

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

April 30, 2025

## Meeting Agenda New York State Education Department Board Meeting

1411 Broadway 10<sup>th</sup> Floor, Regents Room, NYC

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

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

• Review and approval of minutes of the January 29, 2025 Board Meeting Minutes	Pages 2 – 5
• Board Member Update – Farewell and Welcome	
• Nominations Committee Report	Page 6
• Board office update	Pages 7 - 25
• Peer Review – Commissioner’s Regulation 70.10	Pages 26 - 31
• Education Committee <u>Committee Report</u> <ul style="list-style-type: none"><li>○ NASBA’s Uniform Accountancy Act Exposure Draft – comment letter</li><li>○ Legislation on pathways</li><li>○ Licensing pathways report</li></ul>	Pages 32 - 63
• Examination Committee <u>Committee Report</u> <ul style="list-style-type: none"><li>• Expiration dates</li><li>• Extension Requests Summary</li><li>○ Score Release and Exam Statistics</li><li>○ Exam Reports</li></ul>	Pages 64 - 65  Pages 66 - 76
• Ad Hoc Education and Practice Committee	Pages 77 - 91
• Practice Committee – Scope of practice	Page 92
• New York Society of CPAs update	None
• NASBA <ul style="list-style-type: none"><li>○ NASBA Executive Director Meeting – Mar 2025</li><li>○ Eastern Regional Meeting – June 2025</li></ul>	Pages 93 - 98
• New Business	
• Upcoming Meeting Date – July 30, 2025 – Approved video locations only	

# NEW YORK STATE BOARD FOR PUBLIC ACCOUNTANCY

January 29, 2025

## Meeting Minutes New York State Education Department Board Meeting

89 Washington Ave, Room 217, Albany  
1411 Broadway, 10<sup>th</sup> Floor, Regents Room, NYC  
100 Chestnut Street, Suite 1200, Rochester  
333 West Washington Street, Suite 500, Syracuse  
8321 Main Street, Williamsville

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

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

### Others in attendance:

Jennifer Winters, Executive Secretary, NYSED (Albany)  
Julie McLoughlin, NYSED (NYC)  
D. Edward Martin, CPA - Extended Board Member (NYC)

### Public Session only:

Casey Fenton, Ostroff Associates, Inc. (Albany)  
Karen Sibayan, NYSSCPA (NYC)  
Calvin Harris, NYSSCPA (NYC)  
Jovan Richards, NYSSCPA (NYC)

The Board moved into Executive Session at 10:02 a.m., based on a motion made by Mr. Basile and seconded by Mr. Schnell. The Board discussed disciplinary cases.

Executive Session adjourned at 10:26 a.m. based on a motion made by Ms. Moran and seconded by Ms. Guenther-Collins. The Chair moved the Board into Public Session at 10:30 a.m. based on a motion by Ms. Hu and seconded by Mr. Pezzino. All in attendance introduced themselves. The guests were

introduced by Ms. Cohen for the New York City location and Ms. Winters for the Albany location.

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

Based on a motion made by Mr. Kirst and seconded by Ms. Moran, the Board unanimously approved the minutes of the October 23, 2024, Board meeting.

### **Board Member Update**

The Board noted the farewell of member Anthony Bracco and thanked him for his ten years of service to the Board. Ms. Winters noted that two new board members will be joining the board in the upcoming months; however, there are still board member position openings. Please forward any names to Ms. Winters. Ms. Winters reported that board members will receive an ethics training from New York State Human Resources Department that will need to be completed.

### **Nominations Committee**

Ms. Cohen explained that the term is ending for the Chair and Vice Chair positions. The board is establishing a Nominations Committee to appoint members to the new positions. Ms. Cohen reminded the board members that if you volunteer for the Nominations Committee, then you cannot be chair or vice chair nominee of the board. The Nominations Committee include the following board members:

1. Ann Cohen
2. Rose Hu
3. John Lauchert
4. Brian Kirst
5. James Schnell
6. Shelly Taleporos

### **Board Meeting Schedule**

Ms. Cohen made note of the upcoming board meeting schedule included in the board packet. Please be mindful of the dates and note the April meeting will be held all in person in New York City.

### **Board Office and Office of Professions Update**

Ms. Winters reported that she gave a presentation on the Certified Public Accountancy profession to the Board of Regents at the January meeting. The presentation was well received.

Ms. Winters noted that the Peer Review Oversight Committee (PROC) will be proposing Regulation language changes as the AICPA is introducing a change in wording from the systems of “Quality Control” to the systems of “Quality Management.”

The Education Program Assistant 1 position has been filled and the new hire is being trained.

Due to training, a backlog of pre-licensure applications has remained steady with applications being processed from the first week of December at approximately 300 in the queue.

### **Examination Committee**

Ms. Winters provided the report on the exam statistics in Mr. Abraham’s absence. Ms. Winters made note of the data regarding the new discipline and core sections and the pass rates were highlighted for each section. The Board made comment regarding the average age of the candidates completing the examinations.

Mr. Winters reported the NYC Mega Center reopened in January 2025.

Ms. Winters provided an update on the examination extension requests.

The Board noted NASBA's introduction of block scheduling to be utilized by colleges, universities, and firms to schedule the Uniform CPA examination.

The Board reviewed the exam rescheduling fees and the updated list of international testing locations.

The exam statistical data for each state was included in the board packet.

### **Education Committee**

Ms. Hu provided an update regarding the Uniform Accountancy Act Competency-Based Experience pathway and the exposure draft. Comment letters from the NYS Board of Accountancy, New York CPA Society, and American Academy of Attorney – CPAs were included in the board packet for review. Ms. Hu noted that NASBA will be reviewing and evaluating the comment letters. For transparency purposes, it was requested that the other comment letters be posted by NASBA. The Board noted the importance of early engagement with state boards prior to changes. A revised version of the Uniform Accountancy Act is anticipated in the coming months.

It was noted that several states have active legislation for a 120-semester hour and 2-year experience model. Ms. Winters and Ms. McLoughlin met with the NY CPA Society and discussed the monitoring of the changes and the impact.

### **Practice Committee**

Mr. Bracco reported that there were no practice committee activities since the last board meeting.

### **Ad Hoc Education and Practice Committee**

With the upcoming changes in other states legislation, Ms. Winters made note that the Ad Hoc Education and Practice Committee will be meeting over the next several months to further discuss the impact. A discussion ensued regarding the effect on practice privilege/mobility and the endorsement pathway with the proposed legislation changes. It is anticipated to have language for the website posted regarding the impacts to mobility and endorsement.

### **NASBA**

Ms. Winters and Ms. Cohen attended the NASBA Annual meeting held in October. Ms. Cohen provided an overview of the topics discussed at the various meetings.

### **New Business**

The Board discussed the upcoming April meeting and the topics that they would like to see presented by the Office of Professional Discipline (OPD).

The next board meeting will be held in-person on April 30, 2025, in New York City. Ms. Winters reminded the board members to wait for the air flight memos before booking travel. In addition, Ms. Winters reminded members to submit any outstanding travel paperwork as soon as possible as the fiscal year ends March 31<sup>st</sup>.

The public session adjourned at 11:49 a.m. based on a motion made by Mr. Sciametta and seconded by Mr. Pezzino.

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Respectfully submitted,

Jennifer B. Winters, CPA  
Executive Secretary

DRAFT

## **Nominations Committee Report**

Members of the Nominations Committee of the Public Accountancy Board:

Ann Cohen, Chair  
Rose Hu  
John Lauchert  
James Schnell  
Shelly Taleporos

Staff:  
Jennifer Winters

The Committee met via videoconference on March 24, 2025 at 8:45am.

The Committee nominates the following Board members to hold the position for one year beginning on May 1, 2025 to April 30, 2026. Ms. Cohen, the Chair of the Nominations Committee, presented the following slate:

### **Chair**

Maria Moran will serve an initial one-year term.

### **Vice Chair**

Joseph Maffia will serve an initial one-year term.

**Recommendation:** Ms. Cohen reported that the nominees are willing to serve the recommended posts if approved by the full Board for Public Accountancy. Ms. Taleporos motioned, Mr. Schnell seconded the motion, and all members present on the videoconference were in favor of the nominations.

The Chair of the Nominations Committee will present the recommendations to the full Board for Public Accountancy at the April 30, 2025, Board meeting for approval of its nominations.

## Instructions for Completing Verification of Experience by Supervisor Form 4B

NOTE: Send these instructions with the Form 4B to each supervisor.

**Who can complete this form?** A certified public accountant licensed in one of the U.S. jurisdictions who is properly licensed and registered or authorized to practice in the jurisdiction of their principal place of business. If a CPA supervisor was not properly licensed or registered or authorized to practice in the jurisdiction where they practiced, the experience cannot be accepted. The CPA must have acted in a supervisory capacity to the applicant in the same employing organization.

**What is acceptable experience?** An applicant must present evidence, satisfactory to the State Board for Public Accountancy, of full-time experience providing accounting services or advice involving the use of U.S. accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills under the supervision of a certified public accountant as indicated above. Acceptable experience may be earned in a public accounting firm, government, not-for-profit, private industry or an educational institution. Internships may not be accepted toward the experience requirement if it is used to meet the degree requirements or listed for academic credit on the transcript. Only verified experience from full-time work performed for U.S. clients and employers can be considered acceptable. If the applicant has not worked full-time for a U.S. client or employer, the CPA supervisor must provide additional supporting documentation to demonstrate the percentages of U.S. clients or employer work.

**Full and part time experience.** Full-time employment is considered to be a 5-day work week with 35-40 hours per week, excluding overtime. Acceptable part-time (no fewer than 20 hours per week) experience will be considered on the basis of one week of experience for every two weeks worked. Part-time experience requires supporting documentation that indicates the number of hours worked for each week during the duration. Supporting documentation may include time cards, billing reports, excel spreadsheets, etc. An average of part time work will not be accepted.

### How much experience must be certified on Form(s) 4B?

- **Initial license: 150 semester hour education requirements** - must document at least 1 year of acceptable full-time experience (or the part-time equivalent as described above).
- **Initial license: 120 semester hour education requirements** - must document at least 2 years of acceptable full-time experience (or the part-time equivalent as described above).
- **Endorsement of a CPA license issued in another state** - must document 4 years of full time experience (or the part-time equivalent as described above) since the out-of-state license was issued and within the last 10 years. Applicants who hold a license issued by another state who cannot document 4 years of post-license acceptable experience are not eligible for licensure by endorsement and may be processed as an initial applicant for licensure. Do not list experience prior to the applicant's date of licensure listed in Section 1.
- **Foreign Endorsement** - must document 4 years of full time experience (or part-time equivalent as described above) since the foreign license was issued and within the last 10 years. The experience must be certified by a U.S. CPA as described above. Do not list experience prior to the applicant's date of licensure listed in Section I.
- **Applicants for an initial license based on 15 years of experience in lieu of meeting the education requirements** - must document at least 15 years of acceptable full time experience (or the part-time equivalent as described above).

