

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

January 26, 2022

Meeting Agenda
New York State Education Department
Virtual Board Meeting – WebEx

9:00 a.m. Motion to move to Executive Session

11:00 a.m. Motion to move to Public Session

• Review and approval of minutes of the October 20, 2021 Board Meeting Minutes	Pages 2 – 7
• Board Member Update <ul style="list-style-type: none"> ○ Nominations Committee – Call for members 	Page 8
• Board office update <ul style="list-style-type: none"> ○ E-licensing 	Pages 9 - 13
• Legislative update <ul style="list-style-type: none"> ○ Non-CPA ownership ○ Accountants Client Protection Fund 	N/A
• Regulatory update – <ul style="list-style-type: none"> ○ Commissioner’s Regulation 52.13, 70.2, 70.3, 70.4 on Exam, Education, and Experience 	Pages 14 - 19
• Education Committee – <ul style="list-style-type: none"> ○ Update on CPA Evolution 	Pages 20 - 25
• Practice Committee – <ul style="list-style-type: none"> ○ Scope of Practice reviews 	Page 26
• Licensing Committee – <ul style="list-style-type: none"> ○ Report on review of endorsement application 	Page 27
• Examination Committee – <ul style="list-style-type: none"> ○ CPA exam extensions report ○ CPA Evolution update ○ Candidate performance statistics 	Pages 28 - 29 Pages 30 – 31 Pages 32 - 41
• NASBA <ul style="list-style-type: none"> ○ NASBA Developments 	N/A
• New Business	
• Upcoming Meeting Date – April 27, 2022 – TBD	

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

October 20, 2021

Meeting Minutes New York State Education Department Virtual Board Meeting -WebEx

Chair Mr. Langowski called the meeting to order at 9:03 a.m.

<u>The following members were present:</u>	
Carney AuYeung, CPA	William Kahn, CPA
Anthony Bracco, CPA	John Kearney, CPA
Alexander Buchholz, CPA	Brian Krist, Esq
Elizabeth Bush, CPA	Stephen Langowski, CPA
Scott Cheslowitz, CPA	Joseph Maffia, CPA
Ann Burstein Cohen, CPA	Maria Moran, CPA
Andrew Cohen, CPA	Heather Mowat, CPA
Mark Ferm, CPA	Kevin Richards, CPA
Cynthia Foy (late arrival)	James Schnell, CPA
Crisy Geerholt	Shelly Taleporos, CPA
Robert Goldfarb, CPA	
<u>Members absent:</u>	
Anthony Basile, CPA	
Thomas Sciametta, CPA	

Others in attendance:

Jennifer Winters, Executive Secretary – NYSED
 Julie McLoughlin, NYSED
 Kymberly Messersmith, KPMG and The Accountants Coalition
 Ashton Matyi, Ostroff Associates
 Ruth Singleton, NYSSCPA
 Ernst Markezin, NYSSCPA
 Patricia Johnson

The Board moved into Executive Session at 9:03 a.m., based on a motion made by Mr. Kearney and seconded by Ms. Moran. The Board discussed disciplinary cases from the U.S. Department of Labor, Public Company Accounting Oversight Board, and Peer Review Regulations.

Executive Session adjourned at 9:30 a.m. The Chair moved the Board into Public Session at 9:35 a.m. based on a motion by Mr. Kearney and seconded by Mr. Goldfarb.

Review and Approval of Minutes

Based on a motion made by Mr. Kearney and seconded by Mr. Kahn, the Board approved the minutes of the April 28th, 2021 Board meeting. Based on a motion made by Mr. Krist and seconded by Mr. Maffia, the Board approved the minutes of the July 28th, 2021 Board meeting with one correction.

Board Member update

Ms. Winters introduced two new board members, Elizabeth Bush and Jim Schnell. All board members and staff introduced themselves. Ms. Winters noted that Mr. Goldfarb and Mr. Kearney's Board Member service will be ending. Ms. Winters thanked both individuals for their outstanding work over their ten years of service. Mr. Langowski also thanked Mr. Goldfarb and Mr. Kearney for all their assistance over the years. Both Mr. Goldfarb and Mr. Kearney expressed their appreciation for the opportunity to serve on the Board.

Ms. Winters noted that there is an updated link on the website that lists all the committees and assignments for each board member.

E-Licensing

Ms. Winters stated that work on the e-licensing project is ongoing. The team is engaging managers for feedback. Ms. Winters shared the screenshots of the new user interface found within the board packet beginning on page 12. Some of the highlights presented include the following:

- License verification search page will include enforcement actions, NYS dual licensure, firm association with licensed professional.
- User Interface – will indicate documents that have been received and/or reviewed, ability to update contact information, ability to change pathways for licensure.
- Drupal website- will have a better CPE provider search function, will no longer be an Access document, ETA is 2022.

Mr. Kahn inquired if there was a thought to include other state license information. Ms. Winters commented that for the CPA profession we utilize the Accountancy Licensee Database (ALD) which is a database for State Boards of Accountancy. The public facing website is called CPAverify. Ms. Winters will follow up with the team to inquire.

Practice Committee

Mr. Langowski informed the board that in late August a bill was introduced in state legislature regarding establishing an accountant client protection fund. The bill is modeled after other professions i.e., attorneys, insurance, real estate, that have this protection fund. Ms. Winters noted that other states do not offer an accountant client protection fund and there are concerns with the overall concept and structure. This year the bill did not go anywhere; however, it is important to keep on our radar.

Mr. Krist provided additional information regarding the Lawyers' Fund for Client protection. Ms. Moran inquired if there has been an invitation to discuss the bill further. Ms. Winters indicated that there hasn't been any further engagement at this point.

Ad Hoc Licensing Committee – Experience for Licensure

Mr. Langowski noted all the hard work that the ad hoc licensing committee has been doing regarding experience for licensure. Ms. Mowat provided a brief recap of the recommendations that were presented at the July board meeting.

- **Recommendations**
 - Acceptable entity types - No changes to the acceptable entity types – Per Commissioner's Regulation Section 70.3- Public Accounting firm, government, private industry, or education institution.
 - Acceptable experience areas - Adopt changes to the acceptable experience areas: Internal, Management, or Government Audit; Forensic Accounting; Teaching College Accounting; and Management Advisory Services was combined with Consulting Services. The changes were made to the instructions on the Verification of Experience by

Supervisor – Form 4b that are outlined in the Attachment C in the board packet.

- Multiple Employers and Recent Experience–
 - 150 pathway- 1 year experience – A cap of 2 employers will be accepted, experience must be within last 5 years (preceding the issuance of the license).
 - Endorsement and Foreign Endorsement pathway- 4 years of experience - No cap of the number of employers. Retain experience within last 10 years.
 - 15-year pathway- 15 years of experience - No cap of the number of employers. The experience must be within last 20 years (preceding the issuance of the license).
- Internships - No change to the current policy regarding internships. Internships for academic credit or degree requirements that are on a transcript are not accepted toward the experience requirements.
- Overseas Locations - Continue to accept experience from overseas location. Implement a requirement to provide supplemental documentation if experience is overseas to demonstrate how the applicant gained knowledge of US accounting principles, taxation laws, or auditing standards.
- Self-certification – In addition to current items needed for self-certification, candidates who are self-certifying from overseas locations must provide documentation how they gained knowledge of US accounting principles, taxation laws, or auditing standards. A sole practitioner who is self-certifying must provide examples such as client testimonials, timesheets / hours worked, peer review documentation.

Based on a motion by Mr. Krist and seconded by Mr. Cheslowitz, the Board unanimously approved each of the recommendations regarding the experience requirements for licensure.

Examination Committee

Mr. Langowski expressed his thanks for all the hard work of the exam committee. Ms. Moran presented the information beginning on page 47 of the board packet regarding the new CPA exam and the transition policy. Since the BEC (Business Environment and Concepts) section will be eliminated with the transition to the new exam disciplines, the exam committee recommends accepting the BEC passing scores as satisfying the discipline through the part's expiration date. If the last passed BEC section is in Dec 2023, the max window would be June 2025.

Based on a motion by Mr. Cohen and seconded by Mr. Krist, the Board unanimously approved the recommendation by the examination committee regarding the exam transition policy.

A discussion took place regarding extending the deadline to 12/31/21 for exam extension requests due to international travel restrictions due to COVID-19. The exam committee is recommending that the Board defer the decision to grant exam extensions to the exam committee until the next board meeting in January 2022.

Based on a motion made by Mr. Bracco and seconded by Mr. Richards, the Board unanimously approved the recommendation. The examination committee will continue to monitor the requests on a case-by-case basis.

