

## NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

July 26, 2023

Meeting Agenda  
 New York State Education Department  
 Board Meeting  
 89 Washington Ave, Room 217, Albany  
 1411 Broadway, 10<sup>th</sup> Floor, Regents Room, NYC  
 100 Chestnut Street, Suite 1200, Rochester  
 8321 Main Street, Williamsville

10:00 a.m. Motion to move to Executive Session

10:30 a.m. Motion to move to Public Session

• Review and approval of minutes of the April 26, 2023 Board Meeting Minutes	Pages 2 – 5
• Peer Review Oversight Committee – Annual Report	Pages 6 - 16
• Board Member Update <ul style="list-style-type: none"> <li>○ Recruitment</li> <li>○ Committee Assignments</li> <li>○ Travel Expenses</li> </ul>	
• Board office update <ul style="list-style-type: none"> <li>○ Staff</li> </ul>	
• Education Committee <ul style="list-style-type: none"> <li>○ Presentation to Institutions on Revised CPA150E Requirements</li> <li>○ Video from Licensure Qualifying Presentation</li> <li>○ Licensing Statistics</li> <li>○ Review of an Ethics Course</li> <li>○ Inquiry from CPACredits.com</li> <li>○ Updates - Form 2</li> </ul>	Pages 17 - 50 Page 51 Pages 52 - 55 Pages 56 – 61 Pages 62 - 63
• Examination Committee <ul style="list-style-type: none"> <li>○ CPA Exam Extensions Report and Exam Transition Information</li> <li>○ Advisory Notice on Website</li> <li>○ Elijah Watts Sells Award</li> <li>○ Exam Statistics</li> </ul>	Pages 64 - 67 Page 68 Pages 69 - 75 Pages 76 - 89
• Practice Committee <ul style="list-style-type: none"> <li>○ Non-CPA ownership legislation</li> </ul>	Page 90
• NASBA <ul style="list-style-type: none"> <li>○ NASBA Eastern Regional Meeting</li> <li>○ NASBA Annual Meeting</li> </ul>	Pages 91 -94 Page 95
• New Business	
• Upcoming Meeting Date – October 25, 2023 – Video locations	

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

April 26, 2023

## Meeting Minutes New York State Education Department Board Meeting

1411 Broadway, 10<sup>th</sup> Floor  
New York, NY

Chair Mr. Langowski called the meeting to order at 10:03 a.m.

<u>The following members were present:</u>	
Charles Abraham, CPA	Brian Krist, Esq
Carney AuYeung, CPA	Stephen Langowski, CPA
Anthony Bracco, CPA	John Lauchert, CPA
Alexander Buchholz, CPA	Joseph Maffia, CPA
Ann Burstein Cohen, CPA	Maria Moran, CPA
Mark Ferm, CPA	Heather Mowat, CPA
Crisy Geerholt	Thomas Sciametta, CPA
Rose Hu, CPA	James Schnell, CPA
William Kahn, CPA	Shelly Taleporos, CPA
<u>Members absent:</u> Anthony Basile, CPA Elizabeth Bush, CPA Cynthia Foy Charles Pezzino, CPA Kevin Richards, CPA	

### Others in attendance:

Jennifer Winters, Executive Secretary, NYSED  
 Julie McLoughlin, NYSED  
 D. Edward Martin, CPA - Extended Board Member  
 Catherine Slattery, NYSED - Executive Session only  
 Samara Halpern, NYSED - Executive Session only  
 Bradley Kilmer, NYSED – Executive Session only  
 Eugene McTague, NYSED – Executive Session only  
 Arya Krishna, NYSED - Executive Session only  
 Casey Fenton - Ostroff Associates, Inc. – Public Session only  
 Debbie Cutler NYSSCPA – Public Session only  
 Ruth Singleton, NYSSCPA – Public Session only

The Board moved into Executive Session at 10:03 a.m., based on a motion made by Mr. Sciametta and seconded by Ms. Moran. The Board had an introduction to the staff from the Office of Professional Discipline and they provided a presentation on discipline processes and procedures.

Executive Session adjourned at 11:35 a.m. based on a motion made by Ms. Moran and seconded by Ms.

Cohen. The Chair moved the Board into Public Session at 11:47 a.m. based on a motion by Mr. Sciametta and seconded by Ms. Mowat.

### **Review and Approval of Minutes**

Based on a motion made by Ms. Moran and seconded by Ms. Hu, the Board approved the minutes of the January 25, 2023, Board meeting. Mr. Sciametta and Mr. Maffia abstained.

### **Board Member Update**

Ms. Winters reported that Mr. Ferm and Mr. Kahn will be ending their term on the Board in August. With their departures, the Board has openings for new members. Ms. Winters asked that if members have any recommendations to forward their name to her.

Mr. Langowski reported that the Nominations Committee met on April 6<sup>th</sup>. Based on a motion by Mr. Sciametta, and seconded by Mr. Maffia, the Board approved a one-year term as Chair for Ms. Cohen and a one-year term as Vice Chair for Ms. Mowat. Mr. Langowski thanked the new Chair and Vice Chair for their willingness and enthusiasm to serve. Ms. Winters thanked Mr. Langowski for his hard work and commitment during his time served as Vice Chair and Chair.

Ms. Winters reported that every New York State employee and policy maker, including Board members, must attend the Comprehensive Ethics Training Course (CETC). Board members will receive an email from [training@nysed.gov](mailto:training@nysed.gov) with additional information.

Mr. Langowski noted the Board meeting dates are included in the meeting packet.

### **Education Committee**

Ms. Cohen presented on the AICPA and NASBA Exposure Draft and noted two key factors being the mode of delivery for CPE and incorporating the topical areas of Data Analytics and Environmental, Social, and Governance (ESG). The Education Committee met and provided the comment letter beginning on page 63 of the meeting packet.

Ms. Cohen noted that members of the Education Committee presented the new 150E requirements to New York State Licensure Qualifying programs in January. The meeting was well received, and the members will be presenting to other institutions of higher learning that are not License Qualifying in June.

Ms. Winters reviewed a recent incident with a NASBA approved sponsor issuing a CPE certificate using an anonymous ID number instead of a licensee's name. NASBA contacted the sponsor to ensure that a certificate is issued with the participant's name in accordance with their standards.

### **Examination Committee**

Ms. Moran provided a final report on the 40 exam candidates who received an exam extension due to the international travel restrictions. Ms. Moran also reported on the other examination extensions requested since the previous board meeting.

Ms. Winters noted that the Examination Committee met to discuss the amendments to the Uniform Accountancy Act's (UAA) Model Rules pertaining to the Uniform CPA Examination. After the meeting, a comment letter was presented to NASBA, which is included on page 75 in the packet. However, on Monday, April 24<sup>th</sup> NASBA announced an amendment to the UAA Model Rules with a different testing window that was previously presented. A discussion ensued regarding adjusting the testing window from an 18-month period to a 30-month period.

Based on a motion by Ms. Moran and seconded by Mr. Maffia, the Board unanimously approved a recommendation to the Department and Board of Regents to amend the Regulations of the Commissioner part 70.4(c.) to extend the testing window to thirty months date effective January 1, 2024. The motion included changing the policy on the calculation of the testing window to begin the window with the score release date and end with the sit date, also effective January 1, 2024.

Ms. Winters highlighted the exam transition dates including the test schedule and score release timeline.

Ms. Winters commented on the exam statistics provided by NASBA for the 2022 Q4 testing window. The increase in examination fee was also noted by Ms. Winters.

### **Practice Committee**

Mr. Bracco reported that there has not been any movement on the non-CPA ownership legislation.

Mr. Bracco provided a report that the Practice Committee met and reviewed the scope of practice as it pertains to serving as a trustee, executor, or executrix for family members.

Based on a motion by Mr. Kahn and seconded by Ms. Moran, the Board approved the recommendation to add clarifying language to the scope of practice on the website regarding CPAs serving in a role as a trustee, executor, or executrix for family members.

### **Board Office Update**

Ms. Winters reported that the Administrative Assistant 1 position has been upgraded to an Education Program Assistant 1 and interviews will be conducted next week.

Ms. Winters provided a verbal update regarding e-licensing and noted that the online renewal platform will be transitioning into the online application format. The new format will streamline the renewal process and make a more efficient process.

Ms. Winters noted the NYSED Office of the Professions Annual Report included in the meeting packet.

### **Legislative Update**

Ms. Winters noted that the non-CPA ownership legislation was already presented in the Practice Committee report.

### **NASBA**

Ms. Winters reported that communication will be sent out to New York jurisdiction examination candidates for encouragement to continue and stay motivated for exam completion.

Ms. Winters and Ms. Halpern from NYSED OPD attended the annual NASBA conference. Many topics were presented and discussed during the four-day conference.

The annual NASBA meeting will be held in New York in the fall of 2023. Ms. Winters and Mr. Langowski requested that the Board members block out their calendar to have the ability to attend the conference.

### **New Business**

No new business was reported at this time.



The next Board meeting is scheduled for July 26, 2023. The meeting locations will be confirmed.

The public session adjourned at 2:08 p.m. based on a motion made by Mr. Abraham and seconded by Ms. Taleporos.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary

NEW YORK STATE

PEER REVIEW OVERSIGHT COMMITTEE

ANNUAL REPORT

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## **I. Message from the Committee**

The timing of this year's report covers the time period January 1, 2022 to December 31, 2022. During 2022 the Mandatory Peer Review Program was impacted by the COVID-19 pandemic, although to a lesser extent, as firms and administering entities became accustomed to revised operating procedures. Extensions and delays continued and the number of firms being monitored increased again this year. The Pennsylvania Institute of CPAs (PICPA), the administering entity (AE) for most New York firms, continued remote operations for most of the year.

PICPA continued its policy of providing limited information as part of following Chapter 3 of the AICPA Peer Review Standards. PROC staff continued to find sources of information to allow the PROC to continue to monitor firms.

In late 2021, the PROC's recommended changes to the Commissioner's Regulations and the Board of Regents Rules were adopted by the Regents, which allowed the PROC to make significantly more referrals to the Office of Professional Discipline in 2022. These changes have provided the PROC with additional tools to improve firm compliance with the Mandatory Peer Review Program.

The Peer Review Integrated Management Program (PRIMA) data and utilization issues continued, and as a result, posted information by AEs is not timely, and in some cases inaccurate. PROC staff continue to submit "tickets" to the AICPA and PICPA to correct information in PRIMA.

During 2022, despite continuing issues related to the pandemic, but with new rules and regulations, the PROC continued to monitor the administering entity (PICPA), other AEs, and firms to continue to improve the quality of assurance services in New York State.

## **II. Background**

In 2009, the NYS Legislature passed significant changes to laws that regulate Public Accounting in New York. The legislature required the implementation of the Mandatory Quality Review Program (MQRP). The program became effective for firms registering on or after January 1, 2012. Firms in the MQRP are required to undergo a peer review once every three years as a condition of their firm registration renewal. The purpose of the MQRP is to promote quality in the attest services provided by CPAs. The 2009 law required firms with three or more CPAs, providing attest services, to participate in the MQRP.

In the fall of 2017, the NYS Legislature revised the MQRP law. The new legislation repealed the small firm exemption and, therefore, all firms that provide attest services are required to participate in the peer review program. The changes to the law also included a name change of the program from the Mandatory Quality Review Program to “Mandatory Peer Review Program” (MPRP) and the committee from the Quality Review Oversight Committee to the Peer Review Oversight Committee (PROC).

## **III. PROC Regulatory Authority and Responsibilities**

The PROC derives its regulatory authority from Section 70.10 of the Regulations of the Commissioner (Regulations). In November 2021 the Regulations were permanently amended by the Board of Regents. The purpose of the PROC includes approving and monitoring the Sponsoring Organization, informing, and reporting matters concerning peer review to the Department, assessing, and reporting on the effectiveness of the program, and reviewing individual peer review reports for compliance. Following the amendments to the Regulations, the PROC has the responsibility to:

- receive and approve administration plans from entities applying to be sponsoring organizations;
- monitor sponsoring organizations to provide reasonable assurance that the sponsoring organization is conducting the peer review program in accordance with the peer review standards;
- inform the Department of any issues and/or problems relating to the peer review program which may require the Department's intervention;
- annually report to the Department as to whether each sponsoring organization meets the standards necessary to continue as an approved sponsoring organization;
- annually assess the effectiveness of the peer review program;
- annually report to the Department on any recommended modifications to the peer review program;

- review each peer review report submitted by a firm, as part of its registration or renewal of its registration, to determine whether the firm is complying with applicable professional standards.
- where applicable, the PROC may refer firms that are not in compliance with applicable standards to the Office of Professional Discipline pursuant to Education Law section 6510; and
- ensure that any documents received from a firm or reviewer remain confidential and not constitute a public record, unless such document is admitted into evidence in a hearing held by the Department.

Additionally, a new subdivision (j) of the Board of Regents Rules Part 29, Unprofessional Conduct, Section 29.10, Special Provisions for the Profession for Public Accountancy (Rules) was adopted as it relates to the Mandatory Peer Review Program.

The Rules define unprofessional conduct as follows:

- failure to cooperate with the peer review process;
- making a false, fraudulent, misleading or deceptive statement, as part of, or in support of, a firm's peer review reporting;
- a firm's termination or expulsion from the peer review program;
- failure of a firm and its licensees to follow the peer review process and complete any remedial actions required;
- failure of a firm to provide access to its peer review information, as required by subdivision (j) of section 70.10 of the Regulations of the Commissioner.

#### **IV. PROC Recognized Peer Review Program Providers**

The American Institute of Certified Public Accountants (AICPA) is currently the only Peer Review Program Provider (sponsoring organization) that is acceptable to the PROC. The PROC accepts all AICPA approved organizations (administering entities) that are authorized to administer the AICPA Peer Review Program. The AICPA's Peer Review Board (PRB) is responsible for maintaining, furthering, and governing the activities of the AICPA's Peer Review Program, including the issuance of peer review standards, and peer review guidance. The Peer Review Program provides for a triennial review of a firm's accounting and auditing practice. The review is performed by a peer reviewer who is unaffiliated with the firm being reviewed. The goal of the program is to monitor and enhance quality, and conformity with professional standards.

There are two types of peer reviews. System reviews are designed for firms that perform audits or other attest engagements. Engagement reviews are for firms that do not perform audits but perform other engagements such as compilations and/or reviews. Firms can receive a rating of pass, pass with deficiency, or fail. Firms that receive ratings of pass with deficiency or fail must perform corrective actions.

Entities that are currently acceptable to administer the peer review program in New York State are:

- Pennsylvania Institute of CPAs (PICPA) – As of March 15, 2018, PICPA administers the AICPA Peer Review Program for the majority of New York firms. Prior to this date, the New York State Society of CPAs (NYSSCPA) administered the peer review program for most NY firms. As the administering entity, PICPA is responsible for ensuring that peer reviews are performed in accordance with the AICPA's Standards. The PICPA Peer Review Committee (PRC) monitors the administration, acceptance, and completion of peer reviews.
- National Peer Review Committee (NPRC) -The AICPA also administers a peer review program through the National Peer Review Committee for firms required to be registered with and/or inspected by the Public Company Accounting Oversight Board (PCAOB) or perform audits of non-Securities and Exchange Commission (SEC) issuers pursuant to the standards of the PCAOB.
- Other State Societies and Organizations - New York registered accountancy firms are allowed to have their peer review administered by an AICPA approved administering entity in another state. The AICPA maintains the listing of the administering entities assigned to each state.