## Instructions for Completing Item 7, A-K

Indicate the applicant's service(s) performed for U.S. clients or employers during the attested experience.

### A. Independent Audit: Includes experience where the applicant was involved:

1. in examining financial statements of clients where the application of U.S. generally accepted auditing standards has been employed for the purpose of expressing an opinion that the financial statements are presented in accordance with U.S. generally accepted accounting principles; or
2. in examining financial statements of clients when certain auditing procedures have been applied but a disclaimer is expressed, including Statements on Auditing Standards (SASs), Statements on Standards for Attestation Engagements (SSAEs), and Statements on Quality Management Standards (SQMSs).

The preparation of a client's related income tax returns and management letters by the applicant who participated in the examination of the financial statements may also be included in this category. Involvement in the examination of the financial statement is mandatory for including these tax preparation and management letter activities in the audit category.

### B. Compilations and Reviews: The independent preparation of financial statements from the books of account without audit, including compilations as defined by Statements on Standards for Accounting and Review Services (SSARS), and performing related services in which the applicant has demonstrated a knowledge of U.S. generally accepted accounting principles.

**C. Internal, Management, or Government Audit:** Includes all audit activities that are not conducted independently or to determine that financial statements are presented in accordance with U.S. generally accepted accounting principles, such as:

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1. objective analysis of internal controls and evaluation of risk related to an organization's governance, operations and information systems;
2. structured review of the efficiency/effectiveness of an organization's systems and procedures;
3. review of corporate or individual tax returns on behalf of a governmental entity;
4. any audit activities conducted by an employee of a governmental entity.

**D. Forensic Accounting:** The application of accounting skills at a level to determine issues such as: fraud; criminal investigations; estimates of losses, damages and assets related to potential legal cases. Forensic accounting services may include the use of the Statement on Standards for Forensic Services.

**E. Bookkeeping Services and Internal Financial Statement Preparation:** Preparing books of original entry, preparing payrolls, checks, and posting to subsidiary ledgers. Posting to the client's general ledger in connection with preparing financial statements should be classified as bookkeeping services. Providing general accounting services to an employer or client is considered bookkeeping.

**F. Tax Preparation or Tax Advice:**

1. Preparing corporation, fiduciary, partnership and individual tax returns from information compiled by others, or from unaudited data furnished by clients.
2. Preparing payroll tax reports, sales and similar tax returns.
3. Researching tax law; tax planning for clients; preparing protests, Tax Court petitions, and briefs; and representing clients before taxing authorities.
4. Examining tax returns.
5. Providing information and advice on tax issues to clients or an employer.
6. Estate planning for clients.

**G. Management Advisory Services:**

1. Designing and installing accounting, cost or other systems for a client or employer, when not related to an extension of auditing assignments.
2. Any other management advisory services provided for a client or employer.

**H. Financial Advisory Services: Includes a range of financial analysis and advice for either a client or employer including:**

1. Financial management activities;
2. Pension management;
3. Securities analysis;
4. Personal Financial Planning. Financial Planning services may include the use of the Statement on Standards for Personal Financial Planning.

**I. Consulting (Includes a range of consulting services surrounding technological and industry experience.):**

1. Business valuation. Business valuation services may include the use of the Valuation Services Standards.
2. Mergers and acquisitions.
3. Client training on accounting systems.

**J. Teaching College Accounting:** Preparation and delivery of accounting courses for academic credit at a regionally accredited 4 year degree granting college or university. Teaching by a full-time faculty member is considered to be full-time during the semester of course delivery. Adjunct faculty must deliver 9 or more credits of course work per semester to be considered "full-time." Teaching assignments must be certified by an accounting department chair or Dean who is licensed as a CPA.

**K. Other Professional Services:** Any other professional services for a client or employer that do not fit in the categories above. Do not list paid time off (PTO), Continuing Professional Education (CPE), Training or other non-billable time.

### **Instructions for Self-Verification of Experience - Endorsement Applicants ONLY** **Only for Applicants Who Hold a CPA License Issued by Another State**

An applicant for licensure in New York, who is licensed in another state, may certify their own experience using Form 4B if:

1. They are working in private industry, government, or a not for profit and they do not have a US licensed CPA supervisor; or
2. They are working as a sole proprietor of a CPA firm in a state other than New York.

To self-verify experience using Form 4B the applicant must do all of the following:

- Provide their personal information in Section I: Applicant Information;
- Provide their professional credentialing information in Section II, Item 1;
- Detail their own experience in Section II, Items 2 - 11, including any supporting documentation such as letters from employers, firm ownership documents, personal tax records, etc.; and
- Sign the affidavit at the end of the form.





7. Type of services performed by the applicant:

- ☐ A.\* Independent Audit
- ☐ B.\* Compilations and Reviews
- ☐ C. Internal, Management, or Government Audit
- ☐ D. Forensic Accounting
- ☐ E. Bookkeeping and Internal Financial Statement Preparation
- ☐ F. Tax Preparation or Tax Advice
- ☐ G. Management Advisory Services
- ☐ H. Financial Advisory Services
- ☐ I. Consulting
- ☐ J. Teaching College Accounting
- ☐ K Other Professional Services (describe in detail or attach additional sheets) \_\_\_\_\_

\*A and B - restricted to registered public accounting firms only.

8. Applicant's Job Classification:

Job Title	Date Supervised (MM/DD/YYYY)		Full Time/Part Time*
	From	To	
			<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time*
			<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time*
			<input type="checkbox"/> Full Time <input type="checkbox"/> Part Time*

\*Part time experience will not be accepted without supporting documentation. See instructions for acceptable supporting documentation.

9. Were you employed in the same employing organization as the applicant? ☐ Yes ☐ No  
If No, **Stop**. You are not authorized to submit the experience for this applicant.
10. Did you act in a supervisory capacity to the applicant in the employing organization for the dates you are attesting to? ☐ Yes ☐ No  
If No, **Stop**. You are not authorized to submit the experience for this applicant.
11. Does the applicant, in your opinion, possess good moral character and have other attributes required of a CPA? ☐ Yes ☐ No  
If No, please attach an explanation.

**Affirmation**

I declare and affirm under penalty of perjury that the statements made in the foregoing application, including any attached statements, are true, complete and correct and that the experience and competency I am attesting to meets the definition and practice as a certified public accountant.

Supervisor Signature \_\_\_\_\_

Date \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Telephone \_\_\_\_\_

Email \_\_\_\_\_

☐ Check here if you are attaching additional information

**Return Directly to:** By email to [DPLSExperience@nysed.gov](mailto:DPLSExperience@nysed.gov). Or, to the New York State Education Department, Office of the Professions, Division of Professional Licensing Services, CPA Unit, 89 Washington Avenue, Albany, NY 12234-1000.

# NEW YORK STATE EDUCATION DEPARTMENT

## Office of the Professions Annual Report 2024



New York State  
EDUCATION DEPARTMENT  
Knowledge > Skill > Opportunity

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## OFFICE OF THE PROFESSIONS (OP): BACKGROUND AND AUTHORITY

### Why the Education Department?



**History** – “For well over two centuries, New York State has led the nation in educational innovations and high standards for students and professionals.<sup>1</sup>”

New York is unique in placing its system of professional governance under the [Board of Regents](#), a **citizen body**, which is appointed by the **State Legislature** via a joint ballot. The [State Boards for the Professions](#) assist the Board of Regents and the Education Department on all aspects of professional education, licensing, practice, and discipline. The Regents first became involved in regulating the professions in 1872, when statute authorized them to appoint examining and licensing boards in the State's medical schools. Today, Title VIII of the Education Law establishes 56 licensed professions (47 health related and 9 design/business related). Earliest regulation included the professions of Medicine (1891), Dentistry and Veterinary Medicine (1895), Certified Public Accountancy (1896), Pharmacy (1901), and Registered Professional Nursing (1903). Registered Pharmacy Technician became the fifty-fifth licensed profession in 2021, and Histotechnologist became the fifty-sixth profession in January of 2024.



On December 22, 1903, Miss Ida Jane Anderson, a 1902 graduate of Rochester Homeopathic Hospital, became the first licensed registered nurse in New York State.<sup>2</sup>

New York State's professional licensure model is unique in its governance by the Board of Regents, which places it within the purview of the **New York State Education Department**, providing an educational lens through which to consider the protection of the public, crafting of practice guidance, and the implementation of legislation.



**Perspective** – “Preparing licensed professionals and ensuring their continuous development.”



The Office of the Professions licenses or certifies 56 professions in various disciplines and sectors, but the one thing that connects them all is that they require education and training. Some professions may require less pre-professional education, but all require a great level of skill. The Office of the Professions and the New York State Education Department recognize education in its various forms, both written and practical, degreed or vocational, that which is learned in a classroom, and that which is gained from experience and exposure. What's more, these

<sup>1</sup> New York State Education Building, Floor 1. (n.d.). Board of Regents, Important Milestones. Albany, NY.

<sup>2</sup> Rochester Medical Museum and Archives. (n.d.). *Portrait [sic] of Miss Ida Jane Anderson*. New York Heritage Digital Collections: Rochester Homeopathic Genesee Hospital Collection. Retrieved February 22, 2024, from <https://nyheritage.contentdm.oclc.org/digital/collection/p277601coll2/id/164/rec/1>.



professions are constantly progressing as technology advances and bodies of knowledge evolve, and so require lifelong self-education and re-education of those who possess them (*see Appendix II – Continuing Education*).

The connection between Architecture, Veterinary Medicine, and Public Accountancy, for example, may not be immediately clear, but all of these professions require constant learning of their practitioners: the Architect must stay apprised of the latest building codes, the Veterinarian must read about the latest drugs, and the Accountant must learn the latest tax law. Furthermore, critical pieces of the life of the public are touched by all of these professionals: the structural integrity and beauty of the buildings in which New Yorkers learn, shop, eat, and dwell; the health and happiness of New York pets and livestock; and the accuracy of New York State company audits and returns.