Ms. Winters directed the board members attention to the CPA exam statistics beginning on page 48 within the board packet. Ms. Winters noted that New York has the second highest number of candidates following California. Mr. Ferm commented about a decline in the pipeline for fulfilling internships. Ms. Cohen commented that nationally there is a decline in the number of accounting students and programs. There does not appear to be one specific stimulus for the decline, but rather a result of multiple factors. Ms. Cohen stated multiple factors including competition with STEM, starting salaries, and a decrease in international candidates. Mr. Cheslowitz and Mr. Schnell commented that the perception of the CPA profession and work/life balance needs to be changed. Mr. Langowski stated that NASBA is aware of the

issue and has developed a strategic planning task force.

Ms. Winters reported that the site visit to the Prometric test center went well.

Regulatory update

Ms. Winters noted that the final adoption of Commissioner's Regulation 70.10 and Board of Regents Rules 29.10 related to the Mandatory Peer Review Program were completed by the Board of Regents during the October meeting. There were no public comments received regarding the update. The Peer Review Oversight Committee (PROC) will be meeting to further discuss the rules of 29.10 and the recommendation to the Office of Professional Discipline (OPD). Ms. Winters will report back at the next board meeting.

Education Committee Update

Ms. Winters thanked the education committee for all their phenomenal work over the last few months. Ms. Cohen directed the board members attention beginning on page 58 in the board packet, which begins the detailed information of the CPA Evolution Model Curriculum and further recommendations. The Education committee has been meeting regularly reviewing regulation changes, policies, and operating procedures.

Ms. Cohen presented the following topics and proposed recommendations from both the April board meeting and the current meeting.

Topic #1

Phase out of pathways for the two 120 pathways and "old" 150 – Included in Regulations 52.13 and 70.2.

Recommendation adopted at April 2021 Board Meeting:

- Suggested regulation language for 52.13 and 70.2 See Attachment A, included in the board packet, for proposed regulation language.

Topic #2

Regulation Sections 52.13 and 70.2 – The language in the current regulations requiring a degree in accounting does not match.

Recommendation - adopted at April 2021 meeting – Suggested regulation language for 52.13 and 70.2 See Attachment A, included in the board packet, for proposed regulation language.

Further recommendation -Define degree in accounting or its equivalent:

- A bachelor's degree in accounting or business with at least 24 semester hours of accounting course work completed in the degree program.
- Master's degree in accounting or business with at least 21 semester hours of accounting course work in the graduate degree program

Topic #3

Regulation - 52.13

Background: Existing language includes the following: "Such curriculum shall include the study of business and accounting communications, ethics and professional responsibility, and accounting research, either by integration into the coursework of other courses or in separate courses."

Recommendation- After reviewing the CPA Evolution proposed curriculum and no desire to require separate courses to satisfy each requirement, the Education Committee recommends removing this language in the current, existing regulations 52.13.b.2. See Attachment A for proposed regulation language.

Topic #4

Specify required core courses in accounting per Regulation 52.13.

Recommendation (adopted at the April 2021 board meeting) -Accept courses with the title “Accounting Information Systems” typically found at the undergraduate level (300 or 400 level). Courses in specific bookkeeping courses (i.e. Quickbooks or Peachtree) will not satisfy the Accounting Information Systems requirement.

- Further review: The Education Committee will await the CPA Evolution document and further review samples of Accounting Information Systems courses at the graduate level and provide a recommendation to determine if any additional course titles may satisfy this requirement.

Further recommendation—Include course titles on content chart as outlined in Attachment B (included in the board packet).

Topic #5

Specify required cores in business per Regulation 52.13.

Recommendation (adopted April 2021 meeting) – See Attachment A, included in the board packet, for proposed regulation language.

Topic #6

Specify required courses at the graduate or upper level:

Recommendation- Require an overall total of 18 of the 33 semester hours in accounting to be at the junior, senior, or graduate level. This includes the four core courses below.

- Financial Accounting Reporting (3 semester hours)
- Auditing and Attestation (3 semester hours)
- Taxation (3 semester hours)
- Accounting Information Systems (3 semester hours)

This will be an updated policy on the Content Chart and FAQs – See Attachment B, included in the board packet.

Topic #7

Overage of accounting courses being accepted towards Business

Recommendation (adopted April 2021 meeting): Continue to accept overage of accounting semester hours towards the business requirements.

Topic #8

Content table that is posted on the website

Recommendation (adopted April 2021 meeting): See Attachment B, included in the board packet, for suggested changes

Topic #9

Accounting Communications courses

Recommendation – There will be no change to the acceptance of accounting communication coursework toward the business area only, not accounting. An additional FAQ will be added to reflect this information as the integrated course work for communications will be removed.

As a reminder, the Board provides a recommendation to the Department and the Board of Regents decides if the changes to the regulations will be adopted. If regulations change, there will be a five-year implementation phase from the time the regulation has been updated.

Based on a motion made by Ms. Foy and seconded by Ms. Moran, the Board unanimously approved the education committee recommendations.

Ms. Winters proposed that the Commissioner's Regulation 70.4 would include the five core accounting areas as well as the business core areas be completed for admission to the approved licensing examination.

Based on a motion made by Ms. Mowat and seconded by Ms. Taleporos, the Board unanimously approved the inclusion of completion of the business core areas for admission to the licensing examination.

NASBA

Ms. Langowski reported that the NASBA annual meeting will be held virtually on November 2nd and 3rd.

New Business

Mr. Langowski noted that NASBA sent out the committee assignments beginning on November 1st.

The next Board meeting is scheduled for January 26, 2022 the location is still TBD.

There being no other new business, Ms. Mowat motioned, and Ms. Foy seconded the motion to adjourn the public session. The vote was unanimous in favor of the motion and public session adjourned at 11:58 a.m.

Respectfully submitted,

Jennifer B. Winters, CPA
Executive Secretary

Nominations Committee

Call of the State Board for Public Accountancy to establish a Nominations Committee of at least five members of the board. The Committee will establish a Chair of the Nominations Committee. The purpose is to seek and present the nominations for the positions of Chair and Vice Chair of the State Board for Public Accountancy for the term May 1, 2022 to April 30, 2021.

The Chair of the Nominations Committee will report the nominations at the April 2022 board meeting. The members of the Nominations Committee cannot be a member who is being nominated for the positions being elected.

OP MODERNIZATION UPDATES

Team NPS

NPS continues to evolve with more functionality being added.

- Format visible: Electronic or Paper Application
- Notes can be added, edited, deleted
- Notes history is captured and available to view
- Badges! Allows the user to see how many notes are available for an application requirement

Heather Klusendorf

OPNPS Home Logout

NYS ED Office of the Professions New Professions System

OPNPS Home / Application Details

Online Form 1: Mental Health Counselor (018) Application Details

Applicant Details

Name: **Bosco, Dean**
(Last, First, Middle)

Other Names: **1. Dean**

DOB: **4th Jun, 1977**

DMV ID#:

EIN:

Gender:

Ethnicity:

Record Opened On:

Address: **846 Quitzon Underpass**

City: **Maoton**

State:

Country: **AF**

Zipcode:

County:

Licensure Status Review

Application Format: Electronic Active Pathway NYS Approved Education

Requirement	Received	Status	Actions
Form 1 Application for Licensure	mm/dd/yyyy	INCOMPLETE	2
Form 1 Fee	mm/dd/yyyy	RECEIVED	1
Moral Character Issues	mm/dd/yyyy	APPROVED	0
Form 2 Certification of Professional Education or Form 20 Certification of Graduation From a Licensure-Qualifying Program	mm/dd/yyyy	APPROVED	0

Team NPS

Up Next: there are exciting development plans for the following:

- Tasks, which will make Status Indicators possible
- Contact Information for Applicants and Licensees
- Exam Eligibility for MHC

The collage consists of three overlapping screenshots from the NYS ED system:

