of the U.S. economy.

Additionally, Boards of Accountancy require CPAs and CPA firms to comply with various professional standards, such as generally accepted auditing standards and the American

¹ The Uniform Accountancy Act defines "CPA Firm" in §3 of the Ninth Edition (2025):

"Firm" means a sole proprietorship, a corporation, a partnership or any other entity that is practicing public accountancy as defined by the Act and has been duly registered with the appropriate State Board of Accountancy." Uniform Accountancy Act, §3(f), 2025. For purposes of this paper, we distinguish between firms registered and licensed to practice public accountancy ("CPA firms") and all other entities, which are regarded as "non-CPA firms" under the regulatory framework. See *also* Fn. 5.

Institute of CPAs (AICPA) Code of Professional Conduct.² Due to the evolving nature of the accounting profession, Boards of Accountancy also require CPAs to complete continuing professional education to maintain or enhance their knowledge.

Boards of Accountancy require CPA firms that provide attest services to participate in an approved peer review program. The primary objective of peer review is to monitor and enhance the quality of accounting, auditing, and attestation services provided by CPA firms. Peer review evaluates a firm's system of quality control/management as it relates to its accounting and auditing practice for non-issuer (privately held) clients (when a system review is required or elected) or through an evaluation of select engagements (when eligible for an engagement review). In contrast, audits of issuers (public companies) fall under the oversight of the Public Company Accounting Oversight Board. Peer review gives the public, regulators, and other financial statement users greater confidence in the reliability of the information they receive.

An Introduction to CPA firms operating in APS models that have PE investment

Non-CPA minority ownership has long been permitted within CPA firm structures. However, regulatory requirements governing firm ownership impose important limitations. Most states' laws mandate that a majority of a CPA firm's ownership—both in terms of equity and voting rights—be held by licensed CPAs.³ In addition, at least 44 jurisdictions require that non-CPA firm owners be individual persons who are actively engaged in the firm's business.⁴ These legal provisions restrict the extent to which non-licensees and passive investors can hold an ownership interest in a CPA firm. As a result, PE investors often structure their involvement in CPA firms through APSs which allow for investment in the non-attest side of the firm's business while ensuring that attest services remain under the control and oversight of licensed CPAs, in compliance with professional and regulatory requirements.

The AICPA Code of Professional Conduct defines an APS as “a form of organization in which a CPA firm that provides attest services is closely aligned with another public or

² The American Institute of CPAs (AICPA) Code of Professional Conduct is widely adopted throughout the U.S. At least 37 Boards of Accountancy have adopted the AICPA Code of Professional Conduct by reference in whole or in part. A further 8 Boards of Accountancy have their own state code of professional conduct, containing references to, or largely based on, the AICPA Code of Professional Conduct. Thus, any existing or new AICPA Code of Professional Conduct requirements will flow down to most states' laws and rules.

³ Two jurisdictions (Hawaii and the Commonwealth of the Northern Mariana Islands) require 100% CPA ownership of firms. All other jurisdictions require majority licensee ownership.

⁴ The Ninth Edition of the Uniform Accountancy Act (2025) at §7(c)(2) also includes this requirement: “Any CPA or PA firm as defined in this Act may include non-licensee owners provided that ... [a]ll non-licensee owners are of good moral character and active individual participants in the CPA or PA firm or affiliated entities.” The terms “active individual participant” and “affiliated entities” are not defined in the Uniform Accountancy Act or Model Rules.

private organization [non-attest entity]⁵ that performs other professional services.”⁶ This non-attest entity may receive PE investment, provide non-attest services, and perform key administrative functions for both entities. See Appendix 2, Table 1 for a diagram of a simplified ownership structure of an APS structured CPA firm.

Generally, APS, as it pertains to PE in CPA firms, operates in a business structure whereby the CPA firm providing attest/assurance services (often referred to as the “attest firm”) is closely aligned with the non-attest entity. See Appendix 2, Table 2 for a diagram of a simplified ownership structure of a CPA firm operating in an APS model that has PE investment.

During the 1990s, many CPA firms sought to expand beyond traditional audit and tax services into consulting, technology, and financial advisory work. However, as mentioned previously, state laws and professional regulations limit non-CPA ownership and investment in CPA firms. These restrictions made it difficult for firms to access external capital or form partnerships with non-CPA professionals, such as management consultants and IT specialists. To overcome these barriers, firms began developing APSs which allowed investors and non-CPAs to participate financially in the broader business while keeping the attest function under the control of licensed CPAs, as required by law.

Following the proliferation of this new investment model, the AICPA and Boards of Accountancy clarified rules and standards on ownership and independence, reinforcing that only CPA-owned entities could issue attest reports. APSs provided a way to separate the attest entity (CPA-owned) from the non-attest entity (which could be owned and/or funded by non-CPAs). This model preserved compliance with state accountancy laws while enabling firms to remain competitive and attract non-CPA expertise and investment.

The APS framework remains relevant today, as PE investment in APS firm structures has recently increased significantly. The APS model allows firms to balance the profession’s regulatory requirements with market flexibility and growth opportunities. This increased PE investment has occurred across the country in larger and smaller markets, and has impacted small, medium, and large firms.⁷ PE investment in CPA firms follows several

⁵ The Ninth Edition of the Uniform Accountancy Act (2025) does not include a definition for “non-CPA firm” or “non-attest entity.” Rather, a non-CPA firm or non-attest entity is understood contextually as any entity providing accounting-related services that is not licensed by its Board of Accountancy. That is, a firm which does not hold a permit to practice public accountancy. Uniform Accountancy Act, §3(f).

⁶ Alternative Practice Structures interpretation (*ET* sec. 1.220.020) of the Independence Rule.

⁷ Press accounts from 2023 and 2024 cite examples of small, medium, and large sized attest firms being approached by PE investors. See, e.g., *Journal of Accounting*, *Private Equity Eyes CPA firms Large and Small*, Feb. 1, 2023 (noting that more than half of the largest attest firms are involved in, or contemplating, PE-backed APS structures); see also CFO Brew, *Private Equity is Reshaping the Accounting Profession*, Sept. 17, 2024 (Reportedly, “you have midsized PE firms partnering with midsized accounting firms, and now you even

other recent trends, including PE investment in other licensed professions, such as medical and engineering professions.⁸ This trend has also coincided with the increased adoption of artificial intelligence within the CPA profession; the need for access to increased capital to supply attest firms with improved information technology resources; and recent waves of firm consolidation and restructuring associated with retirements at small firms.⁹

Reportedly, PE investors find CPA firms to be an attractive investment vehicle for several reasons, including the fact that they “often have stable, recurring revenue streams,” and given that “the fragmented nature of the accounting industry presents opportunities for consolidation and economies of scale.”¹⁰

Under the APS model, attest firms provide audit and assurance services, as required by law. The attest firm’s ownership structure must continue to adhere to requirements that maintain CPA ownership and control of the attest firm. The non-attest entity provides non-attest services including tax, consulting, management, and advisory services. The ownership structure for the non-attest firm varies, and may include a combination of CPAs, CPA partners in the attest firm, PE investors, and potentially other individuals and/or entity owners.

The attest firm and non-attest entity operate under a wide-ranging administrative services agreement. The non-attest entity provides centralized administrative functions to the attest firm including human resources, staffing, information technology, marketing, and general office administration. The attest firm and non-attest entity generally share branding, websites, and some operational leadership.

have small PE firms partnering with small CPA firms”); see also CFO Brew, *Private Equity Now Has a Stake in 20 of the Top 30 CPA Firms*, Nov. 20, 2024.

⁸ Some CPAs have asked questions about news and periodical coverage critical of private equity investment in medical professions. See, e.g., Bloomberg Tax, *Private Equity-Fueled Shakeup Coming for Accounting Industry*, April 30, 2025 (“Some studies have shown a deterioration in patient care after private equity targeted the health care industry, for instance, while others reported slightly improved care”); see also Wall Street Journal, *Doctors Warn Accountants of Private-Equity Drain on Quality: You Could be Next*, May 7, 2025 (“many doctors have decried private-equity firms’ push into healthcare, saying patient care has eroded under their ownership”).

⁹ See Thomson Reuters, *Some Tax, Audit & CPA firms are Rejecting Private Equity in Favor of Independence*, May 30, 2025 (“Private equity has flooded the profession with capital for firms to pay retiring partners, acquire smaller firms, improve technology, and expand client services.”)

¹⁰ See Thomson Reuters, *The Rise of Private Equity in Accounting: Not Just for Large Firms Anymore*, Aug. 20, 2024.

Three Key Topics and Questions for Boards of Accountancy on Regulating PE Investment in CPA Firms

The PE Task Force has identified three key topics for consideration by Boards of Accountancy: independence and professional standards; disclosure and public understanding; and regulatory oversight and enforcement. Under each of these three categories below, this white paper poses questions for Boards of Accountancy regarding responsible regulation of the accounting profession and protection of the public interest.

1. Independence and Professional Standards

Summary:

Independence remains the cornerstone of public trust in the accounting profession. When PE investors become closely aligned with CPA firms through APSs, complex relationships emerge that can threaten both actual and perceived independence.¹¹ The fundamental challenge lies in ensuring that attest firms maintain the requisite professional judgment, technical competence, and ethical standards while operating within increasingly sophisticated ownership and management structures.¹² Boards of Accountancy should evaluate whether existing independence frameworks adequately address the unique risks posed by PE involvement, including potential conflicts arising from shared management, compensation structures, and client relationships across attest firms and non-attest entities.

To ensure compliance with professional standards, non-attest entities' involvement in management, compensation, and performance evaluation decisions regarding CPAs at attest firms must not affect audit quality and auditor independence. The current version of the AICPA Code of Professional Conduct (AICPA Code) includes independence rules;¹³ requirements for organizational structures and names;¹⁴ guidance regarding organizational structures and names,¹⁵ including defining whether a firm is part of a "network" and determining what name requirements would apply to connected and related attest firms and related non-attest organizations.¹⁶

¹¹ Wall Street Journal, *Private Equity Has Closer Ties to Companies' Auditors Than Ever Before*, Oct. 30, 2024.

