

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

July 24, 2024

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

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

10:45 a.m. Motion to move to Public Session

• Review and approval of minutes of the April 25, 2024 Board Meeting Minutes	Pages 2 – 5
• Board Member Update <ul style="list-style-type: none"> ○ Farewell 	
• Board office and Office of Professions update	Pages 6 - 8
• Regulatory update	None
• Education Committee <ul style="list-style-type: none"> ○ Committee Report <ul style="list-style-type: none"> • Recommendation for application deadline for old CPA150 cutoff • NASBA's update on Professional Licensure Task Force • AICPA's update on National Pipeline Advisory Group ○ Inventory of Registered Programs for CPA150E 	Pages 9 - 10 n/a
• Examination Committee <ul style="list-style-type: none"> ○ Committee Report <ul style="list-style-type: none"> • Exam Transition, Score Release • Exam Statistics • Prometric test center – NYC Mega Center • International Expansion to Philippines • Extension Requests ○ Elijah Watt Sells Award ○ Exam Fee 	Pages 11 - 15 Pages 16 - 20 Pages 21 - 22
• Practice Committee <ul style="list-style-type: none"> ○ Non-CPA ownership legislation implementation ○ Scope of Practice Review – Inactive Request 	Pages 23 - 47 Pages 48 - 49
• NASBA <ul style="list-style-type: none"> ○ NASBA Eastern Regional Meeting recap ○ NASBA Annual Meeting – Oct 2024 	Pages 50 - 53
• New Business	
• Upcoming Meeting Date – October 23, 2024 – Authorized Video Locations	

NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

April 25, 2024

Meeting Minutes New York State Education Department Board Meeting 1411 Broadway, 10th Floor, Regents Room, NYC

Chair Ms. Cohen called the meeting to order at 10:00 a.m.

<u>The following members were present:</u>	
Charles Abraham, CPA (NYC)	John Lauchert, CPA (NYC)
Carney AuYeung, CPA (NYC)	Danilsa Lopez, CPA (NYC)
Anthony Basile, CPA (NYC)	Joseph Maffia, CPA (NYC)
Anthony Bracco, CPA (NYC)	Maria Moran, CPA (NYC)
Ann Burstein Cohen, CPA (NYC)	Charles Pezzino, CPA (NYC)
Crisy Geerholt (NYC)	Kevin Richards, CPA (NYC)
Gretchen Guenther-Collins, CPA (NYC)	Thomas Sciametta, CPA (NYC)
Rose Hu, CPA (NYC)	James Schnell, CPA (NYC)
Brian Krist, Esq (NYC)	Shelly Taleporos, CPA (NYC)
<u>Members absent:</u> Alexander Buchholz, CPA Elizabeth Bush, CPA	

Others in attendance:

Jennifer Winters, Executive Secretary, NYSED
Julie McLoughlin, NYSED
D. Edward Martin, CPA - Extended Board Member
Stephen Langowski, CPA – Extended Board Member

Executive Session only:

Catherine Slattery, NYSED
Samara Halpern, NYSED
Eugene McTague, NYSED
Amy Jun Yu, NYSED
David Napitupulu, NYSED
Umberto Jean-Louis, NYSED

Public Session only:

Casey Fenton, Ostroff Associates, Inc.
Ruth Singleton, NYSSCPA
Calvin Harris, NYSSCPA
Marcus Rayner, TAC

The Board moved into Executive Session at 10:00 a.m., based on a motion made by Ms. Hu and seconded by Ms. Moran. Staff from the Office of Professional Discipline presented on various disciplinary processes and matters.

Executive Session adjourned at 11:07 a.m. based on a motion made by Mr. Richards and seconded by Mr. Pezzino. The Chair moved the Board into Public Session at 11:20 a.m. based on a motion by Mr. Krist and seconded by Ms. AuYeung.

Review and Approval of Minutes

Based on a motion made by Ms. Moran and seconded by Mr. Krist, the Board unanimously approved the minutes of the January 24th, 2024, Board meeting. The following members abstained: Ms. Geerholt, Ms. Guenther-Collins, and Ms. Lopez.

Board Member Update

Ms. Cohen welcomed the two new board members, Ms. Guenther-Collins and Ms. Lopez. There are still board member position openings, so please forward any names to Ms. Winters.

Ms. Winters indicated that she will be sending out the list of committee assignments. If anyone would like to adjust their committee involvement, please let her know.

Board meeting dates were included in the packet for the upcoming year.

Board Office and Office of Professions Update

Ms. Winters reported that the two Education Program Assistant 1 positions are filled, and training continues. Ms. Winters reported that the administrative position is still open.

Ms. Winters reported that there is a new Deputy and Assistant Commissioner in the Office of Professions.

Due to the staffing changes, a backlog of applications has been building with approximately 300 applications from the end of February.

Ms. Winters reiterated that the meetings are required to be held at public locations that are indicated on the agenda. Mr. Maffia and Ms. Taleporos stated that there could be adjustments regarding the Public Officers Open Meetings Law based on the recent passage of the NYS Budget.

Education Committee

Ms. Hu reported on NASBA's Professional Licensure Task Force Concept exposure proposal of the Equivalent Licensure Model for professional licensure called the Structured Professional Program (SPP). The details of the proposal were included within the board packet.

The Education Committee met and provided a comment letter, including their questions and concerns, to NASBA regarding the proposed changes that included: oversight concerns; regulatory concerns; mobility and substantial equivalency; comparison to foreign licensing requirements for Mutual Recognition Agreements; prior learning assessment and continuing professional education, and future initiatives.

If the SPP moves forward as outlined, Ms. Winters stressed the concern of mobility and uniformity and how these changes could impact New York State applicants and out-of-state licensees.

Ms. Cohen updated the board regarding the Experience, Learn, and Earn initiative that was launched. There are 34 individuals participating in the initiative. Ms. Hu noted that there has been more marketing regarding this model. As of now, there doesn't appear to be any additional Higher Education institutions, beside Tulane University, that are interested in participating.

Ms. Winters updated the board regarding the Saint Peters University internship for credit program. Ms. Winters reached out to the University to find out additional information; however, the school informed Ms. Winters that there was a non-disclosure agreement, and they could not provide any additional information.

Ms. Winters updated the board regarding the proposals that have been submitted regarding the 150E education requirements. Some of the programs are new programs and some are 150 programs that are being re-reviewed to meet the 150E requirements.

New Business: Ms. Winters stated that a variety of constituents have asked about the deadline date of August 1, 2027 and meeting the licensure requirements. Ms. Winters will convene the Education Committee to discuss the transition details. An update will be provided at the next meeting.

Ms. Hu presented on the licensure pathway data and the statistics of applicants. Ms. Hu noted the 15 year legacy pathway and that most applicants have relevant education.

Ms. Winters reported that the NASBA 150 education reviews will be discontinued. NASBA will now only provide a 120-education review to sit for the exam only. Any reviews that are currently in the pipeline will be completed and accepted.

Examination Committee

Mr. Abraham reported that the regulation to update the testing window from eighteen to thirty months was finalized on March 27th, 2024. The website has been updated with this information.

Mr. Abraham made note of the states that are currently at the thirty (30) month condition period, those that in the process of updating the regulations, and those that are going to be at the thirty-six (36) month exam testing window.

Mr. Abraham provided an update on the Credit Relief Initiative (CRI) and the unintended consequence that will impact the acceptance of the exam scores through the endorsement pathway.

Mr. Abraham provided a report on the examination extension requests since the previous board meeting.

Ms. Winters noted that the NASBA score release came out yesterday, April 24, 2024. We have not yet received the score file to know the exam results.

Ms. Cohen noted that the exam transition went smoothly.

Mr. Abraham noted that New York has the second highest number of candidates. It was noted that the exam fees have increased.

Practice Committee

Mr. Bracco reported that the non-CPA ownership legislation passed. Ms. Winters noted per the Director of Division of Professional Licensing Services (DPLS), the Department is not going to be updating any of the regulations. The DPLS unit will be updating the firm registration forms and the website.

NASBA

Ms. Winters provided a brief recap and noted that she presented at the NASBA – Executive Director & Legal Conference regarding the Peer Review program.

Ms. Winters and Ms. Cohen are awaiting their approval to attend the NASBA Eastern Regional meeting held in June 2024.

Ms. Winters stated that NASBA will be providing a presentation by SEC on the Independence issues next week.

Ms. Winters stated that NASBA did send out a list of committees if anyone would like to volunteer or become part of a NASBA committee, you may submit your response directly to NASBA.

New Business -Education committee will look at 150E transition issues.

The next board meeting will be held on July 24, 2024, board meeting will be held at several public locations via video conference.

The public session adjourned at 12:40 p.m. based on a motion made by Mr. Pezzino and seconded by Mr. Basile.

Respectfully submitted,

Jennifer B. Winters, CPA
Executive Secretary

Firm Registration Project

Due to a number of firms that were not registered, through the Peer Review Oversight Committee's recommendation to the Department, the board office staff inquired with the staff of the Division of Professional Licensing Services regarding this matter. This recommendation was coupled with several reports through OPD that firms indicated they did not receive the forms to renew its firm.

It was discovered that there was an issue with the firm mailings during COVID. Although the board office is not responsible for firm registration, the board office staff assisted the Professional Corporation Unit in re-registering the firms. The board office does review the status of the firm registrations via the peer review compliance aspect of its responsibility.

A firm listing was obtained from the database and the board office staff has begun mailing the firm registration forms for firms that have lapsed. The data indicated that many open firms. The firms were instructed to either re-register or properly close the firm. Several batches, beginning with the oldest not registered with a date through July 2021 have been sent out since January (approximately 2600). Firms not registered from August 2021 to June 2024 is approximately 1800 additional firm letters that will be mailed in the coming months.

See a sample of the letter that has been mailed to the firms. Based on the latest registration period, the letter indicated to the firm how many registration periods were owed.

Additionally, based on a review of the data the board office has sent items to clean up the data to the Division of Professional Licensing Services for approximately 100 firms.

July 9, 2024

«name»
 «addr1»
 «city», «ST» «zip5»

RE: Delayed Registration

Firm #: «Firm_»
 Expired: «Firm_Exp»

Dear CPA Firm Owner:

According to our records you have not renewed your firm's registration with the State Education Department. Failure to maintain your firm's registration when you are required to do so is a violation of New York State Law and the rules and regulations that apply when the firm provides certain regulated public accounting services.

Under Education law, a firm established for the business purpose of engaging in the lawful practice of public accountancy **MUST** maintain an active firm registration with the Department if the firm:

- performs or offers to perform attest and/or compilation services, as defined in section seventy-four hundred one-a of Article 149 of the Education Law;
- incident to the services described above, performs or offers to perform professional services for clients, in any or all matters relating to accounting concepts and to the recording, presentation, or certification of financial information or data; or
- Uses the title "Certified Public Accountant" or the designation "CPA" or the title "Public Accountant" or the designation "PA" in the firm name.

You may verify your firm's status and the date it was last registered on the **Office of Professions' Online Verification Page**: <http://www.op.nysed.gov/verification-search>. Search for Professional Business Entity, by Name.

Maintaining your firm registration is very important if your firm operates in New York State or provides services to New York State clients. Without a proper firm registration, your firm is not authorized to practice public accountancy.