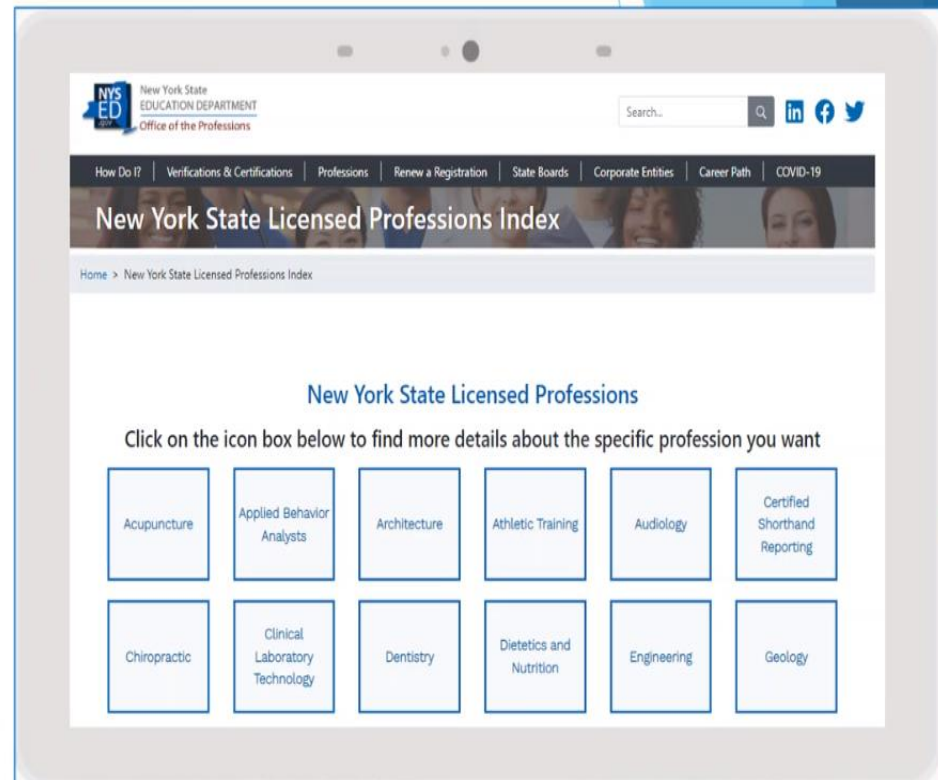
- Top Screenshot:** A 'PENDING REVIEW' status page for a 'Registered Professional Nursing' application. It shows the applicant's name as 'Johnson & Johnson Medical College for Nursing' and the school code as '922875'. The application is marked as 'Approved' with a green checkmark and a 'Received / Mar 28, 2021' date. A green arrow points to the 'Tasks' button in the top right corner.
- Middle Screenshot:** A 'Tasks' modal window titled 'OFFICE OF THE PROFESSIONS'. It lists tasks with their status and completion dates: 'Moral Character' (Name of the task 1, Created on 12/14/2021, Status: done), 'Moral Character' (Name of the task 2, Created on 12/16/2021, Status: done), 'Moral Character' (Name of the task 3, Created on 12/17/2021, Status: done), and 'Child Abuse Training' (Name of the task 4, Created on 12/17/2021, Status: done). A 'Done' button is visible in the top right corner.
- Bottom Screenshot:** An email notification from the NYS ED. The header reads 'New York State EDUCATION DEPARTMENT Knowledge > Skill > Opportunity'. The body text states: 'Hello Joseph Marvin, The Department has approved your admission to the National Clinical Mental Health Counselor Examination administered by the National Board of Certified Counselors, Inc. (NBCC). To complete the processing of your eligibility, please allow 10 business days from the date of this letter before contacting the NBCC to register for the National Clinical Mental Health Counseling Examination. To register for the state licensure exam, go to www.cce-global.org. Choose the ProCounselor tab on the right side of the page and follow the instructions. For more information from NBCC, they can be reached at (336) 482-2856. If you have previously passed the National Clinical Mental Health Counseling Examination in another jurisdiction, we may accept a score transfer from NBCC. Request the score report from NBCC by calling the phone number listed above or visiting the NBCC website. We cannot accept scores reported by you or another jurisdiction. If you change your mailing address or name, you must contact the Division of Professional Licensing services to update your records. When corresponding with this office, please include your name, profession you applied for, Social Security number, and date of birth. Notification of name changes must be in writing. *** This is an automatically generated email, please do not reply.'

Drupal Website Redesign

The team is still working toward a website launch this spring and is working on the following this month:

- New mobile-friendly design for the Professions list page
- Display of Board Meeting information
- Importing and conversion of content for Waivers and Continuing Education (CE) Sponsors
- Verification Search

Reminder. Submit any image requests to David (for Professional Board landing pages)



Board Office Staff Voted and Selected this image to be on the Public Accountancy landing page.



	2016	2017	2018	2019
per share (data)				
	\$42,385	\$30,885	\$21,545	\$20,63
	5,255	5,127	2,693	2,67
	47,640	45,012	24,258	23,0
	(34,252)	(32,886)	(17,436)	(16,
	(4,075)	(3,863)	(2,083)	(1
	(33)	(26)	(17)	(1
	(38,360)	(36,775)	(19,536)	(1
	9,280	8,237	4,722	
	80	120	6	
	(2,191)	(1,5	(1,194)	
	(1,591)	(1,6	(827)	
	7		3	
	5,585	4,736	10	
	61	61		
	(311)	(150)		
	5,454	4,607		
	(143)	14,578		
	\$4,873	\$2,018		
	\$0.80	\$0.70		
	\$0.88	\$0.70		
	\$0.80	\$0.70		

New York State Licensed Professions Index

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New York State Licensed Professions

Select an icon below for profession-specific information

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Reporting](#)[Chiropractic](#)[Clinical Laboratory
Technology](#)[Dentistry](#)[Dietetics and Nutrition](#)[Engineering](#)[Geology](#)

****LIVE DEMONSTRATION OF THE PROPOSED WEBSITE**

Regulations of the Commissioner

Registration of Curricula, Part 52.13 Accountancy

Effective July 26, 2009

Commented [A1]: Will be updated with revised date.

- a. Prior to August 1, 2004, the program shall meet the curricular requirements in this subdivision or subdivision (b) of this section.

1. Undergraduate curriculum. An undergraduate curriculum shall lead to a baccalaureate degree and include not less than 120 semester hours or their equivalent, including the following semester hours or their equivalent in the specified subjects:

Commented [A2]: Can we strike this language as the 120 is no longer in effect for registered program? Or do we need to retain as the 70.2 refers to this section and that is a 5 year phase out?

Subject	Semester hours
Accounting, including course coverage in each of the following subject areas - accounting principles, cost accounting, tax accounting and auditing	24
Commercial Law	6
Finance	6
Business statistics	3
Business and accounting electives	21
Economic principles (which may be used to satisfy the business and accounting electives requirements)	6

The department may recognize a curriculum of comparable course content but with fewer semester hours, if given either wholly or partly at the graduate level, as being equivalent to the undergraduate curriculum outlined above.

2. Graduate curriculum. A graduate curriculum shall include not less than the following semester hours or their equivalent in the specified subjects depending on the undergraduate preparation of the students:

Subject	Subject Semester hours (prerequisites for the respective programs are described below)	
	Alternative A	Alternative B
Accounting, including at least one course each in accounting theory, tax accounting, and auditing, and in addition, under the B program, at least one course in cost accounting	9	24
Economic analysis	3	3
Finance	3	3

Commercial law - six semester hours at the undergraduate level will be considered equivalent	---	4
Other business and accounting electives	15	26
Total	30	60

3.

- i. The prerequisite for alternative A is a bachelor's degree or the equivalent in the field of accounting or business administration, including at least 21 semester hours of accounting and meeting the minimum semester hour requirements in the other subjects set forth in paragraph (1) of this subdivision. Deficiencies of not more than three semester hours each in any two of the following subjects may be made up by using electives in the graduate curriculum:
 - a. accounting;
 - b. commercial law;
 - c. finance;
 - d. economics; and
 - e. business statistics.

Further deficiencies may be duly made up, but credit therefore may not be applied to the 30-semester-hour requirement above.

- ii. The prerequisite for alternative B is a bachelor's degree or the equivalent in a field other than accounting or business administration, including:
 - a. at least six semester hours shall be in economic principles;
 - b. at least six semester hours in finance; and
 - c. three semester hours in business statistics.

If such curriculum did not include the requirements set forth in this paragraph relating to economic principles, finance and business statistics, equivalent study in these subjects shall be carried out through the use of electives in the graduate curriculum.

b.

1. **Definitions. As used in this subdivision:**

- i. Professional accountancy content area shall mean curricular content in professional accountancy that includes but is not limited to each of the subjects identified in clauses (a) through (e) of this subparagraph and may also include but need not be limited to the subjects identified in clauses (e) through (i) of this subparagraph:

Commented [A3]: Do we need separate out the required paragraphs for the "old" 150 vs. the "new" 150.

Could we just add before/after date in this paragraph instead of writing the entire paragraph with a new paragraph c?

- a. financial accounting and reporting;
- b. cost or managerial accounting;
- c. taxation; and
- d. auditing and attestation services;
- e. accounting information systems
- ~~e-f.~~ fraud examination;
- ~~f-g.~~ internal controls and risk assessment; and
- ~~h.~~ accounting information systems; accounting ethics;
- and
- ~~g-i.~~ accounting data analytics

- ii. General business content area shall mean curricular content relating to the development of knowledge in traditional business principles and technical skills. Curricular content in general business ~~may must~~ include content in clauses (a) through (e) of this subparagraph and may also include but is not limited to subject in clauses (f) through (m) of this subparagraph ~~each of the following subjects:~~

- a. business statistics; information technology and systems;
- b. business law;
- c. computer science; business data analytics;
- d. economics;
- e. finance;
- f. management;
- g. marketing;
- h. operations management;
- i. organizational behavior;
- j. business strategy;
- k. quantitative methods; and
- ~~l.~~ information technology and systems; business statistics; and-
- ~~l-m.~~ Computer science

- 2. Curriculum. On or after ~~August 1, 2004~~ (insert date – 5 years from regulation publishing), in addition to meeting all applicable provisions of this Part, to be registered as a program recognized as leading to licensure in public accountancy which meets the requirements in section ~~70.12~~ of this Title, such program shall be a baccalaureate or higher program in accountancy or its equivalent that, by requisites or prerequisites, shall ensure completion of at least 150 semester hours or its equivalent, including a minimum of 33 semester hours or its equivalent in the professional accounting content area and a minimum of 36 semester hours or its equivalent in the general business content

Commented [A4]: For lawyers - Should this be 70.2, the professional study of public accountancy and not the definition of the practice of public accountancy – 70.1?

area. ~~Such curriculum shall include the study of business and accounting communications, ethics and professional responsibility, and accounting research, either by integration into the coursework of other courses or in separate courses.~~

§70.2 Professional study of public accountancy.