¹² Accounting Today, *Capital vs. Control: PE's Impact on CPA Firms*, Dec. 5, 2024.

¹³ AICPA Code of Professional Conduct, last updated March 1, 2025, at Secs. 1.200.001; 1.220.020; and Sec. 1.800.001.

¹⁴ *Id.* at Sec. 1.800.001.

¹⁵ *Id.* at Sec. 1.810.050.

¹⁶ *Id.* at Sec. .400.35.

In response to the proliferation of PE investment in attest firms, AICPA's Professional Ethics Executive Committee (PEEC) recently issued a memorandum flagging potential gaps in this guidance as it pertains to attest firms operating in an APS model with PE investment.¹⁷ PEEC's review and revision process should result in an exposure draft of the standard changes later in 2025, followed by the roll-out of new AICPA Code language aimed specifically at PE investment practices.¹⁸

Core Questions:

- How should attest firms operating in an APS model with PE investment maintain audit quality and avoid undue influence and pressure to perform, if non-attest entities influence the attest firm's management, compensation, and performance evaluations?
- What restrictions should apply to PE investors and their portfolio companies becoming attest clients of an attest firm within their same shared APS structure?
- How should peer review processes address the complexity of independence considerations introduced by APS structures with PE investment?
- Are there adequate safeguards to ensure that attest firms maintain the necessary internal knowledge and frameworks for compliance with the AICPA Code, and federal/state laws and rules, specifically around the protection of confidential client information?
- How can Boards of Accountancy and other standard setting bodies address independence concerns based on the size and scale of attest firms' relationships?
- Are there positions taken within PEEC's memorandum *Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures* that you believe should impose more restrictive requirements regarding attest firm independence? If so, which provisions, how would you modify them, and why?
- Would your Board of Accountancy consider adopting stricter laws or rules associated with independence than those in the AICPA Code, to enhance public protection?

¹⁷ See AICPA Professional Ethics Division, *Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures*, March 10, 2025.

¹⁸ See *id.* NASBA has responded to the PEEC request for comments with a June 13, 2025 response letter, available on NASBA's website: <https://nasba.org/wp-content/uploads/2025/06/June-13-2025-NASBA-Response-Letter-PEEC-APS-DM-FINAL.pdf>.

2. Disclosure and Public Understanding

Summary:

Commentators have noted that "an auditor's objectivity, both real and perceived, is critical to the business of [CPA] firms, which typically also have consulting and tax operations."¹⁹ Thus, "experts stress the importance of a clear distinction between which parts of a firm are owned by CPAs and which are not, both from a legal standpoint and a client relationship perspective."²⁰

The public's ability to make informed decisions about professional services depends on clear, accessible information about firm ownership, service boundaries, and regulatory oversight. When APS structures with PE investment blur traditional firm boundaries, enhanced disclosure requirements become essential to maintain transparency and consumer protection.

Core Questions:

- Should Boards of Accountancy require more prominent and standardized disclosures on websites and marketing materials, distinguishing attest and non-attest entities under common control?
- How can Boards of Accountancy better educate consumers about the distinction between attest and non-attest services in APS structures?
- What clarity is needed regarding Uniform Accountancy Act and Model Rules' wording on the use of the CPA title²¹ by individuals not associated with attest firms?
- How should advertising practices be regulated to provide transparency regarding the relationship between attest firms and non-attest entities?

¹⁹ Wall Street Journal, *Private Equity Has Closer Ties to Companies' Auditors Than Ever Before*, Oct. 30, 2024.

²⁰ Accounting Today, *Capital vs. Control: PE's Impact on CPA Firms*, Dec. 5, 2024.

²¹ When individuals who have earned the CPA license are allowed to display the designation, consumers are afforded a greater understanding regarding these individuals' background. Consumers can review Board of Accountancy websites to understand the regulatory framework, including how individuals obtained licensure; consumers can review online licensing records, including prior enforcement information; and consumers have a place to file a complaint, should the need arise.

3. Regulatory Oversight and Enforcement

Summary:

The emergence of APS models that have PE investment creates challenges for Board of Accountancy oversight and enforcement capabilities. Traditional regulatory frameworks were designed for simpler firm structures operating within clear jurisdictional boundaries. Firms operating in an APS structure with PE investment often operate across multiple states with complex ownership structures, exposing regulatory gaps or inconsistencies between jurisdictions.

Boards of Accountancy should adapt their oversight mechanisms to ensure effective regulation of these sophisticated structures while maintaining their core mission of public protection. This includes developing new approaches to licensing, monitoring, and enforcement that account for the interstate and multi-entity nature of modern attest firms.

Core Questions:

- What are the implications of differing state definitions of “the practice of public accountancy” for attest firms operating nationally under APS models?
- Would Boards of Accountancy find it helpful for the UAA to include definitions of “active individual participant” or “affiliated entities” within its requirements for non-CPA firm owners?²²
- How should Boards of Accountancy coordinate oversight when CPA firms operating under an APS model with PE investments conduct business across multiple jurisdictions?
- Regarding CPA firm registration requirements, do Boards of Accountancy need details on an attest firm’s principal place of business and physical presence in the jurisdiction, to ensure compliance with relevant laws and rules?

Conclusion

The PE Task Force encourages responses from Boards of Accountancy and other key stakeholders regarding the questions and topics included in the white paper. Please submit any comments and questions to petaskforce@nasba.org by January 31, 2026.

Responses received will guide NASBA and the PE Task Force’s next steps on this issue, including potentially suggesting revisions to the Uniform Accountancy Act and Model Rules

²² Uniform Accountancy Act § 7(c)(2)(B): “Any CPA or PA firm as defined in this Act may include non-licensee owners provided that ... All non-licensee owners are of good moral character and active individual participants in the CPA or PA firm or affiliated entities.”

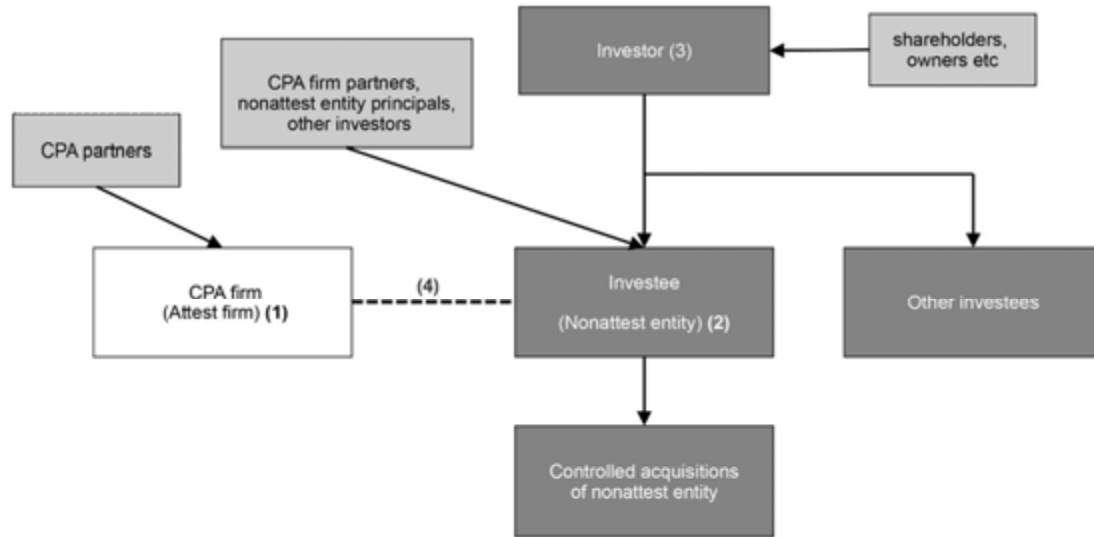
for consideration by the AICPA/NASBA Uniform Accountancy Act Committee; a PE Task Force report highlighting key questions and concerns; and future webinars and presentations educating stakeholders on this topic.

Appendix 1: Sources

- Journal of Accountancy, *Private Equity Eyes CPA firms Large and Small*, Feb. 1, 2023.
- Thomson Reuters, *The Rise of Private Equity in Accounting: Not Just for Large Firms Anymore*, Aug. 20, 2024.
- CFO Brew, *Private Equity is Reshaping the Accounting Profession*, Sept. 17, 2024.
- Wall Street Journal, *Private Equity's Ties to Companies' Auditors Have Never Been Closer. That Worries Some Regulators*, Oct. 30, 2024.
- CFO Brew, *Private Equity Now Has a Stake in 20 of the Top 30 CPA Firms*, Nov. 20, 2024.
- Accounting Today, *Capital vs. Control: PE's Impact on CPA Firms*, Dec. 5, 2024.
- Bloomberg Tax, *Private Equity-Fueled Shakeup Coming for Accounting Industry*, April 30, 2025.
- Wall Street Journal, *Doctors Warn Accountants of Private-Equity Drain on Quality: You Could be Next*, May 7, 2025.
- Thomson Reuters, *Some Tax, Audit & CPA firms are Rejecting Private Equity in Favor of Independence*, May 30, 2025.