There are two (2) options to rectify this matter. If neither option is completed, this will result in firm and/or individual licensees being referred to the Office of Professional Discipline:

Option 1: Renew Firm Registration

- a. **The number of triennial (3 year) periods are required to bring your firm current is: 2.**
- b. Complete and file one CPA Form 6T to bring your firm's registration into compliance for all outstanding registration period(s). For the statement filing date, include the registration period(s) following the firm's expiration date listed above. Indicate the services the firm provided during the entire unregistered period(s). If needed, provide an additional explanation for services that have been provided in the unregistered period(s). The form is available online at:
<https://www.op.nysed.gov/professions/certified-public-accountants/public-accounting-firms>.
- c. Firms that provide attest services: Verify that you have authorized the NY State Board access to your firm's Peer Review information in the AICPA's online peer review system. If your firm's Peer Review information is not available to the NY State Board, it must be attached to the CPA Form 6T.
- d. Calculate the fee per the formula on the 6T for all outstanding registration period(s). Provide **one fee payment** for all outstanding registration periods. The only form of acceptable payment is a check. Write a check payable to the **New York State Education Department**.

Option 2: Close the Firm

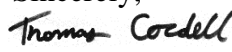
If the firm is no longer operating and/or collecting receivables, the following sequential steps must be taken to properly close the CPA firm in our records:

- a. **Step 1:** You must file the appropriate paperwork with the NY Department of State: Certificate of Dissolution (PCs); Certificate of Withdrawal (LLPs); or Articles of Dissolution (LLCs). More information can be found on the NY Department of State website: <https://dos.ny.gov/existing-corporations-and-businesses>

Sole proprietors must contact the county clerk in which the firm was organized to determine if the county requires dissolution paperwork in order to cease operations.

- b. **Step 2:** After filing the proper dissolution paperwork with the Department of State or the County Clerk, as applicable, you must provide the certified copy to the Office of Profession's Professional Corporations Unit to properly close the firm in NYSED records. You may contact the Professional Corporations Unit at opcorp@nysed.gov or by calling 518-474-3817 ext. 400.

If you have any questions, please contact me via email at PeerReviewCPA@nysed.gov.

Sincerely,

Thomas Cordell
Auditor 2

Education Committee Report

The Education Committee met on June 20, 2024

Item #1

Background: Add application materials deadline for old CPA150 pathway.

In addition to the information posted on the website regarding the new CPA150E requirements and the notice that the applicant must be licensed prior to August 1, 2027, there have been a few inquiries regarding the logistics of this matter.

The Education Committee is making a recommendation to modify the website to add a deadline for submission of the application materials in order for the applicant to become licensed prior to August 1, 2027. The suggested proposal should allow enough time for processing time and to notify the applicants not to cut it too “short” as far as submission of materials. We have already received inquiries asking if they applied on 7/31/2027 if they would be able to meet the old 150 requirements. Focusing on the regulatory language that indicates the individual must be license prior to August 1, 2027, it is unlikely someone can be reviewed and approved for licensure in one day, for example.

<https://www.op.nysed.gov/professions/certified-public-accountants/initial-license-requirements>

Existing Website Language:

Prior to August 1, 2027: 150-Semester Hour Pathway

This pathway will be phased out on August 1, 2027 and applicants must complete the licensing process (including Education, Examination, and Experience Requirements) before this date. Applicants who do not complete the licensing process by August 1, 2027 will need to comply with the 150-semester hour pathway outlined below.

Recommendation: Suggested modification to include submission of application materials:

Prior to August 1, 2027: 150-Semester Hour Pathway

This pathway will be phased out on August 1, 2027 and applicants must complete the licensing process (including Education, Examination, and Experience Requirements) before this date. In order to ensure timely review of the application and a license to be issued, all materials for licensure should be submitted by May 1, 2027.

Applicants who do not complete the licensing process by August 1, 2027 will need to comply with the 150E-semester hour pathway outlined below.

Motion: Accept the recommendation of the Education Committee to add the additional website language regarding the submission of materials by May 1, 2027.

Item #2

Continue to monitor the NASBA initiative with the Structured Professional Program (SPP). NASBA indicated that the Uniform Accountancy Act model rules language will be proposed this fall to incorporate this model. There has been no real further development provided at the Regional meetings since the initial proposals at the Executive Director conference in March.

A number of states have indicated that they cannot participate in the program, like New York. Several other states have either pending legislation or proposals for regulatory amendments to incorporate a regular 120 education / 2 years' experience pathway.

Matters for consideration in monitoring the developments include:

- Impacts on practice privilege / mobility. Including licensees from other states practicing in New York. Likewise, NY licensees practicing in other states. Disruption to mobility will cause more disruption of services to the public. The profession would be going backwards with adopting models that “undo” mobility / practice privilege.
- Impacts on endorsement applicants if states begin changing the pathways to licensure. Disruption to the endorsement pathway would require increased monitoring of states adoption of certain pathways for endorsement eligibility.
- Impacts on NASBA being the sole entity to create, determine, evaluate the experience under the SPP.
- Impacts on NASBA's determinations of substantial equivalency if a state does not opt into the SPP and creates their own alternative model or version of SPP.

Item #3

The AICPA released a draft report on the National Pipeline Advisory Group. Consideration for monitoring this report development and implementation of their initiatives.

Topics discussed at the Eastern Regional meeting include, but not limited to that may impact the professional licensing:

- Creating a competency-based licensing model that eliminates the hard numbers of defined education and experience.
- Allow exam candidates conditional sitting of the exam sections after taking a course. Example, a student finishes their audit course in college and is then allowed to only sit for the audit section.
- Allow for a provisional score release prior to final score release.

Examination Committee Report

ITEM 1

Implementation of new exam – There have been three score releases for the new CPA Evolution exam. The Department had to modify its system to accept the revised exam sections. After the score report was received from NASBA for the first release of the discipline sections, it was noted only one date, the sit date, was in the report. NASBA had to modify the score report to include both the sit and release dates. The database had to be altered again to include the second set of dates in order to properly calculate the exam window. Otherwise, the 30-month window would not be able to be calculated in our systems from the release date.

The online application was also modified to reflect the new exam sections. As the exam panel in the online application included mandatory responses, the new discipline sections are now included in a table as optional and may be left blank. The former Business Environment and Concepts section was moved to this as applicants who previously passed this section are continuing to apply for the license.

ITEM 2

Data on new sections and passing scores from April 26th. See the additional correspondence regarding the discipline exam scores from NASBA. **BAR** = Business Analysis and Reporting; **ISC** = Information Systems and Controls; **TCP** = Taxation Compliance and Planning

Section	# of Candidates	% of Candidates
BAR	115	50.2%
ISC	44	19.2%
TCP	70	30.6%
	229	

Pass/Fail Overall		
131	57.2%	Pass
98	42.8%	Fail

Pass/Fail By Discipline			
BAR	Pass	53	46%
	Fail	62	54%
ISC	Pass	20	45%
	Fail	24	55%
TCP	Pass	58	83%
	Fail	12	17%

ITEM 3

Prometric test center in New York City, the Mega Center, was flooded in June. There were approximately 500 NY test candidates impacted by this closure. The Mega Center will be closed through the end of August and possibly through September as it required remediation, refurbishment, and restoration of power to the building.

Prometric has worked diligently with rescheduling candidates to nearby test centers, offering extended hours to accommodate the vast volume of candidates. We have been notified that Prometric is working on temp sites at the following locations:

15 West 38th St (.5 miles from current center)

566 Seventh Ave (.7 miles from current center)

179 East 119th St (5.8 miles from current center)

NASBA notified us that Prometric has sent the following notice to the candidates:

GENERIC CANDIDATE EMAIL (NY/NJ/CT GEO AREA)

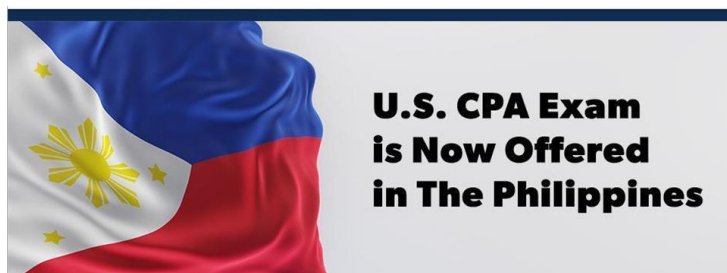
We are writing to inform you about an important development regarding our NYC MegaCenter testing. The building experienced a burst pipe in early June, and the subsequent flooding caused significant damage to the electrical and HVAC systems, affecting our ability to provide services. Extensive remediation and refurbishment are required, resulting in the facility's temporary closure.

We have been in close communication with building management and have received an updated timeline for the necessary work. Unfortunately, the testing labs will remain closed until at least August 30, 2024, and possibly into September as further updates become available.

We understand the impact this may have on your future testing plans and are working diligently to minimize disruption. We are actively opening additional appointments at nearby test centers to accommodate affected candidates and will be opening a temporary testing facility nearby.

Thank you for your understanding and patience as we navigate this challenge.

ITEM 4



Dear CPA Candidate:

NASBA, AICPA and Prometric are pleased to announce that international testing for the U.S. CPA Examination has been expanded to the Republic of the Philippines.

As part of this expansion, CPA candidates in the Philippines can now register to take their Exam in one of three Prometric testing centers located in Manila and Cebu City.

If you haven't already scheduled your Exam, please take a moment to [schedule your upcoming Exam today](#).

To learn more about the CPA Exam, please visit the AICPA's [information page](#). Additional information on the [international availability of the Exam](#) can be found on NASBA's website. Lastly, to familiarize yourself with the test center experience in advance, visit [Test Drive | Prometric](#).

We wish you all the best on your journey to CPA!

Sincerely,
The NASBA, AICPA and Prometric Examination Teams

ITEM 5**Report on examination extension requests since the last board meeting:**

There were 14 examination extension requests from Apr to Jun 2024 where a final decision was made. This number excludes requests that were made but lacked the required supporting documentation. The review of the cases is noted below.

Approvals: Extension requests approved:

Reason	# of Requests	# of Committee Reviews
Death of Family (out of state score transfer)	1	1
Totals	1	1

Disapprovals: Extension requests that were not approved:

Reason	# of Requests	# of Committee Reviews
Medical	5	
COVID (AKA Credit Relief)	2	
Hurricane Dorian (Score Transfer)	1	1
Family member medical – not primary care giver (score transfer approved by other state)	1	
Reinstatement of expired credit	2	
International Travel	2	
Totals	13	1

24Q1 CPA Exam Pass Rates

- Core Exam Sections
 - AUD: 44.63%
 - FAR: 41.92%
 - REG: 63.42%
- Discipline Exam Sections
 - BAR: 42.94%
 - ISC: 50.93%
 - TCP: 82.36%

Candidate performance on the Core Exam sections generally aligns to historical passing rates of the related pre-CPA Evolution Exam sections. In review and analysis of candidate performance across Discipline Exam sections in the 24Q1 testing window, the AICPA and the BOE noted TCP candidates were generally better prepared to take TCP than the BAR candidates were to take BAR and ISC candidates were to take ISC.