### **Experience & Authority – “Protecting the Public & Professional Integrity”**

The New York State [Board of Regents](#) oversees New York's unique system of professional regulation. Recognized as a model for public protection, it has grown to encompass more than 1,000,000 practitioners and over 30,000 professional practice business entities in more than 50 professions (*see Appendix III – Registered Professionals 2024*). Guided by the Regents, a citizen body, the professions are within New York State's unified system of education: The University of the State of New York. This recognizes the key role education plays in both preparing licensed professionals and ensuring their continuous development.

The State Education Department, under Regents direction, administers professional regulation through its Office of the Professions, assisted by the 33 [State Boards](#) for the Professions. Deputy Commissioner David H. Hamilton leads the Office.

Licensing, registration, and related fees are the sole means of support for professional regulation in New York State. These fees support comprehensive services to the public and the professions. The Office of the Professions provides a number of services to the public and the professions, including **Licensure and Registration**, and **Professional Discipline** (*see OP: KEY OFFICES AND RESPONSIBILITIES*).

The Office of the Professions is committed to the constant pursuit of knowledge in the professions in the interest of public protection. Many licenses require varying degrees of education. Regardless of the requirements for licensure, professional practice grants the ability to interact with the public, including patients or clients in an intimate setting. By ensuring the integrity of the licensed professions, the Office of the Professions functions to safeguard the public and ensure the highest levels of care, and has therefore continued to be entrusted with the disciplinary functions of 53 of the 56 licensed professions.<sup>3</sup>

Looking ahead, the Office of the Professions aims to maintain a collaborative and supportive relationships with all branches of the New York State government.

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<sup>3</sup> The Department of Health, [Office of Professional Medical Conduct](#) (OPMC), handles discipline for three licensed professions: physician, physician's assistant, and specialist's assistant.

## OP: KEY OFFICES AND RESPONSIBILITIES

- The **Professional Education Program Review (PEPR)** unit in the Office of the Professions receives and reviews applications from education institutions in New York that wish to offer a program leading to licensure and related programs. PEPR reviews the application using general program registration standards, such as resources, faculty, curricula and awards, admissions, administration, and support services. In addition, programs that will lead to licensure must meet profession-specific requirements (e.g., specific content areas, internships hours) set out in law and regulations, if required. PEPR may use the standards of national programmatic accrediting organizations if those standards are satisfactory to the Department.
- The **Bureau of Comparative Education (CompEd)** conducts an individual transcript evaluation of applicants who did not complete a registered licensure-qualifying program or an accredited program to determine whether they have completed an equivalent program that is satisfactory to the Department. Typically, these are applicants who completed an education program outside New York. If there are educational deficiencies, these are communicated to the applicant who then has the ability, in most cases, to provide clarification and/or to complete additional coursework that meets the professional education requirements for licensure.
- Pre-Licensure Services within the **Division of Professional Licensing Services (DPLS)** receives and reviews applications for licensure and limited permits in 56 professions established under Title VIII. Pre-licensure staff work collaboratively with the Professional Education and State Board office staff for a profession, to facilitate the review of education and, if applicable, experience requirements, for licensure. In certain professions, pre-licensure staff make applicants eligible for licensing examinations, based on the requirements for each profession. When all requirements have been met, DPLS issues a license parchment and initial registration certificate to new licensees and adds the license and registration status information to OP's [Verification Search database](#).<sup>4</sup> DPLS is also responsible for a variety of post-licensure functions, including registration, corporate entities, and public information.
- Executive Secretaries for each of the State Boards and Committees are appointed by the Board of Regents. Working with **State Board office** staff, they guide and coordinate the work of the boards, respond to inquiries from licensees and applicants, review applicant's experience when required for licensure, and audit continuing education compliance by licensees who must complete specific coursework to register for practice. Board members participate in the professional discipline process, assisting Department investigators and prosecutors and serving as panel members in moral character and restoration hearings.
- OP's **Office of Professional Responsibility (OPR)** and the Professional Assistance Program (PAP) uphold professional practice standards. OPR protects the public through timely investigation and prosecution of allegations of professional misconduct while ensuring due process. The PAP (created in 1985) protects the public by providing assistance and monitoring to licensees who have problems related to the use, misuse, or addiction to drugs. A registration surcharge paid by registered professional nurses supports the Statewide Peer Assistance for Nurses (SPAN) program.

<sup>4</sup> A license issued by the Department is valid for life, unless surrendered, revoked, or suspended by the Board of Regents or the Office of Professional Medical Misconduct (OPMC) within the Department of Health.



- OP's **Professions Connections** aims to engage and strengthen connections with students, educators, agencies, and other stakeholders to highlight and connect the licensed professions and their services to all New Yorkers. Through collaboration with offices within the New York State Education Department, New York State Professional Organizations, and New York State agencies the offices raises awareness of the 56 licensed professions and the preparation needed for entry to practice. Other awareness campaigns include the creation of a Career Paths website, event tabling, and social media content creation and posts.
- The **OP Modernization Program** continues its development of a new system to maintain the Department's responsibilities for the review of applications for licensure and subsequent re-registration in 56 professions, limited permits, registration and oversight of pharmacies, professional business entities, statutorily authorized corporate practice waivers, and providers of professional continuing education. OP's system for the management of the investigation of complaints of professional misconduct and illegal practice of licensees, unlicensed individuals, and professional entities as well as the oversight of the discipline process will also be modernized. The modernization rollout will deliver a significant modern technology update for processing licenses, registration renewals, discipline, and self-services customer features, including enabling users to access the status of applications online.



## Activities of the State Boards



In 2024, the Board of Regents appointed 64 new members to the State Boards or Committees for the Professions. Throughout the same year, 83 board meetings were held by these Boards and Committees where they discussed pertinent topics in their respective professions and offered guidance and recommendations to the Department and the Board of Regents.

The State Board for **Acupuncture** has been diligently working to update the guidance available on the Office of the Professions website and has provided a presentation at the Acupuncture Society of New York's end of year meeting.

The State Board for **Chiropractic** assisted the National Board for Chiropractic Examiners in the development of a physiotherapy exam section. The Board also assisted in the review and approval of a new branch campus of the Northeast College of Chiropractic. The Board also updated practice alerts and guidelines for NYS licensees, including guidance on the topics of diagnostic ultrasounds and dry needling; and updated the "Test Your Knowledge" questions of law and practice.

The State Board for **Dentistry** assisted in the implementation of amendments to sections 52.26 and 61.13 of the Regulations of the Commissioner of Education as required by Chapter 457 of the Laws of 2024. These amendments expand the scope of practice for registered dental assistants to include the application of topical fluoride varnish to patient teeth. The chapter also adds this to the scope of practice for licensed practical nursing. The Board also updated practice guidance, reviewed training programs, and engaged in outreach. The Board issued guidance on the continued use of protective shielding during radiographs, and the performance of oral myofunctional therapy by dental hygienists. The Board reviewed and approved two pediatric specialty programs, as well as a sedation certificate qualifying program in Kentucky, at which NYS students will be able to complete advanced training. The Board also observed the ADEX dental simulation exam at New York University in consideration of various pathways to licensure, accessibility, and portability. New York State does not currently accept the ADEX exam. The Board also developed presentations to promote the professions of dental assistant and dental hygienist in an effort toward workforce development. The Board presented on their activities to the Stony Brook Dental School of Medicine. The Board worked with the NYS Dental Association in developing a new "CE Navigator" transcript to help licensees keep track of their continuing education credits. Dentists are required to obtain 60 hours of continuing education every three years to maintain an active registration in NYS; hygienists must complete 24 hours every three years (see *Appendix II – Continuing Education*). Finally, the Board met with the NYS Department of Health on to discuss tobacco cessation, oral cancer, and licensure requirements.

The State Boards for **Engineering, Land Surveying, and Geology** continue to dedicate efforts to community outreach and education on the processes for examination, application, and obtaining and retaining licensure. The State Board for Land Surveying presented on both application preparation and what to expect as a new licensee at the NYS Association of Professional Land Surveyors' annual conference. The State Board for Engineering provided presentations on licensure application preparation, licensure as a professional engineer, and the design professional practice at the NYS Society



of Professional Engineers. The State Board for Geology presented information on the regulated practice of Geology at the “Geology Days,” meeting of the NYS Council of Professional Geologists. These boards were especially excited to connect to the history of the professions by hosting a former board member and duly licensed professional engineer and land surveyor who served the State Boards from 1974 to 1980.

The State Board for **Interior Design** continues to dedicate efforts to community outreach and education on the processes for examination, application, and obtaining and retaining licensure. Outreach included presentations on the licensure process for New York Interior Design educational institutions. Board Office Staff participated as a panel presenter promoting licensure to students at the NY 11+ ‘Paths to Professionalism,’ closing event. NY 11+ is comprised of New York State educational institutions offering four-year or more programs in Interior Design.

In addition to supporting the development and review of two administrations of the state licensing examination, the State Board for **Massage Therapy** assisted staff in responding to practice inquiries and attended the annual meeting of the Federation of State Massage Therapy Boards (FSMTB). The Board subsequently met with FSMTB representatives to learn more about the national licensure examination.

The State Boards for **Medicine** and for **Veterinary Medicine** attended and presented at various conferences, including at the Advisory Commission on Additional Licensing Models Hosts Symposium hosted by the Federation of State Medical Boards. The Board for Medicine also continued its engagement with “Project IMG,” presenting at their event in Queens, NY. “Project IMG” provides support and guidance to international medical school graduates. The Board also reviewed 170 International Medical Graduate applications. Together with the OP Informational Technology unit, the Board for Medicine also developed an online application for clinical clerkships, which will make the process of applying more efficient and accessible for all involved. The Advisory Committee on Clinical Clerkships recommended the approval of two new long-term clinical clerkship schools and recommended an extension of existing approvals for four schools. This Committee reviews and approves offshore medical training programs that help third and fourth-year NYS medical school students to gain required clinical experience. This function is critical due to the sparse and competitive availability of training programs within the United States. The Committee also issued 538 Clinical Clerkship Letters of Eligibility, and 1,097 Long-Term Clinical Clerkship Certificates to students. The State Board for Veterinary Medicine worked with the American Association of Veterinary State Boards to develop a new process for establishing procedures related to Veterinary Technician National Exam (VTNE) eligibility. The Board also helped to implement “Buoy’s Law,” which enhances the standard of information a veterinarian must provide to a pet owner when prescribing or dispensing drugs to a dog, cat, or rabbit.