Appendix 2: Tables

Table 1: The following is a diagram of a typical APS structure, applicable to any investor.²³



LEGEND

Administrative Services Agreement

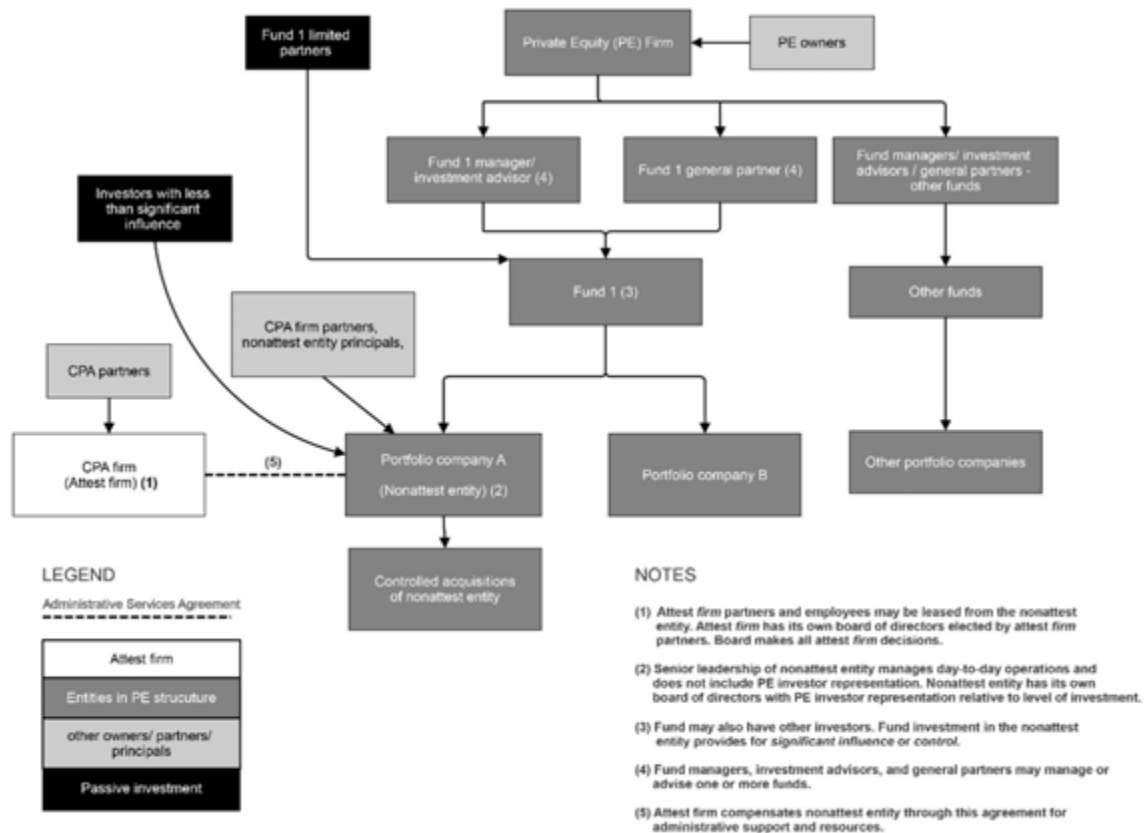
Attest firm
Entities in investor structure
other owners/ partners/ principals

NOTES

- (1) Attest firm partners and employees are leased from the nonattest entity. Attest firm has its own board of directors elected by attest firm partners. Attest firm board makes all attest firm decisions.
- (2) Senior leadership of nonattest entity manages day-to-day operations and does not include investor representation. Nonattest entity has its own board of directors with investor representation relative to level of investment.
- (3) Public or private investment in nonattest entity that provides for significant influence or control over the nonattest entity.
- (4) Attest firm compensates nonattest entity through this agreement for administrative support and resources.

²³ See AICPA Professional Ethics Division, *Potential revisions to the AICPA Code of Professional Conduct and guidance related to independence in alternative practice structures*, March 10, 2025.

Table 2: The following is a diagram of a typical ownership structure of a CPA firm operating in an APS model that has PE investment.²⁴



²⁴ See *id.*

NASBA – Committee Info

Communications Committee (Rachel Hanks) – Promote effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.

Communications Committee (Mark Diehl) – Promote effective and efficient communication among Boards of Accountancy, NASBA, and their respective stakeholders.

INVESTIGATIONS



THE STATE
of ALASKA

Department of Commerce, Community,
and Economic Development

DIVISION OF CORPORATIONS, BUSINESS AND
PROFESSIONAL LICENSING

550 West Seventh Avenue, Suite 1500
Anchorage, AK 99501-3567
Main: 907.269.8160
Fax: 907.269.8156

MEMORANDUM

DATE: October 30, 2025
TO: Board of Public Accountancy
THRU: Erika Prieksat, Chief Investigator
FROM: Roger Rouse, Investigator
RE: Investigative Report for the November 14, 2025 Meeting

The following information was compiled as an investigative report to the Board for the period of August 07, 2025 thru October 30, 2025; this report includes cases, complaints, and intake matters handled since the last report.

Matters opened by the Paralegals in Anchorage and Juneau, regarding continuing education audits and license action resulting from those matters are covered in this report.

OPEN - 30

<u>Case Number</u>	<u>Violation Type</u>	<u>Case Status</u>	<u>Status Date</u>
CERTIFIED PUBLIC ACCOUNTANT			
2022-001162	Violation of licensing regulation	Complaint	12/09/2022
2024-000033	License Application Review/Referral	Complaint	06/20/2024
2024-000451	Unlicensed practice or activity	Complaint	06/28/2024
2024-000500	Continuing education	Complaint	06/06/2024
2024-000729	Continuing education	Complaint	08/19/2024
2025-000066	Compliance	Complaint	03/10/2025
2025-000117	Unlicensed practice or activity	Complaint	03/26/2025
2025-000118	Unlicensed practice or activity	Complaint	05/05/2025
2025-000264	License Application Review/Referral	Complaint	05/16/2025
2025-000315	Violation of License Regulation	Complaint	04/18/2025

2025-000484	Unlicensed practice or activity	Complaint	07/16/2025
2025-000525	Unlicensed practice or activity	Complaint	09/08/2025
2025-000754	License Application Review/Referral	Complaint	08/15/2025
2025-000760	Unlicensed practice or activity	Complaint	08/19/2025
2023-000514	Contested license denial	Monitor	
2021-000081	Violation of licensing regulation	Investigation	01/13/2022
2022-000068	Negligence	Investigation	02/22/2024
2022-000932	Violating professional ethics	Investigation	02/03/2025
2022-000933	Violating professional ethics	Investigation	01/21/2025
2024-000074	Unlicensed practice or activity	Investigation	07/30/2025
2024-000501	Continuing education	Investigation	08/20/2024
2024-000506	Continuing education	Investigation	08/23/2024
2024-000549	Continuing education	Investigation	05/29/2025
2024-000673	Continuing education	Investigation	09/09/2024
2024-000764	Continuing education	Investigation	05/07/2025

**CERTIFIED PUBLIC
ACCOUNTANT REGISTRATION**

2024-000079	License Application Review/Referral	Complaint	02/27/2025
2024-000576	Violation of licensing regulation	Complaint	07/22/2024
2022-000131	Incompetence	Investigation	09/01/2023
2024-000073	Unlicensed practice or activity	Investigation	07/30/2025

CORPORATE AUTHORIZATION

2022-001164	Violation of licensing regulation	Complaint	12/09/2022
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Closed - 12

<u>Case #</u>	<u>Violation Type</u>	<u>Case Status</u>	<u>Closed</u>	<u>Closure</u>
CERTIFIED PUBLIC ACCOUNTANT				
2024-000911	Incompetence	Closed-Complaint	10/03/2025	No Action - No Violation
2025-000615	License Application Review/Referral	Closed-Complaint	08/19/2025	Review Complete

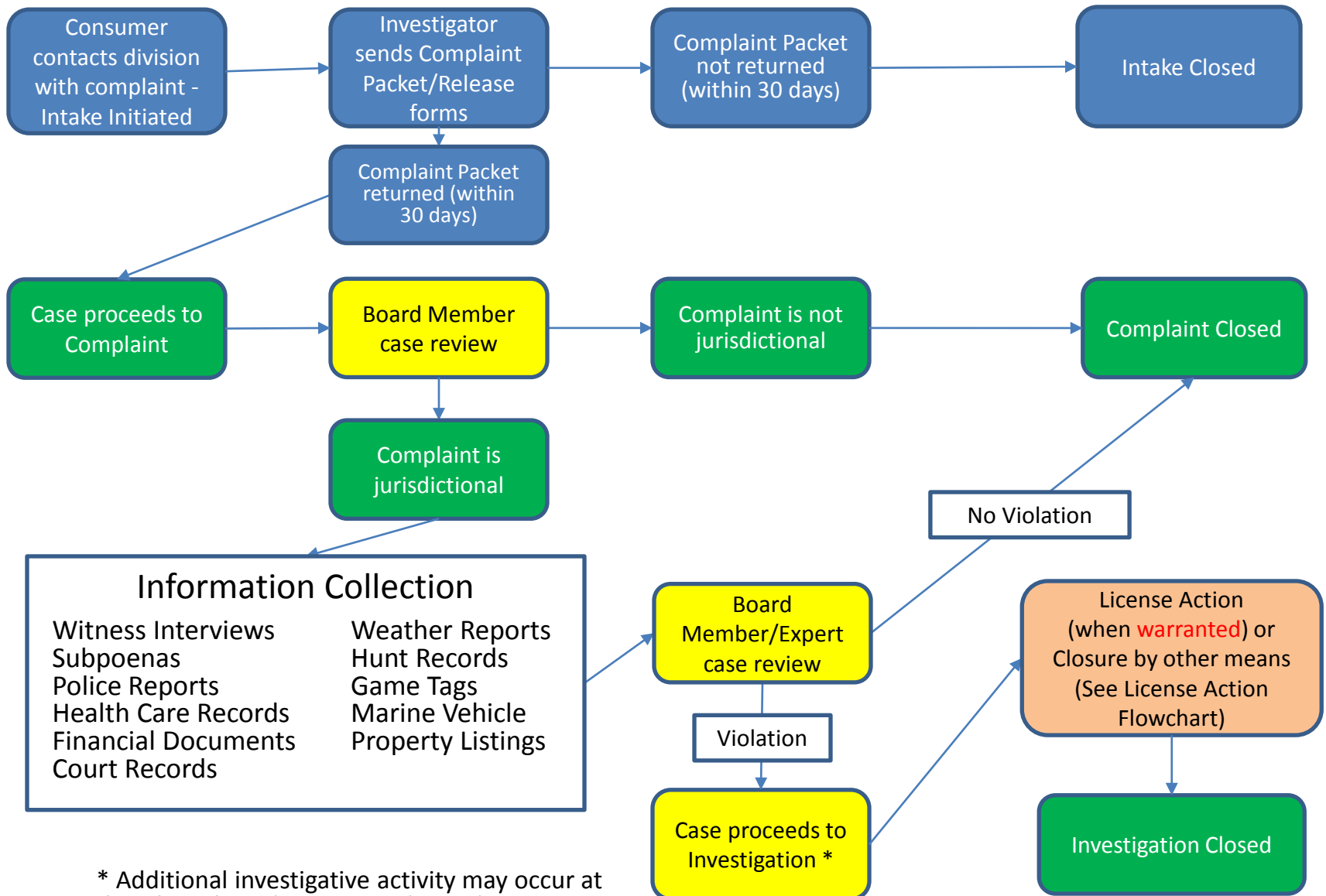
2025-000688	License Application Review/Referral	Closed-Complaint	10/01/2025	Review Complete
2024-000076	License Application Review/Referral	Closed-Investigation	09/03/2025	License Action
2024-000080	Unlicensed practice or activity	Closed-Investigation	09/10/2025	License Action
2024-000973	Unlicensed practice or activity	Closed-Investigation	09/03/2025	License Action
2024-001005	Unlicensed practice or activity	Closed-Investigation	09/03/2025	License Action
2024-001008	Unlicensed practice or activity	Closed-Investigation	09/04/2025	License Action
2024-001012	Unlicensed practice or activity	Closed-Investigation	09/04/2025	License Action
2024-001039	License Application Review/Referral	Closed-Investigation	09/04/2025	License Action
2024-001223	Unlicensed practice or activity	Closed-Investigation	09/04/2025	License Action