- a. For purposes of this section, acceptable accrediting agency shall mean an organization accepted by the Department as a reliable authority for the purpose of accreditation of accountancy programs, having accreditation standards that are substantially equivalent to the requirements for programs registered pursuant to section 52.13 of this Title, and applying its criteria for granting accreditation in a fair, consistent, and nondiscriminatory manner.
- b.
 1. To meet the professional educational requirements for licensure, the applicant shall present satisfactory evidence of completion of a baccalaureate or higher degree program in accountancy that is registered by the Department pursuant to section 52.13 of this Title, or a baccalaureate or higher degree program in accountancy that is accredited by an acceptable accrediting agency, or a baccalaureate or higher degree program, or its foreign equivalent, that is deemed to be the substantial equivalent of a registered or accredited program, as determined by the Department.
 2. An applicant who applies to the Department for licensure on or after August 1, 2009 shall be required to have satisfactorily completed a curriculum of at least 150 semester hours in a program described in paragraph (1) of this subdivision, except that an applicant who applies for licensure on or after August 1, 2009 ~~but prior to (insert date for 2026 -5 years from regulation publishing)~~ and was licensed in another state prior to August 1, 2009 may meet the education requirements by having satisfactorily completed a curriculum of at least 120 semester hours in a program described in paragraph (1) of this subdivision. ~~provided, however, that such applicant must meet all requirements for licensure, on or before (insert date for 2026 - 5 years from regulation publishing).~~
 3. An applicant who applies to the Department for licensure prior to August 1, 2009 shall be required to have satisfactorily completed a curriculum of at least 120 semester hours in a program prescribed in paragraph (1) of this subdivision prior to August 1, 2009 and have submitted the required application forms for licensure to the Department prior to August 1, 2009. ~~provided, however, that such applicant must meet all requirements for licensure on or before (insert date for 2026 - 5 years from regulation publishing)~~
- c. In lieu of meeting the education requirements prescribed in subdivision (b) of this section and the experience requirements prescribed in section ~~70.32~~ of this Part, the applicant may meet the following requirement: at least 15 years ~~within the last 20 years~~ of full-time experience in the practice of public accountancy satisfactory to the State Board.

Commented [A5]: For lawyers - Should this be 70.3, the experience requirements and not the professional education section?

Error correction. The experience is in 70.3

§70.3 Experience requirements.

- a. An applicant who has satisfied the requirements as to education shall meet the experience requirement for licensure as a certified public accountant by submitting documentation, satisfactory to the Board of Regents, of completion of the following experience requirements:
 1. One year of acceptable full-time experience, or the equivalent thereof, shall be required for an applicant who has met the professional education requirements for licensure in section 70.2 of this Part through completion of a curriculum of at least 150 semester hours in a baccalaureate or higher degree program in accountancy, or its foreign equivalent, in accountancy that is registered by the Department pursuant to section 52.13 of this Title, accredited by an acceptable accrediting agency, or determined by the Department to be the substantial equivalent of a registered or accredited program.
 2. Two years of acceptable experience, or the equivalent thereof, shall be required for an applicant who has met the professional education requirements for licensure in section 70.2 of this Part through completion of a curriculum of at least 120 semester hours in a baccalaureate or higher degree program in accountancy, or its foreign equivalent, that is registered by the Department pursuant to section 52.13 of this Title, accredited an acceptable accrediting agency, or determined by the Department to be the substantial equivalent of a registered or accredited program.
 3. For purposes of this subdivision, one year of full-time experience shall mean an aggregate total of twelve calendar months of full-time employment. Full-time shall be defined as a five-day work week, with at least 35 hours of experience per week, excluding overtime. The State Board for Public Accountancy may also credit an applicant for part-time experience in the amount of one week of experience for every two weeks of acceptable part-time experience earned. Part-time shall be defined as at least 20 hours of experience per week.
 4. Such experience shall be attested to by a certified public accountant licensed in New York or in another political subdivision of the United States or by a public accountant licensed in New York, provided that such certified public accountant or public accountant acted in a supervisory capacity to the applicant in the employing organization. The experience required under subdivision (1) of this section must have been within the last 5 years preceding the license.
- b. Acceptable experience in the practice of public accountancy shall be limited to experience in providing accounting services or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills under the supervision of a certified public accountant licensed in the United States or a public accountant licensed in New York.

Commented [A6]: Can we include the phase out language in this section as well? Or is it advised to refer back to the professional education section 70.2?

Commented [A7]: Refer back to 52.13 comment on removal or retention. If removal, do we refer back to a specific date?

- c. Acceptable experience in the practice of public accountancy shall be earned through employment as an employee in public practice in a public accounting firm, government, private industry or an educational institution.

- d. ~~For purposes of subdivision (a), if the experience was earned more than ten years after the applicant passed the certified public accountant licensing examination, a license will not be issued until the applicant completes a satisfactory amount of continuing professional education, as is deemed appropriate by the State Board.~~

Commented [A8]: This was added to the 70.4 section in 2020 but was not removed from this section. It can be deleted.

§70.4 Licensing examinations.

70.4.d Admission to the examination. For admission to the licensing examination as a New York State candidate, the candidate shall meet all education requirements including, but not limited to, completion of a minimum of 120 semester hours of study in an acceptable accredited college or university which shall include at least one course in each of the mandatory professional accounting and business content areas defined in subparagraphs (i) and (ii) of paragraph (1) of subdivision (b) of section 52.13 of the Regulations of the Commissioner of Education, or its equivalent as determined by the Department.

Commented [A9]: For lawyers - If the paragraph # changes in 52.13, this will need to be updated.

AICPA, NASBA publish revised CPA Evolution Model Curriculum

By Jan Taylor, CPA, CGMA, Ph.D., and Daniel J. Dustin, CPA
November 19, 2021

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The AICPA and the National Association of State Boards of Accountancy (NASBA) published a [revised CPA Evolution Model Curriculum](#) on Friday in response to feedback from users of the resource and other interested parties.

Members of the profession told the AICPA and NASBA that the curriculum resource could be enhanced through a deeper dive in certain areas. We also received suggestions on how to improve the clarity of certain topics and learning objectives.

The result of all this valuable feedback is today's update, which refreshes the resource that was published earlier this year.

In June, the AICPA and NASBA [released](#) the CPA Evolution Model Curriculum. The goal was to aid faculty as they seek to transition their

programs to reflect the new Core + Disciplines CPA licensure model promoted through the CPA Evolution initiative. More than 40 volunteer subject-matter experts worked to develop this resource, which was designed to prepare students pursuing CPA licensure. We [launched the curriculum resource](#) during a free, virtual event with over 1,500 attendees.

Since the launch, the curriculum resource has been downloaded over 3,500 times. To assess its impact, we conducted several surveys of faculty and firms. We found that:

- 83% of firms surveyed with 11 or more CPAs said that if university accounting programs were aligned with CPA Evolution, their hiring of new graduates from accounting programs would likely increase, accounting program graduates would be considered more valuable than they are today, or both.
- 79% of faculty surveyed agreed that the CPA Evolution Model Curriculum aids accounting programs in understanding and meeting the evolving needs of practice.
- 87% of faculty surveyed listed the CPA Evolution Model Curriculum as one of the most helpful resources in updating their curricula.

The AICPA and NASBA also worked together to request feedback on the resource through our launch event, more than a dozen presentations to educators, and direct outreach to the academic community.

These are the most common questions we received:

Is the CPA Evolution Model Curriculum available in Excel format?

The top request from faculty was to make the curriculum resource available in an Excel format to help them map it to their own curricula. In July, one month after the launch of the PDF version of the resource, we published an [Excel supplement](#).

Are the AICPA and NASBA engaging with textbook publishers?

While faculty told us that they appreciate the curriculum resource and the various case studies, articles, and videos available through the [Academic Resource Hub](#), they wondered whether textbooks would be updated to reflect the material that is most relevant to practice. We are happy to report that we've had ongoing dialogue with several of the major textbook providers and that they and their authors are committed to updating their offerings to meet the needs of faculty and prepare students for the practice environment.