## **V. Committee Members and Staff**

The PROC consists of six members who are appointed by the NYS Board of Regents for five-year terms and may serve up to two terms. At least five members must be licensed CPAs and the sixth member may be a public member or a licensed CPA. Additionally, PROC members cannot be members of the State Board for Public Accountancy or one of its committees.

Licensed members must be certified public accountants licensed in New York State and hold current registrations with the Department. If a public member is appointed to the PROC, he or she must have received or used the services provided by CPAs.

<u>Member Name:</u>	<u>Member Term:</u>
David Iles, CPA	Oct 1, 2020 – Sep 30, 2025 (Second term)
Mary MacKrell, CPA Vice Chair	Mar 1, 2018 – Feb 28, 2023 (Second term)
Mitchell Mertz, CPA	Jun 1, 2021 – May 31, 2026 (First term)
David Pitcher, CPA	Dec 1, 2019 – Nov 30, 2024 (First term)
Grace Singer, CPA	Feb 1, 2019 – Jan 31, 2024 (First term)
Frank S. Venezia, CPA Chair	Apr 1, 2020 – Mar 31, 2025 (Second term*)

\*Frank Venezia served an initial 3-year term at the inception of the program. This is his second, 5-year term.

**Staff of the PROC** – The PROC has three staff members, the Executive Secretary and Auditor 1 and 2 who support its efforts in effectively carrying out its duties and responsibilities. The Executive Secretary, Jennifer Winters, is the lead staff liaison for the members. The Auditor 2 position was filled with Thomas Cordell in August 2019. The Auditor 1, Philip Jesmonth, has been in the position since November 2015.

The volunteer members of the PROC rely on the support of the staff to conduct its meetings and handle routine firm matters related to peer review. The staff review the firms' annual statement on peer review compliance, compiles the information on the firms that are monitored, and communicate outstanding matters with the firms on behalf of the volunteer PROC members.



**VI. Statistics:** This year's report includes the calendar year, note the timing of the reported data for prior years\*. The following statistics were obtained from the PRIMA system.

	Oct 1, 2018 to Dec 31, 2019				Jan 1, 2020 to Dec 31, 2020				Jan 1, 2021 to Dec 31, 2021				Jan 1, 2022 to Dec 31, 2022										
	NYSSCPA/ PICPA		NPRC		PICPA		NPRC		PICPA		NPRC		PICPA		NPRC								
<b><u>System Reviews</u></b>																							
Pass	260	79%	57	85%	202	65%	25	86%	196	75%	36	95%	143	63%	19	76%							
Pass with deficiencies	33	10%	7	10%	55	18%	1	4%	45	17%	2	5%	46	20%	2	8%							
Fail	37	11%	3	5%	53	17%	3	10%	20	8%	0	0%	39	17%	4	16%							
<b>Subtotal – System</b>	<b>330</b>		<b>67</b>		<b>310</b>		<b>29</b>		<b>261</b>		<b>38</b>		<b>228</b>		<b>25</b>								
<b><u>Engagement Reviews</u></b>																							
Pass	196	85%				86	78%				162	88%				137	85%						
Pass with deficiencies	23	10%				16	14%				13	7%				17	11%						
Fail	11	5%				9	8%				9	5%				7	4%						
<b>Subtotal – Engagement</b>	<b>230</b>					<b>111</b>					<b>184</b>					<b>161</b>							
<b>Total System &amp; Engagement</b>	<b>627</b>					<b>450</b>					<b>483</b>					<b>414</b>							

\*The timing of the statistics has changed. In the past the PROC had presented statistics for the period Oct 1<sup>st</sup> to Sep 30<sup>th</sup> and as noted last year's report, the timing changed to move to the calendar year period that included an additional three months for the period Oct 1, 2018, through Dec 31, 2019. Beginning with 2020 the statistics are presented on the calendar year.

## **VII. Meetings, Accomplishments and Advocacy Efforts**

Following are the meetings, accomplishments, and advocacy efforts in 2022.

a. Committee Meetings - The PROC holds meetings to conduct business and report to the Department regarding the effectiveness of the mandatory peer review program. Minutes from each public meeting are available upon request.

Since the last annual report was issued, the PROC has held the following meetings in 2022:

- February 9<sup>th</sup>
- May 18<sup>th</sup>
- August 3<sup>rd</sup>
- October 26<sup>th</sup>

On July 27, 2022, the Chair of the PROC attended the State Board for Public Accountancy's Board meeting to present its 2021 Annual Report.

b. Oversight Reports from the AICPA on the Administering Entities (AE) - The Committee reviewed the AICPA Oversight Reports on the Administering Entities. In December 2022 the AICPA completed the Oversight Report for the Pennsylvania Institute of Certified Public Accountants. The Committee noted that PICPA was in compliance with the AICPA's Peer Review Standards.

c. Oversight of the Peer Review Committee (PRC) and Report Acceptance Body (RAB) of PICPA - To continue the Committee's monitoring of the sponsoring organization, on January 20, 2022, Mr. Iles attended a PRC meeting. Ms. Singer attended a RAB meeting on February 3, 2022, May 3, 2022, and December 15, 2022.

The PROC members who attended these meetings unanimously agreed the program is run by dedicated professionals in accordance with the AICPA standards. Based on the report from the members who attended the meetings, the PROC agreed that the PRC is well informed and engaged in the process and the RAB meetings are organized and well run. The conclusion regarding the PRC oversight by the PROC members was that the peer review program was administered in accordance with the AICPA standards.

d. Rules and Regulations – As reported last year, a revised set of rules and regulations was approved by the PROC and submitted to the Department in the summer of 2020. In June 2021 they were presented to the Board of Regents and were permanently adopted in November 2021. In 2022, the PROC made recommendations to the Department to modify the Frequently Asked Questions on the website to reflect the regulatory update.

e. PCAOB - At the May 2022 meeting the Committee reviewed and discussed the PCAOB's 2021 Annual Report.

f. AICPA Peer Review Board (PRB) Open Meetings - The PROC monitors the AICPA's PRB's public sessions throughout the year. PROC members and staff attend these meetings via teleconference and report back to the full PROC. The sessions are informative and allow for an exchange of ideas and practices across state lines. The following PRB meetings were attended in 2022:

- February 2<sup>nd</sup>
- May 4<sup>th</sup>
- September 9<sup>th</sup>
- November 16<sup>th</sup>

The Committee members discussed the Peer Review Standards that changed for peer reviews commencing on or after May 1, 2022. The members noted that the changes were minor and were for clarity purposes.

Committee members Iles, Pitcher, and Singer attended the AICPA Peer Review Conference in August 2022. At the Committee's October meeting they provided a recap of the conference.

g. Quality Control Materials (QCM) – In 2022, the PROC reviewed the updates to the QCM that were approved by the National Peer Review Committee.

h. Monitoring of Firms in Peer Review - The PROC monitors firms throughout the remediation phase of their peer review, where applicable. Firms are informed by letter that the PROC is monitoring their remediation progress and are required to acknowledge receipt of the letter. Remediation is considered complete when the peer review is accepted as complete by the respective Peer Review Committee. The PROC also monitors the firms that have dropped out of the program and those that are terminated by the program. The determination to monitor, continue to monitor, or remove from monitoring is done at the PROC meetings in executive session.

System and Engagement Reviews that have a rating of fail or pass with deficiencies are monitored by the PROC. During 2022, the PROC has monitored 203 firms, including firms that have been carried over from the prior year. During this time, 102 of these firms had their peer reviews accepted as complete, while 101 firms are still being actively monitored.

i. As part of the changes to the regulations previously mentioned, the PROC has increased the number of referrals to the Office of Professional Discipline.

## **VIII. Recommendations**

The PROC recommends that the Department continue its monitoring effort of the Mandatory Peer Review Program.

## **IX. Conclusions**

Based on its oversight activities, the PROC concluded that the Pennsylvania Institute of Certified Public Accountants has been an effective administrator as it performs the majority of the peer reviews of New York public accountancy firms that are subject to the Mandatory Peer Review Program's (MPRP). The PROC has established a monitoring and oversight role utilizing the Facilitated State Board Access system; however, the AICPA's Chapter 3 of the AICPA Peer Review Standards continue to impede our monitoring and oversight efforts. The lack of cooperation and transparency by the AICPA makes it difficult to obtain timely information about the status of a firm's peer review during our monitoring efforts. This is especially true when a firm is not in compliance with the three-year peer review cycle that is required of the MPRP. The PROC continues to express concern with the transparency issues that continue to impede our mission to protect the public interest in New York State.



# Certified Public Accountants Professional Education Requirements



- I. Purpose of Change in Regulations and Policies**
- II. Key Program Criteria**
- III. Accounting Coursework Requirements**
- IV. Business Coursework Requirements**
- V. Key Dates**
- VI. Additional Information and Resources**

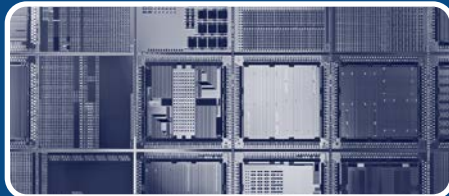
# PURPOSE OF CHANGE IN REGULATIONS AND POLICIES



Uniform Accountancy Act



CPA Evolution



Responsibilities and Skills Sets



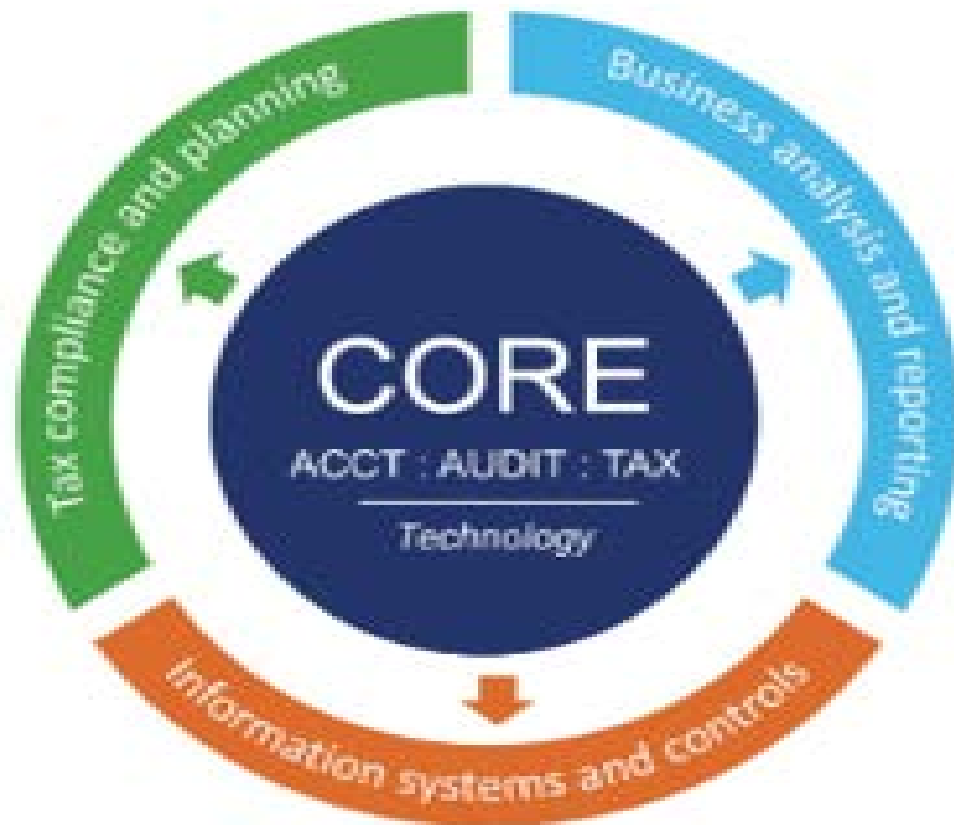
Conform Educational Requirements



- Align the model rules with the majority of the states existing rules to encourage uniformity amongst the states.
- Added Accounting Information Systems and Data Analytics courses
- Capped Internship Credit Hours
- Accreditation Standards
- Complete Transcript Reviews for all Candidates

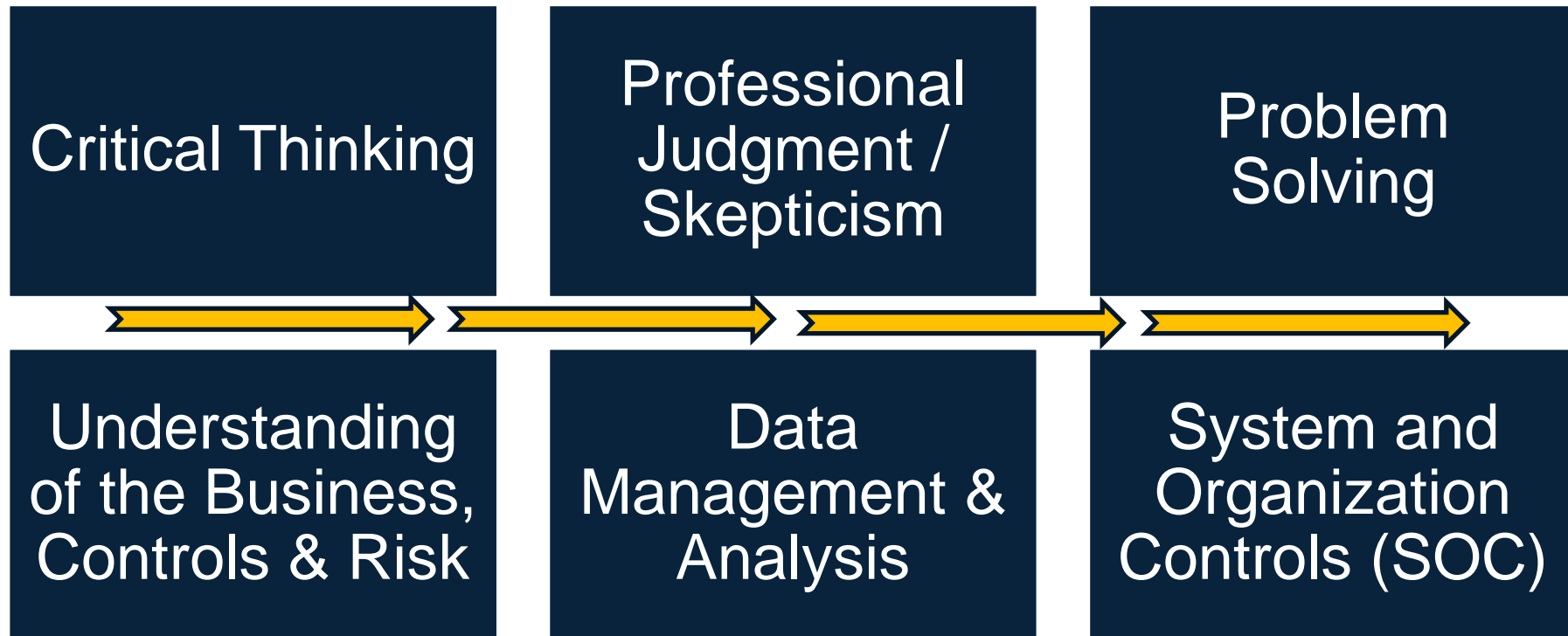


# CPA EVOLUTION



- Joint effort by NASBA and the AICPA to transform the CPA exam
- New CPA exam structure
  - 3 sections core plus one discipline
- The change in the exam structure results in institutions revising their offerings of accounting coursework
- Leads to one CPA license