It was noted that many TCP candidates had already taken REG and done well (at higher rates and performance than FAR / BAR and AUD / ISC). The BOE also noted that there is a closer connection of the TCP content to the REG content. There is less connection, but still a connection, between FAR / BAR and AUD / ISC (which probably has the least connection).

As always, it is fully expected that pass rates will change over time with candidates' retesting, pass rate publication and candidate choice, etc., which is normal.

It is fully anticipated that the TCP pass rate will subside. Unfortunately, some candidates may gravitate to TCP not realizing the characteristics of candidates taking TCP in the first quarter. We still fully encourage candidates to take the Discipline section most fully aligned with their intended career path and coursework.

AICPA Recognizes Extraordinary 2023 CPA Exam Performers with Elijah Watt Sells Award

Jun 10, 2024 · 6 min read

AICPA Recognizes Extraordinary 2023 CPA Exam Performers with Elijah Watt Sells Award

Forty out of more than 86,000 exam candidates honored for their high scores.

NEW YORK (June 6, 2024) – The [American Institute of CPAs](#) (AICPA) is pleased to announce the 40 winners of the 2023 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 2023. More than 86,000 individuals sat for the CPA Exam in 2023.

“The CPA Exam is a rigorous test, and these individuals performed extraordinarily well,” said Mike Decker, AICPA vice president – CPA Examination and pipeline. “They deserve the heartiest of congratulations for their achievement, and we at the AICPA look forward to supporting these accountants as they continue on to a bright future in the profession.”

The [Elijah Watt Sells Award](#) program was established by the AICPA in 1923 to recognize outstanding performance on the CPA Exam, as well as to honor Sells, one of the country’s first CPAs. A founding member of the firm now known as Deloitte, Sells was active in the establishment of the AICPA and played a significant role in advancing education within the profession.

The individuals listed below are the 2023 Sells Award winners in alphabetical order, followed by their board of accountancy affiliation, education, and present employer (where applicable):

Roger Babin (Massachusetts), a graduate of Boston College with a Bachelor of Science in management with concentrations in accounting and finance, is employed with KPMG in Boston, MA.

Harrison Baker (Utah), a graduate of University of Utah with a Bachelor of Science in accounting, a Bachelor of Science in information systems and a Master of Accounting with an emphasis in business analytics, is employed with Ledgenomics in Salt Lake City, UT.

Owen Berry (Florida), a graduate of University of Central Florida with a Bachelor of Science in Business Administration in accounting and a Master of Business Administration from Mississippi State University (2024), is employed with Ennis, Pellum & Associates, CPAs, in Jacksonville, FL.

Matthew Blomquist (Georgia), a graduate of Kennesaw State University with a Bachelor of Business Administration in finance and a Master of Professional Accountancy from Georgia State University, is employed with Southern Company in Atlanta, GA.

Dylan Boone (Ohio), a graduate of Miami University with a Bachelor of Science in accounting and a Master of Accountancy, is employed with Plante Moran in Cincinnati, OH.

Alan Brandon (North Carolina), a graduate of University College Cork with a Bachelor of Education in sports studies and physical education and a Master of Accounting from the University of North Carolina at Chapel Hill, is employed with Deloitte in Raleigh, NC.

Elise Chase (Massachusetts and Utah), a graduate of Brigham Young University with a Bachelor of Science in accounting and a Master of Accountancy, is employed with Deloitte in Salt Lake City, UT.

Julian Chase (Massachusetts), a graduate of Vanderbilt University with a Bachelor of Arts in economics and a Master of Science in accounting from the University of Massachusetts Amherst, is employed with PricewaterhouseCoopers in Boston, MA.

Nathaniel Day (Tennessee), a graduate of Vanderbilt University with a Bachelor of Science in human & organizational development and English and a Master of Accountancy from Vanderbilt University's Owen Graduate School of Management, is employed with Deloitte in Chicago, IL.

Eleanor DeNunzio (Illinois), a graduate of the University of Kansas with a Bachelor of Science in Business in accounting and finance and a Master of Accounting, is employed with Ernst & Young in Chicago, IL.

Reece Diloreto (Florida), a graduate of Florida State University with a Bachelor of Science in accounting and a Master of Accounting, is employed with Ernst & Young in Tampa, FL.

Jared Dunnett (Illinois), a graduate of Indiana University-Bloomington with a Bachelor of Science in accounting and finance and a Master of Business Administration, is employed with Shore Capital Partners in Chicago, IL.

Ryan Durbin (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 KPMG in Dallas, TX.

Sarah Falkin (Florida), a graduate of the University of Florida with a Bachelor of Science in accounting and a Master of Accounting, is employed with KPMG in New York, NY.

Yesenia Garcia (Texas), a graduate of Texas A&M International University with a Bachelor of Business Administration in accounting and a Master in Professional Accounting from The University of Texas at Austin, is employed with Calvetti Ferguson in San Antonio, TX.

Cal Granite (Illinois), a graduate of The University of Illinois Urbana-Champaign with a Bachelor of Science in accountancy and a Master of Accounting Science with concentrations in

financial reporting & assurance and data analytics, is employed with RSM US LLP in Chicago, IL.

Chris Hudson (Texas), a graduate of Rice University with a Bachelor of Arts in health sciences and a Master of Accountancy, is employed with KPMG in Houston, TX.

Parker Jackson (Utah), a graduate of Brigham Young University with a Bachelor of Science in accounting and a Master of Accountancy, is employed with KPMG in Salt Lake City, UT.

Anthony Kearl (Montana), a graduate of the University of Calgary with a Bachelor of Commerce in accounting, is employed with TELUS in Calgary, Alberta, Canada.

Bradley Koch (Kansas), a graduate of Washburn University with a Bachelor of Business Administration in accounting and finance and a Master of Accountancy from Washburn University, is employed with Koch CPA, Chartered in Clyde, KS.

Will Koehler (Wisconsin), a graduate of the University of Wisconsin–Madison with a Bachelor of Business Administration in accounting and a Master of Accountancy employed with KPMG in Milwaukee, WI.

Vineet Kotak (Washington), a graduate of the Maharaja Sayajirao University of Baroda, India, with a Bachelor of Commerce, who is also a chartered accountant from the Institute of Chartered Accountants of India, is employed with PricewaterhouseCoopers LLP in Philadelphia, PA.

Jack Krause (Georgia), a graduate of the University of Iowa with a bachelor's in accounting and a Master of Accountancy from the University of Georgia, is employed with the Financial Accounting Standards Board in Norwalk, CT.

Joshua Kritzer (Illinois), a graduate of the University of Wisconsin–Madison with a Bachelor of Business Administration in accounting and a Master of Accountancy, is employed with PricewaterhouseCoopers in Chicago, IL.

Esther Eleanna Lee (Weissman) (Maryland), a graduate of University of Maryland, College Park, with a Bachelor of Arts in criminology and criminal justice and a Master of Science in accounting, is employed with Ernst & Young, VA.

Bryant Lin (New York), a graduate of SUNY Binghamton with a Bachelor of Science in accounting and a Master of Science in taxation from CUNY Baruch College, is employed with PricewaterhouseCoopers LLP in New York, NY.

Michelle Lin (Illinois), 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 PricewaterhouseCoopers in Chicago, IL.

Sachin Mall (Guam), a graduate of Dibrugarh University with a Bachelor of Commerce in accounting and finance and a Master of Commerce from Delhi University.

Kelly McCarty (Colorado), a graduate of Chapman University with a Bachelor of Science in accounting and a Bachelor of Arts in economics, is employed with KPMG LLP in Denver, CO.

Khushbu Mittal (California), a graduate of Jesus and Mary College, University of Delhi with a Bachelor of Commerce (Honors) in accounting, is employed with Deloitte in Gurgaon, India.

Nechama Nakdimen (Maiman) (New York), a graduate of Excelsior University with a Bachelor of Science in business/accounting, is employed with SmallBiz Outsource LLC in Inwood, NY.

Jared Plattman (New York), a graduate of Villanova University with a Bachelor of Business Administration in accounting and finance, is employed with KPMG LLP in New York, NY.

Paul Poliakov (Washington), a graduate of Saint Petersburg State University with a bachelor's degree in Asian and African studies and a Master of Business Administration from National Taiwan University, is employed with PricewaterhouseCoopers in Taipei, Taiwan.

Brandon Rooney (Tennessee), is a graduate of the University of Tennessee, Knoxville, with a Bachelor of Business Administration in accounting and a Master of Accountancy, is employed with EY in Nashville, TN.

Tina Sarkissian (California), a graduate of the University of California, Los Angeles, with a Bachelor of Arts in business economics and a minor in accounting, is employed with KPMG LLP in Los Angeles, CA.

Tyler Thimjon (Illinois), a graduate of Indiana University with both a Bachelor of Science in accounting and business analytics and a Master of Business Administration, is employed with EY in Chicago, IL.

Thanh Tran (Texas), a graduate of the University of Houston with a Bachelor of Business Administration in accounting and a Master of Science in accountancy, is employed with Alvarez and Marsal Tax LLC in Houston, TX.

Hannah Van Meeteren (South Dakota), a graduate of Northwestern College with a Bachelor of Arts in accounting and business administration–finance, is employed with CliftonLarsonAllen in Des Moines, IA.

Sara Woodward (New York), a graduate of Roberts Wesleyan University with a Bachelor of Science in accounting and a Master of Science in accounting from State University of New York Brockport, is employed with Flaherty Salmin CPAs in Rochester, NY.

Jack Wyatt (Alabama), a graduate of Auburn University with a Bachelor of Science in Business Administration (majoring in accountancy) and a Master of Accountancy from Auburn University's Harbert College of Business, is employed with Deloitte in London, England.

The AICPA, which develops 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](#).

About AICPA & CIMA, together as the Association of International Certified Professional Accountants

AICPA & CIMA, together as the Association of International Certified Professional Accountants (the Association), advance the global accounting and finance profession through our work on behalf of 597,000 AICPA and CIMA members, candidates and registrants in 188 countries and territories. Together, we are the worldwide leader on public and management accounting issues through advocacy, support for the CPA license, the CGMA designation and specialized credentials, professional education and thought leadership. We build trust by empowering our members, candidates and registrants with the knowledge and opportunities to be leaders in broadening prosperity for a more inclusive, sustainable and resilient future.



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

May 29, 2024

To Executive Directors:

You should have received a letter dated March 6, 2024, from Michael Decker, Missy Pydo and Colleen Conrad regarding changes to candidate examination fees for calendar year 2025. The purpose of this letter is to describe how those candidate fees will be implemented.

The new schedule of testing fees, beginning January 1, 2025, for AUD, FAR, REG, BAR, ISC and TCP will be as follows:

AICPA	\$135.00 per section
NASBA	\$ 30.00 per section
Prometric	\$ 22.72 per test hour, plus \$ 6.76 per section security fee (or \$97.64 for per section based on standard seat time of four hours)

Based on the above, the candidate cost per section (AUD, FAR, REG, BAR, ISC, TCP) will be \$262.64 in 2025.