By naming the curriculum resource the "CPA Evolution Model Curriculum," are the AICPA and NASBA suggesting that every accounting program should "model" its curriculum on its contents?

No. Because academic institutions have differing missions and objectives, one example of an accounting curriculum cannot possibly meet the needs of all such institutions.

The CPA Evolution Model Curriculum is designed to be an aid for accounting programs interested in updating their curricula to align with the CPA Evolution initiative. It is not intended to be a one-size-fits-all approach for every program. Accounting programs should use the resource as they deem appropriate based on their program's objectives. To address any confusion related to the resource's title, the AICPA and NASBA have updated our messaging, including modifications to the resource itself, to make this as clear as possible.

Why was content in certain subject-matter areas not addressed in greater depth?

We received numerous questions to this effect. For example, we heard from leaders in the management accounting community that competencies relative to that body of knowledge represent an essential part of the core skill set for all professional accountants, including those in public practice. We could not agree more with this assessment. We also heard there are opportunities to improve the curriculum resource by building upon the learning objectives that are currently included. We appreciate this feedback, have reviewed the recommendations we've received, and have

updated the resource based on those detailed suggestions, all while continuing to focus on the skills and competencies required of future CPAs.

We also heard questions about business law and whether its exclusion from the curriculum resource was an indication that this topic has become less relevant to future CPAs. This is not at all the case. The curriculum resource was targeted to content that is generally not addressed through business prerequisites, meaning we presumed that students would complete coursework in areas such as principles of financial and managerial accounting, economics, finance, and business law. Again, we appreciate these questions and will continue to highlight this important distinction.

Finally, we received questions about the depth of coverage in certain specialized areas such as forensic and international accounting. In determining whether such areas should be included in the curriculum resource, we relied on insights from newly licensed CPAs and their supervisors, which were gathered through CPA Exam practice analyses. We also relied on the expertise of our task force members, who were asked to build an aid that could support schools of all sizes, including those with substantial resource constraints. Where we have received feedback relative to specialized areas that were not previously discussed or considered, we have updated the resource as appropriate.

What technological applications should faculty teach, and how would you define "digital acumen"?

In the curriculum resource, we noted several instances where technology could be added to the coverage of select topics. The resource does not recommend any specific technological applications that faculty should be teaching, as technologies are rapidly changing and the specific technologies used will vary by industry and discipline. However, having a reasonable understanding of prevailing technological trends and applications and how they are impacting services such as audit, tax, and accounting is vital for CPAs. We refer to this type of knowledge of technologies as "digital acumen" in the curriculum resource.

Will the curriculum resource be updated to reflect the feedback received?

Yes. In addition to feedback regarding depth of coverage, we received suggestions on how to improve the clarity of certain topics and learning objectives. These have been very helpful, and we made revisions to reflect what we have heard. The updates we made to the curriculum resource are [summarized](#) to make it easy for those who have already reviewed it to identify the differences.

What's next for CPA Evolution?

In response to the feedback received, we have issued a revised curriculum resource. We will continue to add resources to the [Academic Resource Hub](#) and continue hosting our monthly [Faculty Hour](#) webinars to provide deep dives into emerging topics.

The AICPA is conducting a [practice analysis](#) to develop a new CPA Exam with a Core + Disciplines structure and content. We expect a Blueprint to be issued for public comment in mid-2022 and finalized in early 2023.

If you have any questions or comments, please reach out to us at Feedback@EvolutionofCPA.org.

— **Jan Taylor**, CPA, CGMA, Ph.D., is the AICPA's academic in residence. **Daniel J. Dustin**, CPA, is vice president, state board relations for NASBA. To comment on this article or to suggest an idea for another article, contact Ken Tysiac, the JofA's editorial director, at Kenneth.Tysiac@aicpa-cima.com

Primary location updated:	Specific Location updated:	Updated PDF page:	Update	Updated wording (if applicable)
Cover	Cover	Cover	Updated title by adding * after Model	CPA Evolution Model* Curriculum
Cover	Cover	Cover	Defined purpose of * added to title	* Sample, example
Cover	Cover	Cover	Added date of update	Updated November 2021
Table of Contents	Table of Contents	3-4	Pagination updated	n/a
Core - Section 1 (ACCT)	Module 2, Topic 3	11	Added Learning Objective (LO) #5	Determine direct vs. indirect cost and period vs. product cost
Core - Section 1 (ACCT)	Module 4, Topic 1	17	Added LO # 4	Analyze and evaluate revenue, cost and profitability measures
Core - Section 1 (ACCT)	Module 4, Topic 2	18	Added LO # 4	Apply management accounting tools to improve revenue management
Core - Section 1 (ACCT)	Module 7, Topic 1	20	Revised Summary of Topic	Replaced "facts" with "qualitative and quantitative information"
Core - Section 1 (ACCT)	Module 7, Topic 2	20	Added LO # 1	Describe alternative types of data and data source
Core - Section 1 (ACCT)	Module 7, Topic 2	20	Added LO # 8	Formulate decisions using evidence-based judgment
Core - Section 1 (ACCT)	Module 7, Topic 2	20	Added LO # 9	Gather data to evaluate the results of past decisions
Core -Section 2 (AUD)	Module 1, Topic 4	25	Revised Summary of Topic	Describe and apply other ethical frameworks and considerations CPAs are required to comply with beyond the AICPA Code of Professional Conduct
Core -Section 2 (AUD)	Module 1, Topic 4	25	Added LO # 4	Exhibit a professional ethical mindset by applying professional ethics and values
Core -Section 2 (AUD)	Module 1, Topic 4	25	Added LO # 5	Resolve potential conflict among diverse ethical expectations and engage in self-reflection and continuous improvement of ethical behavior
Core -Section 2 (AUD)	Module 3, Topic 2	29	Added LO # 3	Explain the purpose and development of management control systems (MCS), which influence other business processes and controls
Core -Section 2 (AUD)	Module 6, Topic 1	33	Revised Summary of Topic	Impact of risks at the financial statement and assertion levels
Core -Section 2 (AUD)	Module 6, Topic 1	33	Added renumbered LO # 2	Describe management assertions that auditors test to support and verify the information found in a company's financial statements
Core -Section 2 (AUD)	Module 6, Topic 1	33	LO # 2 moved to LO # 3	n/a
Core -Section 2 (AUD)	Module 6, Topic 4	33	Added LO # 4	Describe the audit risk model
Core - Section 3 (TAX)	Module 2	45	Revised Title of Module	Types of Taxes and Jurisdiction Level
Core - Section 3 (TAX)	Module 2, Topic 1	45	Revised Summary of Topic	Describe types of taxes most often used by governments and whether more common at the federal, state or local levels
Core - Section 3 (TAX)	Module 3	46	Revised order of Topics	n/a
Discipline - Section 1 (BAR)	Module 5, Topic 1	59	Added LO # 4	Assess which costs are relevant for a given decision
Discipline - Section 1 (BAR)	Module 5, Topic 1	59	Added LO # 5	Analyze and categorize variances, such as price vs. quantity and favorable vs. unfavorable
Discipline - Section 2 (ISC)	Module 1, Topic 1	69	Deleted LO # 3 (duplicated, redundant)	n/a

Practice Committee Report

Sub-Committee Members:

Anthony Bracco
Mark Ferm
Heather Mowat

Staff Members:

Jennifer Winters
Julie McLoughlin

In October 2021 there were two scope of practice reviews by the sub-committee of the Practice Committee.

Both licensees were found to be working in the scope of practice.

- Large financial banking institution – Vice President who specialized in collateral loan obligations
- Dually licensed lawyer and CPA – owner of law firm specializing in variety of financial matters for clients.

Licensing Committee Report

Committee Members:

Carney AuYeung
Alexander Buchholz
William Kahn

Staff Members:

Jennifer Winters
Julie McLoughlin

A licensing committee was convened on December 22, 2021 regarding an endorsement applicant. The applicant submitted the application and requested to endorse their Florida license. However, the experience that the applicant submitted was self-certifying experience and from Texas. The applicant's Texas license had been voluntarily surrendered.

There were several concerns regarding the vast number of discrepancies from the self-certified experience form submitted by the applicant compared to an experience form submitted by another CPA who was a supervisor in the state of Florida. There were additional discrepancies with dates that did not coincide with the licensure and/or firm statuses.

Additionally, there were concerns surrounding the Florida license that was previously null & void before gaining it back. The Texas license had previously been administratively revoked prior to gaining it back and then voluntarily surrendered.

The licensing committee requested additional information from the applicant regarding the self-certified experience in Texas at his own firm. The applicant submitted five letters from clients and one from the current supervisor in Florida. It was determined that the self-certified experience would not be accepted due to the number of concerns with the information provided coupled with the concerns of using the self-certified experience from a license the individual no longer held.