The State Board for **Occupational Therapy** focused efforts toward refining and improving the process for obtaining licensure and maintaining a registration. The Board, in conjunction with the Division of Professional Licensing Services, began to utilize a “Form 20,” for New York State registered programs. Form 20 allows for a smoother application process for those applicants that attended New York State licensure qualifying registered programs. The State Board for Occupational Therapy also revised its continuing education sponsor approval process. The Board also participated in the annual conference of the New York State Occupational Therapy Association and provided regulatory updates and answered licensure and practice questions from conference attendees.

The State Board for **Optometry** worked on changing forms, issuing practice guidelines, and establishing requirements for the implementation of the Orals bill which amended Chapter 506 of the Laws of



2021 and authorizes optometrists to treat patients with additional topical and oral medications for certain ocular diseases; nasal sprays were also added to the list of topical therapeutic pharmaceutical agents that optometrists are authorized to use for the treatment of dry eye disease by Chapter 516 of the Laws of 2024.

The State Board for **Pharmacy** collaborated with the Department of Health to allow pharmacists to administer vaccinations protecting against Mpox to NYS adults and vaccinations protecting against COVID-19 to NYS children. The Board also assisted with regulations relating to a pharmacist's ability to dispense self-administered contraceptives and long acting injectable medications for the treatment of mental health and substance use disorders.

The State Board for **Physical Therapy** assisted in the review of changing the law regarding the practice of physical therapist assistants from a credentialed or certified profession to a licensed profession; therefore, changing the prior protected title of "certified physical therapist assistant" to the legally protected title of "licensed physical therapist assistant." The Board also advised on changing the education requirement for licensure as a physical therapist from a master's degree or higher, to a doctoral degree in physical therapy or its equivalent; conforming New York's physical therapist education program requirements to current national and New York State education program standards.

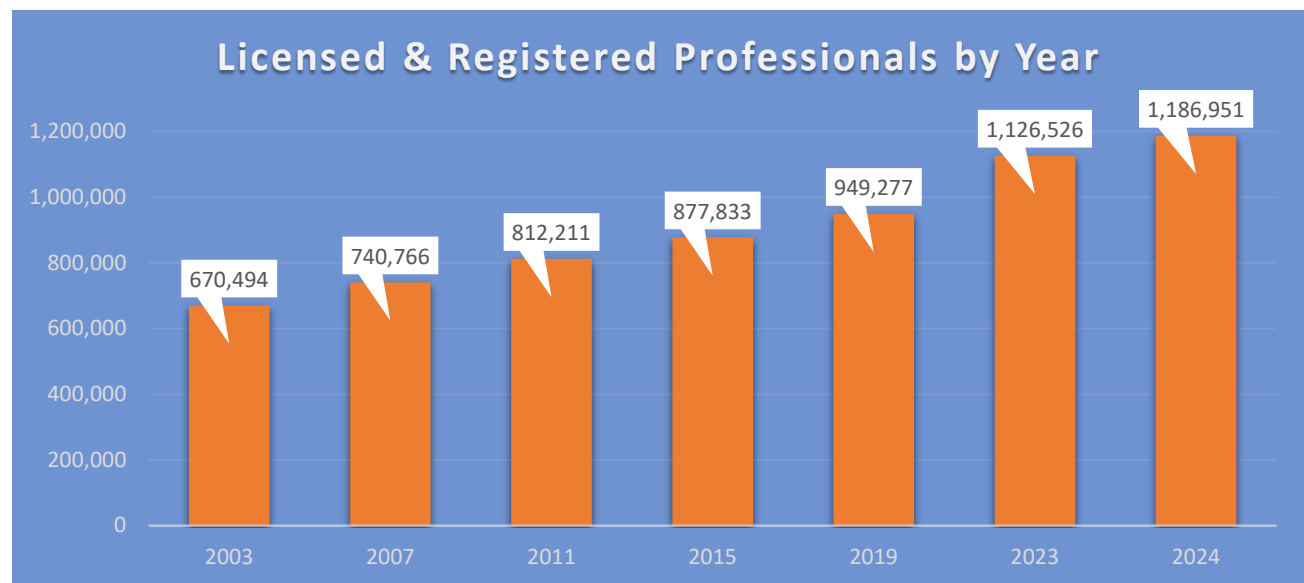
After reviewing a newly mandated but unproven portion of the national licensing examination, the State Board for **Psychology** met with the Association of State and Provincial Psychology Boards to express its concerns. The Board suggested steps to ensure the exam would not unnecessarily impede access to the profession.

The State Board for **Respiratory Therapy** discussed questionable job postings, indicating that some employers may be engaging unlicensed individuals to perform license-protected activities. The Board reviewed the process for reporting illegal practice and noted the role licensees play in ensuring the appropriate delegation of services. The Board also met with the Office of Professional Discipline for an update on related professional discipline processes.

The State Boards for **Social Work** and for **Mental Health Practitioners** worked collaboratively with the NYS Office of Mental Health (OMH) and the NYS Office of Addiction Services and Supports (OASAS). The Boards assisted these offices in developing and presenting webinars on licensure requirements and diagnostic privilege within the licensed mental health professions to various mental health service providers throughout the state; these providers included addiction treatment centers, hospitals, clinics, and more. The Boards also provided technical assistance to OMH with their ongoing efforts to increase employee retention; and improve access to these licensed mental health professions by considering various pathways to licensure. The Boards also engaged in several licensure presentations, including a licensure presentation for Creative Arts Therapy at Syracuse University.

The State Board for **Speech-Language Pathology and Audiology** engaged in presentations to students in licensure-qualifying programs on the next steps toward becoming a licensed professional in New York State. The Board also engaged in conversations with the Department of State to better understand the requirements for Hearing Aid Dispenser licenses as it relates to licensed Audiologists. The Board also revised its continuing education sponsor approval process.

## OP: BY THE NUMBERS



Responsibilities and Outcomes	2024
Illegal Practice Cases Opened	153
Disciplinary Investigations Completed	4,685
Pharmacy Inspections Conducted	932
Cease & Desist Orders	19
Total Number of Administrative Warnings	26
Total Number of Violations Committee Resolutions	203
Total Number of Informal Settlement Conferences	66
Total Number of Regents Actions	554
Licenses Revoked or Surrendered	150
Licenses Suspended	313

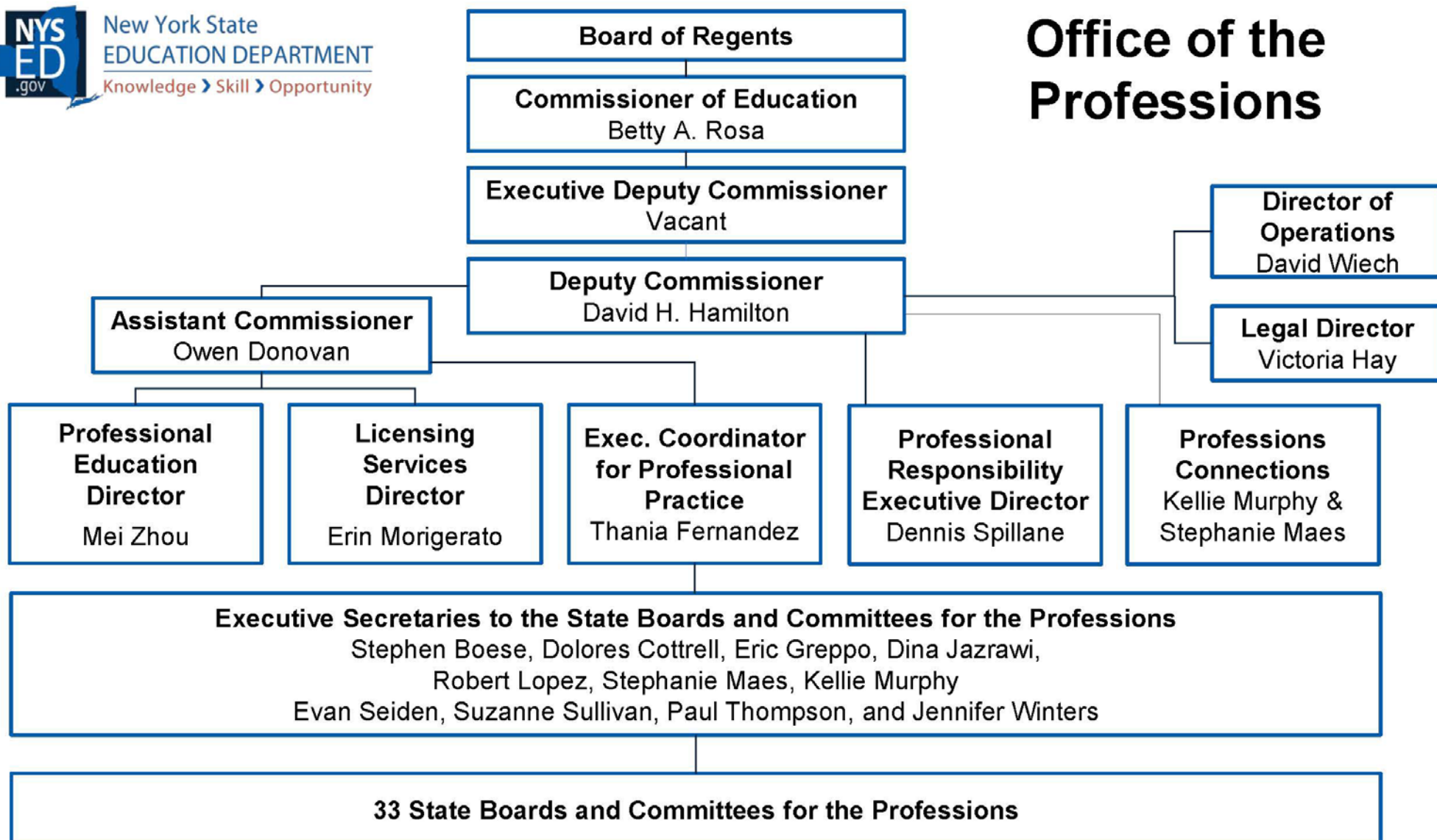
Operational Responsibility	2024
New licenses issued	94,746
Registrations processed	351,200
Pharmacies, manufacturers, re-packers, wholesalers, and outsourcing facilities registered	9,656
Professional education program reviews completed	438
Individual reviews of education from non-accredited programs	57,827
New filings for professional corporations	7,019
Candidates taking OP-developed licensing exams	886
E-mail and telephone inquiries answered	> 1,000,000