# RESPONSIBILITIES & SKILLS SETS



# CONFORM EDUCATION REQUIREMENTS

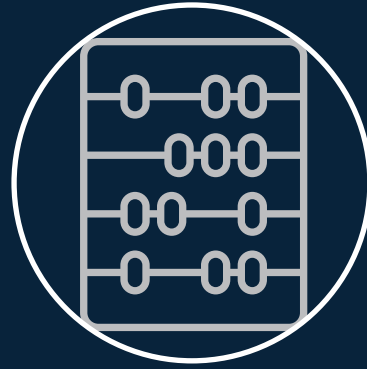
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- Reviewed the associated policies from the existing 150-semester hour requirements
- Reviewed the website information
- Registration of Curricula Part 52.13 – Accountancy;
- Professional Study of Public Accountancy Section 70.2;
- Experience Requirements Section 70.3; and
- Licensing Examinations Section 70.4
- No Comments on the Proposed Regulations were received

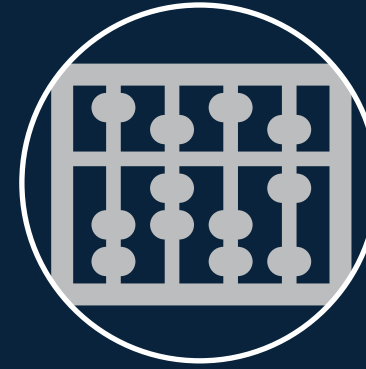
# KEY PROGRAM CRITERIA



**150** Semester  
Hours  
**Total**



**33** Semester  
Hours  
**Accounting**



**36** Semester  
Hours  
**Business**

**BACHELOR DEGREE OR HIGHER IN ACCOUNTING OR EQUIVALENT**

# ACCOUNTING COURSE WORK REQUIREMENTS



18 of 33

## Semester Hours of Upper-Level Division

### Required Core Courses – 3 Semester Credits Each

Financial  
Accounting  
Reporting

Auditing

Taxation

Accounting  
Information  
Systems

Cost and/or  
Managerial

UPPER LEVEL

UPPER  
OR  
LOWER  
LEVEL

# FINANCIAL ACCOUNTING & REPORTING

## CORE COURSE WORK REQUIREMENTS

- Focus on core principles and preparation of financial statements and transactions
- Upper Division

### Examples of Acceptable Financial Accounting Core Courses

Intermediate  
Accounting

Advanced  
Accounting

Financial  
Statement  
Analysis

Gov't & NFP  
Accounting

**Courses that are NOT Acceptable towards the  
Core Financial Accounting Course**

# AUDITING

## CORE COURSE WORK REQUIREMENTS

- Focus on external auditing
- Upper Division

### Examples of Acceptable Auditing Core Courses

Auditing

Auditing and  
Attestation

Auditing and  
Assurance  
Services

**Courses that are NOT Acceptable towards the Core Auditing Course**

# TAXATION

## CORE COURSE WORK REQUIREMENTS

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- Focus on federal tax law
- Upper Division

### Examples of Acceptable Taxation Core Courses

Corporate  
Taxation

Individual  
Taxation

Advanced  
Taxation

Principles  
of Taxation

**Courses that are NOT Acceptable towards the Core Taxation Course**



# ACCOUNTING INFORMATION SYSTEMS

## CORE COURSE WORK REQUIREMENTS

- Focus on process flow of financial reporting transactions, internal controls over financial reporting process, the testing and recording of financial transactions, etc.
- Upper Division

### Examples of Acceptable AIS Core Courses

Accounting  
Information  
Systems

Advanced  
Accounting  
Information  
Systems

**Courses that are NOT Acceptable towards the Core AIS Course**

# **COST AND/OR MANAGERIAL ACCOUNTING CORE COURSE WORK REQUIREMENTS**

- **Focus on cost or managerial accounting concepts**
- **Lower or Upper Division**

## **Examples of Acceptable Cost/Managerial Core Courses**

**Cost  
Accounting**

**Managerial  
Accounting**

**Cost  
Management**

**Advanced  
Cost  
Management**

**Courses that are NOT Acceptable towards the  
Core Cost/Managerial Course**

## Examples of Other Types of Acceptable Accounting Courses

Fraud  
Examination

Internal  
Controls and  
Risk  
Assessments

Accounting  
Ethics

Accounting  
Data  
Analytics

Accounting  
Internships\*

# Courses that are NOT Acceptable Accounting Courses

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## 36 Semester Hours of Course work

### Required Core Courses – 3 Semester Credits Each

Business Law

Information  
Systems &  
Technology

Business Data  
Analytics

Economics

Finance

UPPER or LOWER LEVEL

# BUSINESS LAW

## CORE COURSE WORK REQUIREMENTS

- Focus on the basic principles of law that cover business transactions
- Lower or Upper Division

### Examples of Acceptable Business Law Core Courses

Business Law

Commercial  
Law

Legal Studies  
in Business  
Law

Legal  
Environment  
of Business

Courses that are NOT Acceptable towards the  
Core Business Law Course

# INFORMATION SYSTEMS & TECHNOLOGY

## CORE COURSE WORK REQUIREMENTS

- Focus on information systems and how to apply technology in organizations
- Lower or Upper Division

### Examples of Acceptable Information Technology Core Courses

Introductory  
Information  
Management

Information  
Technologies for  
Business

Database  
applications

### Courses that are NOT Acceptable towards the Core IT Course

# BUSINESS DATA ANALYTICS

## CORE COURSE WORK REQUIREMENTS

- Focus on business data for analysis
- Lower or Upper Division

### Examples of Acceptable Business Data Analytics Core Courses

Data Analytics

Business Analytics

Courses that are NOT Acceptable towards the  
Core Business Data Analytics Course



# ECONOMICS

## CORE COURSE WORK REQUIREMENTS

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- Focus on economics principles
- Lower or Upper Division

### Examples of Acceptable Economics Core Courses

Microeconomics

Macroeconomics

**Courses that are NOT Acceptable towards the Core Economics Course**

# FINANCE

## CORE COURSE WORK REQUIREMENTS

- Focus on finance concepts in business to manage money
- Lower or Upper Division

### Examples of Acceptable Finance Core Courses

Corporate  
Finance

Financial  
Modeling

International  
Financial  
Management

Portfolio  
Management

**Courses that are NOT Acceptable towards the  
Core Finance Course**

# OTHER BUSINESS COURSES

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Management



Marketing



Operations Management



Organizational Behavior



Business Strategy



Quantitative Methods



Business Statistics



Computer Science



# Courses that are NOT Acceptable Business Courses

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# Revised Education Requirements for the CPA Exam

## Commissioner's Regulation 70.4 Examination Requirements

- ✓ Regulations related to the education to sit for the examinations were modified
- ✓ Matches the required core course work requirements
  - Accounting and
  - Business



120 SH overall



5 Core  
Accounting  
Courses



5 Core  
Business  
Courses

# COURSE REQUIREMENTS NO LONGER SPECIFICALLY MANDATED

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**Professional Ethics & Responsibility Courses**

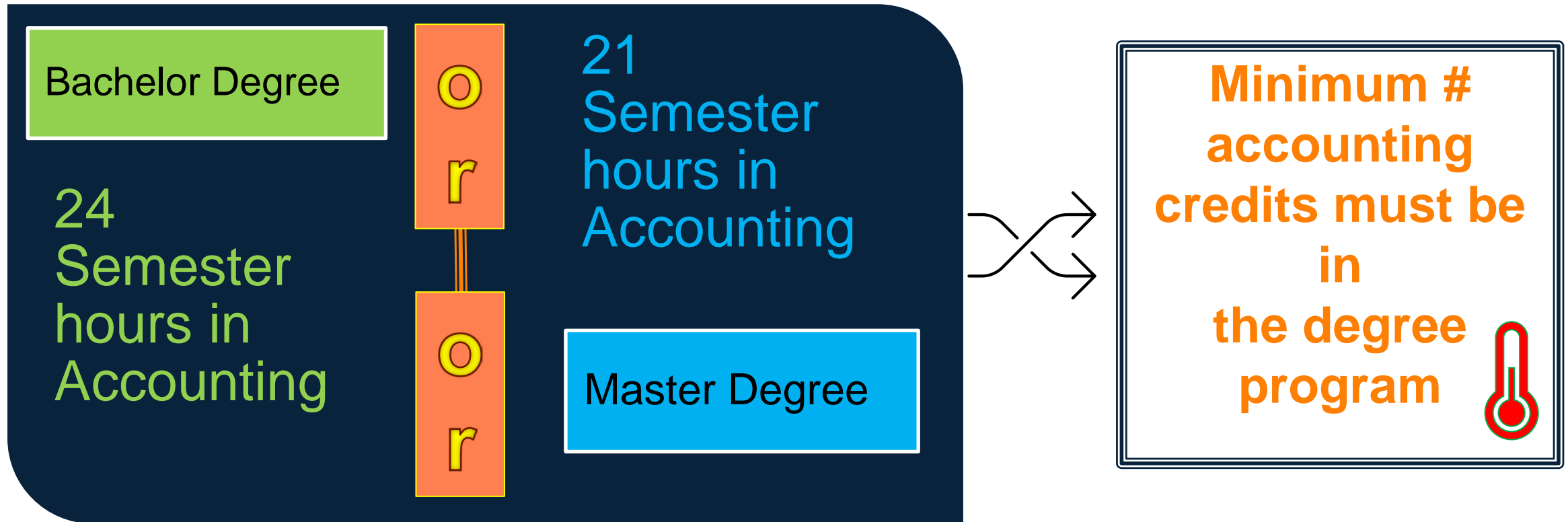


**Accounting Research**



**Business & Accounting Communications**

# Defined Accounting Degree & Program Minimum Requirements



# Acceptable Credits



## Course

- Credit Bearing



## School

- Accredited School



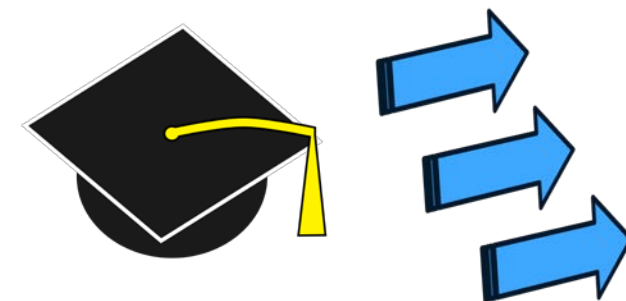
## Program Type

- Degree Granting



# TRANSFERRING of CREDITS

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# EFFECTIVE DATE and TIMELINE

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## Additional State Education Department Resources

- **Initial Licensure Requirements for Certified Public Accountants**
  - <https://www.op.nysed.gov/professions/certified-public-accountants/initial-license-requirements>
- **Commissioner's Regulations**
  - Part 52.13 – Registration of Curricula, Accountancy
  - Section 70.2 – Professional Study of Public Accountancy
  - Section 70.3 – Experience Requirements
  - Section 70.4 – Examination Requirements
  - <https://www.op.nysed.gov/professions/certified-public-accountants/laws-rules-regulations>

## State Education Department Contact Information

- **State Board for Public Accountancy – CPABD@nysed.gov**

## Additional Resources for Faculty

- **American Accounting Association (AAA)** - <https://aaahq.org/>
- **AICPA Faculty Hour** -This Way to CPA – Upcoming and Archived Recordings on accounting course work. <https://www.thiswaytocpa.com/faculty>
  - Certification in Data Analytics, Cybersecurity, Blockchain, etc.
- **CPA Evolution** - <https://www.evolutionofcpa.org>

# QUESTIONS



## Video Posted to the Board Website

Meeting with NY schools that have Licensure Qualifying program

<https://www.op.nysed.gov/professions/certified-public-accountants/board-committee-meetings>

How do I...?	Verifications & Certifications	Professions	Renew a Registration	State Boards	Corporate Entities	Career Path	Enforcement	COVID-19	Pro
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### Board and Committee Meetings

Home > New York State Licensed Professions > Certified Public Accountants > Board and Committee Meetings

<b>Certified Public Accountants</b> <a href="#">Laws, Rules &amp; Regulations</a> <a href="#">Consumer Information</a> <a href="#">Contact Information</a> <a href="#">License Statistics</a> <a href="#">License Requirements</a> <a href="#">Initial License</a> <a href="#">Licensure Endorsement</a> <a href="#">Endorsement of Foreign Licenses</a> <a href="#">General Requirements</a>	<a href="#">State Board Meetings for Public Accountancy</a>	<a href="#">Peer Review Oversight Committee</a>
	<a href="#">Presentation to NYS Schools with Licensure Qualifying Programs</a>	



# Licensing Statistics

## Overall Summary

Year	Number of licenses issued
2020	2646
2021	3122
2022	2658



# Summary of Pathways by Year

	2020		2021		2022	
Pathway Type	Number type	% of total	Number type	% of total	Number type	% of total
150	2356	89.0%	2790	89.4%	2372	89.2%
120 (GF)	51	1.9%	64	2.0%	39	1.5%
120 (Lic Other State)	1	0%	0	0%	1	0%
Endorsement	216	8.2%	228	7.3%	220	8.3%
Foreign Endorsement	17	0.6%	27	0.9%	18	0.7%
15 year	5	0.2%	13	0.4%	8	0.3%
Totals	2646		3122		2658	

# Education Type – 150 Semester Hour

## Manual Transcript Review

Year	Number of review type	% of 150 pathway total
2020	1145	48.6%
2021	1538	55.1%
2022	1306	55.1%

## AACSB w/Masters in Accounting

Year	Number of review type	% of 150 pathway total
2020	622	26.4%
2021	778	27.9%
2022	671	28.3%

## NYS Lic Qualifying Program

Year	Number of review type	% of 150 pathway total
2020	217	9.2%
2021	210	7.5%
2022	177	7.5%

## NASBA 150 Review

Year	Number of review type	% of 150 pathway total
2020	328	13.9%
2021	215	7.7%
2022	189	8.0%

## Other – Combined types

Year	Number of review type	% of 150 pathway total
2020	44	1.9%
2021	49	1.8%
2022	29	1.2%

# 15 Year Pathway Analysis

- Of the 8 individuals licensed, they reported their education on the application as follows:
  - 6 had a Bachelors degree in Accounting
  - 1 Masters degree in Physics
  - 1 Certificate in Information Systems

# Drunk Ethics

Welcome to Ethics CPE that doesn't suck!

Drunk Ethics - Official Trailer



Earning ethics CPE is universally required and universally loathed. That's why we developed Drunk Ethics. In this limited series podcast, Greg Kyte, CPA, and Adam Broud, BAMF, plumb the depths of behavioral psychology, exploring research-based methods to improve integrity and decrease unethical practices. All this while

drinking one shot every seven minutes for the duration of each episode. They start scholarly and end up drunk — yet still scholarly. Earn up to four hours of IRS and NASBA-approved behavioral ethics CPE for just \$99.99.

EARN 4 ETHICS  
CPE



“For my fellow CPA friends, if you need Ethics CPE this year, check out Drunk Ethics. ... It’s SO good, I actually kinda feel bad for getting CPE for it. ... Cheers to Greg Kyte and Blake Oliver for finding

the intersection of hilarity and actual learning.

#NotSponsored – it’s just that good.”

– Erica Goode, CPA

## Enroll in Course for \$99.99

Enter your email address and we’ll send you information about how to download the free Earmark CPE app and register for the course so you can earn up to 4 hours of NASBA- and IRS-approved ethics CPE. (Requires \$99.99 in-app purchase.)

**Email\***

EARN 4 ETHICS CPE



“This was hands down the best ethics CPE I’ve ever had. Not only because it was hysterically funny listening to Greg Kyte drink Adam under the table four times, but I also learned a lot. Please do a repeat when I need more ethics CPE in three years.”