Examination Committee Report

18-month Extension Requests

For discussion:

Recommendation from Committee: The examination committee met on November 29, 2021 and discussed the further extension to the 18-month window for the international examination candidates. The examination committee noted that the extension was currently granted to 12/31/2021 for those that had no ability to sit for the exam.

The examination committee took into consideration many relevant factors into its discussion. It reviewed the source documentation from the US Embassy in China, government websites, and testimonials from candidates. There was concern as the new Omicron variant was brought to the public's attention over the Thanksgiving Day weekend.

The examination committee noted that the travel restrictions from China were "lifted" by the US with an effective date of 11/7/2021. However, there was a lag for appointments to obtain a VISA at the US Embassy. By mid-Nov the US Embassies in China opened for appointments. However, with the delays in issuance of the documentation, travel, etc. the reality of a 3/31/2022 extension was discussed. The committee came to the conclusion that it would not be enough time for the candidates to sit for their exam/s by that date. The examination committee, therefore, recommended to the Department that the extension be further granted to 6/30/2022.

The Department accepted the recommendation from the examination committee and NASBA was notified in December of the individuals who received an additional extension request.

The 37 extensions requested were granted due to the international travel restrictions are as follows:

- 10 have passed;
- 4 were removed from monitoring as the candidate did not pass by the extension date granted (travel restrictions were lifted during 2021);
- 23 remain under review

The 23 cases continue to be monitored on a case-by-case basis.

For Decision: Does the Board want to continue to defer this sole responsibility to the examination committee through June 2022?

Report on other examination extension requests since the last board meeting:

There were 14 other examination extension requests from Oct to Dec. The examination committee reviewed 6 cases: four approvals and two disapprovals. The remaining cases (disapprovals) were reviewed by the Executive Secretary.

Approvals: There were a total of four extension requests approved from Oct to Dec. All four were reviewed by the examination committee:

- Family Medical – 1
- Death/Work – 1 (Death)
- Medical – 2

Disapprovals: There were a total of 10 extension requests that were not approved. Two of the ten were reviewed by the examination committee.

- COVID/Family/Weather – 1
- COVID – 4
- Q1 2020/ COVID/Medical – 1
- COVID Travel Restrictions – 1
- No Basis – 1
- No Seats – 1
- Medical – 1

Practice Analysis: Developing a CPA Evolution-aligned CPA Exam

<https://www.aicpa.org/resources/toolkit/cpa-exam-practice-analysis>

The AICPA conducts practice analyses to ensure the CPA Exam remains aligned with the professional practice. The research helps confirm the relevant knowledge and skills to be assessed.

The AICPA Governing Council and the National Association of State Boards of Accountancy (NASBA) Board of Directors have both voted to advance the CPA Evolution initiative. The initiative requires the development of a new CPA Exam with a Core and Disciplines structure and content.

As with any substantive change proposed for the CPA Exam, the AICPA must conduct a practice analysis to ensure it remains aligned with the professional practice of newly licensed CPAs. This research helps confirm the relevant knowledge and skills the CPA Exam must assess.

During the practice analysis, the AICPA will engage with subject matter experts and other stakeholders to determine the appropriate content to be assessed in the Core and Discipline sections. Information and progress will be shared periodically throughout the practice analysis and requests will be made for public input.

All practice analysis questions should be directed to the AICPA Examinations team.

Timeline

July 2021 – Release survey of Core and Discipline draft content

July 2022 – Publish Practice Analysis Exposure Draft

January 2023 – Announce new CPA Exam details and publish new CPA Exam Blueprints

January 2024 – Launch new CPA Exam

Core and Disciplines sections to be developed

The CPA Evolution-aligned CPA Exam will feature three Core sections and three Discipline sections.

Core – The proposed sections will focus on Accounting, Auditing & Attestation, and Taxation with a recognition of the impact technology has on each of the three areas. The sections will comprise content that all newly licensed CPAs may be exposed to in practice and assess the knowledge and skills critical to protecting the public interest. All CPA candidates will be required to pass the three Core sections.

Disciplines – The CPA Exam will have three Discipline sections from which candidates must choose and pass one. The proposed Discipline sections are Business Accounting and Reporting (BAR), Information Systems and Controls (ISC), and Tax Compliance and Planning (TCP).

Candidates will be required to demonstrate greater knowledge and skills in the specific content area of the chosen Discipline. The topics covered in these sections apply to newly licensed CPAs who work in these areas of practice and are less likely to be encountered by CPAs who are not focused on that area of practice.

Practice Analysis Confirmation Phase Volunteers (November/December 2021)

The AICPA seeks licensed CPAs from all areas of the profession to participate in research for each Core section and associated Discipline sections.

More than 400 active CPAs who have directly supervised newly licensed CPAs within the last two years are needed to review and rate the proposed content for the new CPA Exam Blueprint. These volunteers will have the requisite work and supervisory experience in the respective areas covered by the content presented for review.

The research will begin on/around November 1, 2021, and require no more than two hours, including a short training session. Please complete this volunteer eligibility survey no later than Friday, October 29, 2021.

To learn more about this important practice analysis research, download the CPA Exam Practice Analysis Background document below.

Overall

Overall Performance

Unique Candidates	34,426
New Candidates	8,739
Total Sections	45,126
Passing 4th Section	5,601
Sections / Candidates	1.31
Pass Rate	53.92%
Average Score	72.48

Section Performance

	Sections	Score	% Pass
First-Time	12,900	71.79	55.91%
Re-Exam	32,090	72.78	53.17%
AUD	11,550	70.90	47.21%
BEC	8,650	76.09	61.73%
FAR	14,335	69.78	47.83%
REG	10,591	74.91	63.07%

Most Candidates

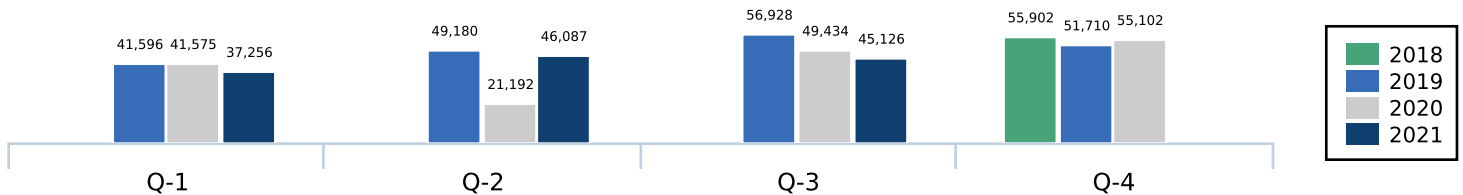
1. California	4,528
2. New York	3,710
3. Texas	2,535

Top 3 Jurisdictions

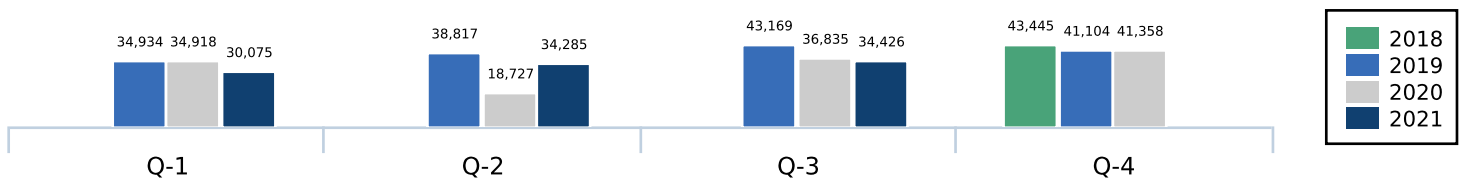
Highest Pass Rate

1. Utah	67.48%
2. Wisconsin	64.13%
3. Wyoming	63.41%

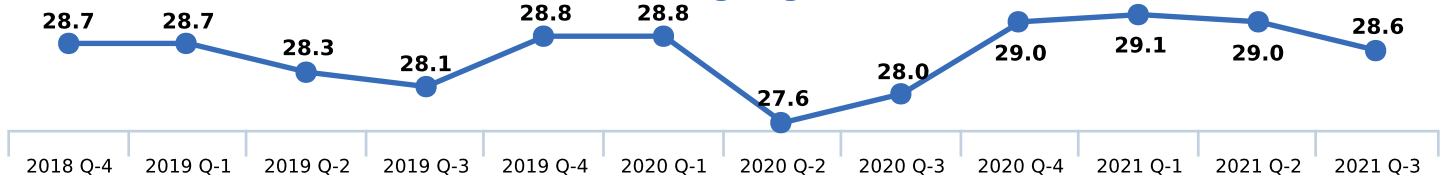
Sections



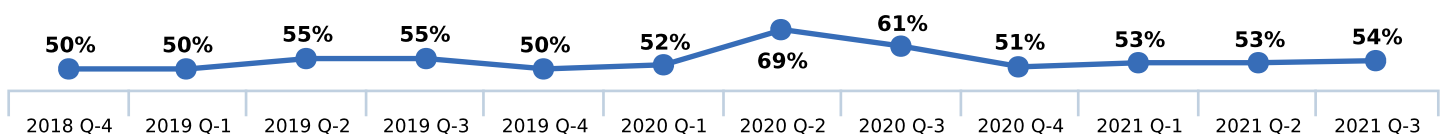
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2021 Q-3