**CERTIFIED PUBLIC
ACCOUNTANT REGISTRATION**

2024-000241	Unlicensed practice or activity	Closed-Investigation	09/10/2025	License Action
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END OF REPORT

Investigative Process



Overview of the Board and Division (Investigation Unit) functions:

The Board or Commission's primary function is that of a regulatory body that makes licensure decisions and monitors compliance with the statute and regulations governing the profession. The professional statutes and regulations are found in centralized statutes of Title 8, and also in the statutes and regulations specific to each board, commission, or occupational area.

Complaints:

All written complaints, or reports, alleging a violation of statute or regulations should provide a specific and detailed summary of the complaint; the complainant must include any documentation or witnesses they feel supports the allegation of wrongdoing and, in healthcare complaints, a release for patient records.

Upon receipt, the complaint and evidence are reviewed by investigators to ensure jurisdiction over the person named in the complaint and the alleged violation by that person. This review takes into account, informal guidelines established by the Board or Commission, and the statutes and regulations of that specific practice area. If the complaint does not appear to allege a violation that is within the Board's jurisdiction, the Division may close the complaint. If the complaint does center on a violation that is within the Board's jurisdiction, an initial letter may be sent to the licensee against whom the complaint is filed. This letter provides notice of the complaint and allegations and may request records, an interview, or other response by the licensee.

Complaints that present an immediate threat to public safety are given priority; however, all complaints are investigated as quickly as possible. The steps taken in the investigation are determined on a case by case basis by the specifics of the allegations. This portion of the investigative process may be quite lengthy and may require additional information or evidence from the complainant, licensee, businesses, other governmental agencies or state boards, witnesses, or related parties.

Inquiry and Investigation:

The Investigators conduct an inquiry into the complaint; generally, the steps for an inquiry include the following:

- obtaining records, documentation and evidence related to the complaint;
- locating and interviewing the complainant, the client, the subject and any witnesses;
- drafting and serving subpoenas for necessary information.

After investigators have gathered pertinent information or evidence to prove or disprove an alleged violation, the matter is reviewed with the Chief Investigator and, when appropriate, the Board or Commission's liaison, a panel of two Board Members, or an expert in the field. This review may result in a recommendation that more information be obtained, the case be closed, or that the case continue forward. The Board's liaison or review panel does not determine guilt or innocence; it simply reviews the complaint to determine whether the allegations, supported by un-contested or sufficient evidence, would warrant proceeding with disciplinary action even if contested by the licensee.

If the complaint is supported by evidence, it proceeds to a case, or investigation. Once an investigation is opened, the licensee is notified they are under official investigation by the Division on behalf of the Board or Commission. This distinguishes between allegations brought against a licensee and a matter where allegations were brought and it was determined the licensee committed a violation of statutes or regulations governing their license. This is an important step because complaints can be unfounded or determined to be unsupported by evidence, and they are closed before becoming an official investigation, protecting the subject of the complaint from unwarranted repercussions in the community or area of practice. If a violation is supported by evidence and the matter proceeds to an investigation, the next step is determining an appropriate result.

Disposition of Cases:

The majority of cases are resolved through a Consent Agreement, an amicable settlement of a case short of a public hearing; this Agreement spells out agreed upon disciplinary action between the Board and the licensee and allows more options in achieving a balanced resolution for both parties.

The Consent Agreement is written by the Division, in consultation with a Reviewing Board or Commission Member; they consider the nature of the violation, the standard in effect at the time it was violated, the effect of the violation on the public and the profession, whether the respondent was knowing and willful, previous violations, whether the licensee was cooperative and took responsibility for the violation, any mitigating circumstances, the disciplinary action's effect on improving the licensee's practices, precedents set by other cases for consistency from case to case, and if appropriate, a necessary deterrent for other practitioners to avoid a similar violation.

Consent Agreements may involve any of the following:

- reprimand
- revocation
- assessment of a civil penalty (fine)
- suspension (for a specific period of time)
- probation
- condition to take additional Continuing Education over and above the annual requirement
- restrictions on practice (some Boards)

If an Agreement with the licensee is unsuccessful, the case is referred to the investigators' counsel, an Assistant Attorney General (AAG), for review and possible litigation, filing an Accusation charging the violations. If an Accusation is filed, the licensee is entitled to a hearing on the charges against them. After guidance from the Board or Commission and the Division, the AAG may approach the licensee to negotiate a settlement prior to a hearing. If a settlement cannot be reached, an administrative hearing will be held. All involved parties may be requested to appear and testify at the hearing, conducted by the Office of Administrative Hearings (OAH). After the hearing, OAH provides the Board or Commission with a proposed decision and order; the Board or Commission may adopt, amend, or reject the proposed decision and issue their own Decision and Order. Any Decision and Order adopted by the Board or Commission may be appealed to the Superior Court by the licensee.

The Division does not intervene in a dispute regarding the fees charged by a licensee. Disciplinary action is considered carefully on a case-by-case basis since the action may adversely affect the licensee reputation and ability to make a living. Therefore, it takes more than a claim of wrongdoing to file a complaint with the Board; the allegation must be substantiated and must be jurisdictional to the statutes and regulations of that Board or practice area.

Confidentiality:

Investigations are required by statute to be kept confidential. This often prevents the complainant, licensee, and the Board from obtaining progress reports or information that may disclose the current status of an open investigation. This also protects the reputation of licensees who may be accused of wrongdoing but the allegations against them are unproven. Cases often involve other agencies, businesses, and practices; disclosing information during an on-going case can compromise the investigation, create conflicts for reviewing Board members, or result in unnecessary hardship to the licensee.

Board/Commission License Action Options

Circumstance

Response/Options

Cease and Desist Order

On notice of possible violation, the Commissioner may, if in public's interest, issue Cease and Desist Order. AS 08.01.087(b). The board is polled for objection.



Board can object.

Must be majority, within 10 days.

Summary Suspension

Investigation shows "clear and immediate threat to public health and safety", Division presents petition for summary suspension.



Board issues summary suspension; hearing to follow within 7 days.

AS 08.01.075(c)

Post-hearing there is a proposed decision (from a judge), requires adoption by board.

License Denial



Board issues or denies license based on Alaska statutes specific to the profession.

Possible hearing if license is denied, proposed decision, and final adoption by board.

Consent Agreement

Investigation Unit presents a Consent Agreement, either before or after an Accusation is filed.



Board may approve or reject.

If board rejects Consent Agreement, further negotiations may follow or a hearing may be held.

Accusation

Investigation informed by the professional opinion of a Reviewing Board Member leads to filing an Accusation; if requested, hearing follows, decision goes to board with proposals for action from both parties, if any.



Board determines whether to accept, reject, or modify proposed decision and determine which sanctions to impose.

AS 08.01.075

Violation of Consent Agreement: Automatic Suspension

Board is informed of violation warranting immediate suspension under terms of Consent Agreement.



Division initiates suspension (per delegated authority) within Consent Agreement. Hearing possible, after which the board considers proposed ALJ decision, and adopts, rejects or amends.

BOARD
BUSINESS

Department of Commerce Community, and Economic Development
Corporations, Business and Professional Licensing