– Liz Farr, CPA

## Why Drunk Ethics?

- IRS and NASBA-approved continuing professional education
- Earn up to 4 hours of Behavioral Ethics CPE credits
- Taught by Greg Kyte, world-renowned comedian and CPA
- You might learn something for a change
- Just look at those reviews!

EARN 4 ETHICS CPE

Earmark CPE is registered with the National Association of State Boards of Accountancy (NASBA) as a sponsor of continuing professional education on the National



Registry of CPE Sponsors. State boards of accountancy have final authority on the acceptance of individual courses for CPE credit. Complaints regarding registered sponsors may be submitted to the National Registry of CPE Sponsors through its website: [www.NASBARegistry.org](http://www.NASBARegistry.org).

Registry ID: 147385



APPROVED  
CONTINUING EDUCATION  
PROVIDER

Want to learn more about Drunk Ethics? Follow us on social media:



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**From:** CPABD  
**To:** [joshua@cpacredits.com](mailto:joshua@cpacredits.com)  
**Subject:** RE: Obtaining Letter  
**Date:** Friday, May 26, 2023 10:23:10 AM

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Dear Joshua Jacoby,

Be advised, NY Board does not accept credits completed from cpacredits.com as it is not a degree granting, accredited college or university. Be advised we can only accept coursework taken as part of a degree program or as a non-matriculated student from a college or university that is accredited by the accrediting agencies listed on our website (refer to [Listing of Accrediting Agencies](#)).

We advised students to go directly to the college or university in which they anticipate earning their additional credits and not a third-party entity such as cpacredits.com. Furthermore, your website is a cause for consumer confusion as it contains widely inaccurate information for NY CPA licensure requirements.

Jennifer Winters, CPA

Executive Secretary  
State Board for Certified Shorthand Reporting  
State Board for Public Accountancy  
Peer Review Oversight Committee

NYS Education Department  
Office of the Professions  
89 Washington Avenue  
2nd Floor, East Wing  
Albany, NY 12234

Phone: 518.474.3817 ext. 160  
Fax: 518.474.6375

<https://www.op.nysed.gov/certified-shorthand-reporting>  
<https://www.op.nysed.gov/certified-public-accountants>  
<https://www.op.nysed.gov/professions/certified-public-accountants/mandatory-peer-review>

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**From:** Joshua Jacoby <[joshua@cpacredits.com](mailto:joshua@cpacredits.com)>  
**Sent:** Tuesday, May 23, 2023 11:22 AM  
**To:** CPABD <[CPABD@nysed.gov](mailto:CPABD@nysed.gov)>  
**Subject:** Obtaining Letter

Hi -

Sorry for sending this to the general inbox, but not sure where to direct it (maybe to Jennifer Winters?). I am hoping to see if there is a way I can receive a formal letter that states credits received through one of our partner universities, Upper Iowa University, are accepted by the New York State Department of Education Office of the Professions.

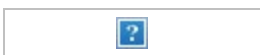
Upper Iowa is regionally accredited (by the Higher Learning Commision) and we are delighted to serve many New York residents/CPA applicants.

Many thanks for your help!

Josh

**Joshua D. Jacoby**  
Chief Operating Officer  
CpaCredits.com

■ [1-888-683-4935](tel:1-888-683-4935)  
■ [joshua@cpacredits.com](mailto:joshua@cpacredits.com)  
■ [www.cpacredits.com](http://www.cpacredits.com)  
■ 8 The Green Ste - Dover, DE 19901



### Confidentiality Notice

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## **Examination Committee Report**

### **18-month Extension Requests**

#### **ITEM 1**

Implementation of 30-month credit window. Anticipated emergency regulatory change at the end of the year to incorporate the revised credit window with an effective date of January 1, 2024.

Implementation strategies by other state boards were discussed at the Examination Committee meeting on June 12<sup>th</sup>. The examination committee discussed the letter that was sent to the State Board Executive Directors from NASBA's Computer Based Testing (CBT) Administration committee (see letter in packet). The implementation of the 30-month credit window is being handled differently by the state boards.

Examples of differences:

- Any candidate with a valid credit from their effective regulation will be granted 30 months (provided an additional 12 month credit)
- Effective date of 12/15/2023 (testing of current exam dates)
- Reinstatement of credits that expired but would have been valid with a 30 month condition period at time of regulatory adoption.

Due to the inconsistent application of the adoption of the 30-month credit window, the Examination Committee discussed the consideration for score transfers. The conclusion is that they will need to be reviewed on a case-by-case basis which is consistent with the COVID extensions granted by other State Boards.

**Recommendation:** Remain with the recommendation from the April Board meeting on the implementation that includes an effective date of January 1, 2024. The 30-month window will begin effective any score received on or after January 1, 2024.

**Motion:** Accept the Examination Committee's recommendation to remain with the recommendation from the April Board meeting outlined above.

#### **ITEM 2**

Extension requests that will run over into the new CPA Evolution Exam. Discussion on the impact of an extension that may be coupled with the blanket extension for the new CPA Evolution Exam. The blanket extension notes that any valid exam credit on January 1, 2024 will be automatically extended to June 30, 2024.

**Recommendation:** The Examination Committee's recommendation is to review on a case-by-case basis and consider the factors presented for each exam candidate.

**Motion:** Accept the Examination Committee's recommendation to review extensions that may be coupled with the blanket extensions on a case-by-case basis.

**ITEM 3****Report on other examination extension requests since the last board meeting:**

There were 33 examination extension requests from April to June 2023 where a final decision was made. This number excludes requests that were made but lacked the required supporting documentation. The examination committee reviewed 12 cases. The remaining cases were reviewed by the Executive Secretary.

**Approvals:** There were a total of 8 extension requests approved:

Reason	# of Requests	# of Committee Reviews
Medical	5	5
COVID (Score transfer from Out-of-State)	1	1
Death	1	1
International Travel / COVID	1	1
Totals	8	8

**Disapprovals:** There were a total of 25 extension requests that were not approved and 4 were reviewed by the Committee.

Reason	# of Requests	# of Committee Reviews
Medical	5	3
Test Center Closure / Death / Medical	1	
Busy Season / International Travel / Financial / Medical	1	
Lack of Time	1	
Family Medical	2	
COVID	2	
Test Center Problem	1	
International Travel / COVID (same as approval above w/ 2 <sup>nd</sup> request)	1	
Moving / Busy Season / No Friends	1	

Medical / Death	1	
Failed / No Test Center	1	
Previous Failed Exam	1	
No Reason	4	
Heavy Workload	1	
English Second Language / Heavy Workload	1	
Out of State Score Transfer w/Extension (COVID / Medical / Death)	1	1
Totals	25	4



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880/4290 ♦ Web [www.nasba.org](http://www.nasba.org)

June 1, 2023

Dear Executive Director:

The CBT Administration Committee recommends policies regarding examination credit be consistent among all boards to reduce confusion and shifting candidate application behaviors based upon differing board policies. Because questions have been raised regarding implementation of moving from an 18-month window to a 30-month window for scores the CBT Administration Committee strongly recommends the following:

**All boards of accountancy accept the approved model UAA rules to allow candidates 30 months from the date initial credit is earned to successfully complete remaining sections of the Uniform CPA Examination. The date of initial credit earned should be calculated on the date NASBA provides scores to the boards and/or candidates. We recommend a targeted implementation date of January 1, 2024 but no later than July 1, 2025.**

**In addition, the board should grant the Executive Director the authority to extend credit up to 12 months from the current expiration date on a case-by-case basis until the 30-month rule is effective.**

We urge you to adopt the above recommendation. If you have any questions, please contact any member of the CBT Administration Committee or Patricia Hartman, NASBA Director of Client Services (615-880-4273 or [phartman@nasba.org](mailto:phartman@nasba.org)). Pat and other NASBA senior staff are available to attend your Board meetings virtually over the coming months to answer questions and provide further background information regarding the recommendation of the Committee.

Also, please let Pat know if your Board will adopt the recommended policy, as she will be tracking status of this matter for all Boards and reporting it periodically to you. Our intent is to share this information widely and NASBA will communicate the timing the announcements with the Boards before they are published. Thank you for your consideration of this matter.

Sincerely,

Jerry Weinstein

Gerald Weinstein, PhD, CPA  
Chair, CBT Administration Committee

# Advisory Notice – CPA Examination Condition Period

The National Association of State Boards of Accountancy (NASBA) recently approved a recommendation to modify the Uniform Accountancy Act Model Rules' condition period from 18- to 30-months for the CPA Examination (exam). As noted in NASBA's press release, it does not establish regulations. This matter is currently under review by the State Board for Public Accountancy and the Department. Their recommendations will be shared with the Department leadership and any proposed changes will be considered by the Board of Regents. Only the New York State Board of Regents has the authority to amend the regulatory framework on the acceptability of the exams for New York exam candidates.

Furthermore, the Commissioner's Regulations regarding the retention of credit has not changed. Until such time that there is a regulatory change, the condition period of 18-months will remain in place. Any future regulatory change will not have a retroactive applicability and the applicability date will be considered for the new CPA Evolution exam.

Reference the citation for the Commissioner's Regulations Section 70.4.c  
<https://www.op.nysed.gov/professions/certified-public-accountants/laws-rules-regulations/part-70>

*c. Retention of credit. The retention period on an examination approved pursuant to subdivision (a) of this section shall be for a period of 18-months. Such 18-month period shall be computed in a manner determined by the Department.*

Any proposed changes to the regulations would be publicly posted on the Board of Regents' website as part of their meeting agenda, published in the State Register, and subject to a 60-day public comment period. Any updates to the regulations will be posted on our website.

<https://www.op.nysed.gov/advisory-notice-cpa-examination-condition-period>



# AICPA Recognizes Top 2022 CPA Exam Performers with Elijah Watt Sells Award

The American Institute of CPAs (AICPA®) is pleased to announce the 50 winners of the 2022 Elijah Watt Sells Award. This award is granted to CPA candidates who obtain a cumulative The American Institute of CPAs (AICPA®) is pleased to announce the 50 winners of the 2022 Elijah Watt Sells Award. This award is granted to CPA candidates who obtain a cumulative average score above 95.50 across all four sections of the Uniform CPA Examination, pass all four sections on their first attempt and have completed testing in 2022.

Of the nearly 67,000 individuals that sat for the CPA Exam in 2022, the following 50 candidates met the criteria to receive the Elijah Watt Sells Award.

“A hearty congratulations to these 50 individuals. The CPA Exam is a rigorous assessment and these individuals have reached a level of understanding and excellence, which has been a milestone of this profession, on their first attempt” said Mike Decker, AICPA Vice President—CPA Examination and Pipeline. “These candidates are commended for an exceptional performance that very few individuals achieve.”

The Elijah Watt Sells Award program was established by the AICPA in 1923 to recognize outstanding performance on the CPA Exam. Sells, one of the first CPAs in the U.S., was active in the establishment of the AICPA and played a key role in advancing education within the profession.

The individuals listed below are the 2022 Sells Award winners in alphabetical order, followed by their board of accountancy affiliation, education, and present employer:

**Daniel Ambalu** (New York), a graduate of Yeshiva University with a Bachelor of Arts in psychology and a Master of Business Administration from Baruch College of the City University of New York, is employed with BDO USA, LLP in New York, NY.

**Victoria Saravia Bazoberry** (New York), a graduate of the University of Notre Dame with a Bachelor of Business Administration in accountancy, is employed with KPMG LLP in New York, NY.

**Danielle Beaulieu** (Virginia), a graduate of New York University with a Bachelor of Arts in economics and English literature and a Master in Professional Accounting from The University of Texas at Austin McCombs School of Business, is employed with PricewaterhouseCoopers in Washington, DC.

**Mitchell Behling** (Texas), a graduate of Brigham Young University with a Bachelor of Science in accounting and a Master of Accountancy, is employed with Deloitte in Dallas, TX.

**Rachel Binau** (Kansas), a graduate of Kansas State University with a Bachelor of Science in Business Administration with a major in accounting and a Master of Accountancy, is employed with FORVIS in Wichita, KS.

**Cole Borwick** (Iowa), a graduate of University of Iowa with a Bachelor of Business Administration in accounting and a Master of Accountancy, is employed with CliftonLarsonAllen in Cedar Rapids, IA.

**Justin Briggs** (Texas), a graduate of The University of Texas at Dallas with a Bachelor of Science in accounting and a Master of Science in accounting, is employed with Capital One in Plano, TX.

**Caroline Chipman** (Georgia), a graduate of the University of Georgia with a Bachelor of Business Administration in accounting and Master of Accountancy, is employed by BDO in Atlanta, GA.

**Justin Chudzik** (Pennsylvania), a graduate of the University of Pittsburgh with a Bachelor of Science in Business Administration (majoring in accounting) and a Master of Science in Accounting, is employed with the Financial Accounting Standards Board (FASB) in Norwalk, CT.

**Michael Paul Donnelly, Jr.** (Pennsylvania), a graduate of The College of New Jersey with a Bachelor of Science in Business Administration in finance and a Master of Professional Accounting from The Pennsylvania State University, is employed with Merck in West Point, PA.

**Timothy Dragonette** (Virginia), a graduate of the University of Maryland, College Park with a Bachelor of Science in accounting and a Bachelor of Arts in criminology and criminal justice, is a law student at the University of Virginia School of Law in Charlottesville, VA.

**Kaarin Kontio Evens** (Minnesota), a graduate of Macalester College with a Bachelor of Science in chemistry, a Bachelor of Arts in music and a Master of

Science in chemistry from University of Wisconsin, Madison (with additional business coursework at Augsburg University), is employed with Lottsa Tax and Accounting Services in Minneapolis, MN.

**Harshil Fadia** (Montana), a graduate of the University of Mumbai with a Bachelor of Commerce and a Chartered Accountant from Institute of Chartered Accountants of India, was formerly employed with Ernst & Young in Mumbai, Maharashtra, India.

**Keely Loeffler Fergus** (Texas), a graduate of Texas A&M University with a Bachelor of Business Administration in accounting and business honors and a Master of Science in accounting, is employed with PricewaterhouseCoopers in Seattle, WA.

**John Gerling** (Texas), a graduate of The University of Texas at Austin with a Bachelor of Business Administration in Accounting and a Master in Professional Accounting, is employed with Ernst & Young in Austin, TX.

**Aaron Gibson** (Virginia), a graduate of The University of Texas at Austin with a Bachelor of Business Administration in finance and a Master of Accountancy from University of North Dakota, is employed with Washington Gas Light Company in Washington, DC.

**Kenny Glover** (Georgia), a graduate of Georgia Southern University with a Bachelor of Business Administration in accounting and a Master of Accountancy, is employed with Warren Averett LLC in Atlanta, GA.

**Thomas Greco** (New York), a graduate of Fordham University with a Bachelor of Science in accounting information systems and a Master of Science in taxation, is employed with PricewaterhouseCoopers in New York, NY.

**Stephanie Hetki** (Ohio), a graduate of Cleveland State University with a Bachelor of Business Administration in accounting, is employed with BDO in Cleveland, OH.

**Jason Hipp** (California), a graduate of The University of Arizona with a Bachelor of Science in accounting and a Master of Business Administration from The University of Oklahoma, is a retiring Surface Warfare Officer in San Diego, CA transitioning into a career in accounting.

**Kyle Jakubeck** (Missouri), a graduate of The University of Missouri-St. Louis with a Bachelor of Science in Accounting and a Master of Accounting, is employed with RubinBrown LLP in St. Louis, MO.

**Jacob Kecki** (Illinois), a graduate of Indiana University-Bloomington with a Bachelor of Science in accounting and finance, is employed with Grant Thornton LLP in Chicago, IL.

**Kristin Kitzinger** (Pennsylvania), a graduate of West Chester University with a Bachelor of Science in accounting, is employed with Wipfli LLP in Radnor, PA.