Staffing and Vacancies				
Office	Budget Fill Level	Current Staff	Current Vacancies	Vacancy Rate (%)
Office of Professional Responsibility (OPR)	139	116	23	16.55%
Division of Professional Licensing Services (DPLS)	131	107	24	18.32%
State Board Offices	56	50	6	10.71%
Professional Education	34	34	0	0.00%
Deputy Commissioner, Technology, Central Staff	39	31	8	20.51%
Total	399	338	61	15.29%

## Appendix I – OP Organizational Chart



# Office of the Professions



## ***Appendix II – Continuing Education***

<b>(32) Professions with Mandatory Continuing Education (MCE) or Mandatory Continuing Competency (MCC) Requirements</b>	<b>Year Implemented</b>
Architect	2000
Certified Public Accountant & Public Accountant	1987
Chiropractic	2004
Dentist & Dental Hygienist	1997
Geology	2022
Land Surveyor	2004
Landscape Architect	2007
Licensed Master Social Worker & Licensed Clinical Social Worker	2015
Massage Therapy	2012
Mental Health Practitioners (Creative Arts Therapists, Marriage and Family Therapists, Mental Health Counselors, and Psychoanalysts)	2017
Occupational Therapy & Occupational Therapy Assistant	2013
Ophthalmic Dispensing	1998

Optometry (required only of those certified to use therapeutic pharmaceutical agents)	1995
Pharmacy	1997
Physical Therapy & Physical Therapist Assistant	2009
Podiatry	1972
Professional Engineering	2004
Psychology	2021
Respiratory Therapist & Respiratory Therapy Technician	2000
Speech-Language Pathology & Audiology	2001
Veterinarian & Veterinary Technician	2012



## Appendix III – Registered Professionals 2024

<b>Number of Registered Professionals 2024</b>			
Acupuncture	5,138	Medicine	114,496
Architecture	21,672	Mental Health Counselor	12,909
Athletic Trainer	2,518	Midwifery	1,431
Audiology	1,671	Nurse Practitioner	45,196
Certified Public Accountant	67,164	Occupational Therapy	18,096
Certified Shorthand Reporting	137	Occupational Therapy Assistant	4,546
Chiropractic	4,967	Ophthalmic Dispensing	3,779
Certified Behavior Analyst	24	Optometry	4,091
Certified Clinical Lab Technician	1,998	Pathologists' Assistant	629
Certified Histological Technician	618	Perfusion	498
Clinical Laboratory Technologist	14,582	Pharmacy	31,200
Creative Arts Therapist	2,257	Physical Therapist Assistant	7,204
Cytotechnologist	579	Physical Therapy	29,529
Dental Hygiene	12,430	Physician Assistant	24,227
Dentistry	18,450	Podiatry	2,475
Dietetics-Nutrition	7,397	Polysomnographic Technologist	524
Interior Design	336	Professional Engineering	34,891
Land Surveying	1,398	Professional Geologist	1,122
Landscape Architecture	1,586	Psychoanalyst	808
Licensed Behavior Analyst	3,775	Psychology	16,298
Licensed Clinical Social Worker	35,622	Registered Dental Assistant	1,503
Licensed Master Social Worker	36,472	Registered Pharmacy Technicians	6,358
Licensed Practical Nurse	65,796	Registered Professional Nurse	455,768
Marriage & Family Therapist	1,916	Registered Specialist Assistant	134
Massage Therapy	13,429	Respiratory Therapist	7,650
Medical Physics - Diagnostic radiological	174	Respiratory Therapy Technician	844
Medical Physics - Medical health	59	Speech-Language Pathology	23,368
Medical Physics - Medical nuclear	85	Veterinary Medicine	8,088
Medical Physics - Therapeutic radiological	530	Veterinary Technology	6,458
		<b>Total</b>	<b>1,186,951</b>



THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234

**TO:** Professional Practice Committee

**FROM:** David H. Hamilton *David H. Hamilton*

**SUBJECT:** Proposed Amendment of Subdivisions (f) and (h) of Section 70.10 of the Regulations of the Commissioner of Education Relating to the Mandatory Peer Review Program in the Profession of Public Accountancy

**DATE:** March 27, 2025

**AUTHORIZATION(S):**

*Dom N. B.* *Beth M.*

### SUMMARY

#### Issue for Discussion

Should the Board of Regents amend subdivisions (f) and (h) of section 70.10 of the Regulations of the Commissioner of Education relating to the mandatory peer review program in the profession of public accountancy?

#### Reason for Consideration

Review of policy.

#### Proposed Handling

The proposed amendment will be presented to the Professional Practice Committee for discussion at the April 2025 meeting of the Board of Regents. A copy of the proposed rule (Attachment A) is attached. Supporting materials are available upon request from the Secretary to the Board of Regents.

#### Procedural History

A Notice of Proposed Rule Making will be published in the State Register on April 23, 2025.

## **Background Information**

This is a technical amendment to change the phrase “system of quality control” to “system of quality management” to confirm to new quality control standards issued by the American Institute of Certified Public Accountants.

Pursuant to section 7410 of the Education Law, registered public accounting firms are required to undergo a peer review of the firm's attest<sup>1</sup> services every three years. A firm that is subject to the mandatory peer review requirements must provide the Department with a copy of the report for an acceptable peer review conducted within the prior three years each time the firm registers. The Peer Review Oversight Committee (PROC) is responsible for overseeing this program on behalf of the Department. The PROC is a committee comprised of six members, five of whom are required to be certified public accountants. The PROC is separate from the State Board for Public Accountancy (Board). The PROC reports annually to the Board and the Department on its monitoring activities and issues related to the peer review program. Additionally, the PROC regularly monitors the status of all firms enrolled into the peer review program.

Section 70.10 of the Commissioner's regulations (last amended in 2021) sets forth the rules for the mandatory peer review program for the profession of public accountancy, which include provisions on the PROC, requirements of public accountancy firms' participation in the program, requirements for peer reviewers, and the overall administration of the program. As the national peer review standards continue to evolve, the current standards are set forth by the American Institute of Certified Public Accountants (AICPA).

The AICPA's Auditing Standards Board and Accounting and Review Services Committee have collectively adopted new quality control (now called quality management) standards designed to improve a CPA firm's risk assessment and audit quality. The new standards modernize quality control and reflect new realities in practice, such as an increased emphasis on risk assessment, changes in technology and the growing use of external service providers.

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<sup>1</sup> As per Education Law §7401-a:

1. "Attest" means providing the following public accountancy services which all require the independence of licensees:

- a. any audit to be performed in accordance with generally accepted auditing standards or other similar standards, developed by a federal governmental agency, commission or board or a recognized international or national professional accountancy organization, that are acceptable to the department in accordance with the commissioner's regulations;
- b. any review of a financial statement to be performed in accordance with standards, developed by a federal governmental agency, commission or board or a recognized international or national professional accountancy organization, that are acceptable to the department in accordance with the Commissioner's regulations;
- c. any examination to be performed in accordance with attestation standards developed by a federal governmental agency, commission or board or a recognized international or national professional accountancy organization, that are acceptable to the department in accordance with the commissioner's regulations; or
- d. any engagement to be performed in accordance with the auditing standards of the public company accounting oversight board.

The AICPA's new standard is called "Statement on Quality Management Standards (SQMS)" which supersedes the old "Statement on Quality Control Standards (SQCS)". The new standards are effective December 15, 2025, and the public accountancy firms are encouraged to early adopt these new standards.

The SQMS update aligns with the peer review process with quality management requirements. For firms subject to peer review, the quality management related provisions of the Peer Review Standards are effective for peer review years ending on or after Dec 31, 2025. The AICPA includes updates on peer review terminology and phrasing revisions to conform with the new SQMS.

### **Proposed Amendment**

The proposed amendment implements the AICPA's new Statement on Quality Management Standards by amending subdivisions (f) and (h) of section 70.10 of the Commissioner's regulations by replacing references to "system of quality control" with "system of quality management."

### **Related Regents Items**

[October 2021: Proposed Addition of Subdivision \(j\) to Section 29.10 of the Rules of the Board of Regents and Amendment of Section 70.10 of the Regulations of the Commissioner of Education Relating to the Mandatory Peer Review Program in the Profession of Public Accountancy](https://www.regents.nysed.gov/sites/regents/files/1021brca10.pdf)  
(<https://www.regents.nysed.gov/sites/regents/files/1021brca10.pdf>)

### **Recommendation**

Not applicable.

### **Timetable for Implementation**

It is anticipated that the proposed amendment will be presented for adoption as a permanent rule at the September 2025 Regents meeting, after the publication of the proposed amendment in the State Register and expiration of the 60-day public comment period required under the State Administrative Procedure Act. If adopted at the September 2025 meeting, the proposed rule will become effective as a permanent rule on September 24, 2025.

**Attachment A**

AMENDMENT TO THE REGULATIONS OF THE COMMISSIONER OF EDUCATION

Pursuant to sections 207, 6504, 6507, 7401, and 7410 of the Education Law

1. Subdivision (f) of section of 70.10 the Regulation of the Commissioner of Education is amended to read as follows:

(f) Approval of team and review captains and review teams.

(1) Each approved sponsoring organization shall develop and provide a list of reviewers to the department. The list may be made publicly available on a website specified by the sponsoring organization. The department will monitor the list of approved reviewers for the peer review program.

(2) Each approved sponsoring organization shall develop and implement procedures to assure that each review team member:

(i) is licensed or otherwise authorized to practice public accountancy in any state;  
and

(ii) possesses knowledge of professional standards applicable to the attest practice or other specialized areas of practice to be reviewed, including recent experience in, and knowledge about, the rules and regulations appropriate to the industries of the engagements the individual will be reviewing.