Overall

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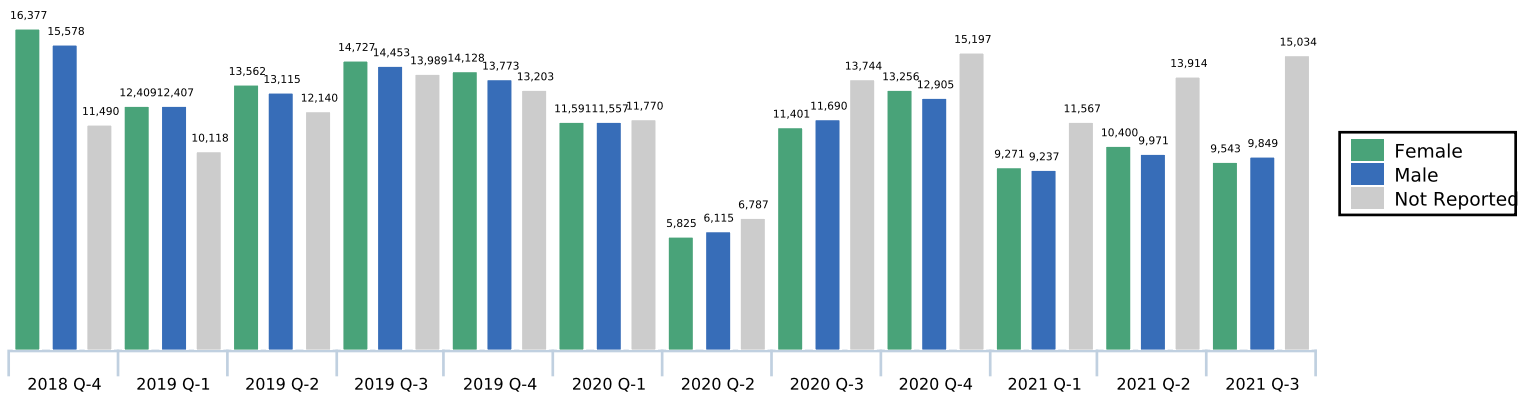
Degree Type

	Candidates	% Total
Bachelor's Degree	23,881	69.4%
Advanced Degree	7,265	21.1%
Enrolled / Other	3,280	9.5%

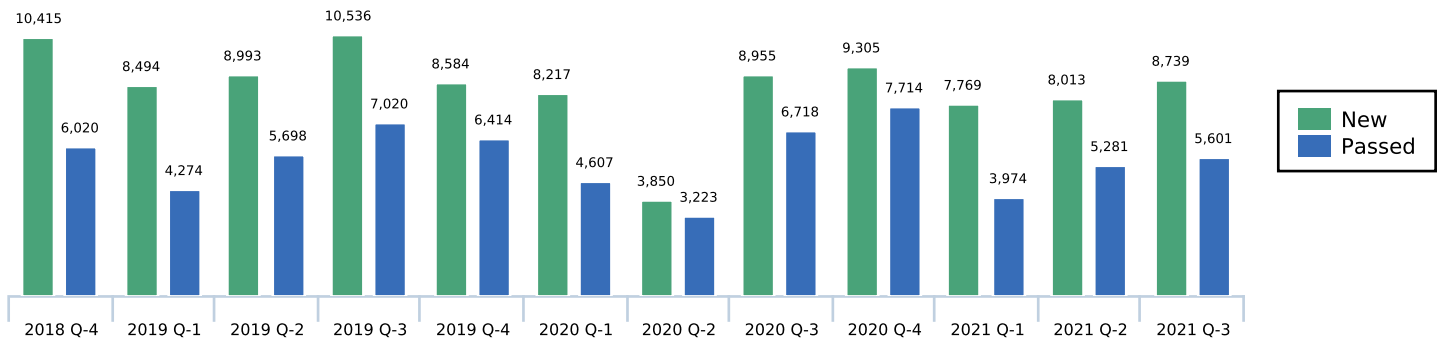
Residency

	Candidates	% Total
In-State Address	24,577	71.39%
Out-of-State Address	5,104	14.83%
Foreign Address	4,745	13.78%

Gender



New Candidates vs Candidates Passing 4th Section



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.

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Overall Statistics for Testing Window 2021 Q3

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Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	282	366	92	272	51.64%	72.80	26.82
Alaska	1,285	1,630	475	1,151	50.80%	71.90	30.50
Arizona	401	523	146	377	52.77%	72.26	29.67
Arkansas	183	234	68	166	55.13%	73.35	28.86
California	4,528	5,777	2,048	3,715	52.81%	71.40	29.43
Colorado	577	759	205	547	56.52%	73.55	29.24
Connecticut	425	530	132	395	50.00%	71.29	27.33
Delaware	84	100	15	83	50.00%	71.06	32.94
District of Columbia	77	101	16	85	52.48%	72.56	30.62
Florida	1,101	1,402	283	1,109	51.64%	72.28	30.05
Georgia	946	1,246	250	990	54.25%	72.26	29.47
Guam	1,117	1,478	611	865	49.05%	71.26	29.89
Hawaii	138	180	58	121	51.67%	71.75	29.34
Idaho	131	171	54	117	51.46%	70.69	31.69
Illinois	1,662	2,301	696	1,598	56.84%	73.79	26.94
Indiana	485	689	322	367	56.60%	73.30	26.80
Iowa	283	378	140	238	60.32%	74.47	32.04
Kansas	124	171	55	115	53.22%	73.69	27.20
Kentucky	323	417	109	307	57.31%	73.82	28.02

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Louisiana	270	336	76	257	50.89%	70.98	28.96
Maine	418	586	203	382	51.19%	70.52	32.63
Maryland	446	566	116	449	49.65%	71.90	29.55
Massachusetts	914	1,188	326	862	59.68%	74.74	26.55
Michigan	746	956	230	723	52.93%	72.70	27.28
Minnesota	599	822	266	554	54.99%	73.10	26.17
Mississippi	153	200	34	166	43.50%	69.45	29.41
Missouri	396	550	229	319	62.18%	75.25	26.39
Montana	528	742	313	427	53.91%	72.35	29.73
Nebraska	144	194	71	122	58.76%	74.68	25.97
Nevada	179	228	52	174	51.32%	71.16	29.71
New Hampshire	362	483	73	409	41.61%	69.24	32.20
New Jersey	842	1,053	226	821	47.77%	70.07	28.18
New Mexico	111	134	32	101	41.79%	68.02	32.16
New York	3,710	4,878	1,155	3,718	54.45%	72.45	27.32
North Carolina	691	910	272	637	56.70%	73.81	27.52
North Dakota	158	189	78	110	42.86%	68.47	28.65
Ohio	891	1,209	430	778	55.58%	73.56	26.49
Oklahoma	262	358	144	214	50.84%	71.93	28.99
Oregon	262	332	113	217	57.23%	72.98	29.44

Jurisdiction	Count Candidate	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Pennsylvania	1,234	1,540	419	1,115	50.78%	71.55	27.53
Puerto Rico	257	309	59	249	35.60%	64.95	29.12
Rhode Island	67	86	20	65	50.00%	70.31	27.66
South Carolina	208	257	42	214	48.25%	70.94	28.99
South Dakota	47	60	17	43	58.33%	73.33	27.21
Tennessee	682	965	274	687	58.13%	73.59	25.97
Texas	2,535	3,309	484	2,823	55.12%	72.96	29.27
Utah	343	449	175	268	67.48%	77.17	28.57
Vermont	95	132	55	77	50.00%	71.00	28.09
Virginia	975	1,309	438	865	55.69%	73.51	28.46
Washington	1,169	1,570	449	1,109	57.20%	73.41	30.52
West Virginia	50	63	11	52	50.79%	71.48	30.38
Wisconsin	502	669	233	434	64.13%	75.67	25.72
Wyoming	28	41	10	31	63.41%	75.66	28.90

CPA Exam Performance Summary: 2021 Q-3

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New York

Overall Performance

Unique Candidates	3,710
New Candidates	865
Total Sections	4,878
Passing 4th Section	643
Sections / Candidates	1.31
Pass Rate	54.45%
Average Score	72.45