**Lane Knott** (Nebraska), a graduate of the University of Nebraska-Lincoln with a Bachelor of Science in accounting and a Master of Professional Accountancy, is employed with Labenz & Associates, LLC in Lincoln, NE.

**Pamela Krumviede** (Illinois), a graduate of The University of Illinois Urbana-Champaign with a Bachelor of Science in finance and a Bachelor of Science in accountancy, is employed with Baker Tilly US, LLP in Chicago, IL.

**Lalit Kumar** (Montana), a graduate of Delhi University with a Bachelor of Commerce in finance and accounting and a Chartered Accountant from Institute of Chartered Accountants of India, is employed with KPMG Assurance and Consulting Services LLP in Gurgaon, Haryana, India.

**Kenny Lam** (New York), a graduate of College of Staten Island with a Bachelor of Science in accounting and a Master of Science in accounting from Hunter College, is employed with The Conference Board in New York, NY.

**Trishla Maniar** (Montana), a graduate of Gujarat University with a Bachelor of Commerce in accounting and a Chartered Accountant from The Institute of Chartered Accountants of India, is employed with Vodafone Idea Ltd. in Ahmedabad, Gujarat, India.

**Erin Marcom** (Texas), a graduate of Oklahoma State University with a Bachelor of Science in accounting and a Master of Business Administration, is employed with Apex Dental Partners in Dallas, TX.

**Riley McKean** (Texas), a graduate of Texas A&M University with a Bachelor of Business Administration in accounting and Master of Financial Management, is employed with PricewaterhouseCoopers in Dallas, TX.

**Kelsey Meyer** (Illinois), a graduate of the University of Wisconsin-Madison with a Bachelor of Business Administration in accounting, is employed with Duly Health and Care in Downers Grove, IL.

**Anum Mohsin** (Alaska), a graduate of Karachi University with a Bachelor of Commerce and a Chartered Accountant from Institute of Chartered Accountants in England and Wales and Institute Chartered Accountants of Pakistan, is employed with Enovis Corporation in Houston, TX.

**Ryan Murphy** (Virginia), a graduate of College of Saint Benedict and Saint John's University with a Bachelor of Arts in accounting, is employed with Deloitte in Rosslyn, VA.

**Maroun Nammour** (Pennsylvania), a graduate of Lebanese University with a Bachelor of Business Administration specializing in accounting and auditing and a Master of Arts in accounting and finance, is employed with Farhat Accounting Lectures in West Chester, PA.

**Dhruv Patel** (Montana), a graduate of Maharaja Sayajirao University of Baroda with a Bachelor of Commerce in accounting and financial management and a Master of Commerce in taxation, and a Chartered Accountant from The Institute of Chartered Accountants of India, is employed with Ernst & Young in Mumbai, India.

**Nathan Peasland** (North Dakota), a graduate of the University of North Dakota with a Bachelor of Accountancy and a Master of Accountancy, is employed with Brady Martz and Associates in Grand Forks, ND.

**Patrick Walter Poe** (Texas), a graduate of the University of Mississippi with a Bachelor of Accountancy and a Master of Accountancy and Data Analytics, is employed with Ernst & Young in Houston, TX.

**Ryan Quade** (Missouri), a student in the integrated Juris Doctor/Master of Accountancy program at Brigham Young University, is employed with Universal CPA Review.

**Joshua Seest** (South Carolina), a graduate of Bob Jones University with a Bachelor of Science in accounting, is employed with RSM US LLP in Charlotte, NC.

**Karsyn Sewell** (South Carolina), a graduate of the University of Georgia with a Bachelor of Business Administration in accounting and Master of Accountancy, is employed with PricewaterhouseCoopers in Spartanburg, SC.

**Mitchell Stanek** (North Carolina), a graduate of Davidson College with a Bachelor of Arts in economics and a Master of Accountancy in valuation from Vanderbilt University, is employed with PricewaterhouseCoopers in Charlotte, NC.

**Maddison Sumners** (Minnesota), a graduate of Bethel University with a Bachelor of Science in accounting and finance, is employed with Deloitte in Minneapolis, MN.

**Jordan Vitt** (Kansas), a graduate of the University of Kansas with a Bachelor of Science in business, accounting and a Master of Accounting, is employed with Glass Consulting, LLC in Lawrence, KS.

**Jiayun Wang** (California), a graduate of Shanghai Jiao Tong University with Bachelor of Accounting and MSc in management and strategy from the London School of Economics and Political Science, is employed with PricewaterhouseCoopers in San Jose, CA.

**Justin Warren** (Arizona), a graduate of Northern Arizona University with a Bachelor of Science in Business Administration in finance, a Bachelor of Science in accountancy, and a Master of Business Administration with an emphasis in accounting, is employed with CBIZ MHM, LLC in Phoenix, AZ.

**Colin Webber** (Missouri), a graduate of Pittsburg State University with a Bachelor of Business Administration in accounting and a Master of Professional Accountancy and Master of Business Administration from Pittsburg State's Kelce College of Business, is employed with Ernst & Young in Kansas City, MO.

**Douglas Whittlesey** (New Hampshire), a graduate of Hamilton College with a Bachelor of Arts in economics, a Master of Business Administration and a Master of Accounting from the University of North Carolina Kenan-Flagler School of Business, is employed with Optum in Eden Prairie, MN.

**Wilson Wu** (Texas), a graduate of University of Houston with a Bachelor of Business Administration in accounting and a Master in Professional Accounting from The University of Texas at Austin, is employed with PricewaterhouseCoopers in Houston, TX.

**Ryan Yanke** (Wisconsin), a graduate of University of Wisconsin-Madison with a Bachelor of Arts in English literature and a Master of Science in accountancy from Edgewood College, is employed with State of Wisconsin Investment Board in Madison, WI.

**Josh Young** (New York), a graduate of the University of Missouri with a Master of Accountancy, is employed with Armanino LLP in Dallas, TX.

The AICPA, which owns and scores the CPA Exam, works with hundreds of volunteers and other stakeholders to maintain its relevance to the profession and alignment with the knowledge and skills required of a newly licensed CPA. To support candidates along their journey, the AICPA provides a wealth of information and tools, including the [CPA Exam Blueprints](#), [sample tests and tutorial topics](#) and the [Uniform CPA Exam booklet](#).

# Overall Performance

## 2021 CPA Examination: All Test Results

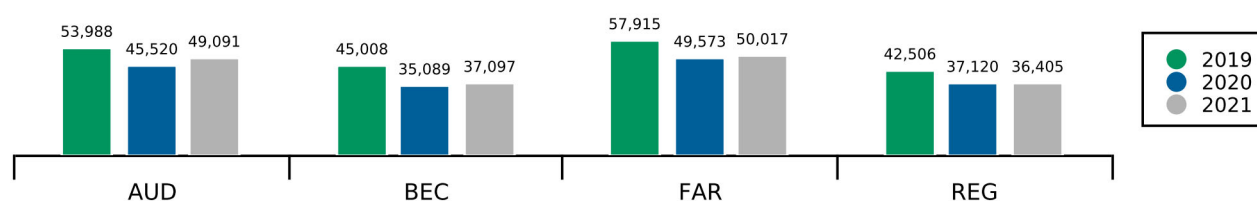
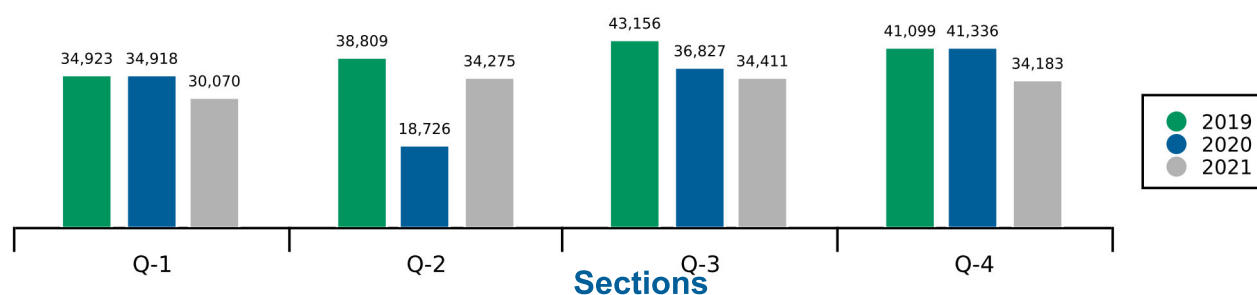
	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	72,270	56,336	35,126	36,749	30,821	39,653	29,456
Sections	172,610	103,067	69,543	49,091	37,097	50,017	36,405
% Pass	52.5%	59.8%	41.6%	48.0%	61.9%	44.5%	59.8%
Avg Score	72.1	73.6	69.9	71.1	76.3	68.7	73.8
Avg Age	28.5	27.3	30.4	28.6	28.8	28.5	28.1

# NASBA

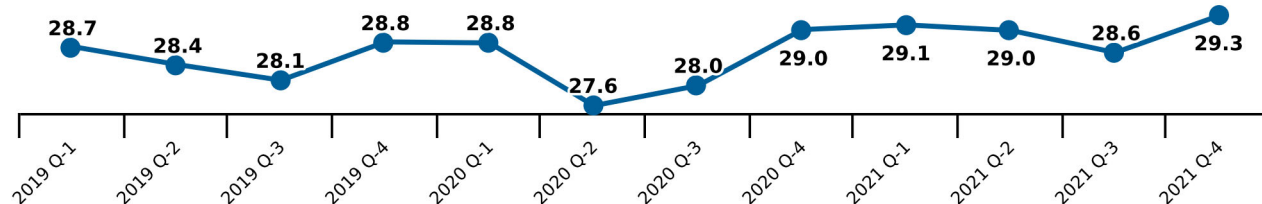
National Association of State Boards of Accountancy

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	21,625	21,864	28,781	62,298	9,972	32,148	18,287	7,898	13,937	1,513	20,140	15,615	9,829	7,479	11,476	13,428
Sections	53,081	53,479	66,050	148,853	23,757	73,578	46,641	18,728	33,663	2,776	47,261	31,921	19,940	15,552	25,278	29,882
% Pass	48.5%	54.6%	54.0%	52.9%	49.8%	56.8%	58.6%	44.4%	38.9%	71.1%	64.2%	51.4%	48.9%	49.3%	47.7%	41.4%
Avg Score	71.2	73.1	72.0	72.3	71.1	72.5	74.4	70.4	68.9	78.0	75.7	71.7	70.9	71.2	70.6	68.8
Avg Age	29.1	28.8	27.9	28.2	30.7	26.8	27.5	29.0	33.7	20.9	22.6	24.4	26.5	28.5	31.7	41.7

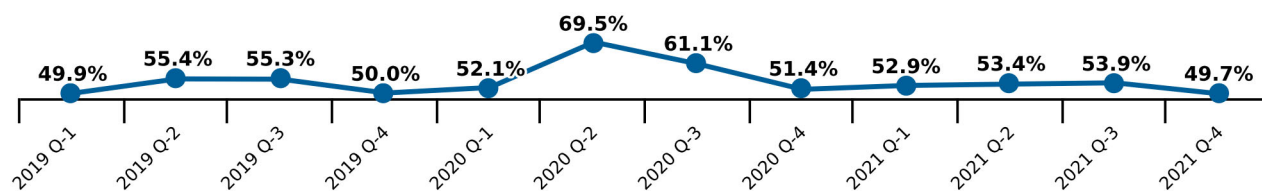
### Candidates



### Average Age



### % Pass



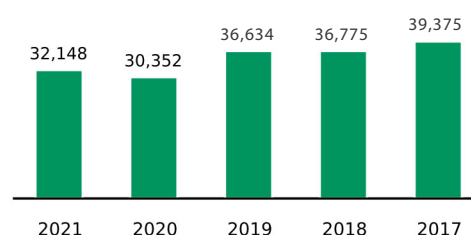


# Overall Performance

## 2021 CPA Examination: First-Time

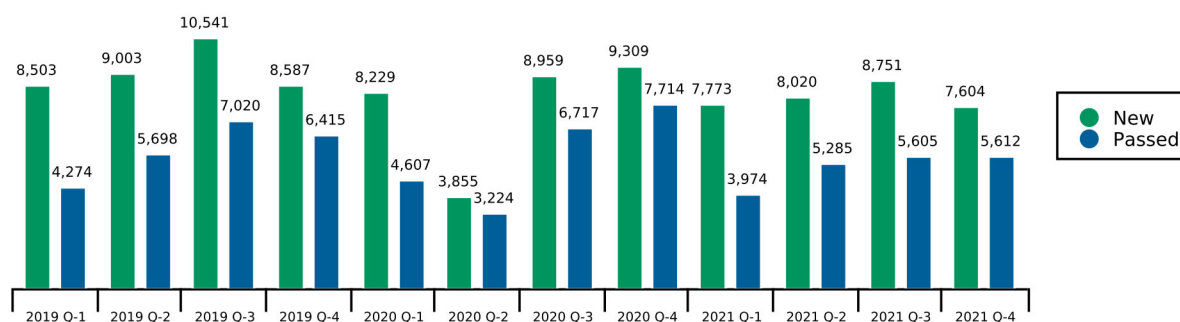
		Exam Type		Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	56,336	56,336	-	26,910	24,205	29,097	22,855
Sections	103,067	103,067	-	26,910	24,205	29,097	22,855
% Pass	59.8%	59.8%	-	53.4%	71.6%	50.7%	66.6%
Avg Score	73.6	73.6	-	71.6	78.8	69.5	75.4
Avg Age	27.3	27.3	-	27.3	27.3	27.4	27.2

### Cohort Size Trend



	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	15,362	16,595	24,379	48,127	8,209	32,148	15,205	4,557	4,426	1,486	18,778	11,922	6,705	4,965	7,826	8,700
Sections	27,313	30,566	45,188	88,500	14,567	63,816	27,730	5,972	5,549	2,507	37,935	18,516	10,175	7,647	12,505	13,782
% Pass	57.2%	63.6%	58.9%	60.6%	55.4%	58.7%	68.1%	50.6%	41.9%	72.8%	68.3%	57.4%	54.3%	55.3%	54.2%	49.1%
Avg Score	73.0	75.3	72.7	73.8	71.8	72.8	76.9	71.4	68.0	78.6	76.7	72.8	71.4	71.8	71.4	69.4
Avg Age	27.4	27.4	27.1	26.9	29.9	26.7	27.2	29.0	32.9	20.9	22.6	24.4	26.5	28.5	31.8	41.4

### New Candidates vs Candidates Passing 4th Section



### Degree Type\*

	Sections	% Total
Bachelor's Degree	119,244	69.1 %
Advanced Degree	34,137	19.8 %
Enrolled / Other	19,229	11.1 %

### Residency\*

	Sections	% Total
In-State Address	122,341	70.9 %
Out-of-State Address	26,512	15.4 %
International Address	23,757	13.8 %