(3) Each approved sponsoring organization shall develop and implement procedures to assure that each team or review captain:

(i) is licensed or otherwise authorized to practice public accountancy in any state;  
and

(ii) meets the following competencies prior to commencing a peer review:

(a)

(1) each team captain performing a peer review of a firm's system of quality [control] management over its attest services, shall within the last five years, have experience performing attest services on behalf of a firm as a sole proprietor, partner of a partnership or limited liability partnership, member of a limited liability company or shareholder of a professional service corporation;

(2) each review captain performing a peer review to evaluate that a firm's engagements were performed and reported in conformity with applicable professional standards, shall within the last five years, have experience performing attest services on behalf of a firm as a sole proprietor, partner of a partnership or limited liability partnership, member of a limited liability company or shareholder of a professional service corporation, manager or person with equivalent supervisory responsibilities;

(b) has completed an initial training acceptable to the department that is in accordance with the American Institute of Certified Public Accountants Standards for Performing and Reporting on Peer Reviews, or its equivalent as determined by the department. At a minimum, said training shall include:

(1) training relating to the performance of peer reviews if the team captain will be issuing a report expressing an opinion on the firm's system of quality control; or

(2) training relating to the performance of peer reviews if the review captain will be issuing a report that only evaluates engagements submitted for review without expressing an opinion on the firm's system of quality [control] management;

(c) subsequent to the team or review captain's completion of an introductory reviewer training course pursuant to clause (b) of this subparagraph and within each successive triennial period as a team or review captain, the team or review captain shall

complete training acceptable to the department relating to the performance of peer reviews; and

(d) possesses knowledge of professional standards applicable to the attest practice to be reviewed, including recent experience in, and knowledge about, the rules and regulations appropriate to the industries of the engagements the individual will be reviewing.

2. Subdivision (h) of section 70.10 of the Regulation of the Commissioner of Education is amended to read as follows:

(h) Effect of substandard reviews. Any firm that receives a peer review report indicating that the firm has failed to design a system of quality [control] management over its attest services or comply with its system of quality control over its attest services, or that receives a peer review report indicating that the firm has failed to perform and report on engagements in conformity with applicable professional standards in all material respects, may be referred by the PROC for disciplinary action under Education Law section 6510.



Exposure Draft  
Issued March 4, 2025

# Uniform Accountancy Act Eighth Edition - January 2018

Comments are due through [this form](#) by May 3, 2025.

## **Joint AICPA/NASBA UAA Committee Exposure**

Amendments to UAA Section 5: Education requirements to sit for the CPA Exam and education requirements for a certificate;  
UAA Section 23: Practice privileges for individual mobility.

Published jointly by the

American Institute of Certified Public Accountants  
1345 6th Avenue 27th Floor, New York, NY 10105

National Association of State Boards of Accountancy  
150 4th Avenue, North, Nashville, TN 37219



March 4, 2025

Dear Interested Parties,

In September 2024, the American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) released proposed changes to the Uniform Accountancy Act (UAA), the model law governing the CPA profession. Following the conclusion of the comment period on December 30, 2024, the organizations received 194 stakeholder submissions, comprising:

- 124 comments from individuals (including educators, students/candidates, and other stakeholders)
- 7 comments from CPA firms
- 39 comments from state CPA societies
- 24 comments from state boards of accountancy

Two key themes emerged from these submissions: a strong desire across the profession for an additional pathway to CPA licensure, and broad support for the adoption of “individual-based mobility.” In response, the Boards of Directors of both the AICPA and NASBA have approved, for further exposure, revisions to the UAA that will:

- Specify the educational requirements to sit for the Uniform CPA Examination
- Define the requirements for an additional CPA licensure pathway
- Transition from mobility-based on state substantial equivalency to a model predicated on individual licensing criteria
- Encourage the adoption of mobility through an individual practice privilege, which is contingent upon meeting established licensing requirements. Additionally, the revised language provides a safe harbor for CPAs licensed under previously approved pathways.

The exposure draft establishes three pathways to CPA licensure:

- A post-baccalaureate degree with an accounting concentration, one year of experience, and the CPA Exam
- A baccalaureate degree with an accounting concentration supplemented by an additional 30 semester credit hours, one year of experience, and the CPA Exam
- A baccalaureate degree with an accounting concentration, two years of experience, and the CPA Exam

Moreover, the draft permits candidates holding a baccalaureate degree with an accounting concentration to sit for the Uniform CPA Examination, thereby broadening access to licensure.

We believe that these revisions will strengthen the profession by maintaining a strong pipeline of accounting talent while maintaining the system of cross-border practice currently enjoyed by CPAs. We trust that the revised language, which includes provisions to facilitate individual practice privileges and a safe harbor for legacy licensees, addresses the concerns raised during the 2024 comment period.

The AICPA, NASBA, and the Joint UAA Committee welcome your comments on this proposal.

**Thomas Neill, CPA**  
Chair, AICPA UAA Committee

**Dan Vuckovich, CPA**  
Chair, NASBA UAA Committee

The base documents are the January 2018 edition of the UAA (pertinent parts).  
 Additions are shown in single underlined text, and deletions are shown in ~~single strike-through~~ text.

UAA – 8<sup>th</sup> Edition, January 2018

SECTION 5  
 QUALIFICATIONS FOR A CERTIFICATE AS A CERTIFIED PUBLIC  
 ACCOUNTANT

- (c) (1) The education requirement for a certificate, which must be met before an applicant is eligible to apply for the examination prescribed in subsection (d), shall be at least 150 semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration, or equivalent as determined by Board rule to be appropriate.

(2) The education requirement for a certificate shall be met through any of the following pathways:

(A) a post baccalaureate degree conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(B) a baccalaureate degree plus an additional 30 semester credit hours, conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by Board rule, or

(C) a baccalaureate degree conferred by a college or university acceptable to the Board, the total education program to include an accounting concentration, or equivalent as determined by Board rule.

*Comment: In situations where the Candidate is enrolled in a dual degree accounting program where the bachelor's degree is conferred at or after the completion of the master's degree, the candidate is eligible to sit for the CPA Exam upon the completion of the bachelor's degree requirements and the accounting concentration as determined by board rule.*

- (f) The experience for initial issuance of a certificate shall be as follows: An applicant for initial issuance of a certificate under this Section shall show that the applicant has had one year of experience. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which was verified by a licensee, meeting requirements prescribed by the Board by rule. This experience would be acceptable if it was gained through

~~employment in government, industry, academia or public practice.~~

**(1) An applicant for initial issuance of a certificate under sections 5(c)2(A) and 5(c)2(B) shall show that the applicant has had one year of experience as defined by Board rule.**

**(2) An applicant for initial issuance of a certificate under section 5(c)2(C) shall show that the applicant has had two years of experience as defined by Board rule.**

**(3) This experience shall include providing any type of service or advice representing the skills needed at the time of initial licensure to serve the public and involves the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills, all of which was verified by a licensee, meeting requirements defined by Board rule. This experience would be acceptable if it was gained through employment in government, industry, academia, or public practice.**

*Comment:* Before an applicant may obtain a certificate, the applicant must obtain ~~actual~~ related experience; however, that experience can be obtained in any area of employment involving the use of accounting or business skills. In addition, experience should be acceptable whether it is gained through employment in government, industry, academia or public practice. The experience may be supervised by a non-licensee but must be verified by a licensee.

**SECTION 23**  
**SUBSTANTIAL EQUIVALENCY**  
**& PRACTICE PRIVILEGE**

- (a) (1) An individual whose principal place of business is not in this state and who holds a valid license in good standing as a Certified Public Accountant from any state ~~which the NASBA National Qualification Appraisal Service has verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent to this state's requirements and shall have all the practice privileges of licensees of this state without the need to obtain a license under Sections 6 or 7 provided that at the time of initial licensure, the individual was required to show evidence of having met the following requirements:-~~ Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements in Section 23(a) (2).

(A) passed the uniform CPA examination, and

(B) a post-baccalaureate degree with a concentration in accounting or an equivalent and not less than one year of work experience both as defined in Board rule; or

(C) a baccalaureate degree plus an additional 30 semester credit hours with a concentration in accounting or an equivalent and not less than one year of work experience both as defined in Board rule; or

(D) a baccalaureate degree including an accounting concentration or an equivalent and not less than two years of work experience both as defined in Board rule.

COMMENT: A state Board may utilize the NASBA National Qualification Appraisal Service, as its designee, for a recommendation to the Board when it considers a final determination as to whether an individual's certification criteria is equivalent to those in Section 23(a)(1). Individuals whose principal place of business is not in this state and who hold a valid license as a Certified Public Accountant from any state, and whose certification criteria were not equivalent to Section 23(a)(1) at the time of original licensure, but have subsequently met the equivalency standard, may apply to the Board for an evaluation for final Board determination.

- (2) An individual, whose principal place of business is not in this state, and who holds a valid active license as a Certified Public Accountant from any state, as of December 31, 2024, and as of such date, has practice privileges in this state under Section 23, shall continue to have all the privileges of licensees in this state without the need to obtain a license under Sections 6 or 7, which the NASBA National Qualification Appraisal Service has not verified to be in substantial equivalence with the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act shall be presumed to have qualifications substantially equivalent

~~to this state's requirements and shall have all the privileges of licensees of this state without the need to obtain a license under Sections 6 or 7 if such individual obtains from the NASBA National Qualification Appraisal Service verification that such individual's CPA qualifications are substantially equivalent to the CPA licensure requirements of the AICPA/NASBA Uniform Accountancy Act. Any individual who passed the Uniform CPA Examination and holds a valid license issued by any other state prior to January 1, 2012 may be exempt from the education requirement in Section 5(c) for purposes of this Section 23(a)(2).~~

**(3)** Notwithstanding any other provision of law, an individual who offers or renders professional services, whether in person, by mail, telephone or electronic means, under this section shall be granted practice privileges in this state and no notice or other submission shall be provided by any such individual. Such an individual shall be subject to the requirements of Sections 23(a)(31) and (2).

**(34)** An individual licensee of another state exercising the privilege afforded under this section and the firm which employs that licensee hereby simultaneously consents, as a condition of the grant of this privilege:

**(A)** to the personal and subject matter jurisdiction and disciplinary authority of the Board,

**(B)** to comply with this Act and the Board's rules;

**(C)** that in the event the license from the state of the individual's principal place of business is no longer valid, the individual will cease offering or rendering professional services in this state individually and on behalf of a firm; and

**(D)** to the appointment of the State Board which issued their license as their agent upon who process may be served in any action or proceeding by this Board against the licensee.

**(45)** An individual who has been granted practice privileges under this Section who performs any attest service described in Section 3(b) may only do so through a firm which meets the requirements of Section 7(a)(1)(C) or which has obtained a permit issued under Section 7 of this Act.

**(b)** A licensee of this state offering or rendering services or using their CPA title in another state shall be subject to disciplinary action in this state for an act committed in another state for which the licensee would be subject to discipline for an act committed in the other state. Notwithstanding Section 11(a), the Board shall be required to investigate any complaint made by the Board of Accountancy of another state.