Summary of All Professional Licensing
Schedule of Revenues and Expenditures

Board of Public Accountancy	FY 18	FY 19	Biennium	FY 20	FY 21	Biennium	FY 22	FY 23	Biennium	FY 24	FY 25	Biennium
Revenue												
Revenue from License Fees	\$ 730,935	\$ 155,871	\$ 886,806	\$ 763,235	\$ 164,635	\$ 927,870	\$ 646,145	\$ 136,860	\$ 783,005	\$ 600,898	\$ 153,165	\$ 754,063
General Fund Received				\$ -	\$ -	-	\$ 17,196	\$ 3,621	20,817	\$ 1,154	\$ -	1,154
Allowable Third Party Reimbursements	6,580	2,241	8,821	\$ 1,465	\$ -	1,465	\$ 720	\$ 6,304	7,024	\$ 8,980	\$ 6,859	15,839
TOTAL REVENUE	\$ 737,515	\$ 158,112	\$ 895,627	\$ 764,700	\$ 164,635	\$ 929,335	\$ 664,061	\$ 146,785	\$ 810,846	\$ 611,032	\$ 160,024	\$ 771,056
Expenditures												
Non Investigation Expenditures												
1000 - Personal Services	148,255	150,914	299,169	124,487	134,983	259,470	158,954	129,224	288,178	177,675	172,951	350,626
2000 - Travel	24,125	12,902	37,027	6,800	278	7,078	2,175	11,617	13,792	10,567	14,910	25,477
3000 - Services	15,356	8,138	23,494	8,448	4,960	13,408	8,473	8,049	16,522	21,454	4,203	25,657
4000 - Commodities	313	285	598	-	-	-	-	-	-	-	-	-
5000 - Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
Total Non-Investigation Expenditures	188,049	172,239	360,288	139,735	140,221	279,956	169,602	148,890	318,492	209,696	192,064	401,760
Investigation Expenditures												
1000-Personal Services	52,645	75,518	128,163	55,363	59,205	114,568	61,298	89,609	150,907	95,173	95,000	190,173
2000 - Travel	-	-	-	-	-	-	-	-	-	-	-	-
3023 - Expert Witness	-	-	-	-	-	-	-	-	-	2,700	-	2,700
3088 - Inter-Agency Legal	16,670	33	16,703	-	5,034	5,034	17	-	17	4,851	761	5,612
3094 - Inter-Agency Hearing/Mediation	8,260	-	8,260	-	7,725	7,725	-	-	-	4,641	-	4,641
3000 - Services other	-	501	501	273	60	333	51	70	121	1,346	223	1,569
4000 - Commodities	-	-	-	-	-	-	-	-	-	-	-	-
Total Investigation Expenditures	77,575	76,052	153,627	55,636	72,024	127,660	61,366	89,679	151,045	108,711	95,984	204,695
Total Direct Expenditures	265,624	248,291	513,915	195,371	212,245	407,616	230,968	238,569	469,537	318,407	288,048	606,455
Indirect Expenditures												
Internal Administrative Costs	60,154	58,864	119,018	58,556	48,282	106,838	60,652	60,404	121,056	62,853	56,822	119,675
Departmental Costs	43,238	46,280	89,518	29,179	27,972	57,151	33,998	29,377	63,375	41,330	38,007	79,337
Statewide Costs	22,452	22,975	45,427	23,694	26,652	50,346	27,683	23,797	51,480	26,407	22,862	49,269
Total Indirect Expenditures	125,844	128,119	253,963	111,429	102,906	214,335	122,333	113,578	235,911	130,590	117,691	248,281
TOTAL EXPENDITURES	\$ 391,468	\$ 376,410	\$ 767,878	\$ 306,800	\$ 315,151	\$ 621,951	\$ 353,301	\$ 352,147	\$ 705,448	\$ 448,997	\$ 405,739	\$ 854,736
Cumulative Surplus (Deficit)												
Beginning Cumulative Surplus (Deficit)	\$ (43,528)	\$ 302,519		\$ 84,221	\$ 542,121		\$ 391,605	\$ 702,365		\$ 497,003	\$ 659,038	
Annual Increase/(Decrease)	346,047	(218,298)		457,900	(150,516)		310,760	(205,362)		162,035	(245,716)	
Ending Cumulative Surplus (Deficit)	\$ 302,519	84,221		\$ 542,121	\$ 391,605		\$ 702,365	\$ 497,003		\$ 659,038	\$ 413,322	
Statistical Information												
Number of Licenses for Indirect calculation	1,816	1,709		1,793	1,719		1,859	1,680		1,764	1,544	
Additional information: - General fund dollars were received in FY21-FY24 to offset increases in personal services and help prevent programs from going into deficit or increase fees. - Most recent fee change: Fee reduction FY24 - Annual license fee analysis will include consideration of other factors such as board and licensee input, potential investigation load, court cases, multiple license and fee types under one program, and program changes per AS 08.01.065.												

Sub Unit	(Multiple Items)
PL Task Code	CPA1

Sum of Budgetary Expenditures	Object Type Name (Ex)			
Object Name (Ex)	1000 - Personal Services	2000 - Travel	3000 - Services	Grand Total
1011 - Regular Compensation	148,004.68			148,004.68
1014 - Overtime	13.64			13.64
1021 - Allowances to Employees	356.29			356.29
1023 - Leave Taken	20,327.40			20,327.40
1028 - Alaska Supplemental Benefit	10,328.24			10,328.24
1029 - Public Employee's Retirement System Defined Benefits	31,116.86			31,116.86
1030 - Public Employee's Retirement System Defined Contribution	2,736.17			2,736.17
1034 - Public Employee's Retirement System Defined Cont Health Reim	1,665.75			1,665.75
1035 - Public Employee's Retirement Sys Defined Cont Retiree Medical	433.50			433.50
1037 - Public Employee's Retirement Sys Defined Benefit Unfnd Liab	9,161.90			9,161.90
1039 - Unemployment Insurance	292.54			292.54
1040 - Group Health Insurance	33,977.29			33,977.29
1041 - Basic Life and Travel	15.33			15.33
1042 - Worker's Compensation Insurance	761.12			761.12
1047 - Leave Cash In Employer Charge	3,888.96			3,888.96
1048 - Terminal Leave Employer Charge	2,327.20			2,327.20
1053 - Medicare Tax	2,257.10			2,257.10
1062 - GGU Business Leave Bank Contributions	192.03			192.03
1077 - ASEA Legal Trust	59.42			59.42
1079 - ASEA Injury Leave Usage	6.57			6.57
1080 - SU Legal Trst	29.60			29.60
2005 - In-State Non-Employee Airfare		1,143.45		1,143.45
2007 - In-State Non-Employee Lodging		1,405.00		1,405.00
2008 - In-State Non-Employee Meals and Incidentals		570.00		570.00
2009 - In-State Non-Employee Taxable Per Diem		128.00		128.00
2010 - In-State Non-Employee Non-Taxable Reimbursement		676.61		676.61
2012 - Out-State Employee Airfare		3,201.62		3,201.62
2013 - Out-State Employee Surface Transportation		333.50		333.50
2014 - Out-State Employee Lodging		2,178.15		2,178.15
2015 - Out-State Employee Meals and Incidentals		550.00		550.00
2017 - Out-State Non-Employee Airfare		2,428.57		2,428.57
2019 - Out-State Non-Employee Lodging		1,829.28		1,829.28
2020 - Out-State Non-Employee Meals and Incidentals		345.00		345.00
2022 - Out-State Non-Employee Non-Taxable Reimbursement		120.65		120.65
2970 - Travel Cost Transfer		-		-
3002 - Memberships			3,200.00	3,200.00
3035 - Long Distance			3.64	3.64
3045 - Postage			348.76	348.76
3046 - Advertising			603.84	603.84
3057 - Structure, Infrastructure and Land - Rentals/Leases			179.52	179.52
3085 - Inter-Agency Mail			90.40	90.40
3088 - Inter-Agency Legal			760.83	760.83
Grand Total	267,951.59	14,909.83	5,186.99	288,048.41