As has been explained in prior notification letters, because the AICPA and Prometric are paid their fees based on when a candidate tests and not when the board (or its designee) submits its Authorizations to Test (ATTs) to the National Candidate Database (NCD), a dilemma is created. NASBA has agreed to manage the financial consequences of this dilemma by allowing boards (or their designees) to pay the new fees effective with ATTs submitted on or after a specific date. In order for NASBA to do this, while minimizing its financial carrying costs, the effective date for ATTs must be moved in advance of the announced effective date of the fee changes. The above fee changes will be paid to the AICPA, NASBA and Prometric for candidates testing on or after January 1, 2025.

It would not be equitable to have only one effective date for all boards because of the differing lengths of Notices to Schedule (NTSs). Most jurisdictions have an NTS that is valid for six months. However, two jurisdictions have selected longer NTS validity periods. If a single effective date was set based on a six-month NTS, candidates in these two jurisdictions would be at an advantage. As a result, we have adopted an implementation plan that sets due dates for ATTs based on the length of each jurisdiction's NTS life.

We have selected either the 1st (if it falls on a Saturday) or the first Saturday after the 1st of the month. We have chosen to use a Saturday as the effective date because using a weekday creates a larger cutoff and reconciliation problem for the Gateway.

The end result is the following schedule of effective dates:

California and Virginia – July 6, 2024
All other boards (6-month NTS) – August 3, 2024

Any ATT submitted on or after the above dates will be subject to the new fees. Invoice jurisdictions may have to begin collecting these fees in advance of the above dates so that they will have collected the proper fees from the candidates whose ATTs they submit on or after the above dates. Coupon jurisdictions will not have the same issue although they will want to notify candidates that any coupons the candidates receive for ATTs submitted on or after the above dates will be at the increased fees.

If you have any questions about this plan, please let us know.

Sincerely,

A handwritten signature in cursive script that reads "Patricia Hartman".

Patricia Hartman
Director of Client Services

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Certified Public Accountant Form 6R

Application for Public Accounting Firm Registration or Amendment to add Non-Licensee Owners to Existing Firm

Use this form to submit a firm's initial filing or amend corporate documents to add non-licensee owners to an existing firm
This form must be completed by the CPA who accepts responsibility for this firm

Chapter 701 of the Laws of 2023 amended the NYS Business Corporation Law, NYS Limited Liability Company Law and the NYS Partnership Law to allow non-licensee owners to be minority owners of CPA firms.

Firms registered with the Department may include non-licensee owners; however, a registered firm may not have non-licensee owners if the firm's name includes the words "certified public accountant," or "certified public accountants." or the abbreviations "CPA" or "CPAs." As such, firms will need to amend the name of their firm to remove the name of the profession prior to adding non-licensee owners.

Instructions: Complete all pages of this form. Be sure to sign and date the affirmation and return the entire form along with the appropriate fee and any required documentation to the Office of the Professions at the address at the end of the form.

Important Note: If the firm includes non-licensee owners, you must adjust your fee accordingly.

Check one to indicate you are:

☐ Submitting an initial filing for this firm

☐ Amending corporate documents. Firm Number _____

Federal Employer Identification _____

Firm Name _____

Mailing Address

Telephone Number _____ E-mail Address _____

Contact Person _____

Fee Calculation for Initial Filing - ONLY complete this item if you are using Form 6R for your firm's INITIAL FILING.

Any fees associated with non-licensee owners with a Principal Place of Business (PPB) in New York State will **ONLY** be collected upon initial incorporation, amendments to existing firms to add non-licensee owners, and at triennial registration.

The **GREATER** of the minimum fee or sliding scale fee must be paid.

The minimum fee: Professional Corporations (PCs) **\$105**
LLCs, LLPs, Partnerships and Sole Proprietorships **\$60**

Minimum Fee*

OR

The sliding scale fee:

- Office Fee** - \$50 office fee and \$50 for each additional NYS office.
- Licensed Owner Fee** - \$10 for each licensed owner who has a PPB in NYS and any licensed owner who is supervising attest services for NYS clients who has a PPB outside of NYS.
- Non-Licensed Owner Fee** - \$900 for each non-licensed owner who has a PPB in NYS. **NO ADDITIONAL FEE** for non-licensed owners with a PPB **OUTSIDE** NYS.

	Number		Fee
1. No. of NYS Offices (minimum 1)		x \$50	+
2. No. of Licensed Owners (minimum 1)		x \$10	+
3. No. of Non-Licensee Owners (minimum 0)		x \$900	+

Total Sliding Scale Fee*
(minimum \$60) =

*Be sure to make check or money order payable to the New York State Education Department.

Fee Calculation for Amendment - ONLY complete this item if you are using Form 6R to AMEND your firm's corporate documents

There is a \$900 fee for each **non-licensee owner WHOSE PRINCIPAL PLACE OF BUSINESS is in New York State. There is NO FEE for non-licensee owners whose principal place of business is OUTSIDE New York State. Be sure to make check or money order payable to the New York State Education Department.**

	Number		Fee
NYS Non-Licensee Owner Fee (minimum 0)		x \$900 =	

Firm Information

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1. Does the firm have one or more offices in New York State? (If not listed above, provide a list of the physical address of each office location in New York and the name of the responsible individual in charge of that office.) ☐ Yes ☐ No
2. Has the firm applied for or does it hold a registration, permit, or license as a public accounting firm in another state? (If yes, provide a list of any additional state(s), including the firm registration number and the status of any pending application.) ☐ Yes ☐ No
3. Has the firm been subject to disciplinary action or been denied a registration, permit or license by another state or jurisdiction in the last 3 years? (If yes, attach an explanation.) ☐ Yes ☐ No

Licensed Firm Owner List

Provide a complete list of all **licensed firm owners**. The firm must include all CPAs whose principal place of business is in NYS and those CPAs signing or supervising attest or compilation services for NYS clients whose principal place of business is outside NYS. For all licensed owners who are not listed on the CPA Form 6R, you must attach an additional list including their name, license number(s), state(s) where issued, and their state of principal place of business.

For each licensed owner listed on the CPA Form 6R, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, indicate if the owner signs or supervises attest and/or compilation services for NYS clients, status, and CPA license number(s) with issuing state. **Attach additional sheets if necessary**

Important Note: If the firm includes non-licensed owners, list them in the appropriate Non-Licensed Firm Owner List sections on this form.

1.	Name _____	State of PPB _____			
	Residence Address _____				
	Office Address _____				
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____				
		mo.	day	yr.	
	CPA License number _____	Issuing State _____	CPA License number _____	Issuing State _____	CPA License number _____
					Issuing State _____
2.	Name _____	State of PPB _____			
	Residence Address _____				
	Office Address _____				
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____				
		mo.	day	yr.	
	CPA License number _____	Issuing State _____	CPA License number _____	Issuing State _____	CPA License number _____
					Issuing State _____
3.	Name _____	State of PPB _____			
	Residence Address _____				
	Office Address _____				
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____				
		mo.	day	yr.	
	CPA License number _____	Issuing State _____	CPA License number _____	Issuing State _____	CPA License number _____
					Issuing State _____
4.	Name _____	State of PPB _____			
	Residence Address _____				
	Office Address _____				
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No				
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____				
		mo.	day	yr.	
	CPA License number _____	Issuing State _____	CPA License number _____	Issuing State _____	CPA License number _____
					Issuing State _____

Non-Licensed Firm in New York State Owner List - For Non-Licensed Firm Owners Whose Principal Place of Business is IN NYS ONLY

Page 25 of 53

Pursuant to Chapter 701 of the Laws of 2023, each non-licensed owner of a firm shall be a natural person who actively participates in the business of the firm or its affiliated entities. For purposes of this subdivision, "actively participate" means to provide services to clients or to otherwise individually take part in the day-to-day business or management of the firm or an affiliated entity. "Affiliated Entity" means any entity controlled by, controlling or under common control with the firm.

Provide a complete list of all **non-licensed owners whose principal place of business is in New York State**. For each non-licensed owner listed below, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, and indicate the status of their active participation. **There is a \$900 fee for each non-licensed owner listed in this section, see "Fee Calculation" on page 1 of this form. Attach additional sheets if necessary.**

1.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
2.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
3.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
4.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
5.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
6.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	

Out of State Non-Licensed Firm Owner List - For Non-Licensed Firm Owners Whose Principal Place of Business is OUTSIDE New York State ONLY

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Pursuant to Chapter 701 of the Laws of 2023, each non-licensed owner of a firm shall be a natural person who actively participates in the business of the firm or its affiliated entities. For purposes of this subdivision, "actively participate" means to provide services to clients or to otherwise individually take part in the day-to-day business or management of the firm or an affiliated entity. "Affiliated Entity" means any entity controlled by, controlling or under common control with the firm.

Provide a complete list of all **non-licensed owners whose principal place of business is outside New York State**. For each non-licensee owner listed below, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, and indicate the status of their active participation. **There is NO additional fee for non-licensed owners listed in this section. Attach additional sheets if necessary.**

1.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
2.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
3.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
4.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
5.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
6.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	

Firm Services Information

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Identify the services the firm plans to perform or has performed (if existing in another jurisdiction)

Attest services include audits, reviews and examinations conducted under the following standards: Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Attestation Engagements, Government Auditing Standards, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

A. Attest Services:

☐ Audits ☐ Reviews ☐ Attestation Engagements ☐ Agreed Upon Procedures

B. Non-Attest Services

☐ Compilations ☐ Preparation ☐ Consulting ☐ Forensic ☐ Taxes ☐ Valuation

☐ Other _____

Peer Review Statement - Education Law Section 7410 and Regulations of the Commissioner Section 70.10

In accordance with the Mandatory Peer Review Program, a firm must either be exempted or participate in this program if it performs attest services.

Attest services include audits, reviews and examinations conducted under the following standards: Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Attestation Engagements, Government Auditing Standards, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Complete A or B as appropriate.

A. Exemption

Fill out this section if the firm is not required to participate in a peer review program.

☐ The firm is not required to participate in a peer review program because the firm does not provide any attest services as defined in Education Law Section 7401-a(1).

B. Peer Review Information

☐ **Initial peer review.** The firm has enrolled into the peer review; however, has not had a peer review conducted.

Date initial peer review needs to be completed by (18 months from when the initial services were performed) _____

Provide a copy of your enrollment letter. If your firm will provide attest services, the firm will be required to provide evidence of enrollment in an acceptable peer review program within 30 days and you must complete the peer review within 18 months of the date such services were first provided.

☐ **Firm has had a completed peer review.**

AICPA firm number

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Last Peer Review Period _____ If over three years, provide a letter of explanation for the overdue peer review.

Next Peer Review Due Date (from former acceptance letter) _____

Last Peer Review Rating ☐ Pass ☐ Pass with Deficiencies ☐ Fail (Must complete item C of the Competency Statement Section)

Sponsoring Organization (Administering Organization)

☐ AICPA Peer Review Program administered by NPRC

☐ AICPA Peer Review Program administered by PICPA

☐ AICPA Peer Review Program administered by _____

Is the firm registered with the PCAOB? ☐ Yes ☐ No

Did you provide access for your peer review to New York State Board in PRIMA on the AICPA website? ☐ Yes ☐ No

If yes, no further action is required.

If no, it is required that the firm provide access to these documents in PRIMA as per the Regulations of the Commissioner.

Competency Statement

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This section needs to be completed even if the firm is exempt from the mandatory peer review program.