**THE STATE EDUCATION DEPARTMENT / THE UNIVERSITY OF THE STATE OF NEW YORK / ALBANY, NY 12234**


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STATE BOARD FOR PUBLIC ACCOUNTANCY and  
 PEER REVIEW OVERSIGHT COMMITTEE  
 89 WASHINGTON AVENUE  
 ALBANY, NY 12234  
 Tel. (518) 474-3817, EXT. 160  
 Fax (518) 474-6375  
 E-mail: cpabd@mysed.gov

May 1, 2025

National Association State Boards of Accountancy  
 Uniform Accountancy Act Committee  
 150 Fourth Avenue North  
 Suite 700  
 Nashville, TN 37219

American Institute of Certified Public Accountants  
 Uniform Accountancy Act Committee  
 1345 6<sup>th</sup> Avenue 27<sup>th</sup> Floor,  
 New York, NY 10105

Attn: Joint AICPA/NASBA UAA Committee Chairs,  
 Dan Vuckovich, CPA, Chair, NASBA UAA Committee Chair  
 Thomas Neill, CPA, Chair, AICPA UAA Committee Chair

Submitted via survey links

Re: Uniform Accountancy Act – Amendments to UAA Sections 5 and 23

Dear Mr. Vuckovich and Mr. Neill:

The New York State Board for Public Accountancy (Board) appreciates the opportunity to offer comment to the proposed amendments to the Uniform Accountancy Act (UAA) Model Act and Rules: Education requirements to sit for the CPA Exam and education requirements for a certificate; UAA Section 23: Practice privileges for individual mobility. The Board advises the New York State Board of Regents (Regents) on regulatory, licensing, and disciplinary matters related to the practice of the profession of public accountancy in New York State.

## OVERVIEW

The Board has had the opportunity to review the proposed UAA amendments. In response, we continue to stress the importance of uniformity. We believe it is in the best interest of the profession, exam candidates, and future licensure applicants to maintain uniformity amongst the State Boards on the education rules. In addition, it is in the best interest of protecting the public to have clarity and uniformity on licensure requirements for Certified Public Accountants. Our response is also mindful that in our state and many other states there is already legislation related to these amendments.

We offer the following specific comments:

## SPECIFIC COMMENTS

### **Oversight Concerns**

The New York Board is under the auspices of the New York State Education Department (SED) whereby all professional education programs that lead to licensure are registered through the SED. Any changes to the education requirements for licensure must be approved by the governing Board of Regents through the regulatory process. The pending legislation in New York State appropriately contains the specific 120 and 150 semester hours as pathways toward licensure. Currently, the regulation for any bachelor's degree offered by a New York higher education

institution requires 120-semester hours. Therefore, we are unable to support the concept of an undefined “bachelor’s degree” without a specific quantitative number of 120-semester hours. Further, a 120- semester hour bachelor’s degree is a widely known standard for the nearly four thousand institutions of higher education in the United States. We also encourage the retention of the specific 150-semester hour standard for the privilege of the one-year experience requirement.

While there may be a small handful of schools that are exploring awarding bachelor’s degrees with 90 semester hours, it is not the norm. This learned profession should not support further eroding its education. The approvals of these few programs by the accreditation bodies notes that these programs are geared toward high demand technical career fields.

Further, if other states adopt this undefined “bachelor’s degree” pathway without a specific quantitative number of 120-semester hours, it *would likely not be* considered substantially equivalent to New York’s standards for initial licensure, endorsement, or mobility.

### **Regulatory Concerns**

The New York Board regulation for professional education was modified in 2022 to incorporate the more robust 150-semester hour changes that were adopted by the UAA in late 2020. This correlated to the CPA Evolution Exam changes that reflected increased need for technology skills, higher level critical thinking, and analysis skillsets. The implementation date for those changes is 2027, five years from the adoption of our regulations, allowing schools and universities ample time to modify their educational programs – incorporating the updates needed which are reflective of the AICPA Exam Blueprints and Model Curriculum. Likewise, we hope that NASBA considers the same type of exposure for modifying the UAA rules to address this revised model and related curriculum for this latest pathway.

### **Education Correlation to Examination**

We continue to be concerned with the dichotomy between the current very low passing rates on the Financial Accounting and Reporting, Auditing and Attestation, and Business Analysis and Reporting sections of the CPA examination and the proposed reduction of the required education requirements for licensure. We question if reducing the education requirements will further contribute to a decline in the already low pass rates on these sections. We are also concerned that the reduced education will result in a substantial decline in more advanced accounting coursework, causing additional difficulty in passing the discipline sections. With reduction of education requirements to 120-semester hours bachelor’s degree, there is simply not sufficient room in most curriculums to include the advanced accounting coursework suggested in the AICPA model curriculum for the discipline exams. Decreased pass rates is a grave concern for the future of the profession and is in direct opposition to the objective of increasing the pipeline. We express concern that this discordant expected consequence will harm the profession and the public. There should be additional analysis performed to address the disconnect between the suggested model curriculum and the content that is tested on the exam, with the proposal to decrease education requirements in such a way that would made the model curriculum unattainable. Together with, and at the same time as this additional analysis, we encourage the continuation of robust education requirements for this learned profession.

### **Mobility and Substantial Equivalency**

The disruption to mobility and substantial equivalency that this proposal will cause cannot be stressed enough. As New York is one of the states with the most licensed Certified Public Accountants in the country, we are very concerned with an initiative that cannot be accepted for mobility and substantial equivalency due to the undefined bachelor’s degree. Organizations in New York State employ a significant number of Certified Public Accountants, and there are also licensees being continuously transferred from other states to work in New York by their employers. The Board is extremely concerned with this initiative’s resulting disruption to mobility and substantial equivalency, its impact on individual CPAs who wish to practice in New York, employers seeking qualified candidates, and the public in need of public accounting services.

We do agree with the provisions for allowing those who are licensed prior to any changes to continue to be afforded the opportunity to practice through mobility and practice privilege.

We are concerned that the comment in Section 23(a)(4) of the current UAA was not modified as part of this exposure draft. Was that comment intended to be deleted? If so, why was it not included as such in the exposure? If the intent is for it to remain in the UAA, why were the necessary revisions not part of the exposure draft?

### **Future Initiatives**

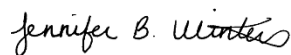
The Board cannot stress uniformity enough and we feel that this initiative should be further refined to include definitive education requirements for the new pathway. It seems clear that there is a groundswell of divergent movement now in State Boards and legislatures to modify the education and experience requirements. It would seem to be in everyone's best interest that NASBA and the AICPA explicitly state that this is a 120-semester hour bachelor's degree with two-years' experience pathway and codify it as just that. The specific education criteria should be left to the State Boards; however, the overall need for a defined 120 semester hour bachelor's degree would allow for more uniformity between states and minimize mobility issues.

As stated in our previous letter, the Education Committee of the Board wants to encourage potential initiatives that are defensible in demonstrating upholding public trust; able to be defined in a regulatory manner to ensure uniformity; and that contain valid professional education that is within the current accreditation body model.

Proposed changes and corresponding feedback provide an opportunity for valuable dialogue among all stakeholders. We respectfully request that all responses to proposed changes in the exposure drafts, be it in the form of a survey or a comment letter, be conspicuously posted on the NASBA website.

We thank NASBA for providing us the opportunity to review and comment on the proposed amendments to the UAA Model Act. In closing, we are unable to fully support the UAA changes.

Sincerely,



Jennifer Winters, CPA  
Executive Secretary  
NY State Board for Public Accountancy



**S6891** STAVISKY No Same as  
NOT ON FILE Education Law  
TITLE....Reforms the education requirements for persons who want to become certified public accountants  
03/26/25 REFERRED TO HIGHER EDUCATION

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STAVISKY  
Amd §§7404 & 7406, Ed L  
Reforms the education requirements for persons who want to become certified public accountants and provides alternative pathways to being certified as  
certified public accountants.

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## STATE OF NEW YORK

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6891

2025-2026 Regular Sessions

### IN SENATE

March 26, 2025

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Introduced by Sen. STAVISKY -- read twice and ordered printed, and when printed to be committed to the Committee on Higher Education

AN ACT to amend the education law, in relation to clarifying the requirements for a certified public accountant

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. Paragraphs 2, 3 and 4 of subdivision 1 of section 7404 of  
2 the education law, as amended by chapter 651 of the laws of 2008, are  
3 amended to read as follows:

4 (2) Education: [~~have received an education, including a bachelor's or~~  
5 ~~higher degree or a foreign equivalent based on~~] present satisfactory  
6 evidence of completion of one of the following:

7 a. A curriculum of at least one hundred twenty semester hours in a  
8 program in accountancy[, in accordance with the commissioner's] that is  
9 registered by the department, or that is accredited by an acceptable  
10 accrediting agency, or that is deemed to be comparable to a registered  
11 or accredited program, as determined by the department; provided that  
12 for each of the programs described above, the applicant shall satisfy  
13 the undergraduate curriculum semester hour requirements for the speci-  
14 fied subjects set forth in the department's regulations as of the effec-  
15 tive date of the chapter of the laws of two thousand twenty-five that  
16 amended this paragraph; or

17 b. A curriculum of at least one hundred fifty semester hours in a  
18 program described in subparagraph a of this paragraph.

19 (3) Experience: [~~have~~]

20 a. Present satisfactory evidence of completion of the following expe-  
21 rience [~~satisfactory to the board of regents and in accordance with the~~  
22 commissioner's regulations;] requirement:

23 (i) two years of acceptable full-time experience, or the equivalent

24 thereof, for an applicant who is applying for licensure on the basis of  
25 the education described in subparagraph a of paragraph two of this  
26 subdivision; or  
27 (ii) one year of acceptable full-time experience, or the equivalent  
28 thereof, for an applicant who is applying for licensure on the basis of

EXPLANATION--Matter in italics (underscored) is new; matter in brackets  
[-] is old law to be omitted.

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2

1 the education described in subparagraph b of paragraph two of this  
2 subdivision.

3 b. For the purposes of this subdivision, one year of full-time experi-  
4 ence shall mean an aggregate total of twelve calendar months of full-  
5 time employment. Full-time shall be defined as a five-day work week,  
6 with at least thirty-five hours of experience per week, excluding over-  
7 time. The department may also credit an applicant for part-time experi-  
8 ence in the amount of one week of experience for every two weeks of  
9 acceptable part-time experience earned. Part-time shall be defined as at  
10 least twenty hours of experience per week.

11 c. Acceptable experience shall be attested to by a certified public  
12 accountant licensed in New York or in another political subdivision of  
13 the United States, provided that such certified public accountant acted  
14 in a supervisory capacity to the applicant in the employing organiza-  
15 tion.