FY 2025 CBPL COST ALLOCATIONS

Name	Task Code	Direct Revenues	General Fund Received	3rd Party Reimbursement	Total Revenues	Direct Expense	Percentage of board licenses/total licensees:	Department certified transactions % by Fiscal Revenue \$	Indirect Expense (Total Non-PCN Allocated)	Percentage of program direct Personal Services:	Total Indirect Expenses	Total Expenses	2025 Annual Surplus (Deficit)	FY24 Direct Expense	FY24 Indirect Expenses	FY24 Total Expenses
Acupuncture	ACU1	\$ 36,704		\$ -	\$ 36,704	\$ 7,610	\$ 3,586	\$ -	\$ 3,586	1,873	\$ 5,459	\$ 13,069	\$ 23,635	\$ 6,651	\$ 5,234	\$ 11,885
Architects, Engineer	AEL1	\$ 188,460	\$ -	\$ 3,193	\$ 191,653	\$ 449,475	226,368	\$ 4,018	230,386	105,959	336,345	785,820	(594,167)	337,247	290,445	627,692
Athletic Trainers	ATH1	\$ 5,120		\$ -	\$ 5,120	\$ 3,035	2,045	\$ 918	2,963	803	3,766	6,801	(1,681)	1,642	2,538	4,180
Audiology and Speech Pathologists	AUD1	\$ 98,651		\$ -	\$ 98,651	\$ 54,058	33,460	\$ 1,439	34,899	13,362	48,261	102,319	(3,668)	41,069	41,314	82,383
Barbers & Hairdressers	BAH1	\$ 303,803		\$ -	\$ 303,803	\$ 447,826	201,888	\$ 6,299	208,187	108,174	316,361	764,187	(460,384)	364,706	299,416	664,122
Behavior Analysts	BEV1	\$ 16,771		\$ -	\$ 16,771	\$ 13,162	4,090	\$ -	4,090	3,270	7,360	20,522	(3,751)	8,861	6,382	15,243
Chiropractors	CHI1	\$ 315,785		\$ 1,200	\$ 316,985	\$ 191,694	10,136	\$ 868	11,004	43,354	54,358	246,052	70,933	194,286	46,936	241,222
Collection Agencies	COA1	\$ 19,430		\$ -	\$ 19,430	\$ 49,960	17,101	\$ 1,811	18,912	12,787	31,699	81,659	(62,229)	11,743	22,895	34,638
Concert Promoters	CPR1	\$ 13,875		\$ -	\$ 13,875	\$ -	830	\$ 372	1,202	1,202	1,202	12,673		44	774	818
Construction Contractors	CON1	\$ 1,408,302		\$ -	\$ 1,408,302	\$ 786,652	287,154	\$ 5,134	292,288	135,461	427,749	1,214,401	193,901	607,170	333,943	941,113
Home Inspectors	HIN1	\$ 8,495		\$ -	\$ 8,495	\$ 21,906	2,638	\$ 1,339	3,977	5,800	9,777	31,683	(23,188)	19,253	9,692	28,945
Dental	DEN1	\$ 630,810	\$ -	\$ -	\$ 630,810	\$ 310,844	71,070	\$ 3,472	74,542	77,402	151,944	462,788	168,022	350,066	157,023	507,089
Dietitians/Nutritionists	DTN1	\$ 13,060		\$ -	\$ 13,060	\$ 18,722	13,811	\$ 1,190	15,001	4,947	19,948	38,670	(25,610)	24,885	21,145	46,030
Direct Entry Midwife	MID1	\$ 104,366		\$ -	\$ 104,366	\$ 18,786	1,482	\$ -	1,482	4,909	6,391	25,177	79,189	24,961	3,268	28,229
Dispensing Opticians	DOP1	\$ 30,433		\$ -	\$ 30,433	\$ 18,914	5,542	\$ -	5,542	4,881	10,423	29,337	1,096	24,239	12,672	36,911
Electrical Administrator	EAD1	\$ 32,310		\$ -	\$ 32,310	\$ 88,422	27,059	\$ 223	27,282	14,330	41,612	130,034	(97,724)	96,254	46,081	142,335
Euthanasia Services	EUT1	\$ 3,500		\$ -	\$ 3,500	\$ 735	445	\$ -	445	194	639	1,374	2,126	488	548	1,036
Geologists	GEO1	\$ 1,150		\$ -	\$ 1,150	\$ 45	652	\$ -	652	7	659	704	446	991	925	1,916
Guardians/Conservators	GCO1	\$ 10,100		\$ -	\$ 10,100	\$ 60,548	741	\$ 322	1,063	4,905	5,968	66,516	(56,416)	6,758	2,881	9,639
Guide-Outfitters	GUI1	\$ 285,923		\$ -	\$ 285,923	\$ 537,908	47,212	\$ 3,795	51,007	118,688	169,695	707,603	(421,680)	434,101	166,507	600,608
Marine Pilots	MAR1	\$ 73,700		\$ -	\$ 73,700	\$ 106,816	4,090	\$ 273	4,363	21,217	25,580	132,396	(58,696)	85,392	20,286	105,678
Foreign Pleasure Craft	FPC1	\$ 70,215		\$ -	\$ 70,215		-	\$ -	-	-	-	-	70,215		334	334
Marital & Family Therapy	MFT1	\$ 101,579		\$ -	\$ 101,579	\$ 97,649	5,542	\$ 570	6,112	24,843	30,955	128,604	(27,025)	29,916	13,629	43,545
Massage Therapists	MAS1	\$ 54,925		\$ 330	\$ 55,255	\$ 236,819	37,639	\$ 2,059	39,698	56,561	96,259	333,078	(277,823)	225,078	95,655	320,733
Mechanical Administrator	MEC1	\$ 21,305		\$ -	\$ 21,305	\$ 85,553	16,893	\$ 918	17,811	10,618	28,429	113,982	(92,677)	95,639	32,432	128,071
Medical	MED1	\$ 2,690,026		\$ -	\$ 2,690,026	\$ 1,961,011	302,269	\$ 4,935	307,204	284,600	591,804	2,552,815	137,211	1,707,753	482,539	2,190,292
Mortuary Science	MOR1	\$ 26,555		\$ -	\$ 26,555	\$ 8,854	4,475	\$ 372	4,847	2,275	7,122	15,976	10,579	8,230	6,524	14,754
Naturopaths	NAT1	\$ 8,280		\$ -	\$ 8,280	\$ 7,098	1,126	\$ -	1,126	1,826	2,952	10,050	(1,770)	4,147	2,744	6,891
Nurse Aides	NUA1	\$ 225,185		\$ 132	\$ 225,317	\$ 239,914	83,814	\$ 1,513	85,327	34,781	120,108	360,022	(134,705)	101,931	110,655	212,586
Nursing	NUR1	\$ 5,462,496	\$ -	\$ 3,777	\$ 5,466,273	\$ 2,218,313	896,404	\$ 4,067	900,471	473,604	1,374,075	3,592,388	1,873,885	1,843,890	1,145,143	2,989,033
Nursing Home Administrators	NHA1	\$ 16,700		\$ -	\$ 16,700	\$ 2,250	1,956	\$ -	1,956	56	2,012	4,262	12,438	2,044	1,575	3,619
Optometry	OPT1	\$ 136,631		\$ -	\$ 136,631	\$ 46,014	7,646	\$ 174	7,820	11,608	19,428	65,442	71,189	41,753	19,413	61,166
Pawnbrokers	PAW1	\$ 350		\$ -	\$ 350	\$ 3,076	474	\$ -	474	814	1,288	4,364	(4,014)	4,222	2,035	6,257
Pharmacy	PHA1	\$ 363,853	\$ -	\$ 2,506	\$ 366,359	\$ 829,496	204,111	\$ 6,374	210,485	213,141	423,626	1,253,122	(886,763)	658,578	364,788	1,023,366
Physical/Occupational Therapy	PHY1	\$ 163,679		\$ 719	\$ 164,398	\$ 226,724	72,611	\$ 3,993	76,604	54,249	130,853	357,577	(193,179)	185,128	124,363	309,491
Prescription Drug Monitoring Program	PDMP	\$ -		\$ 1,170	\$ 1,170	\$ 1,190	-	\$ -	-	-	-	1,190	(20)	1,721	-	1,721
Professional Counselors	PCO1	\$ 105,550		\$ 644	\$ 106,194	\$ 208,103	36,898	\$ 2,034	38,932	53,127	92,059	300,162	(193,968)	204,504	91,681	296,185
Psychology	PSY1	\$ 168,552		\$ -	\$ 168,552	\$ 198,579	11,855	\$ 645	12,500	47,869	60,369	258,948	(90,396)	173,098	59,195	232,293
Public Accountancy	CPA1	\$ 153,165	\$ -	\$ 6,859	\$ 160,024	\$ 288,048	45,760	\$ 992	46,752	70,939	117,691	405,739	(245,715)	318,407	130,590	448,997
Real Estate	REC1	\$ 148,775		\$ -	\$ 148,775	\$ 326,027	108,176	\$ 1,835	110,011	76,980	186,991	513,018	(364,243)	391,392	191,680	583,072
Real Estate Appraisers	APR1	\$ 180,565		\$ -	\$ 180,565	\$ 151,483	12,507	\$ 2,803	15,310	37,416	52,726	204,209	(23,644)	104,135	39,303	143,438
Social Workers	CSW1	\$ 126,150		\$ -	\$ 126,150	\$ 246,022	42,826	\$ 2,109	44,935	63,348	108,283	354,305	(228,155)	197,753	97,794	295,547
Storage Tank Workers	UST1	\$ 1,080		\$ -	\$ 1,080	\$ 4,678	1,838	\$ -	1,838	1,238	3,076	7,754	(6,674)	11,150	5,691	16,841
Veterinary	VET1	\$ 316,829		\$ 1,953	\$ 318,782	\$ 247,029	26,347	\$ 1,339	27,686	61,279	88,965	335,994	(17,212)	147,383	67,057	214,440
No longer existent board/commission (ie Athletic)			\$ -									-	-			
Totals All Boards		\$ 14,143,193	\$ -	\$ 22,483	\$ 14,165,676	\$ 10,821,048	\$ 2,882,567	\$ 68,205	\$ 2,950,772	\$ 2,263,495	\$ 5,214,267	\$ 16,035,315	\$ (1,869,639)	\$ 9,098,659	\$ 4,575,725	\$ 13,674,384

ABL & Corporations	DA0801005	\$ 13,065,329	\$ -	\$ 13,065,329	\$ 474,829	\$ 1,348,575	\$ 9,301	\$ 1,357,876	\$ 256,212	\$ 1,614,088	\$ 2,088,917	10,976,412	
												-	
Fines & Forfeit GF		223,196	-	223,196							-		
Revenue Transfer In (Carry Forward Net) CFWD		2,011,431	-	2,011,431							-		
Reimbursable Service Agreements AR DA0801007		-		-							-		
RSA 0825023- DHSS Nurse Aide Program		129,571		129,571	129,571						129,571		
RSA 0825024- DHSS PFS- DOA PDMP		306,958		306,958	306,958						306,958		
RSA 0825022- DHSS PFS- DOA BJA PDMP		447,963		447,963	447,963						447,963		
RSA 0825025- DHSS EPI PDMP		198,352		198,352	198,352						198,352		
RSA 0825021 Child Support Assistance		302		302	302						302		
RSA 0825309- DHSS PFS- PDMP		195,000		195,000	195,000						195,000		
Interagency clearing		-		-	-						-		
Direct Professional Licensing TASK 8000				-	73,036						73,036		
General Fund Received TASK 8000		-	288,274	288,274	288,274						288,274		
Telemedicine Business Registry TBR1		107,800		107,800							-		
DWAD - Emergency Authorizations				-							-		
Real Estate Recovery Fund ZSU1		39,020		39,020	123,846						123,846		
Third Party Reimbursement 080801108		-	-	-	-						-		
Total CBPL		\$ 30,868,114	\$ 288,274	\$ 22,483	\$ 31,178,872	\$ 13,059,180	\$ 4,231,142	\$ 77,506	\$ 4,308,648	\$ 2,519,707	\$ 6,828,355	\$ 19,887,535	11,291,337