- A. Does your firm provide attest or compilation services? Attest ☐ Yes ☐ No Compilations ☐ Yes ☐ No
If no to both, go to the Affirmation section. If yes to either, complete items B and C.
Any licensee who supervises attest or compilation services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services still must meet the competency requirements as required under the Rules of the Board of Regents Section 29.10(a)(13).
- B. Attest and Compilation Competency Rules: Any licensee who supervises attest services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services must:
- have completed at least 40 hours of continuing education in the area of accounting, auditing or attest during the prior three calendar years or in the calendar year in which the services is performed; and
 - have maintained the level of education, experience and professional conduct required by generally accepted professional standards, relating to the attest and/or compilations services performed.
- Have the licensees met the competency requirements as outlined above? ☐ Yes ☐ No
- C. Failed Peer Review Rating: If the firm has a failed peer review rating, it must meet additional competency requirements.
Have the licensees had at least 1,000 hours of experience within the previous five years in providing attest services or reporting on financial statements gained through employment in government, private industry, public practice or an educational institution satisfactory to the State Board for Public Accountancy? ☐ Yes ☐ No ☐ Not Applicable

Attestation

I certify that, as applicable and in accordance with NYS Business Corporation Law, Limited Liability Company Law and Partnership Law:

- at least a simple majority of the ownership of the firm, in terms of financial interests and voting rights held by the firm's owners, belongs to individuals licensed to practice public accountancy in some state;
- that all shareholders, members or partners of an entity whose principal place of business is in this state, and who are engaged in the practice of public accountancy in this state, hold a valid license issued under section seventy-four hundred four of the education law;
- at least a simple majority of the directors are and were certified public accountants;
- at least a simple majority of the officers are and were certified public accountants; and
- the president, the chairperson of the board of directors and the chief executive officer or officers are and were certified public accountants.

For purposes of this section, "financial interest" means capital stock, capital accounts, capital contributions, capital interest, or interest in undistributed earnings of a business entity.

Affirmation (Note for PCs, when signing, be sure to check the appropriate box)

I (We) the undersigned affirm under penalties of perjury that I am (we are) (a) certified public accountant(s) licensed to practice public accountancy in New York, my (our) office and principal place of business being located at

that, to the best of my (our) knowledge, all statements made in this registration regarding the said firm are true; that said firm has complied with all provisions of the laws of this State applicable there to including but not limited to the provisions of Article 149 of the State Education Law, and all applicable provisions of the Rules of the Board for Regents and Regulations of the Commissioner of Education; that the sole proprietor or each partner, member or shareholder in such firm is in good standing as a certified public accountant of one or more of the states or political subdivisions of the United States; that no state or political subdivision of the United States has revoked the certificate of the sole proprietor or each partner, member or shareholder of said firm; and that the sole proprietor or each partner, member or shareholder of said firm engages within this State in the practice of public accountancy, is a certified public accountant in good standing and is registered by the New York State Education Department or is otherwise authorized to practice in this State and is in good standing as a certified public accountant in their state of principal place of business. I understand that any misrepresentation or any false or misleading information in, or in connection with my application may be cause for denial, professional discipline, or criminal prosecution.

Signature of sole proprietor, partner, member or shareholder (PCs only: ☐ president or ☐ vice president) _____ Date _____

Print name _____ CPA license number _____ Issuing state _____

PCs Only, second signature of: ☐ secretary or ☐ assistant secretary _____ Date _____

Print name _____ CPA license number _____ Issuing state _____

Find the status of your corporation by checking our online license verifications service on the Office of the Professions' website at: <https://www.op.nysed.gov/verification-search>

Reminder: Each firm must notify the Department of its change in status within 30 days and provide the Department with evidence of enrollment in an acceptable peer review program. A change of status is either the date of the firm's initial registration or the firm's initial performance of services requiring a peer review under this program. The firm shall have a peer review completed within 18 months of the firm's initial registration or performance of services.

Mail this form with: A check or money order for the appropriate fee, made payable to the New York State Education Department; any additional owner list; peer review documents; and the certified copy of your formation document as follows: Certificate of Incorporation (domestic PC), Articles of Organization (domestic LLC), Certificate of Registration (domestic LLP), Assumed Name Certificate (Partnerships and Sole Proprietorships), Application for Authority (foreign PC and foreign LLC) or Notice of Registration (foreign LLP).

Mail this form to: New York State Education Department, Office of the Professions, Professional Corporations Unit, 89 Washington Avenue, Albany, NY 12234-1000.

Certified Public Accountant Form 6T

CPA Firm Triennial Registration

This form must be completed by the CPA who accepts responsibility for this firm

Instructions: Complete all pages of this form. Be sure to sign and date the affirmation and return the entire form along with the appropriate fee and any required documentation to the Office of the Professions at the address at the end of the form.

Important Note: If the firm includes non-licensee owners, you must adjust your fee accordingly.

Statement Filing Date _____ **Firm Number** _____

Firm Name _____

Mailing Address
(Indicate changes
to the right)

Federal Employer Identification _____

Telephone _____ **E-mail Address** _____

Contact Person _____

Fee Calculation

Any fees associated with non-licensee owners with a Principal Place of Business (PPB) in New York State will **ONLY** be collected upon initial incorporation, amendments to existing firms to add non-licensee owners, and at triennial registration.

The **GREATER** of the minimum fee or sliding scale fee must be paid.

The minimum fee: Professional Corporations (PCs) **\$105**
LLCs, LLPs, Partnerships and Sole Proprietorships **\$60**

Minimum Fee*

OR

The sliding scale fee:

- Office Fee** - \$50 office fee and \$50 for each additional NYS office.
- Licensed Owner Fee** - \$10 for each licensed owner who has a PPB in NYS and any licensed owner who is supervising attest services for NYS clients who has a PPB outside of NYS.
- Non-Licensed Owner Fee** - \$900 for each non-licensed owner who has a PPB in NYS. **NO ADDITIONAL FEE** for non-licensed owners with a PPB **OUTSIDE** NYS.

	Number		Fee
1. No. of NYS Offices (minimum 1)		x \$50	+
2. No. of Licensed Owners (minimum 1)		x \$10	+
3. No. of Non-Licensee Owners (minimum 0)		x \$900	+
Total Sliding Scale Fee* (minimum \$60)			=

*Be sure to make check or money order payable to the New York State Education Department.

Firm Information

- Does the firm have one or more offices in New York State? (If not listed above, provide a list of the physical address of each office location in New York and the name of the responsible individual in charge of that office.)
☐ Yes ☐ No
- Has the firm applied for or does it hold a registration, permit, or license as a public accounting firm in another state? (If yes, provide a list of any additional state(s), including the firm registration number and the status of any pending application.)
☐ Yes ☐ No
- Has the firm formally dissolved and terminated operations? (Firms not formally dissolved must maintain a registration. If dissolved, attach proof of dissolution, including dissolution date.)
☐ Yes ☐ No
- Has the firm been acquired by another firm? (If yes, include an explanation, including the name of the acquiring firm and the date acquired.)
☐ Yes ☐ No
- Has the firm been subject to disciplinary action or been denied a registration, permit or license by another state or jurisdiction in the last 3 years? (If yes, attach an explanation.)
☐ Yes ☐ No

Licensed Firm Owner List

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Provide a complete list of all **licensed firm owners**. The firm must include all CPAs whose principal place of business is NYS and those CPAs signing or supervising attest or compilation services for NYS clients whose principal place of business is outside NYS. For all licensed owners who are not listed on the CPA Form 6T, you must attach an additional list including their name, license number(s), state(s) where issued, and their state of principal place of business.

For each licensed owner listed on the CPA Form 6T, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, indicate if the owner signs or supervises attest and/or compilation services for NYS clients, status, and CPA license number(s) with issuing state. **Attach additional sheets if necessary**

Important Note: If the firm includes non-licensed owners, list them in the appropriate Non-Licensed Firm Owner List sections on this form.

1.	Name					State of PPB		
	Residence Address							
	Office Address							
	Does this owner sign or supervise attest and/or compilation services for New York State clients?						<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Status (check one)	<input type="checkbox"/> Admitted	<input type="checkbox"/> Continuing	<input type="checkbox"/> Resigned	<input type="checkbox"/> Terminated	<input type="checkbox"/> Retired	<input type="checkbox"/> Deceased	Date
								mo. day yr.
	CPA License number	Issuing State	CPA License number	Issuing State	CPA License number	Issuing State		
2.	Name					State of PPB		
	Residence Address							
	Office Address							
	Does this owner sign or supervise attest and/or compilation services for New York State clients?						<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Status (check one)	<input type="checkbox"/> Admitted	<input type="checkbox"/> Continuing	<input type="checkbox"/> Resigned	<input type="checkbox"/> Terminated	<input type="checkbox"/> Retired	<input type="checkbox"/> Deceased	Date
								mo. day yr.
	CPA License number	Issuing State	CPA License number	Issuing State	CPA License number	Issuing State		
3.	Name					State of PPB		
	Residence Address							
	Office Address							
	Does this owner sign or supervise attest and/or compilation services for New York State clients?						<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Status (check one)	<input type="checkbox"/> Admitted	<input type="checkbox"/> Continuing	<input type="checkbox"/> Resigned	<input type="checkbox"/> Terminated	<input type="checkbox"/> Retired	<input type="checkbox"/> Deceased	Date
								mo. day yr.
	CPA License number	Issuing State	CPA License number	Issuing State	CPA License number	Issuing State		
4.	Name					State of PPB		
	Residence Address							
	Office Address							
	Does this owner sign or supervise attest and/or compilation services for New York State clients?						<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Status (check one)	<input type="checkbox"/> Admitted	<input type="checkbox"/> Continuing	<input type="checkbox"/> Resigned	<input type="checkbox"/> Terminated	<input type="checkbox"/> Retired	<input type="checkbox"/> Deceased	Date
								mo. day yr.
	CPA License number	Issuing State	CPA License number	Issuing State	CPA License number	Issuing State		
5.	Name					State of PPB		
	Residence Address							
	Office Address							
	Does this owner sign or supervise attest and/or compilation services for New York State clients?						<input type="checkbox"/> Yes	<input type="checkbox"/> No
	Status (check one)	<input type="checkbox"/> Admitted	<input type="checkbox"/> Continuing	<input type="checkbox"/> Resigned	<input type="checkbox"/> Terminated	<input type="checkbox"/> Retired	<input type="checkbox"/> Deceased	Date
								mo. day yr.
	CPA License number	Issuing State	CPA License number	Issuing State	CPA License number	Issuing State		

Non-Licensed Firm in New York State Owner List - For Non-Licensed Firm Owners Whose Principal Place of Business is IN NYS ONLY

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Pursuant to Chapter 701 of the Laws of 2023, each non-licensed owner of a firm shall be a natural person who actively participates in the business of the firm or its affiliated entities. For purposes of this subdivision, "actively participate" means to provide services to clients or to otherwise individually take part in the day-to-day business or management of the firm or an affiliated entity. "Affiliated Entity" means any entity controlled by, controlling or under common control with the firm.

