

December 20, 2024

Thomas Neill, CPA, Chair, AICPA UAA Committee
American Institute of Certified Public Accountants
1345 Avenue of the Americas, 27th Floor
New York, NY 10105

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

RE: Comments of the New York State Society of Certified Public Accountants on AICPA and NASBA Exposure Draft on Proposed Changes to the Uniform Accountancy Act (the “UAA Exposure Draft”)

Dear Chairs Neill and Neilon:

The New York State Society of Certified Public Accountants (NYCPA), representing more than 19,000 CPAs in public practice, business, government and education, welcomes the opportunity to comment on the Exposure Draft on the proposed revisions to the Uniform Accountancy Act (UAA) Sections 5 and 23, and to the UAA Model Rules Articles 3 and 6, that has been prepared by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) (the “UAA Exposure Draft”).¹ In reviewing the UAA Exposure Draft, as previously set forth in our letter dated December 3, 2024 concerning the proposed CPA Competency-Based Experience Pathway (our “December 3rd Letter”), we are very mindful of the need to balance the public trust that has been placed in our great profession with a future-oriented mindset that takes into account the pipeline challenges that our profession faces. With respect to the proposed CPA Competency-Based Experience Pathway, we reiterate the concerns set forth in our December 3rd Letter with both the level of subjectivity that the UAA Exposure Draft would require in the assessment of professional competencies, and the magnitude of the resources that CPA firms, regardless of size, would need to devote to this assessment, and refer the reader to that letter for our recommendations.² We now turn to address the UAA Exposure Draft’s focus on the determination of substantial equivalency for individuals licensed in other states.

¹ The UAA Exposure Draft is set forth at the following link: [Exposure draft: Proposed Uniform Accountancy Act Changes | Advocacy | AICPA & CIMA](#)

² Our December 3rd Letter is set forth at the following link: [nycpa-response-to-competency-based-experience-pathway.final.pdf](#)

Discussion

The UAA Exposure Draft would amend Section 23 “Substantial Equivalency” by acknowledging that a board of accountancy or NASBA’s National Qualification Appraisal Service (NQAS) may verify, once a new pathway to licensure is established by a jurisdiction, that a jurisdiction’s licensure requirements are in substantial equivalence with the CPA licensure requirements of the UAA. Should a jurisdiction enact legislation that includes one or more pathways that are **not** substantially equivalent to the UAA, the amendments provide a process for boards of accountancy to identify in a national licensee database the pathway used to license CPAs and to verify whether the CPA meets the licensure requirements defined in the UAA. According to the preamble that accompanies the UAA Exposure Draft, this will allow for easier determination of a CPA’s eligibility to practice through mobility with a practice permit.

While the Society commends the AICPA and NASBA for their initiative in preparing the UAA Exposure Draft and shares in the desire to facilitate CPA mobility, we have significant concerns with basing the determination of an individual’s eligibility to practice as a CPA in a state on the existence of such individual’s name in a national licensee database, the administration and monitoring of which is beyond the effective oversight of the state board of accountancy of the state in which the individual is seeking to practice as a CPA. We believe that such oversight must remain with such state board of accountancy. In the absence of the development of clear guidelines concerning this that can be monitored by the applicable state board of accountancy to allow for its effective oversight, we are not prepared to support the UAA Exposure Draft at this time.

We acknowledge the importance of CPA mobility between jurisdictions and are receptive to the development of solutions to help facilitate this that are premised upon the establishment of clear guidelines. Accordingly, we look forward to working with the AICPA and NASBA (together with both the various state boards of accountancy and other state CPA societies) on the development of guidelines that address this.

For any questions or concerns, please contact our government relations manager Jovan C. Richards at jrichards@nysscpa.org or (212) 719-8392.

Respectfully submitted,



Calvin Harris Jr., CPA
Chief Executive Officer, NYCPA



Kevin O’Leary
President, NYCPA