DIVISION INDIRECT EXPENSES	Total	Prof Lic	Corp & Bus Lic
Percentage of program direct Personal Services:			
Business Supplies	25,582	25,478	104
Office Equipment	195,244	189,754	5,490
State Vehicles	2,641	2,324	317
Storage and Archives	17,687	15,112	2,575
Legal Support	51,005	51,005	-
Central Mail Services Postage	46,394	21,267	25,127
Software Licensing and Maintenance	93,639	93,639	-
Division Administrative Expenses - all other	262,518	262,518	-
Division allocated by percentage of direct personal services:	694,710	661,097	33,613
Percentage of board licenses/total licensees:			
Investigations indirect Personal Services	360,659	331,542	29,117
Division Administration Personal Services	3,179,249	1,942,740	1,236,509
Division allocated by percentage of board licenses/total licensees:	3,539,908	2,274,282	1,265,626
Total Division Indirect Expenses	4,234,618	2,935,379	1,299,239
DEPARTMENT INDIRECT EXPENSES	Total	Prof Lic	Corp & Bus Lic
Percentage of program direct Personal Services:			
Commissioner's Office	205,782	181,088	24,694
Administrative Services - Director's Office	98,735	86,887	11,848
Administrative Services - Human Resources	81,583	71,793	9,790
Administrative Services - Fiscal	134,815	118,637	16,178
Administrative Services - Budget	77,293	68,018	9,275
Administrative Services - Information Technology	229,784	202,210	27,574
Administrative Services - Information Technology - Network & Database/ Management &	149,044	131,159	17,885
Administrative Services - Mail	14,875	13,090	1,785
Administrative Services - Facilities - Maintenance	-	-	-
Department allocated by percentage of direct personal services:	991,911	872,882	119,029
Percentage of board licenses/total licensees:			
Department administrative services support: Fiscal, IT, Procurement	691,234	608,285	82,949
Receipting transaction % by Personal Services:			
Department certified transactions % by Fiscal Revenue \$	77,506	68,205	9,301
Total DEPARTMENT INDIRECT EXPENSES	1,760,651	1,549,372	211,279
STATEWIDE INDIRECT EXPENSES	Total	Prof Lic	Corp & Bus Lic
Percentage of program direct Personal Services:			
Accounting and Payroll Systems	86,615	76,221	10,394
State Owned Building Rental (Building Leases)	297,003	261,363	35,640
State OIT Server Hosting & Storage	7,712	6,787	925
State OIT SQL	8,040	7,075	965
State Software Licensing	-	-	-
Human Resources	78,602	69,170	9,432
IT Non-Telecommunications (Core Cost)	316,458	274,883	41,575
IT Telecommunications	36,340	31,979	4,361
Risk Management	2,316	2,038	278
Statewide allocated by percentage of direct personal services:	833,086	729,516	103,570
FY25 TOTALS BY METHODOLOGY	Total	Prof Lic	Corp & Bus Lic
Percentage of program direct Personal Services:	2,519,707	2,263,495	256,212
Percentage of board licenses/total licensees:	4,231,142	2,882,567	1,348,575
Receipting transaction % by Personal Services:	77,506	68,205	9,301
Grand Total	6,828,355	5,214,267	1,614,088

ED Report

Boards & Commissions Update

Board Roster

Position ↑	Appointee (Current Appointee)	Date Appointed (Current Appointee)	Expiration Date
CPA/PA	Mark Diehl Jr.	6/22/2023	3/1/2027
CPA/PA	Donovan Neal	9/19/2024	3/1/2028
CPA/PA	Rachel Hanks	3/1/2025	3/1/2029
CPA/PA	James Doughty	3/7/2025	3/1/2029
CPA/PA	Elizabeth Stuart	3/1/2022	3/1/2026
Public	Spencer Madden	6/11/2025	3/1/2027
Public			3/1/2028

ONE public member seat is currently vacant.

Please spread the word and invite people to apply!

Anyone interested should apply with Boards & Commissions:

<https://gov.alaska.gov/services/boards-and-commissions/apply-for-a-board-appointment/>

General FYI

The Division is down to one regulations specialist.

Admin Order 358 stopped new regulations projects (unless a waiver is approved).

Regulations:

In order for agencies to focus their attention on the State's core mission of providing essential services to Alaskans and maximizing operational efficiency, there is, effective immediately, a freeze on the promulgation of new regulations by all agencies. This freeze does not apply to regulations currently out for public notice.

If an agency believes a new regulations package is necessary to protect the safety of the public or to meet other essential State responsibilities, a waiver request from the regulations freeze may be submitted by the agency head to the Chief of Staff and Deputy Chief of Staff.

Travel – we received clarification that Board members who are local can attend the meeting in person if they choose, but no per diem will be given.

Admin Order 360 - the purpose of which is to improve the quality, transparency, and efficiency of the State's regulatory environment.

Additional information about AO 360 is available in the packet under agenda item #12.

STATUTE
&
REGULATION
PROJECTS



Office of Governor MIKE DUNLEAVY

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Administrative Order No. 360

I, Mike Dunleavy, Governor of the State of Alaska, under the authority of Article III, Sections 1, 23, and 24 of the Constitution of the State of Alaska, hereby rescind Administrative Order 157 (Directives regarding Administrative Regulations in order to accomplish objectives) and Administrative Order 266 (establishing regulatory efficiency guidelines) and replace them with Administrative Order 360, the purpose of which is to improve the quality, transparency, and efficiency of the State's regulatory environment.

BACKGROUND AND PURPOSE

The State of Alaska is committed to growing its economic base, increasing its gross domestic product ("GDP"), and ensuring Alaskans have the freedom to do business, innovate, and pursue opportunities while complying with state and federal laws. Regulations are essential for interpreting and implementing these laws. However, the state's regulatory system has expanded over time, often adding layers of requirements without considering the burden imposed on Alaska's citizens and businesses. Alaska must be competitive on the world stage – including its regulatory framework – to attract investment and grow its economic base.

The public is best served when regulations are up-to-date, clearly written, account for impact on individual Alaskans and those doing business in the state and allow state agencies to facilitate implementation of laws in the most reasonable and cost-effective manner.

In light of the steady expansion of state regulatory requirements, I am announcing a statewide review of all existing regulations, guidance documents [1], and materials incorporated by reference to reduce unnecessary burdens on Alaska's citizens and businesses. I am also directing that all current guidance documents be published on the Alaska Online Public Notice System to ensure transparency and accountability.

[1] The term "guidance document" in this Order refers to documentation

other than regulations produced by an agency often referred to as guidance documents, policies, interpretive bulletins, and the like.

GOALS

This Order is issued to achieve the following goals:

- Promote growth and investment in Alaska by reducing administrative and economic burdens associated with regulatory compliance, including removing barriers, finding solutions, and identifying alternative pathways.
- Streamline permitting processes and improve coordination and efficiency within all permitting departments, including the Department of Natural Resources (“DNR”), the Department of Environmental Conservation (“DEC”), and the Department of Fish and Game (“DFG”).
- Ensure boards and commissions adjust regulatory structures as necessary to maintain critical consumer protection while eliminating unnecessary barriers to entry for new professionals.
- Engage stakeholders early and continuously in the regulatory development and reform process.
- Ensure all regulations are clearly written, legally sound, and supported by a demonstrated need.
- Regularly evaluate existing regulations for effectiveness, redundancy, clarity, and impact.
- Reduce the regulatory burden on all Alaskans.

APPLICABILITY

This Order applies to all executive branch agencies, including departments, boards, commissions, and public corporations (hereafter referred to as “agencies”).

RESPONSIBILITY FOR IMPLEMENTATION

The following agencies (“implementing agencies”) are responsible for ensuring agency compliance with this Order:

- **The Office of the Governor.** This office will provide oversight and ensure interagency cooperation.
- **The Department of Law.** This department will coordinate the implementation of and ensure compliance with this Order pursuant to

its role under AS 44.62. The Department of Law will provide the training and documentation to be used in implementing this Order.

ORDER

REGULATORY REDUCTION

Each agency shall:

Review existing regulations, guidance documents, and materials incorporated by reference to identify provisions that are outdated, redundant, or unclear.

Develop proposals for the revision, repeal, or streamlining of the regulations, guidance documents, and materials incorporated by reference identified above.

Reduce the number of regulatory requirements by 15 percent by December 31, 2026, and 25 percent (cumulative) by December 31, 2027.

AGENCY REGULATORY LIAISON

The **commissioner of each state department** shall designate an **Agency Regulatory Liaison** (“ARL”) to oversee regulatory reform for agencies housed within their department. Commissioners may designate more than one ARL when approved to do so by the Office of the Governor.

Each department’s ARL shall submit a quarterly progress report to the Office of the Governor, with copies to the Department of Law.

STAKEHOLDER AND PUBLIC ENGAGEMENT

Stakeholder feedback is essential and required at all stages of regulatory reform. Accordingly, each agency shall:

Solicit written and oral input from the public, affected industries, and community organizations regarding which regulations are the most burdensome and should be prioritized for reform, and how the agency’s regulatory system could be reorganized or simplified.

Document and publish stakeholder and public feedback and agency responses.

PERMITTING REFORM

To improve the efficiency and responsiveness of Alaska's permitting systems, and to support responsible resource and economic development while protecting environmental and public interests, DNR, DEC, and DFG shall focus their initial regulatory reform efforts on permitting process reform. Accordingly, DNR, DEC, and DFG shall:

Review and revise permitting procedures to eliminate unnecessary steps, reduce duplicative reviews, simplify application requirements, streamline internal workflows, and clarify interagency roles to reduce inefficiencies and delays.

Adopt, in regulation, clear timelines and deadlines for permit application processing, review of milestones, and final decision making, including provisions for automatic approval if deadlines are not met.

Ensure transparent processes by making permit application statuses, timelines, and decision rationales available to applicants and the public, to the extent allowable by law.

Promote predictability in decision-making by applying regulatory standards consistently.

Leverage technology, such as artificial intelligence ("AI"), to support digitization, automation, and public access to permitting information.

GUIDANCE DOCUMENTS

Agencies may not utilize or issue guidance documents unless the Department of Law has reviewed the documents and verified the documents (or portions thereof) are not required to be promulgated as a regulation.

Agencies shall post all guidance documents on the Alaska Online Public Notice System.

STATE UNIFIED REGULATORY PLAN

Annually, all agencies shall submit to the Office of the Governor a projected regulatory plan that lists all anticipated rulemaking actions during the subsequent state fiscal year. The Office of the Governor shall approve individual agency plans. The Department of Law shall compile the approved agency plans into a single State Unified Regulatory Plan and post the plan on the Alaska Online Public Notice System.

DURATION

This Administrative Order takes effect immediately and remains in effect until revoked.

DATED this 4th day of August 2025.

Use the navigation menu below to filter Administrative Orders by Governor.

ADMIN ORDERS BY GOVERNOR

All Administrative Orders

Mike Dunleavy

Bill Walker

Sean Parnell

Sarah Palin

Frank H. Murkowski

Tony Knowles

Walter J. Hickel

Steve Cowper

Bill Sheffield

Jay S. Hammond

Board Responsibilities

By February 13th:

Each board needs to have a plan for how it will achieve the 25% reduction in regulatory requirements mandated by AO 360. These plans must include the regulation number, proposed change (but you don't have to have draft language), and the number of requirements being reduced.