Provide a complete list of all **non-licensed owners whose principal place of business is in New York State**. For each non-licensed owner listed below, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, and indicate the status of their active participation. **There is a \$900 fee for each non-licensed owner listed in this section, see "Fee Calculation" on page 1 of this form. Attach additional sheets if necessary.**

1.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
2.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
3.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
4.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
5.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
6.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	

Out of State Non-Licensed Firm Owner List - For Non-Licensed Firm Owners Whose Principal Place of Business is OUTSIDE New York State ONLY

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Pursuant to Chapter 701 of the Laws of 2023, each non-licensed owner of a firm shall be a natural person who actively participates in the business of the firm or its affiliated entities. For purposes of this subdivision, "actively participate" means to provide services to clients or to otherwise individually take part in the day-to-day business or management of the firm or an affiliated entity. "Affiliated Entity" means any entity controlled by, controlling or under common control with the firm.

Provide a complete list of all **non-licensed owners whose principal place of business is outside New York State**. For each non-licensee owner listed below, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, and indicate the status of their active participation. **There is NO additional fee for non-licensed owners listed in this section. Attach additional sheets if necessary.**

1.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
2.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
3.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
4.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
5.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
6.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	

Firm Services Information

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Identify the services the firm plans to perform or has performed (if existing in another jurisdiction)

Attest services include audits, reviews and examinations conducted under the following standards: Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Attestation Engagements, Government Auditing Standards, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

A. Attest Services:

☐ Audits ☐ Reviews ☐ Attestation Engagements ☐ Agreed Upon Procedures

B. Non-Attest Services

☐ Compilations ☐ Preparation ☐ Consulting ☐ Forensic ☐ Taxes ☐ Valuation

☐ Other _____

Peer Review Statement - Education Law Section 7410 and Regulations of the Commissioner Section 70.10

In accordance with the Mandatory Peer Review Program, a firm must either be exempted or participate in this program if it performs attest services.

Attest services include audits, reviews and examinations conducted under the following standards: Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Attestation Engagements, Government Auditing Standards, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Complete A or B as appropriate.

A. Exemption

Fill out this section if the firm is not required to participate in a peer review program.

☐ The firm is not required to participate in a peer review program because the firm does not provide any attest services as defined in Education Law Section 7401-a(1).

B. Peer Review Information

☐ **Initial peer review.** The firm has enrolled into the peer review; however, has not had a peer review conducted.

Date initial peer review needs to be completed by (18 months from when the initial services were performed) _____

Provide a copy of your enrollment letter. If your firm will provide attest services, the firm will be required to provide evidence of enrollment in an acceptable peer review program within 30 days and you must complete the peer review within 18 months of the date such services were first provided.

☐ **Firm has had a completed peer review.**

AICPA firm number

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Last Peer Review Period _____ If over three years, provide a letter of explanation for the overdue peer review.

Next Peer Review Due Date (from former acceptance letter) _____

Last Peer Review Rating ☐ Pass ☐ Pass with Deficiencies ☐ Fail (Must complete item C of the Competency Statement Section)

Sponsoring Organization (Administering Organization)

☐ AICPA Peer Review Program administered by NPRC

☐ AICPA Peer Review Program administered by PICPA

☐ AICPA Peer Review Program administered by _____

Is the firm registered with the PCAOB? ☐ Yes ☐ No

Did you provide access for your peer review to New York State Board in PRIMA on the AICPA website? ☐ Yes ☐ No

If yes, no further action is required.

If no, it is required that the firm provide access to these documents in PRIMA as per the Regulations of the Commissioner.

Competency Statement

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This section needs to be completed even if the firm is exempt from the mandatory peer review program.

- A. Does your firm provide attest or compilation services? Attest ☐ Yes ☐ No Compilations ☐ Yes ☐ No
If no to both, go to the Affirmation section. If yes to either, complete items B and C.
Any licensee who supervises attest or compilation services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services still must meet the competency requirements as required under the Rules of the Board of Regents Section 29.10(a)(13).
- B. Attest and Compilation Competency Rules: Any licensee who supervises attest services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services must:
- have completed at least 40 hours of continuing education in the area of accounting, auditing or attest during the prior three calendar years or in the calendar year in which the services is performed; and
 - have maintained the level of education, experience and professional conduct required by generally accepted professional standards, relating to the attest and/or compilations services performed.
- Have the licensees met the competency requirements as outlined above? ☐ Yes ☐ No
- C. Failed Peer Review Rating: If the firm has a failed peer review rating, it must meet additional competency requirements.
Have the licensees had at least 1,000 hours of experience within the previous five years in providing attest services or reporting on financial statements gained through employment in government, private industry, public practice or an educational institution satisfactory to the State Board for Public Accountancy? ☐ Yes ☐ No ☐ Not Applicable

Attestation

I certify that, as applicable and in accordance with NYS Business Corporation Law, Limited Liability Company Law and Partnership Law:

- at least a simple majority of the ownership of the firm, in terms of financial interests and voting rights held by the firm's owners, belongs to individuals licensed to practice public accountancy in some state;
 - that all shareholders, members or partners of an entity whose principal place of business is in this state, and who are engaged in the practice of public accountancy in this state, hold a valid license issued under section seventy-four hundred four of the education law;
 - at least a simple majority of the directors are and were certified public accountants;
 - at least a simple majority of the officers are and were certified public accountants; and
 - the president, the chairperson of the board of directors and the chief executive officer or officers are and were certified public accountants.
- For purposes of this section, "financial interest" means capital stock, capital accounts, capital contributions, capital interest, or interest in undistributed earnings of a business entity.

Affirmation (Note for PCs, when signing, be sure to check the appropriate box)

I (We) the undersigned affirm under penalties of perjury that I am (we are) (a) certified public accountant(s) licensed to practice public accountancy in New York, my (our) office and principal place of business being located at

that, to the best of my (our) knowledge, all statements made in this registration regarding the said firm are true; that said firm has complied with all provisions of the laws of this State applicable there to including but not limited to the provisions of Article 149 of the State Education Law, and all applicable provisions of the Rules of the Board for Regents and Regulations of the Commissioner of Education; that the sole proprietor or each partner, member or shareholder in such firm is in good standing as a certified public accountant of one or more of the states or political subdivisions of the United States; that no state or political subdivision of the United States has revoked the certificate of the sole proprietor or each partner, member or shareholder of said firm; and that the sole proprietor or each partner, member or shareholder of said firm engages within this State in the practice of public accountancy, is a certified public accountant in good standing and is registered by the New York State Education Department or is otherwise authorized to practice in this State and is in good standing as a certified public accountant in their state of principal place of business. I understand that any misrepresentation or any false or misleading information in, or in connection with my application may be cause for denial, professional discipline, or criminal prosecution.

Signature of sole proprietor, partner, member or shareholder (PCs only: ☐ president or ☐ vice president) Date

Print name CPA license number Issuing state

PCs Only, second signature of: ☐ secretary or ☐ assistant secretary Date

Print name CPA license number Issuing state

Find the status of your corporation by checking our online license verifications service on the Office of the Professions' website at: <https://www.op.nysed.gov/verification-search>

Reminder: Each firm must notify the Department of its change in status within 30 days and provide the Department with evidence of enrollment in an acceptable peer review program. A change of status is either the date of the firm's initial registration or the firm's initial performance of services requiring a peer review under this program. The firm shall have a peer review completed within 18 months of the firm's initial registration or performance of services.

Mail this form with: A check or money order for the appropriate fee, made payable to the New York State Education Department; any additional owner list and peer review documents.

Mail this form to: New York State Education Department, Office of the Professions, Professional Corporations Unit, 89 Washington Avenue, Albany, NY 12234-1000.

Certified Public Accountant Form 6PR Peer Review, Competency, and Annual Statements

Instructions: Complete Sections I, II and III. Be sure to sign and date the affirmation and return the entire form along with any required documentation to the Office of the Professions at the address at the end of the form.

Federal Employer Identification _____	Print Date _____
Statement Filing Date _____	
Firm Number _____	
Firm Name _____	
Mailing Address (Indicate changes to the right)	
Telephone Number _____	E-mail Address _____
CPA responsible for peer review _____	License ID _____

Section I, Peer Review Statement - Education Law Section 7410 and Regulations of the Commissioner Section 70.10

In accordance with the Mandatory Peer Review Program, a firm must either be exempted or participate in this program if it performs attest services.

Attest services include audits, reviews and examinations conducted under the following standards: Statements on Auditing Standards, Statements on Standards for Accounting and Review Services, Statements on Standards for Attestation Engagements, Government Auditing Standards, and audits of non-SEC issuers performed pursuant to the standards of the PCAOB.

Complete A or B as appropriate.

A. Exemption

Fill out this section if the firm is not required to participate in a peer review program.

- ☐ The firm is not required to participate in a peer review program because the firm does not provide any attest services as defined in Education Law Section 7401-a(1).

B. Peer Review Information

- ☐ **Initial peer review.** The firm has enrolled into the peer review; however, has not had a peer review conducted.

Date initial peer review needs to be completed by (18 months from when the initial services were performed) _____

Provide a copy of your enrollment letter. If your firm will provide attest services, the firm will be required to provide evidence of enrollment in an acceptable peer review program within 30 days and you must complete the peer review within 18 months of the date such services were first provided.

- ☐ **Firm has had a completed peer review.**

AICPA firm number

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Last Peer Review Period _____ If over three years, provide a letter of explanation for the overdue peer review.

Next Peer Review Due Date (from former acceptance letter) _____

Last Peer Review Rating ☐ Pass ☐ Pass with Deficiencies ☐ Fail (Must complete item C of the Competency Statement Section below)

Sponsoring Organization (Administering Organization)

- ☐ AICPA Peer Review Program administered by NPRC

- ☐ AICPA Peer Review Program administered by PICPA

- ☐ AICPA Peer Review Program administered by _____

Is the firm registered with the PCAOB? ☐ Yes ☐ No

Did you provide access for your peer review to New York State Board in PRIMA on the AICPA website? ☐ Yes ☐ No

If yes, no further action is required.

If no, it is required that the firm provide access to these documents in PRIMA as per the Regulations of the Commissioner.

Section II, Competency Statement

This section needs to be completed even if the firm is exempt from the mandatory peer review program.

A. Does your firm provide attest or compilation services?

Attest ☐ Yes ☐ No

Compilations ☐ Yes ☐ No

If no to both, go to Section III. If yes to either, complete items B and C.

Any licensee who supervises attest or compilation services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services still must meet the competency requirements as required under the Rules of the Board of Regents Section 29.10(a)(13).

B. Attest and Compilation Competency Rules: Any licensee who supervises attest services or signs or authorizes someone to sign an accountant's report on the financial statements of a client for attest or compilation services must:

- have completed at least 40 hours of continuing education in the area of accounting, auditing or attest during the prior three calendar years or in the calendar year in which the services is performed; and
- have maintained the level of education, experience and professional conduct required by generally accepted professional standards, relating to the attest and/or compilations services performed.

Have the licensees met the competency requirements as outlined above? ☐ Yes ☐ No

C. Failed Peer Review Rating: If the firm has a failed peer review rating, it must meet additional competency requirements.

Have the licensees had at least 1,000 hours of experience within the previous five years in providing attest services or reporting on financial statements gained through employment in government, private industry, public practice or an educational institution satisfactory to the State Board for Public Accountancy?