\*Degree Type and Residency data includes both FT and RE candidates

#### 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.

# Overall Performance

## 2022 CPA Examination: All Test Results

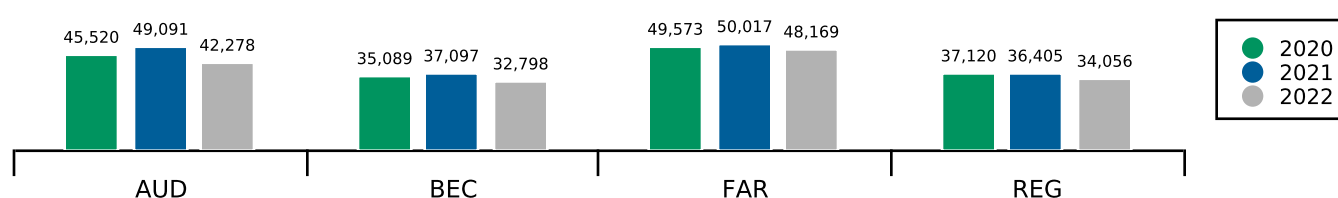
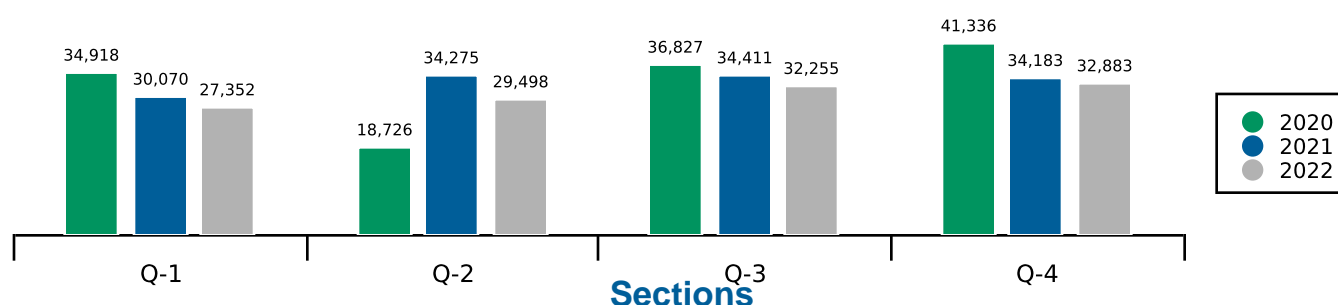


National Association of State Boards of Accountancy

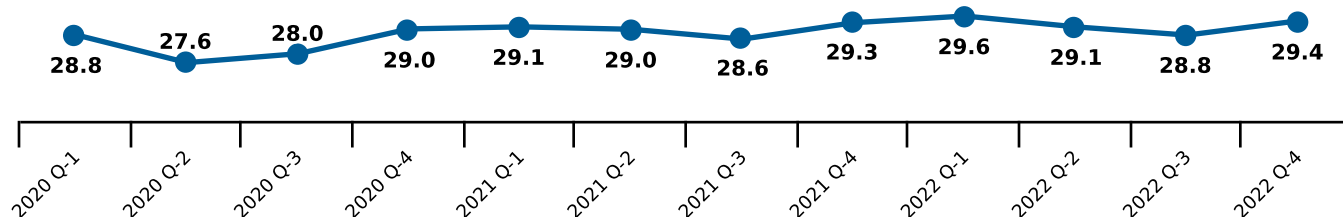
	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	67,337	53,023	32,601	31,473	26,459	37,703	27,260
Sections	157,301	93,115	64,186	42,278	32,798	48,169	34,056
% Pass	51.7%	58.7%	41.6%	47.9%	59.9%	43.8%	59.8%
Avg Score	71.7	72.9	70.0	71.2	75.8	68.0	73.7
Avg Age	28.7	27.5	30.5	28.8	29.1	28.7	28.4

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2022	2021	2020	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	18,563	19,353	29,421	56,312	11,025	30,203	18,283	6,417	12,433	1,491	18,350	14,366	8,931	6,931	10,742	12,894
Sections	45,530	48,218	63,553	132,393	24,908	66,131	45,853	15,084	30,232	2,617	41,941	28,710	18,010	14,178	23,471	28,374
% Pass	47.9%	54.4%	52.4%	52.1%	49.4%	55.0%	57.6%	44.2%	39.1%	66.3%	61.7%	51.0%	49.5%	48.4%	48.0%	42.4%
Avg Score	71.0	73.2	71.1	71.9	70.8	71.5	74.1	70.8	69.0	76.2	74.7	71.4	71.1	70.8	70.7	68.9
Avg Age	29.3	28.9	28.1	28.3	30.8	26.8	27.9	29.4	33.8	20.9	22.6	24.4	26.5	28.5	31.8	41.8

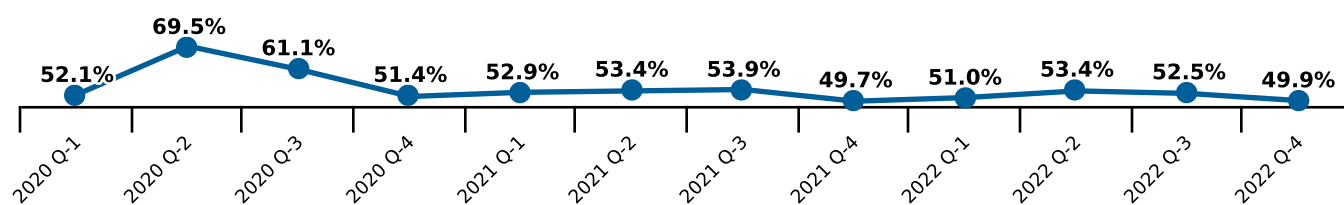
### Candidates



### Average Age

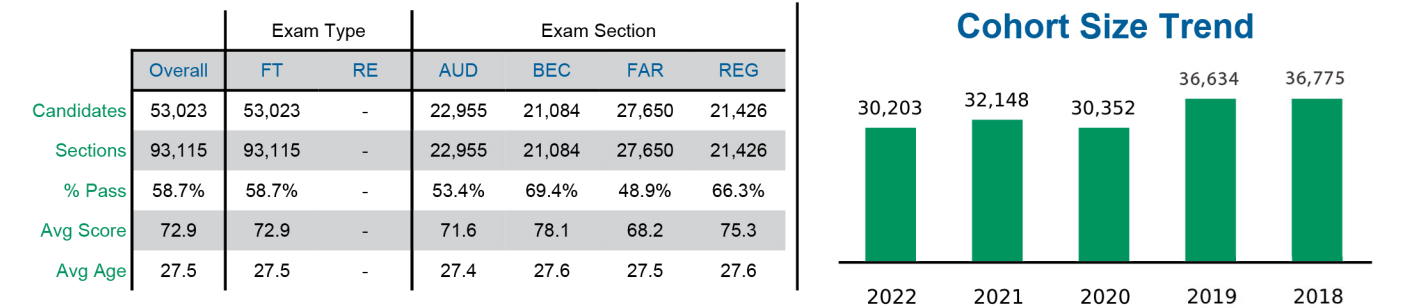


### % Pass



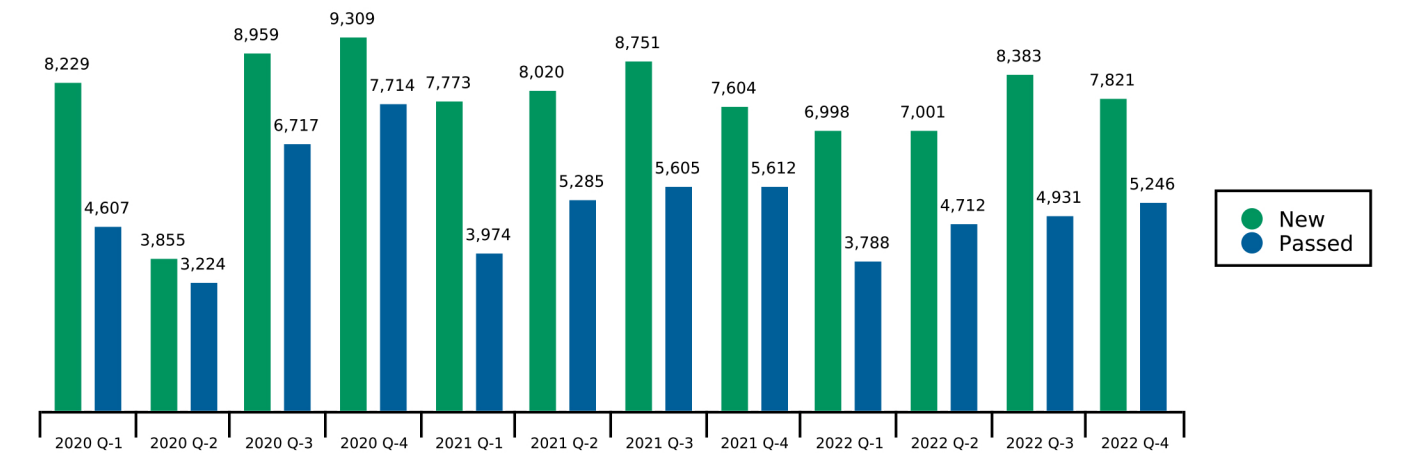
Overall Performance

2022 CPA Examination: First-Time



	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2022	2021	2020	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	13,186	14,733	25,104	43,868	9,155	30,203	14,821	3,786	4,213	1,468	17,071	11,037	6,306	4,727	7,477	8,491
Sections	22,988	26,897	43,230	78,049	15,066	56,735	26,250	4,897	5,233	2,325	32,873	16,752	9,438	7,032	11,599	13,096
% Pass	56.9%	63.3%	56.7%	59.4%	55.1%	56.8%	67.6%	51.2%	40.9%	68.4%	65.5%	57.0%	55.4%	55.5%	53.9%	50.0%
Avg Score	72.7	75.3	71.5	73.2	71.4	71.7	76.7	71.9	67.7	76.7	75.6	72.2	71.7	71.7	71.2	69.6
Avg Age	27.7	27.6	27.3	27.0	29.9	26.7	27.7	29.2	33.0	20.9	22.6	24.4	26.5	28.5	31.8	41.4

New Candidates vs Candidates Passing 4th Section



Degree Type*			Residency*		
	Sections	% Total		Sections	% Total
Bachelor's Degree	107,541	68.4 %	In-State Address	109,597	69.7 %
Advanced Degree	33,081	21.0 %	Out-of-State Address	22,796	14.5 %
Enrolled / Other	16,679	10.6 %	International Address	24,908	15.8 %

\*Degree Type and Residency data includes both FT and RE candidates

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.

## 2021 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Alabama	617	1,653	1,079	574	54.8%	73.3	26.4
Alaska	2,634	6,497	3,965	2,532	52.5%	72.2	30.9
Arizona	840	1,991	1,147	844	51.1%	71.7	29.6
Arkansas	354	859	477	382	49.9%	71.7	29.4
California	9,865	22,766	13,382	9,384	52.0%	71.4	29.3
Colorado	1,165	2,761	1,705	1,056	56.1%	73.5	28.8
Connecticut	870	1,930	1,078	852	48.8%	70.8	27.2
Delaware	213	475	251	224	47.4%	70.1	32.3
District of Columbia	152	386	233	153	49.5%	71.5	30.4
Florida	2,530	5,938	3,396	2,542	52.2%	72.4	29.9
Georgia	2,026	4,841	2,793	2,048	51.6%	71.5	29.1
Guam	2,318	5,352	3,510	1,842	49.7%	71.5	29.9
Hawaii	246	611	333	278	46.3%	70.8	30.1
Idaho	242	580	350	230	50.0%	71.1	31.1
Illinois	3,363	8,462	5,083	3,379	55.5%	73.4	27.0
Indiana	914	2,313	1,420	893	51.1%	71.8	27.6
Iowa	530	1,330	924	406	58.6%	73.9	25.9
Kansas	227	557	373	184	56.6%	73.8	27.5
Kentucky	657	1,577	942	635	54.3%	72.8	28.2
Louisiana	632	1,361	760	601	47.4%	70.3	28.8
Maine	900	2,515	1,488	1,027	49.9%	70.7	32.0
Maryland	993	2,301	1,220	1,081	47.3%	70.6	29.6

## 2021 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Massachusetts	1,964	4,619	2,894	1,725	58.4%	74.1	26.3
Michigan	1,506	3,522	2,172	1,350	52.6%	72.3	27.1
Minnesota	1,113	2,688	1,697	991	54.0%	72.8	26.0
Mississippi	345	826	481	345	45.4%	69.1	28.0
Missouri	807	1,940	1,265	675	55.8%	73.3	26.7
Montana	1,120	2,824	1,792	1,032	54.4%	72.9	29.3
Nebraska	260	623	384	239	57.1%	73.7	26.4
Nevada	368	875	509	366	51.8%	70.9	29.8
New Hampshire	768	1,700	750	950	45.1%	70.3	31.7
New Jersey	1,916	4,412	2,345	2,067	44.8%	69.2	28.1
New Mexico	250	541	288	253	39.0%	68.5	32.3
New York	8,193	19,858	11,255	8,603	51.4%	71.8	27.3
North Carolina	1,356	3,311	2,145	1,166	54.4%	73.0	27.6
North Dakota	335	720	488	232	51.3%	71.2	28.7
Ohio	1,753	4,099	2,524	1,575	52.4%	72.3	26.8
Oklahoma	526	1,291	730	561	50.9%	71.9	29.4
Oregon	527	1,162	738	424	55.8%	72.7	29.7
Pennsylvania	2,595	5,869	3,399	2,470	49.1%	71.2	27.4
Puerto Rico	598	1,283	623	660	34.4%	64.3	28.6
Rhode Island	136	321	187	134	51.4%	71.1	27.6
South Carolina	406	911	568	343	52.5%	71.8	28.9
South Dakota	106	228	152	76	57.0%	72.7	27.4

## 2021 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Tennessee	1,319	3,195	2,010	1,185	55.2%	73.0	27.7
Texas	5,237	13,193	7,941	5,252	54.7%	73.1	29.2
Utah	685	1,573	1,141	432	65.5%	76.4	28.5
Vermont	208	555	341	214	50.8%	70.1	27.7
Virginia	2,081	4,919	2,842	2,077	52.9%	72.5	29.0
Washington	2,401	5,808	3,727	2,081	55.8%	73.2	30.4
West Virginia	131	284	165	119	50.7%	69.9	29.0
Wisconsin	958	2,252	1,527	725	60.8%	74.8	25.8
Wyoming	58	131	75	56	55.0%	72.7	29.0

## 2022 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Alabama	633	1,653	1,086	567	57.0%	73.2	26.0
Alaska	2,563	6,088	3,580	2,508	50.9%	71.7	31.0
Arizona	861	1,934	1,178	756	50.9%	71.6	29.0
Arkansas	417	924	554	370	50.5%	71.4	29.0
California	8,787	19,613	11,454	8,159	50.8%	70.9	29.7
Colorado	1,094	2,544	1,581	963	55.6%	73.0	29.1
Connecticut	731	1,671	917	754	48.1%	70.4	27.2
Delaware	190	381	194	187	44.9%	68.2	32.5
District of Columbia	174	342	213	129	51.8%	71.9	28.8
Florida	2,377	5,524	3,119	2,405	52.2%	72.5	29.8
Georgia	1,837	4,255	2,470	1,785	51.2%	71.5	29.0
Guam	2,746	6,155	3,936	2,219	49.4%	70.7	29.5
Hawaii	229	532	278	254	45.5%	69.3	30.6
Idaho	244	600	352	248	47.8%	71.3	30.3
Illinois	2,924	7,277	4,346	2,931	55.6%	72.9	27.1
Indiana	838	2,107	1,237	870	53.8%	72.7	27.7
Iowa	499	1,270	881	389	58.8%	74.0	25.8
Kansas	227	539	341	198	58.3%	75.1	28.0
Kentucky	564	1,263	758	505	53.4%	72.3	27.9
Louisiana	630	1,332	756	576	47.0%	69.4	28.9
Maine	813	2,113	1,162	951	48.3%	70.4	32.3
Maryland	792	1,834	906	928	44.2%	69.7	30.2