The Board can hold additional meetings/work sessions if needed to meet this deadline. *all meetings would still need time to be public noticed in advance.

AO 360 Baseline Requirements

The baseline number of requirements for CPA is 2,727. 106 of these requirements are from the regulations, and 2,621 requirements are from documents adopted by reference in the regulations. **The 25% target is against the 2,727 number.**

Statutory Authority	Regulation Section	Subsection	Justification	# of Discretionary Requirements
AS 08.04.070, AS 08.04.450	12 AAC 04.155	0.155	Board may deny license for same reasons as disciplinary sanctions	1
AS 08.04.070, AS 08.04.423	12 AAC 04.161	.161(a)-(b)	Board sets background check requirements for licensure	2
AS 08.04.070, AS 08.04.195	12 AAC 04.165	.165(a)-(c)	Board sets requirements for licensure by reciprocity	3
AS 08.04.070, AS 08.04.110, AS 08.04.130, AS 08.04.105, AS 08.04.120, AS 08.04.150	12 AAC 04.175	.175(1)-(2)	Board sets requirements for licensure by examination	2
AS 08.04.070, AS 08.04.120	12 AAC 04.180	.180(a)-(b)	Board sets documentation and verification of experience for licensure	2
AS 08.01.062, AS 08.01.063, AS 08.04.070	12 AAC 04.184	.184(a)-(f)	Board sets requirements for temporary military courtesy license	6
AS 08.04.070, AS 08.04.120	12 AAC 04.185	.185(b)-(h)	Board defines education requirements for CPA applicants	7
AS 08.04.070, AS 08.04.120	12 AAC 04.187	.187(b)-(d)	Board sets verification of education for CPA applicants	3
AS 08.04.070, AS 08.04.105, AS 08.04.195	12 AAC 04.189	.189(a)-(b)	Board sets license renewal requirements	2
AS 08.04.070, AS 08.04.130, AS 08.04.150	12 AAC 04.190	.190(a)-(b)	Board sets application and scheduling for CPA examination	2
AS 08.04.070, AS 08.04.150	12 AAC 04.195	0.195	Board sets qualifications for examination	1
AS 08.04.070, AS 08.04.130	12 AAC 04.200	.200(a)-(i)	Board sets CPA examination structure, passing scores, ethics, retake, extension	9
AS 08.04.070, AS 08.04.130	12 AAC 04.235	.235(a)-(b)	Board sets reexamination process	2
AS 08.04.070, AS 08.04.240	12 AAC 04.245	.245(a)-(b)	Board sets firm permit requirements	2
AS 08.04.070, AS 08.04.420, AS 08.04.422, AS 08.04.240	12 AAC 04.251	.251(a)-(c)	Board sets practice privilege requirements	3
AS 08.04.055, AS 08.04.240	12 AAC 04.255	.255(a)-(b)	Board sets firm ownership compliance and remediation	2
AS 08.04.070, AS 08.04.240	12 AAC 04.280	.280(a)-(d)	Board sets applications and renewal for firm permits	4
AS 08.04.070, AS 08.04.075, AS 08.04.120	12 AAC 04.285	.285(a)-(b)	Board sets substantial equivalency standards	2
AS 08.04.070, AS 08.04.410, AS 08.04.425	12 AAC 04.300	.300(a)-(h)	Board sets continuing education requirements	8
AS 08.04.070, AS 08.04.425	12 AAC 04.310	.310(a)-(c)	Board sets computation of nonacademic continuing education hours	3
AS 08.04.070(b), AS 08.04.425(a)	12 AAC 04.320	.320(a)-(b)	Board sets computation of academic continuing education hours	2
AS 08.04.070(b), AS 08.04.425(a)	12 AAC 04.330	0.33	Board sets challenged course credit policy	1
AS 08.04.070, AS 08.04.425	12 AAC 04.340	.340(1)-(2)	Board sets approved subjects for continuing education	2
AS 08.04.070, AS 08.04.425	12 AAC 04.350	.350(a)-(b)	Board sets nonacademic program criteria for continuing education	2
AS 08.04.070, AS 08.04.425	12 AAC 04.360	.360(1)-(4)	Board sets approved nonacademic continuing education programs	4
AS 08.04.070, AS 08.04.425	12 AAC 04.380	.380(a)-(c)	Board sets instructor/discussion leader continuing education credit	3
AS 08.04.070, AS 08.04.425	12 AAC 04.400	0.4	Board sets reporting of continuing education	1
AS 08.04.070, AS 08.04.410, AS 08.04.425	12 AAC 04.430	.430(a)-(f)	Board sets inactive license requirements and reactivation	6
AS 08.01.100, AS 08.04.425, AS 08.04.440, AS 08.04.070	12 AAC 04.440	.440(a)-(f)	Board sets reinstatement of lapsed license requirements	6
AS 08.01.075, AS 08.04.070(b), AS 08.04.450	12 AAC 04.500	0.5	Board sets purpose of disciplinary guidelines	1
AS 08.01.075, AS 08.04.130, AS 08.04.450, AS 08.04.070	12 AAC 04.520	.520(a)-(e)	Board sets disciplinary guidelines and penalties	5
AS 08.01.075, AS 08.04.070, AS 08.04.450	12 AAC 04.530	.530(1)-(7)	Board defines disciplinary terms	7
AS 08.04.070, AS 08.04.426	12 AAC 04.600	.600(a)-(b)	Board sets peer review requirements	2
AS 08.04.070, AS 08.04.426	12 AAC 04.620	.620(a)-(c)	Board sets exceptions to peer review reporting requirements	3
AS 08.04.070(b)	12 AAC 04.900	0.9	Board sets complaint procedures	1
AS 08.04.070(b)	12 AAC 04.920	0.92	Board sets current address requirement	1
AS 08.04.070, AS 08.04.120, AS 08.04.240, AS 08.04.105, AS 08.04.150, AS 08.04.680, AS 08.04.110, AS 08.04.195	12 AAC 04.925	0.925	Board sets principal place of business definition	1
AS 08.04.070, AS 08.04.240	12 AAC 04.930	.930(a)-(c)	Board sets articles of incorporation/organization requirements	3
AS 08.04.070, AS 08.04.540	12 AAC 04.940	0.94	Board sets use of "enrolled agent" title	1
AS 08.04.070, AS 08.04.130, AS 08.04.425, AS 08.04.110, AS 08.04.150, AS 08.04.680, AS 08.04.120	12 AAC 04.990	.990(1)-(16)	Board sets definitions for licensing, disciplinary, and practice terms	16

Certified Public Accountancy Adopted by Reference Discretionary Requirements:

Documents Adopted by Reference	# of Discretionary Requirements
Clarified Peer Review Standards (PRSU No. 2 - Omnibus Technical Enhancements only)	1,200
NSAA Peer Review Manual 2022 edition	42
AICPA Professional Standards, Revised as of June 15, 2022	1,379
Total:	2,621

Clarified Peer Review Standards (PRSU No. 2 - Omnibus Technical Enhancements only): 1,200

Breakdown by Section (Approximate Counts)

Section	Topic	Requirement Count
PR-C 100	Concepts Common to All Peer Reviews	150
PR-C 200	Responsibilities for Reviewers	120
PR-C 210	System Reviews	250
PR-C 220	Engagement Reviews	180
PR-C 300	Responsibilities for Reviewed Firms	100
PR-C 310	System Reviews – Reviewed Firms	80
PR-C 320	Engagement Reviews – Reviewed Firms	60
PR-C 400	Administration Responsibilities	100
PR-C 410	Report Acceptance Process	40

Section	Topic	Requirement Count
PR-C 420	Corrective Actions & Implementation Plans	60
PR-C 430	Reviewer Monitoring & Performance	60

NSAA Peer Review Manual 2022 edition:

These discretionary requirements appear across various sections of the manual and typically relate to:

- Planning flexibility (e.g., whether to conduct a preliminary site visit)
- Engagement selection (e.g., how many and which audits to review)
- Team composition (e.g., inclusion of specialists or federal auditors)
- Use of templates and forms (e.g., optional workpaper formats)
- Reporting and documentation (e.g., how to handle matters not rising to deficiencies)
- Scheduling and logistics (e.g., early arrival, travel arrangements)
- Dispute resolution and consultation (e.g., when to escalate disagreements)

AICPA Professional Standards, Revised as of June 15, 2022: 1,379

Too many for AI to track.

APPLICATION REVIEW

(WILL BRING LIST TO MTG)

ADMINISTRATIVE BUSINESS

State of Alaska

2026 HOLIDAY

CALENDAR

State Holidays

Date	Holiday
01/01/2026	New Year's Day
01/19/2026	MLK Jr.'s Birthday
02/16/2026	Presidents' Day
03/30/2026	Seward's Day
05/25/2026	Memorial Day
06/19/2026	Juneteenth Day
07/04/2026	Independence Day (observed 07/03/2026)
09/07/2026	Labor Day
10/18/2026	Alaska Day (observed 10/19/2026)
11/11/2026	Veterans' Day
11/26/2026	Thanksgiving Day
12/25/2026	Christmas Day

Please refer to appropriate collective bargaining unit agreement for more information regarding holidays.

Holiday Holiday



JANUARY

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

JULY

S	M	T	W	T	F	S
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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

FEBRUARY

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22	23	24	25	26	27	28

AUGUST

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23	24	25	26	27	28	29
30	31					

MARCH

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29	30	31				

SEPTEMBER

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APRIL

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OCTOBER

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MAY

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24	25	26	27	28	29	30
31						

NOVEMBER

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29	30					

JUNE

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14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

DECEMBER

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6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

ALASKA BOARD OF PUBLIC ACCOUNTANCY

TASK LIST

Beth Stuart:

Donovan Neal:

Mark Diehl:

Rachel Hanks:

James Doughty:

This image shows a single sheet of white paper with horizontal blue or grey ruling lines. The lines are evenly spaced and run across the width of the page. There are approximately 20 lines visible. The paper has a slight shadow on the right side, suggesting it's resting on a surface.