☐ Yes ☐ No ☐ Not Applicable

Section III, Annual Statement - Education Law Section 7408(3)(e) and Regulations of the Commissioner Section 70.8

- Does the firm have one or more offices in New York State? (If not listed above, provide a list of the physical address of each office location in New York and the name of the responsible individual in charge of that office.) ☐ Yes ☐ No
- Has the firm applied for or does it hold a registration, permit, or license as a public accounting firm in another state? (If yes, provide a list of any additional state(s), including the firm registration number and the status of any pending application.) ☐ Yes ☐ No
- Has the firm formally dissolved and terminated operations? (Firms not formally dissolved must maintain a registration. If dissolved, attach proof of dissolution, including dissolution date.) ☐ Yes ☐ No
- Has the firm been acquired by another firm? (If yes, include an explanation, including the name of the acquiring firm and the date acquired.) ☐ Yes ☐ No
- Has the firm been subject to disciplinary action or been denied a registration, permit or license by another state or jurisdiction in the last 3 years? (If yes, attach an explanation.) ☐ Yes ☐ No

Affirmation

Under penalty of perjury, I affirm to the best of my knowledge that the statements made on this form are true and accurate, our firm is in compliance with the Mandatory Peer Review Program in accordance with the Education Law Section 7410, and that our licensees who supervise attest or compilation services meet the competency requirements.

Signature _____

Date _____

Find the status of your corporation by checking our online license verifications service on the Office of the Professions' website at:
www.op.nysed.gov/opsearches.htm

Reminder: Each firm must notify the Department of its change in status within 30 days and provide the Department with evidence of enrollment in an acceptable peer review program. A change of status is either the date of the firm's initial registration or the firm's initial performance of services requiring a peer review under this program. The firm shall have a peer review completed within 18 months of the firm's initial registration or performance of services.

Mail this form to: New York State Education Department, Office of the Professions, New York State Board for Public Accountancy, 89 Washington Avenue, Albany, NY 12234-1000.

Certified Public Accountant Form 6C

Certification of Ownership and Attest Competency

Use Form 6C to update the owners on record at the Department outside of your firm's annual statement or triennial registration
THIS FORM SHOULD ONLY BE SUBMITTED ONCE A YEAR

Chapter 701 of the Laws of 2023 amended the NYS Business Corporation Law, NYS Limited Liability Company Law and the NYS Partnership Law to allow non-licensee Certified Public Accountants (CPAs) to be minority owners of CPA firms.

Firms registered with the Department may include non-licensee owners; however, a registered firm may not have non-licensee owners if the firm's name includes the words "certified public accountant," or "certified public accountants." or the abbreviations "CPA" or "CPAs." As such, firms will need to amend the name of their firm to remove the name of the profession prior to adding non-licensee owners. To initially add non-licensed owners, use Form 6R - Application for Public Accounting Firm Registration or Amendment to add Non-Licensee Owners to Existing Firm

Instructions: Complete all pages of this form. Be sure to sign and date the affirmation and return the entire form along with the appropriate fee and any required documentation to the Office of the Professions at the address at the end of the form.

Firm Number _____

Firm Name _____

Mailing Address

Federal Employer Identification _____

Telephone Number _____ **E-mail Address** _____

Contact Person _____

Licensed Firm Owner List

Provide a complete list of all **licensed firm owners**. The firm must include all CPAs whose principal place of business is NYS and those CPAs signing or supervising attest or compilation services for NYS clients whose principal place of business is outside NYS. For all licensed owners who are not listed on the CPA Form 6C, you must attach an additional list including their name, license number(s), state(s) where issued, and their state of principal place of business.

For each licensed owner listed on the CPA Form 6C, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, indicate if the owner signs or supervises attest and/or compilation services for NYS clients, status, and CPA license number(s) with issuing state. **Attach additional sheets if necessary**

Important Note: If the firm includes non-licensed owners, list them in the appropriate Non-Licensed Firm Owner List sections on this form.

1. Name _____ State of PPB _____

Residence Address _____

Office Address _____

Does this owner sign or supervise attest and/or compilation services for New York State clients? ☐ Yes ☐ No

Status (check one) ☐ Admitted ☐ Continuing ☐ Resigned ☐ Terminated ☐ Retired ☐ Deceased Date _____
mo. day yr.

CPA License number Issuing State CPA License number Issuing State CPA License number Issuing State

2. Name _____ State of PPB _____

Residence Address _____

Office Address _____

Does this owner sign or supervise attest and/or compilation services for New York State clients? ☐ Yes ☐ No

Status (check one) ☐ Admitted ☐ Continuing ☐ Resigned ☐ Terminated ☐ Retired ☐ Deceased Date _____
mo. day yr.

CPA License number Issuing State CPA License number Issuing State CPA License number Issuing State

Licensed Firm Owner List (Continued)

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3.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____	
	mo. day yr.	
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
4.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____	
	mo. day yr.	
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
5.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____	
	mo. day yr.	
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
6.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____	
	mo. day yr.	
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
7.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Does this owner sign or supervise attest and/or compilation services for New York State clients? <input type="checkbox"/> Yes <input type="checkbox"/> No	
	Status (check one) <input type="checkbox"/> Admitted <input type="checkbox"/> Continuing <input type="checkbox"/> Resigned <input type="checkbox"/> Terminated <input type="checkbox"/> Retired <input type="checkbox"/> Deceased Date _____	
	mo. day yr.	
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____
	CPA License number _____	Issuing State _____

Non-Licensed Firm in New York State Owner List - For Non-Licensed Firm Owners Whose Principal Place of Business is IN NYS ONLY

Page 39 of 53

Pursuant to Chapter 701 of the Laws of 2023, each non-licensed owner of a firm shall be a natural person who actively participates in the business of the firm or its affiliated entities. For purposes of this subdivision, "actively participate" means to provide services to clients or to otherwise individually take part in the day-to-day business or management of the firm or an affiliated entity. "Affiliated Entity" means any entity controlled by, controlling or under common control with the firm.

Provide a complete list of all **non-licensed owners whose principal place of business is in New York State**. For each non-licensed owner listed below, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, and indicate the status of their active participation. **Attach additional sheets if necessary.**

1.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
2.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
3.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
4.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
5.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	
6.	Name _____	State of PPB _____
	Residence Address _____	
	Office Address _____	
	Status (check one) <input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity	
	If affiliated entity, list here _____	

Out of State Non-Licensed Firm Owner List - For Non-Licensed Firm Owners Whose Principal Place of Business is OUTSIDE New York State ONLY

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Pursuant to Chapter 701 of the Laws of 2023, each non-licensed owner of a firm shall be a natural person who actively participates in the business of the firm or its affiliated entities. For purposes of this subdivision, "actively participate" means to provide services to clients or to otherwise individually take part in the day-to-day business or management of the firm or an affiliated entity. "Affiliated Entity" means any entity controlled by, controlling or under common control with the firm.

Provide a complete list of all **non-licensed owners whose principal place of business is outside New York State**. For each non-licensed owner listed below, you must provide their name, State of Principal Place of Business (PPB), residential address, office address, and indicate the status of their active participation. **Attach additional sheets if necessary.**

1.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
2.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
3.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
4.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
5.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	
6.	Name	State of PPB
	Residence Address	
	Office Address	
	Status (check one)	<input type="checkbox"/> Active Participant in CPA Firm <input type="checkbox"/> Active Participant in Affiliated Entity
	If affiliated entity, list here	

I certify that, as applicable and in accordance with NYS Business Corporation Law, Limited Liability Company Law and Partnership Law:

1. at least a simple majority of the ownership of the firm, in terms of financial interests and voting rights held by the firm's owners, belongs to individuals licensed to practice public accountancy in some state;
2. that all shareholders, members or partners of an entity whose principal place of business is in this state, and who are engaged in the practice of public accountancy in this state, hold a valid license issued under section seventy-four hundred four of the education law;
3. at least a simple majority of the directors are and were certified public accountants;
4. at least a simple majority of the officers are and were certified public accountants; and
5. the president, the chairperson of the board of directors and the chief executive officer or officers are and were certified public accountants.

For purposes of this section, "financial interest" means capital stock, capital accounts, capital contributions, capital interest, or interest in undistributed earnings of a business entity.

Affirmation

Under penalty of perjury, I affirm to the best of my knowledge that the licensees listed above as supervising or signing attest and/or compilation engagements are all of the firm's owners who are responsible for supervising attest or compilation services or signing or authorizing someone to sign the accountant's report on financial statements on behalf of the firm and that these licensees so identified, and any licensee authorized to sign the accountant's report on financial statements on behalf of the firm, have met the competency requirements as required under the Rules of the Board of Regents Section 29.10(a)(13). I declare and affirm that the statements made in this application, are true, complete and correct. I understand that any misrepresentation or any false or misleading information in, or in connection with, my application may be cause for denial, professional discipline or criminal prosecution.

Signature

Date

Print Name

CPA License Number

Mail this form to: New York State Education Department, Office of the Professions, Professional Corporations Unit, 89 Washington Avenue, Albany, NY 12234-1000.

<https://www.op.nysed.gov/corporate/Public-Accounting-Firms-CPA-Guidance-and-Forms>

Public Accounting Firms (CPA) Guidance and Forms

A firm is required to register as a public accounting firm with the Department if it:

- Provides any attest or compilation services to NYS clients; or
- Uses the words "Certified Public Accountant" or the designation "CPA" or the words "Public Accountant" or the designation "PA" in the firm name.
- Registers as a professional entity to offer public accountancy services, such as, a sole proprietor, a Professional Corporation (PC), a Professional Limited Liability Company (PLLC), Limited Liability Partnership (LLP).

Effective June 8, 2024, the Business Corporation Law, Limited Liability Company Law and the Partnership Law was amended to allow Non-Licensee owners to be minority owners of CPA firms provided that, as applicable and required by law:

- at least a simple majority of the ownership of the firm, in terms of financial interests and voting rights held by the firm's owners, belongs to individuals licensed to practice public accountancy in some state;
- that all shareholders, members or partners of an entity whose principal place of business is in this state, and who are engaged in the practice of public accountancy in this state, hold a valid license issued under Education Law Article 149, §7404 of the education law;
- at least a simple majority of the directors are and were certified public accountants;
- at least a simple majority of the officers are and were certified public accountants; and
- the president, the chairperson of the board of directors and the chief executive officer or officers are and were certified public accountants.

Firms registered with the Education Department may include non-licensed owners; however, a registered firm may not have non-licensed owners if the firm's name includes the words "certified public accountant," or "certified public accountants," or the abbreviations "CPA" or "CPAs." As such, firms will need to amend the name of their firm to remove the name of the profession prior to adding non-licensed owners.

Each non-licensed owner of such firm shall be a natural person who actively participates in the business of the firm or its affiliated entities. "Actively participate" means to provide services to clients or to otherwise individually take part in the day-to-day business or management of the firm or an affiliated entity. "Affiliated Entity" means any entity controlled by, controlling or under common control with the firm.

There is a \$900 fee for each non-licensed owner whose principal place of business is in New York State. Any fees associated with non-licensed owners with a principal place of business in NYS will ONLY be collected upon initial incorporation, amendments to existing firms to add non-licensed owners and at triennial registration.