## 2022 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Massachusetts	1,739	4,031	2,490	1,541	55.0%	72.9	26.1
Michigan	1,392	3,285	1,941	1,344	52.8%	72.2	27.1
Minnesota	926	2,223	1,347	876	55.2%	72.9	26.5
Mississippi	289	674	336	338	40.5%	68.0	29.3
Missouri	980	2,528	1,790	738	55.9%	73.0	26.3
Montana	1,185	2,760	1,820	940	55.7%	73.5	29.7
Nebraska	230	601	389	212	60.1%	75.4	26.0
Nevada	363	862	476	386	47.4%	70.7	29.9
New Hampshire	664	1,493	652	841	44.2%	70.1	32.1
New Jersey	1,707	3,807	1,990	1,817	42.7%	68.7	28.3
New Mexico	218	509	254	255	42.8%	69.2	32.7
New York	7,396	17,435	9,762	7,673	49.8%	71.1	27.7
North Carolina	1,364	3,372	2,228	1,144	55.1%	72.8	27.0
North Dakota	464	941	657	284	48.7%	69.7	29.5
Ohio	1,742	3,946	2,438	1,508	51.5%	71.6	27.1
Oklahoma	470	1,165	637	528	49.7%	71.1	29.9
Oregon	454	934	591	343	51.2%	71.5	30.0
Pennsylvania	2,356	5,217	2,951	2,266	47.3%	70.4	27.8
Puerto Rico	463	1,046	460	586	34.2%	64.8	28.4
Rhode Island	127	287	159	128	44.3%	69.4	28.0
South Carolina	378	857	525	332	54.1%	72.6	28.5
South Dakota	110	260	154	106	56.5%	73.9	26.5



## 2022 Jurisdiction Summary Statistics

Summary of Examination data for each Jurisdiction with more than five candidates

Jurisdiction	Candidates Total	Sections Total	Sections FT	Sections RE	Pass Rate	Average Score	Average Age
Tennessee	1,163	2,834	1,685	1,149	51.7%	72.0	27.9
Texas	4,825	12,251	7,389	4,862	54.6%	72.9	29.1
Utah	640	1,553	1,063	490	62.5%	75.5	28.4
Vermont	150	383	199	184	53.3%	71.6	28.3
Virginia	1,877	4,218	2,438	1,780	53.8%	72.4	29.4
Washington	2,523	5,559	3,459	2,100	54.0%	72.5	31.3
West Virginia	126	248	152	96	43.5%	67.2	28.2
Wisconsin	822	1,939	1,311	628	60.8%	75.0	26.2
Wyoming	56	122	70	52	56.6%	72.8	30.4

## New York

## 2021 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	8,193	6,246	4,195	4,008	3,348	4,539	3,327
Sections	19,858	11,255	8,603	5,563	4,072	5,937	4,286
% Pass	51.4%	60.3%	39.8%	46.7%	64.3%	41.9%	58.4%
Avg Score	71.8	73.5	69.6	70.8	77.1	67.7	73.8
Avg Age	27.3	26.0	28.9	27.5	27.8	27.1	26.9

## Jurisdiction Ranking

Candidates

2

Sections

2

30

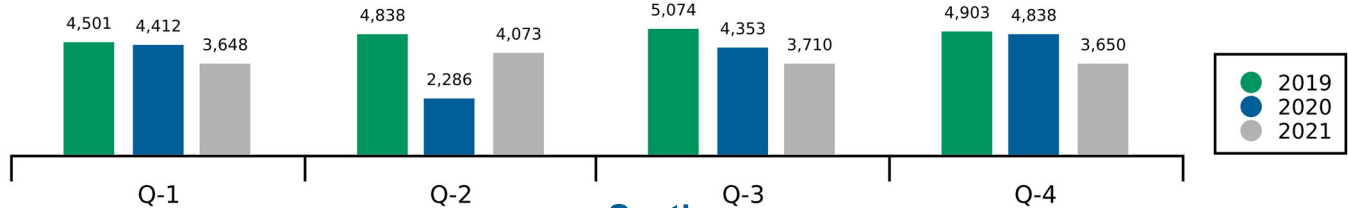
Pass Rate

28

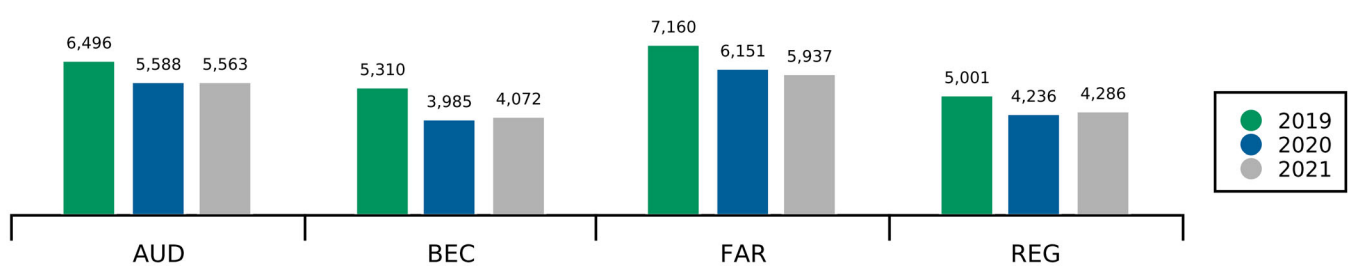
Avg Score

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,789	3,762	642	7,453	740	3,404	2,047	922	1,820	279	2,814	1,857	1,104	756	1,146	1,088
Sections	9,451	9,332	1,075	18,102	1,756	7,841	5,331	2,170	4,516	503	6,675	3,793	2,313	1,539	2,560	2,475
% Pass	48.9%	54.7%	45.4%	51.5%	50.2%	56.3%	58.8%	44.2%	37.7%	73.8%	61.0%	47.7%	45.8%	47.2%	46.1%	40.3%
Avg Score	71.3	73.1	64.6	71.9	70.9	72.0	74.5	70.1	69.0	78.9	74.7	70.7	70.0	70.5	70.0	68.8
Avg Age	27.5	27.3	26.2	27.0	30.7	25.5	25.8	27.2	32.3	21.0	22.6	24.4	26.4	28.5	31.7	41.3

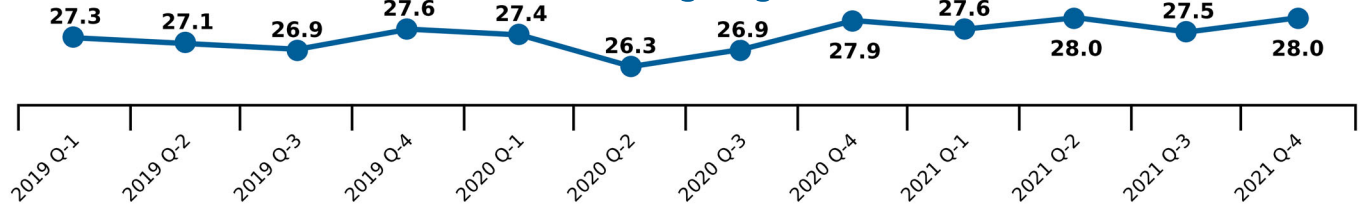
## Candidates



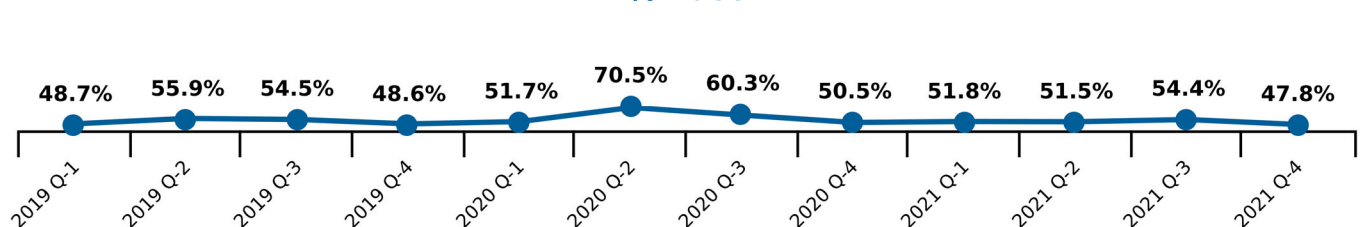
## Sections



## Average Age



## % Pass

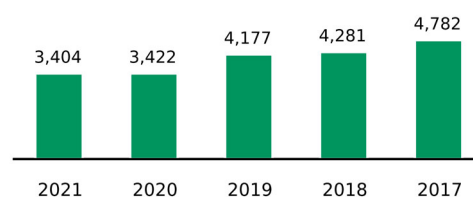


## New York

## 2021 CPA Examination: First-Time

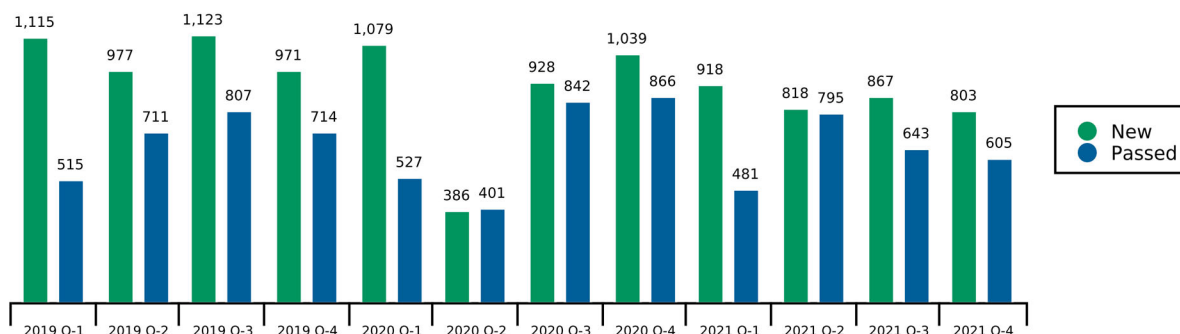
		Exam Type		Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	6,246	6,246	-	2,856	2,621	3,223	2,555
Sections	11,255	11,255	-	2,856	2,621	3,223	2,555
% Pass	60.3%	60.3%	-	54.1%	75.2%	48.7%	66.6%
Avg Score	73.5	73.5	-	71.5	79.9	68.3	75.8
Avg Age	26.0	26.0	-	25.9	26.2	26.1	26.0

## Cohort Size Trend



	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2021	2020	2019	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,767	2,852	627	5,636	610	3,403	1,698	556	589	273	2,594	1,318	702	467	699	655
Sections	4,960	5,254	1,041	10,168	1,087	6,656	3,145	733	721	443	5,055	1,905	1,054	683	1,095	1,020
% Pass	58.6%	64.8%	45.9%	60.8%	55.9%	58.4%	70.7%	54.8%	38.3%	76.3%	66.2%	55.4%	51.3%	54.0%	56.3%	51.1%
Avg Score	73.3	75.5	64.5	73.7	71.5	72.3	77.9	71.9	67.6	79.9	75.9	71.8	70.2	70.8	71.5	69.5
Avg Age	26.0	26.0	26.1	25.6	30.1	25.6	25.5	27.3	31.7	21.0	22.5	24.4	26.4	28.5	31.7	40.7

## New Candidates vs Candidates Passing 4th Section



## Degree Type\*

	Sections	% Total
Bachelor's Degree	11,929	60.1%
Advanced Degree	3,232	16.3%
Enrolled / Other	4,697	23.7%

## Residency\*

	Sections	% Total
In-State Address	12,470	62.8%
Out-of-State Address	5,632	28.4%
International Address	1,756	8.8%

\*Degree Type and Residency data includes both FT and RE candidates

## 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.

# New York

## 2022 CPA Examination: All Test Results

	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	7,396	5,764	3,734	3,283	2,684	4,289	2,818
Sections	17,435	9,762	7,673	4,637	3,461	5,725	3,612
% Pass	49.8%	57.9%	39.7%	46.2%	59.7%	41.2%	58.8%
Avg Score	71.1	72.3	69.6	71.0	76.0	66.8	73.3
Avg Age	27.7	26.5	29.3	27.9	28.0	27.5	27.6

### Jurisdiction Ranking

Candidates

2

Sections

2

34

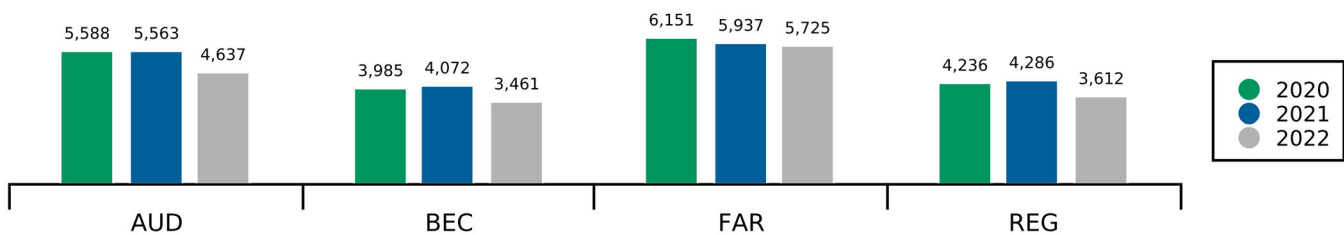
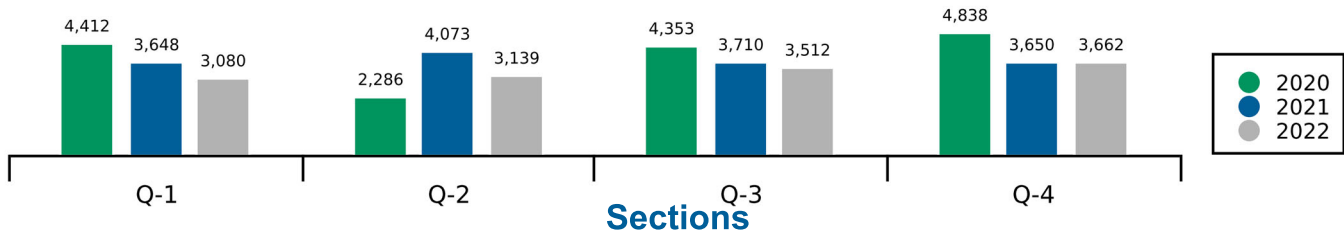
Pass Rate

35

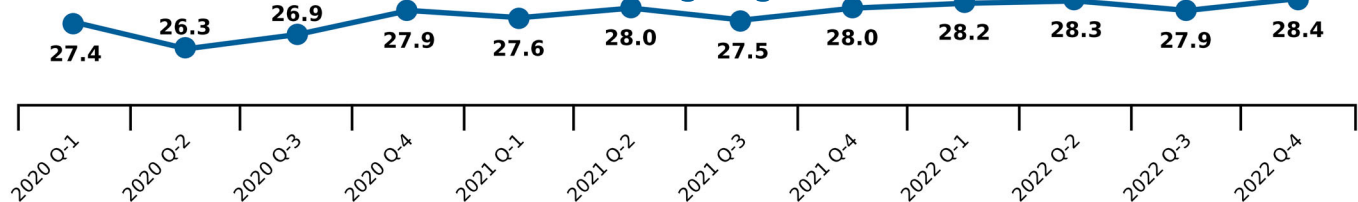
Avg Score

	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2022	2021	2020	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	3,161	3,324	911	6,347	1,049	3,301	1,942	693	1,460	258	2,399	1,623	1,001	706	1,075	1,091
Sections	7,942	8,292	1,201	15,039	2,396	7,096	5,005	1,660	3,674	400	5,367	3,279	2,014	1,445	2,494	2,436
% Pass	47.4%	54.0%	37.3%	50.1%	48.1%	53.1%	56.8%	41.8%	37.6%	69.0%	58.2%	48.0%	47.7%	45.1%	46.8%	38.4%
Avg Score	70.8	72.9	60.4	71.3	69.7	70.5	73.8	70.5	68.8	76.6	73.7	70.5	70.5	69.5	70.4	67.4
Avg Age	27.9	27.7	26.9	27.3	30.8	25.9	26.7	27.4	32.9	21.0	22.6	24.4	26.5	28.5	31.7	41.3