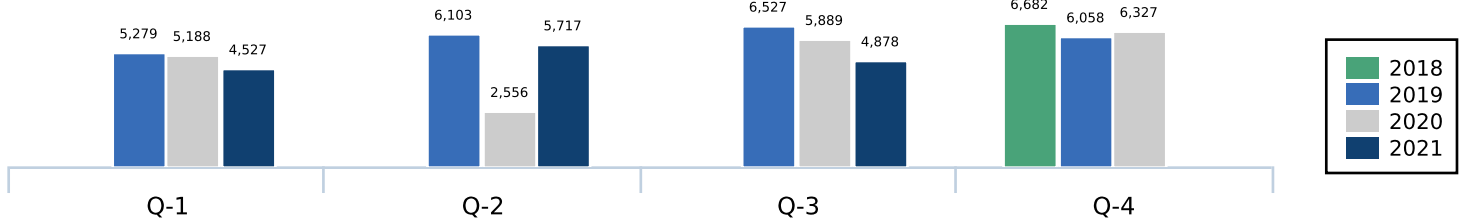
Section Performance

	Sections	Score	% Pass
First-Time	1,155	70.38	53.77%
Re-Exam	3,718	73.09	54.68%
AUD	1,181	70.28	45.3%
BEC	896	77.38	66.41%
FAR	1,590	69.31	48.24%
REG	1,211	75.02	62.68%

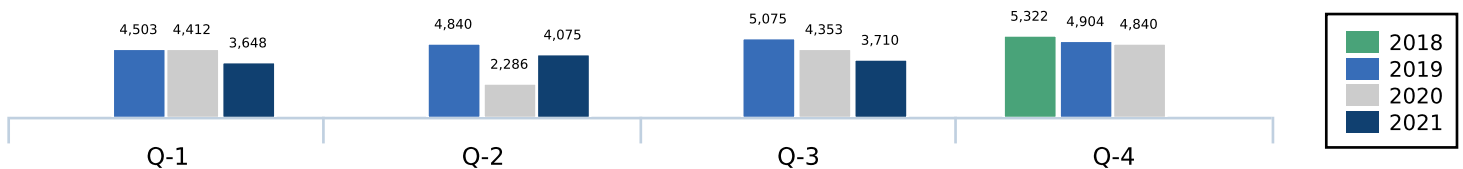
Jurisdiction Ranking

Candidates	Sections
2	2
22	26
Pass Rate	Avg Score

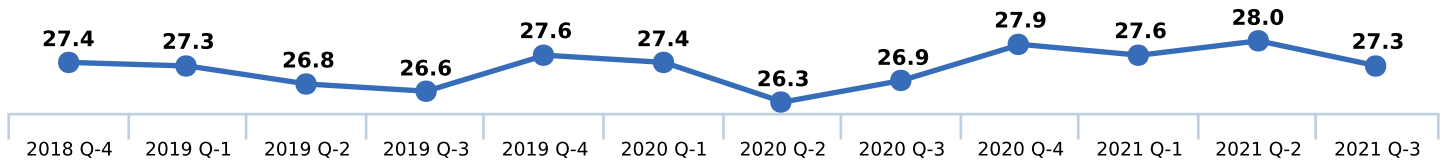
Sections



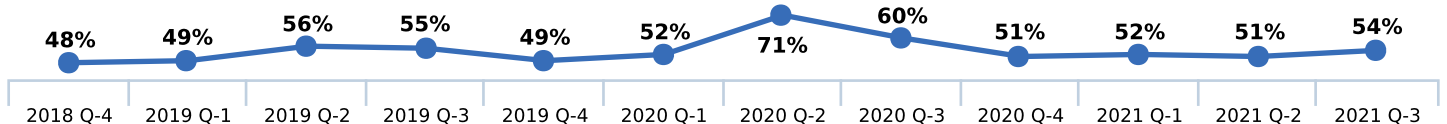
Candidates



Average Age



% Pass



CPA Exam Performance Summary: 2021 Q-3

New York

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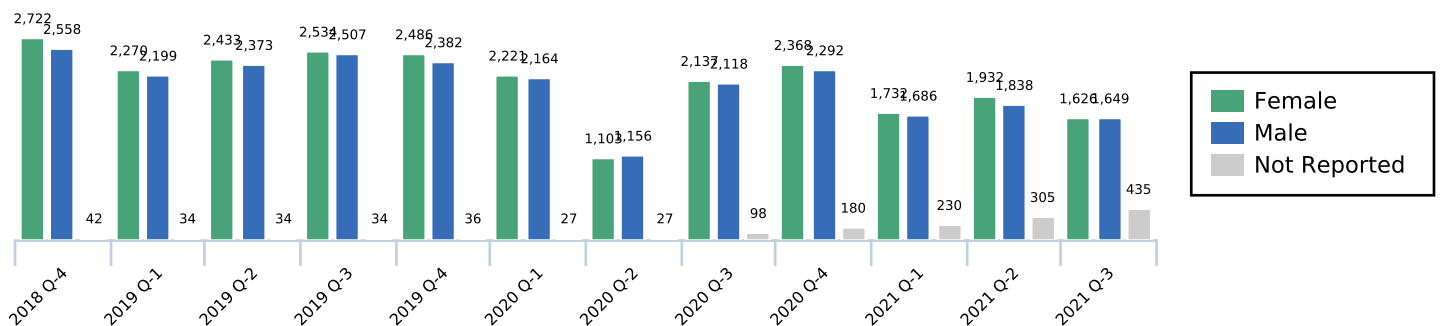
Degree Type

	Candidates	% Total
Bachelor's Degree	2,199	59.3%
Advanced Degree	613	16.5%
Enrolled / Other	898	24.2%

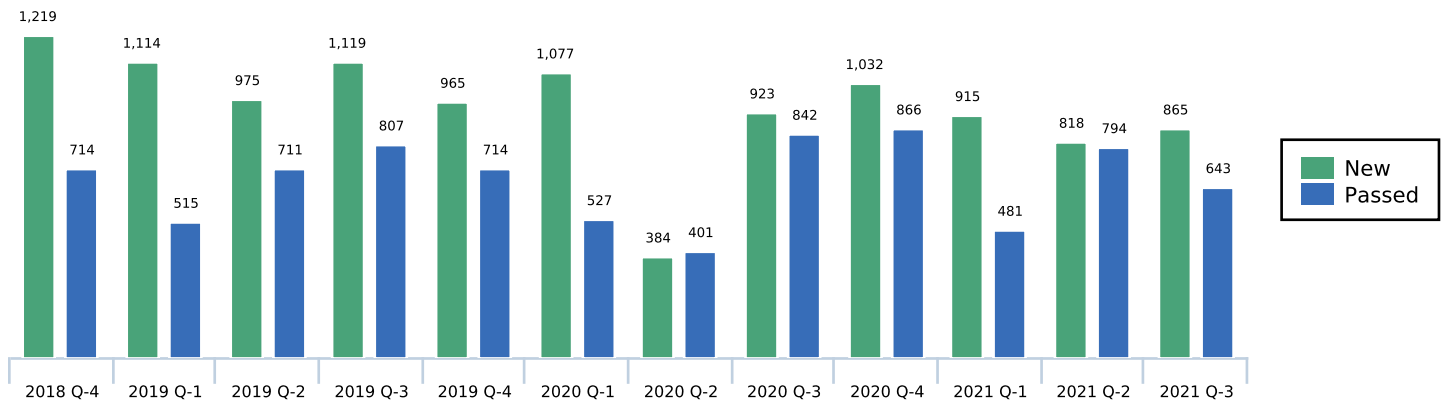
Residency

	Candidates	% Total
In-State Address	2,289	61.7%
Out-of-State Address	1,075	28.98%
Foreign Address	346	9.33%

Gender



New Candidates vs Candidates Passing 4th Section



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.
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National Association of State Boards of Accountancy

CANDIDATE CARE

QUARTERLY REPORT

July 1, 2021 – September 30, 2021

KATHLEEN LOVE SCALES, CANDIDATE CARE ADVOCATE

NASBA'S CANDIDATE CARE CONCERNS

2021 Q3

July 1-September 30, 2021

Category	2021 Q3
AICPA Test Content	5
Candidate Error	29
Environment	7
Prometric Scheduling Issues	26
Prometric Site Issues	17
Technical/Software	20
Technical/Hardware	15
Total	108
Retests Awarded	25

NASBA Candidate Care Concerns Table

This report summarizes activities and preparations for the CPA examinations which have taken place in the 3rd quarter of 2021. It also presents concerns expressed by candidates during the testing window.

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 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 NTS 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 as well as cancellation of testing appointments due to Covid-19 and having to adhere to State and international jurisdiction mandates. 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 issues with authoritative literature.

Tangible Items for Quarter

The AICPA discovered an issue with exhibits opening blank and an issue with the authoritative literature, not accessible during testing events this quarter. As of October 2021, the AICPA put in a fix to prevent the issue from happening and installed a new driver. All affected candidates were offered a free retest. We have continued to deal with the Covid-19 pandemic and are following the CDC, Nashville’s Mayor and Governor’s guidelines in dealing with this pandemic. Stay safe and be well!