In addition to incorporation documents and amendments thereto, [CPA Form 6R](#) - Application for Public Accounting Firm Registration or Amendment to add Non-Licensee Owners to Existing Firm should be utilized for Registering a Public Accounting Firm and when amending an existing Public Accounting Firm to add Non-Licensee Owners to an existing firm.

[CPA Form 6T](#) - CPA Firm Triennial Registration should be utilized for triennial registration of Public Accounting Firms. Note that the Department mails out triennial renewals and annual updates 60 days prior to firm's anniversary date.

[CPA Form 6C](#) - Certification of Ownership and Attest Competency should be utilized for updating Certification of Ownership and Attest Competency **annually** when ownership has changed, outside of the firm's annual or triennial registration for Public Accounting Firms. Note that there are no fees associated with FORM 6C.

[CPA Form 6PR](#) - Peer Review, Competency, and Annual Statements is required to provide an annual firm update relative to Peer Review, Competency and Annual Statements.

Once a firm has been granted consent by the Office of the Professions, you must submit the following to the Professional Corporation Unit:

1. A certified copy of the professional entity that has been filed in the records of DOS.
2. [Form 6R](#) - Application for Public Accounting Firm Registration or Amendment to add Non-Licensee Owners to Existing Firm
3. The appropriate firm registration fee as applicable, pursuant to instruction on Form 6R.
4. Any other documents required by the NYS Education Department

Once an Amendment to an existing firm has been granted consent by the Office of the Professions, you must submit the following to the Professional Corporation Unit:

5. A certified copy of the amendment that has been filed in the records of DOS.
6. [Form 6R](#) - Application for Public Accounting Firm Registration or Amendment to add Non-Licensee Owners to Existing Firm
7. The appropriate firm registration fee as applicable, pursuant to instruction on the form 6R.
8. Any other documents required by the NYS Education Department

For more information relative to registering Public Accounting firms, please visit our CPA firm registration website [here](#).

Note that the Education Department cannot issue advisory opinions, answer hypothetical questions or provide legal advice. For questions related to professional practice entities, including the incorporation of such entities, please seek the legal advice of experienced counsel.

<https://www.op.nysed.gov/corporate/Public-Accounting-Firms-CPA-Guidance-and-Forms>

Public Accounting Firms (CPA) Guidance and Forms

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- Uses the words "Certified Public Accountant" or the designation "CPA" or the words "Public Accountant" or the designation "PA" in the firm name.
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Scope of Practice Review

Sub-committee members: Anthony Bracco, Charles Pezzino, Elizabeth Bush

The sub-committee members met on May 28, 2024 to discuss the request for inactive status.

The licensee submitted a registration renewal addendum requesting inactive status. The licensee indicated that they are the Senior Account Director at Carta Inc in NYS. The company is an equities management firm.

The licensee noted that they managed client relationships. After email exchange with the board office staff, the licensee provided additional information pertaining to their work duties. The licensee noted that they do not do any accounting or tax work and that they are in relationship management. The licensee included the following additional description of their duties:

At Carta, our employees set out on a mission to unlock the power of equity ownership for more people in more places. We believe that the problems we solve today unlock the opportunities of tomorrow. As a Senior Account Director, you'll work to:

- Focus on maintaining and improving Carta customer health, including retention, engagement, and adoption of Carta's products
- Leverage technology to proactively engage with customers at scale regarding Carta's value
- Manage customers through the renewal process, including effectively managing escalations related to contract terms
- Negotiate win-win renewal outcomes for the customer and Carta
- Have clear understanding of customer needs and help them maximize value from the Carta platform/services ensuring strong user engagement
- Build deep relationships with decision makers within customer accounts to enable them to be Carta advocates
- Participate in customer issues and manage to resolution
- Engage customers to act as a reference
- Maintain high levels of customer engagement and satisfaction with a focus on customer loyalty
- Monitor and influence product usage, customer engagement and satisfaction feedback
- Make Carta users love Carta by proactively offering advice on best practices and creative product solutions
- Proactively identify areas where customers can further engage with the Carta product

All New York licensed CPAs are considered to be practicing public accountancy if they are providing the services described within the scope of practice provisions of section 70.1 of the Commissioner's Regulations. The sub-committee members discussed the possibility of the licensee providing financial advice to the licensee's clients. Additionally, the sub-committee considered the services described in section 70.1 of the Commissioner's Regulations. Based upon the information and representations provided by the licensee and the sub-committee's judgment of the facts and circumstances, the sub-committee concluded that this licensee was not providing services which meet the definition of "scope of practice."

The sub-committee members noted that it must be stressed to the licensee that the licensee cannot represent themselves as a CPA, or include CPA after their name in any capacity, and cannot provide accounting advice. The licensee agreed and the request for inactive status was approved.

Monday, June 3, 2024

6:00 – 8:00 pm	Dinner for New Accountancy Board Members (& Guests)	<i>Old Louisville</i>
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Tuesday, June 4, 2024

8:00 – 9:00 am	New Accountancy Board Member Breakfast	<i>Old Louisville</i>
9:00 am – 3:00 pm	New Accountancy Board Member Orientation	<i>Commonwealth 7-8</i>
4:00 – 5:00 pm	Regional Meeting Registration	<i>Commonwealth Foyer</i>
6:00 – 8:00 pm	Welcome Reception	<i>Commonwealth 6-8</i>

Wednesday, June 5, 2024

7:30 – 8:45 am	Communications Breakfast Meeting (All Attendees Welcome)	<i>Old Louisville</i>
7:30 – 9:00 am	BREAKFAST (All Welcome)	<i>Commonwealth 6-8</i>
9:00 am – 12:00 pm	General Session Moderator: <i>Gerald P. Weinstein, CPA, PHD</i> <i>NASBA Great Lakes Regional Director</i>	<i>Commonwealth 4-5</i>
9:00 – 9:10 am	Welcome	
9:10 - 9:20 am	Welcome to Kentucky Speaker: <i>David R. Price, CPA, CGMA</i> <i>Chair, Kentucky State Board of Accountancy</i>	
9:20 – 10:00 am	Update from NASBA Leadership Speakers: <i>Stephanie M. Saunders, CPA</i> <i>2023-2024 Chair, NASBA</i> <i>Ken L. Bishop</i> <i>President & CEO, NASBA</i>	
10:00 – 11:00 am	The Final AICPA National Pipeline Advisory Group (NPAG) Report Speaker: <i>Lexy Kessler, CPA, CGMA</i> <i>Vice Chair, AICPA</i>	
11:00 – 11:30 am	BREAK	<i>Commonwealth Foyer</i>

Wednesday, June 5, 2024

11:30 am – 12:30 pm	Professional Licensure Task Force Report Speakers: <i>Stephanie M. Saunders, CPA</i> <i>2023-2024 Chair, NASBA</i> <i>Daniel J. Dustin, CPA</i> <i>Vice President, State Board Relations, NASBA</i>	
12:30 – 1:30 pm	LUNCH	<i>Commonwealth 6-8</i>
1:30 – 3:30 pm	Meet with Your Region	
	<i>Northeast</i> <i>Moderator: Tim Egan, CPA – NASBA Northeast Regional Director</i>	<i>Crescent Hill</i>
	<i>Southeast</i> <i>Moderator: Willie B. Sims, Jr., CPA – NASBA Southeast Regional Director</i>	<i>Commonwealth 1</i>
	<i>Middle Atlantic</i> <i>Moderator: Laurie Warwick, CPA – NASBA Middle Atlantic Regional Director</i>	<i>Hikes Point</i>
	<i>Great Lakes</i> <i>Moderator: Gerald P. Weinstein, CPA, PHD – NASBA Great Lakes Regional Director</i>	<i>Butchertown</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.)	
1:30 - 2:30 pm	Seminar for Other Attendees: ARPL Today <i>Moderator: John W. Johnson</i> <i>Director of Legislative and Governmental Affairs, NASBA</i>	<i>Cherokee Triangle</i>
3:30 pm	RECESS	
4:00 pm	Call to Leadership Reception	<i>Olmstead 4</i>

Thursday, June 6, 2024

8:00 – 9:15 am	Board of Accountancy Presidents' /Chairs' Breakfast Meeting Moderator: <i>Stephanie M. Saunders, CPA</i> <i>2023-2024 Chair, NASBA</i>	Commonwealth 2
8:00 – 9:15 am	Board of Accountancy Executive Directors' Breakfast Meeting Moderator: <i>D. Boyd Busby, CPA</i> <i>Chair, NASBA Executive Directors Committee</i> <i>Executive Director, Alabama State Board of Public Accountancy</i>	Commonwealth 3
8:00 – 9:15 am	BREAKFAST (All Welcome)	Commonwealth 6-8
9:30 am – 12:15 pm	General Session Moderator: <i>Laurie Warwick, CPA</i> <i>NASBA Middle Atlantic Regional Director</i>	Commonwealth 4-5
9:30 – 9:45 am	Report from Regional Breakouts Moderator: <i>Willie B. Sims, Jr., CPA</i> <i>NASBA Southeast Regional Director</i> Panelists: <i>Regional Directors</i>	
9:45 – 10:15 am	Where we are today: Update on the Revised Uniform CPA Examination Speakers: <i>Colleen K. Conrad, CPA</i> <i>Executive Vice President & COO, NASBA</i> <i>Michael A. Decker</i> <i>Vice President, CPA Examination and Pipeline – Public Accounting, AICPA</i>	
10:15 -10:45 am	2024 Legislative Mid-year Report Speaker: <i>John W. Johnson, Director of Legislative and Governmental Affairs, NASBA</i>	
10:45 – 11:15 am	BREAK	Commonwealth Foyer

Thursday, June 6, 2024

11:15 am – 12:00 pm	A Student's Perspective: Panel Discussion with Current Accounting Students Moderator: Gerald P. Weinstein, CPA, PHD NASBA Great Lakes Regional Director Panelists: Mitchell Hall, Tennessee State University Alyssa Barnes, Lipscomb University Keith Phillips, University of Louisville Lillian Mishloney, University of Louisville, Graduate Student	
12:00 – 1:00 pm	LUNCH (Meeting Attendees Only)	Commonwealth 6-8
1:00 – 3:45 pm	General Session Moderator: Tim Egan, CPA, NASBA Northeast Regional Director	
1:00 – 1:45 pm	Private Equity Ownership and Independence Speaker: Cathy Allen, CPA Audit Conduct – Leading Expert in Accounting Ethics	
1:45 - 2:30 pm	Artificial Intelligence Legislative Activity Across the Nation Speaker: Bill Kramer Vice President & Counsel, MultiState	
2:30 – 2:45 pm	BREAK	
2:45 – 3:15	NASBA Center for the Public Trust Update Speaker: Sharrona Reaves Director of Programs and Development, NASBA CPT	
3:15 – 3:30 pm	Questions and Answers for NASBA Speakers: Stephanie M. Saunders, CPA 2023-2024 Chair, NASBA Ken L. Bishop President & CEO, NASBA	
3:30 – 3:45 pm	Raffle Drawing	
3:45 pm	ADJOURN	
5:00 pm	Celebration	Offsite – Churchill Downs (Buses Depart at 5:00 pm)
05.30.24		