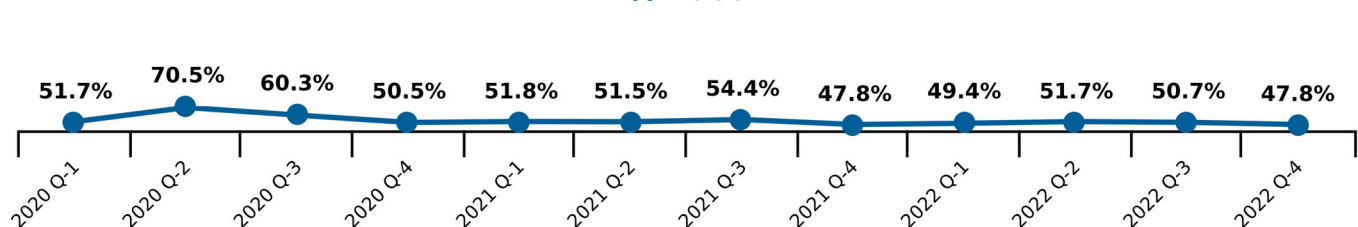
### Candidates



### Average Age



### % Pass

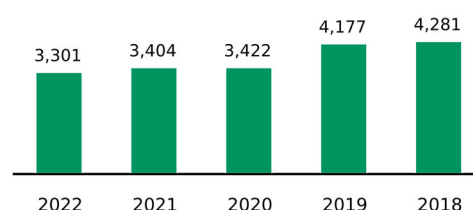


# New York

## 2022 CPA Examination: First-Time

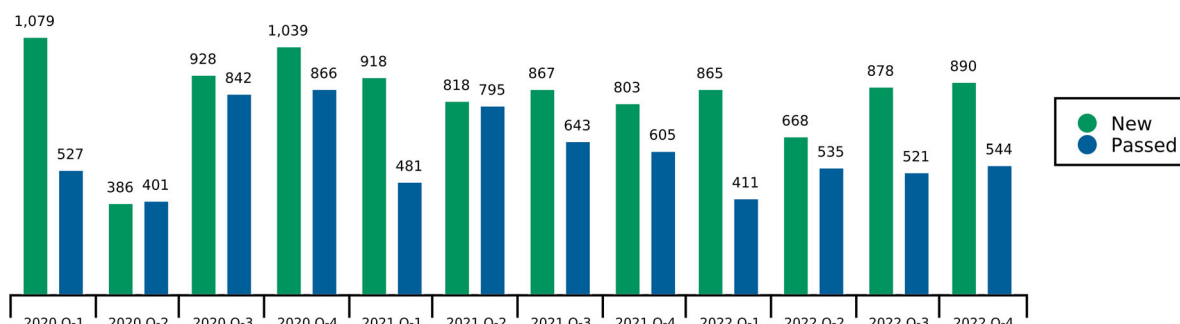
	Exam Type			Exam Section			
	Overall	FT	RE	AUD	BEC	FAR	REG
Candidates	5,764	5,764	-	2,338	2,119	3,144	2,161
Sections	9,762	9,762	-	2,338	2,119	3,144	2,161
% Pass	57.9%	57.9%	-	53.8%	70.4%	46.4%	66.6%
Avg Score	72.3	72.3	-	71.5	78.5	66.7	75.1
Avg Age	26.5	26.5	-	26.5	26.5	26.5	26.6

### Cohort Size Trend



	Gender			Residence		Cohort Year				Age at Time of Examination						
	F	M	U	U.S.A.	Int'l	2022	2021	2020	Other	<22	22-23	24-25	26-27	28-29	30-34	35+
Candidates	2,308	2,559	897	4,888	876	3,301	1,549	408	506	253	2,199	1,186	686	450	743	665
Sections	3,998	4,604	1,160	8,307	1,455	5,860	2,741	547	614	355	3,937	1,733	977	643	1,139	978
% Pass	57.4%	63.4%	37.4%	58.6%	53.3%	55.7%	68.6%	52.5%	35.2%	70.1%	63.9%	55.4%	54.5%	51.8%	55.0%	44.4%
Avg Score	72.6	75.1	60.2	72.7	70.1	70.7	77.0	72.3	66.3	76.9	74.9	71.1	70.8	70.0	71.2	66.5
Avg Age	26.7	26.3	26.8	25.9	30.1	25.9	26.4	27.4	32.3	21.0	22.5	24.4	26.5	28.5	31.7	41.2

### New Candidates vs Candidates Passing 4th Section



### Degree Type\*

	Sections	% Total
Bachelor's Degree	10,675	61.2%
Advanced Degree	3,016	17.3%
Enrolled / Other	3,744	21.5%

### Residency\*

	Sections	% Total
In-State Address	10,537	60.4%
Out-of-State Address	4,502	25.8%
International Address	2,396	13.7%

\*Degree Type and Residency data includes both FT and RE candidates

#### 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.

**A4189** Peoples-Stokes (MS) Same as [S 2473-A](#) STAVISKY

**Text Versions:** [A 4189](#)

**A4189** Peoples-Stokes (MS) Same as [S 2473-A](#) STAVISKY

Business Corporation Law

TITLE....Relates to certified public accountants

02/10/23 referred to higher education

05/23/23 reported referred to ways and means

05/30/23 reported referred to rules

05/30/23 reported

05/30/23 rules report cal.341

05/30/23 substituted by s2473a

**S02473 STAVISKY AMEND=A**

01/20/23 REFERRED TO HIGHER EDUCATION

01/30/23 AMEND AND RECOMMIT TO HIGHER EDUCATION

01/30/23 PRINT NUMBER 2473A

02/14/23 REPORTED AND COMMITTED TO FINANCE

05/16/23 1ST REPORT CAL.1022

05/17/23 2ND REPORT CAL.

05/18/23 ADVANCED TO THIRD READING

05/22/23 PASSED SENATE

05/22/23 DELIVERED TO ASSEMBLY

05/22/23 referred to higher education

05/30/23 substituted for a4189

05/30/23 ordered to third reading rules cal.341

05/30/23 passed assembly

05/30/23 returned to senate

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PEOPLES-STOKES, TAYLOR, MAGNARELLI, BENEDETTO, DICKENS, JEAN-PIERRE, SEAWRIGHT, MORINELLO, COOK, L. ROSENTHAL, LUPARDO, BRONSON, DILAN, PHEFFER AMATO, DINOWITZ, PRETLOW, ROZIC, JOYNER, HUNTER, HEVESI, HYNDMAN, GUNTHER, STIRPE, WOERNER, FAHY, SANTABARBARA, BICHOTTE HERMELYN, WEPRIN, VANEL, ZEBROWSKI, WALLACE, PAULIN, CARROLL, FALL, REYES, WALKER, SAYEGH, MCMAHON, BARRETT, BUTTENSCHON, COLTON, BRAUNSTEIN, DARLING, STERN, RAMOS, JONES, ZINERMAN, BURGOS, ANDERSON, LUNSFORD, MCDONALD, RIVERA, CUNNINGHAM, BURDICK, GIBBS, KIM, SOLAGES, BENDETT, ALVAREZ, CRUZ, SIMONE, JACKSON, RAJKUMAR, ZACCARO, EACHUS, WALSH, BORES; M-S: Davila, J. M. Giglio, Goodell, Thiele  
Amd §§1503, 1507, 1508, 1509, 1511, 1514 & 1525, BC L; amd §§121-1500 & 121-1502, Partn L; amd §§1207 & 1301, Lim Lil L

Relates to certified public accountants; requires that a majority of the ownership of a professional service corporation formed to lawfully engage in the practice of public accountancy as a firm are individuals licensed to practice public accountancy in some state; enacts similar provisions for partnerships and LLCs.



**EASTERN REGIONAL MEETING**

*Savannah, GA*

May 31 - June 2, 2023



**NASBA**  
**2023 Eastern**  
**Regional Meeting**



**WESTERN REGIONAL MEETING**

*Kansas City, MO*

June 27 - 29, 2023

## EASTERN REGIONAL MEETING

### AGENDA

Wifi Network: NASBA Password: NASBA2023

Social Media Hashtag: #NASBAregional

Meeting App Password: eastern23

## 2023 Eastern Regional Meeting

### May 31 - June 2, 2023 | Savannah, GA

#### TUESDAY, MAY 30

6:00 – 8:00 pm	Dinner for New Accountancy Board Members (and guests)	<i>Champions Grill</i>
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#### WEDNESDAY, MAY 31

8:00 – 9:00 am	New Accountancy Board Member Breakfast	<i>Riverscape B</i>
9:00 am – 3:00 pm	New Accountancy Board Member Orientation	<i>Grand Ballroom DEF</i>
12:00 – 1:00 pm	New Accountancy Board Member Lunch	<i>Riverscape B</i>
4:00 – 5:00 pm	Regional Meeting Registration	<i>Grand Ballroom Prefunction</i>
6:00 – 8:00 pm	Welcome Reception	<i>River Lawn</i>

#### THURSDAY, JUNE 1

7:15 – 8:45 am	Complimentary Professional Headshots	<i>Grand Ballroom Prefunction</i>
7:30 – 9:00 am	Breakfast	<i>Grand Ballroom C</i>

<b>9:00 am – 12:00 pm</b>	<b>General Session - Moderator: Gerald Weinstein</b>	<i>Grand Ballroom AB</i>
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9:00 – 9:10 am	Welcome	
9:10 – 9:20 am	Welcome to Georgia <b>Clay J. Huffman, Chair, Georgia State Board of Accountancy</b>	
9:20 – 10:00 am	Update from NASBA Leadership <b>Richard N. Reisig, 2022-23 Chair, NASBA</b> <b>Ken L. Bishop, President &amp; CEO, NASBA</b>	
10:00 – 10:30 am	Coming Soon: Experience, Learn and Earn Program (ELE) <b>Daniel J. Dustin, Vice President, State Board Relations, NASBA</b>	
10:30 – 11:00 am	BREAK	<i>Grand Ballroom Prefunction</i>
11:00 am – 12:00 pm	On the Horizon: Uniform CPA Examination and Beyond <b>Colleen K. Conrad, Executive Vice President &amp; COO, NASBA</b> <b>Michael A. Decker, Vice President, CPA Examination and Pipeline – Public Accounting, AICPA</b>	



# EASTERN REGIONAL MEETING

## AGENDA

Wifi Network: NASBA Password: NASBA2023

Social Media Hashtag: #NASBAregional

Meeting App Password: eastern23

### THURSDAY, JUNE 1 (continued)

12:00 – 12:30 pm	Overview of the Peer Review Process – Responsibilities of State Boards <b>Liz Gantnier, NASBA Peer Review Compliance Committee</b>	Grand Ballroom AB
12:30 – 1:30 pm	LUNCH	Grand Ballroom C
12:30 – 1:30 pm	Communications Lunch Meeting	Harbor Ballroom B
1:30 – 3:30 pm	Meet with Your Region <b>Great Lakes: Gerald Weinstein – Great Lakes Regional Director</b> <b>Middle Atlantic: Arthur Winstead – Middle Atlantic Regional Director</b> <b>Northeast: Richard Silverman – Northeast Regional Director</b> <b>Southeast: Willie Sims – Southeast Regional Director</b> <i>(Participation limited to Board of Accountancy members, staff and former Board of Accountancy members. Each region will meet in a separate room with the regional director leading the discussion. Election of Nominating Committee representatives in Middle Atlantic and Southeast regions.)</i>	Riverscape B Grand Ballroom E Riverscape A Grand Ballroom F
1:30 – 2:30 pm	Seminar for Other Attendees: Advancing ARPL's Message <b>Moderator: John W. Johnson, Director, Legislative and Governmental Affairs, NASBA</b>	Grand Ballroom D
3:30 pm	RECESS	
4:30 pm	Call to Leadership Reception	Champions Grill Shuttle to depart hotel lobby at 4:15 pm.

### FRIDAY, JUNE 2

7:45 – 9:15 am	Complimentary Professional Headshots	Grand Ballroom Prefunction
8:00 – 9:15 am	Board of Accountancy Presidents'/Chairs' Breakfast Meeting <b>Moderator: Richard N. Reisig, Chair, NASBA</b>	Grand Ballroom D
8:00 – 9:15 am	Board of Accountancy Executive Directors' Breakfast Meeting <b>Moderator: D. Boyd Busby, Executive Directors Committee</b>	Grand Ballroom E
8:00 – 9:15 am	Breakfast	Grand Ballroom C
<b>9:30 am – 12:15 pm</b>	<b>General Session - Moderator: Arthur Winstead</b>	<b>Grand Ballroom AB</b>
9:30 – 9:45 am	Report from Regional Breakouts <b>Moderator: Willie Sims, Southeast Regional Director, NASBA</b> <b>Panelists: Regional Directors</b>	
9:45 – 10:15 am	Legal Update <b>Elizabeth Wolfe, Senior Regulatory Counsel, NASBA</b>	

## EASTERN REGIONAL MEETING

### AGENDA

Wifi Network: NASBA Password: NASBA2023

Social Media Hashtag: #NASBAregional

Meeting App Password: eastern23

#### FRIDAY, JUNE 2 (continued)

10:15 – 10:45 am	UAA Committee Update <b>Nicola Neilon, Chair, NASBA Uniform Accountancy Act Committee</b>	
10:45 – 11:15 am	BREAK	<i>Grand Ballroom Prefunction</i>
11:15 – 11:45 am	Report from the NASBA Pipeline Task Force <b>Steve Grice, NASBA Pipeline Task Force</b>	
11:45 am – 12:15 pm	Changes to CPE Standards – An Overview <b>Willie Sims, Chair, NASBA CPE Committee</b>	
12:15 – 1:15 pm	LUNCH (Meeting Attendees Only)	<i>Grand Ballroom C</i>
<b>1:15 – 3:45 pm</b>	<b>General Session - Moderator: Richard Silverman</b>	<b><i>Grand Ballroom AB</i></b>
1:15 – 1:45 pm	2023 Legislative Midyear Report <b>John W. Johnson, Director, Legislative and Governmental Affairs, NASBA</b>	
1:45 – 2:15 pm	CPT Programs and Diversity Update <b>Alfonzo Alexander, President, NASBA Center for the Public Trust &amp; Chief Ethics and Diversity Officer, NASBA</b>	
2:15 – 2:45 pm	BREAK	
2:45 – 3:15 pm	A Discussion of Licensure Pathways <b>Nicola Neilon, Chair, NASBA Uniform Accountancy Act Committee</b> <b>Daniel J. Dustin, Vice President, State Board Relations, NASBA</b>	
3:15 – 3:45 pm	Questions and Answers for NASBA <b>Richard N. Reisig, 2022-23 Chair, NASBA</b> <b>Ken L. Bishop, President &amp; CEO, NASBA</b>	
3:45 – 4:00 pm	Meeting Recap	
4:00 pm	ADJOURN	
6:30 pm	Celebration	<i>Off-site: Georgia State Railway Museum Meet in hotel lobby. Transportation will depart at 6:15 pm.</i>



## 116th NASBA Annual Meeting



### Hotel

New York Marriott Marquis  
1535 Broadway  
New York, NY 10036