16 d. Acceptable experience in the practice of public accountancy shall  
17 be limited to experience in providing accounting services or advice  
18 involving the use of accounting, attestation, compilation, management  
19 advisory, financial advisory, tax or consulting skills under the super-  
20 vision of a certified public accountant licensed in the United States or  
21 a public accountant licensed in New York.

22 e. Acceptable experience in the practice of public accountancy shall  
23 be earned through employment as an employee in public practice in a  
24 public accounting firm, government, private industry or an educational  
25 institution.

26 (4) Examination: pass a written examination satisfactory to the board  
27 and in accordance with the commissioner's regulations, provided that the  
28 required educational attainment for such examination shall not be great-  
29 er than that set out in subparagraph a of paragraph two of this subdivi-  
30 sion, and the requirement with respect to such examination may not be  
31 waived;

32 § 2. Subdivision 2 of section 7406 of the education law, as amended by  
33 chapter 456 of the laws of 2011, is amended to read as follows:

34 2. Practice privilege. a. Except as otherwise provided in subparagraph  
35 two or three of paragraph f of this subdivision, a certified public  
36 accountant, licensed by another state [~~which the board of regents has~~  
37 ~~determined to have substantially equivalent certified public accountant~~  
38 ~~licensure requirements, or whose individual licensure qualifications are~~  
39 ~~verified by the department to be substantially equivalent to New York's~~  
40 ~~requirements, and in good standing~~], who intends to perform any of the  
41 services in subdivision one, two or three of section seventy-four  
42 hundred one of this article may practice public accountancy in this  
43 state, if the certified public accountant:

44 (1) holds a valid license to practice public accountancy in the other  
45 state, [~~and~~]

46 (2) practices public accountancy in another state that is [~~his or her~~]

47 such certified public accountant's principal place of business,  
48 (3) has completed a baccalaureate or higher degree program in accoun-  
49 tancy that is registered by the department, or a baccalaureate or higher  
50 degree program in accountancy that is accredited by an acceptable  
51 accrediting agency, or a baccalaureate or higher degree program, or its  
52 foreign equivalent, that is deemed to be comparable to a registered or  
53 accredited program, as determined by the department,  
54 (4) has passed the written examination described in paragraph four of  
55 subdivision one of section seventy-four hundred four of this article,  
56 and

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1 (5) has attained one year of experience as provided in clause (ii) of  
2 subparagraph a of paragraph three of subdivision one of section seven-  
3 ty-four hundred four of this article.

4 b. The practice privilege allows such certified public accountant, who  
5 meets the requirements of paragraph a of this subdivision to practice  
6 public accountancy in this state.

7 c. An individual who has been granted practice privileges under this  
8 section who performs any of the services in subdivision one or two of  
9 section seventy-four hundred one of this article may only do so through  
10 a firm which has obtained a registration under section seventy-four  
11 hundred eight of this article. Such an individual, as well as an indi-  
12 vidual with a New York license who does not have a principal place of  
13 business in New York, may provide services in subdivision three of  
14 section seventy-four hundred one of this article through a firm of  
15 certified public accountants that does not have a registration in this  
16 state but that holds a valid license, registration, or permit in another  
17 state.

18 d. Any certified public accountant who practices in this state pursu-  
19 ant to this section, and any firm that employs such certified public  
20 accountant to provide such services in New York, consents to all of the  
21 following as a condition of the exercise of such practice privilege:

22 (1) to the personal and subject matter jurisdiction and disciplinary  
23 authority of the board of regents as if the practice privilege is a  
24 license, and an individual with a practice privilege is a licensee;

25 (2) to comply with this article, the rules of the board of regents and  
26 the regulations of the commissioner; and

27 (3) to the appointment of the secretary of state or other public offi-  
28 cial acceptable to the department, in the certified public accountant's  
29 state of licensure or the state in which the firm has its principal  
30 place of business, as the certified public accountant or firm's agent  
31 upon whom process may be served in any action or proceeding by the  
32 department against such certified public accountant or firm.

33 e. ~~[For purposes of this subdivision, the board of regents may deter-~~  
34 ~~mine that nationally-recognized certified public accountant licensure~~  
35 ~~requirements are substantially equivalent to New York's requirements,~~  
36 ~~such that an individual licensed in a state determined to have licensure~~  
37 ~~requirements substantially equivalent to the nationally-recognized CPA~~  
38 ~~licensure requirements, or an individual whose licensure qualifications~~  
39 ~~are determined to be substantially equivalent to the nationally-recog-~~  
40 ~~nized CPA licensure requirements, may practice under the practice privi-~~  
41 ~~lege pursuant to the requirements contained in this subdivision.~~

42 f.] (1) A person who wishes to practice public accountancy in this  
43 state but does not meet the requirements of paragraph a of this subdivi-  
44 sion is subject to the full licensing and registration requirements of  
45 this article.

46 (2) In the event the license from the other state of the certified

47 public accountant's principal place of business is no longer valid or in  
48 good standing, or that the certified public accountant has had any final  
49 disciplinary action taken by the licensing or disciplinary authority of  
50 any other state concerning the practice of public accountancy that has  
51 resulted in (i) the suspension or revocation of [~~his or her~~] such certi-  
52 fied public accountant's license, or (ii) other disciplinary action  
53 against [~~his or her~~] such certified public accountant's license that  
54 arises from (a) gross negligence, recklessness or intentional wrongdoing  
55 relating to the practice of public accountancy, (b) fraud or misappro-  
56 priation of funds relating to the practice of public accountancy, or (c)

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1 preparation, publication, or dissemination of false, fraudulent, or  
2 materially incomplete or misleading financial statements, reports or  
3 information relating to the practice of public accountancy, the certi-  
4 fied public accountant shall cease offering to perform or performing  
5 such services in this state individually and on behalf of [~~his or her~~]  
6 such certified public accountant's firm, until and unless such certified  
7 public accountant receives written permission from the department to  
8 resume the practice of public accountancy in this state pursuant to  
9 subparagraph three of this paragraph.

10 (3) Any certified public accountant who, within the last seven years,  
11 immediately preceding the date on which [~~he or she~~] such certified  
12 public accountant wishes to practice in New York, (i) has been the  
13 subject of any final disciplinary action taken against [~~him or her~~] such  
14 certified public accountant by the licensing or disciplinary authority  
15 of any other jurisdiction with respect to any professional license or  
16 has any charges of professional misconduct pending against [~~him or her~~]  
17 such certified public accountant in any other jurisdiction, or (ii) has  
18 had [~~his or her~~] such certified public accountant license in another  
19 jurisdiction reinstated after a suspension or revocation of said  
20 license, or (iii) has been denied issuance or renewal of a professional  
21 license or certificate in any other jurisdiction for any reason other  
22 than an inadvertent administrative error, or (iv) has been convicted of  
23 a crime or is subject to pending criminal charges in any jurisdiction,  
24 shall so notify the department, on a form prescribed by the department,  
25 and shall not practice public accountancy in this state under paragraph  
26 a of this subdivision until [~~he or she~~] such certified public accountant  
27 has received from the department written permission to do so. In deter-  
28 mining whether the certified public accountant shall be allowed to prac-  
29 tice in this state, the department shall follow the procedure to deter-  
30 mine whether an applicant for licensure is of good moral character.  
31 Anyone failing to provide the notice required by this paragraph shall be  
32 subject to the personal and subject matter jurisdiction and disciplinary  
33 authority of the board of regents as if the practice privilege is a  
34 license, and an individual with a practice privilege is a licensee, and  
35 may be deemed to be practicing in violation of section sixty-five  
36 hundred twelve of this title.

37 [~~g.~~] f. (1) Notwithstanding subparagraph two of paragraph a of this  
38 subdivision or any other inconsistent law or rule to the contrary, a  
39 certified public accountant licensed by another state and in good stand-  
40 ing who otherwise meets the practice privilege requirements under this  
41 section and files an application for licensure under section seventy-  
42 four hundred four of this article may continue to practice under such  
43 privilege for a period coterminous with the period during which [~~his or~~  
44 ~~her~~] such certified public accountant's application for licensure  
45 remains pending with the department, including any period after the  
46 certified public accountant establishes a principal place of business in



47 New York while [~~his or her~~] such certified public accountant's applica-  
48 tion is pending.

49 (2) Nothing in this section shall limit the applicability of section  
50 seventy-four hundred seven of this article.

51 § 3. This act shall take effect on the one hundred eightieth day after  
52 it shall have become a law.

**NEW YORK STATE SENATE  
INTRODUCER'S MEMORANDUM IN SUPPORT  
submitted in accordance with Senate Rule VI. Sec 1**

**BILL NUMBER:** S6891

**SPONSOR:** STAVISKY

**TITLE OF BILL:**

An act to amend the education law, in relation to clarifying the requirements for a certified public accountant

**PURPOSE OR GENERAL IDEA OF BILL:**

Authorizes the establishment of an additional pathway to CPA licensure that maintains the license's integrity and protects the public while providing flexibility in response to stakeholder demand.

**SUMMARY OF PROVISIONS:**

Section 1. Amends section 7404 of the education law to create an additional path to CPA licensure that would require a bachelor's degree, the passage of a CPA exam and two years of professional experience.

Section 2. Amends section 7406 of the education law to seek to shift to an "individual-based" mobility model that incorporates a CPA's ability to practice across state lines. The amendment would also add language to ensure CPAs meet exiting licensure requirements.

Section 3. Effective Date.

**JUSTIFICATION:**

Currently, CPA candidates must obtain 150 hours of higher education, or a master's degree, one year of experience and passage of the CPA exam in order to obtain a CPA license. This legislation would add an alternative route to licensure by allowing candidates to earn a bachelors or 120-credit hours with 2 years of relative experience. This change will allow students to begin earning money sooner in their career while also

avoiding the cost of an additional year of college.

This bill will help address the shrinking pool of CPAs both in New York and nationally, putting businesses, governmental agencies, individual taxpayers and capital markets at risk due to a shortage of these trusted financial professionals. Many other states are adopting this alternative pathway, encouraging students to leave New York and to obtain their CPA license in states that allow for the 120-hour pathway. Creating additional pathways to licensure will allow more opportunity for underprivileged and minority students to enter the accounting profession.

Additionally, this bill ensures continued interstate practice mobility for CPAs and makes it clear that as long as an out-of-state CPA has a license in good standing and has passed the uniform CPA Examination, they are welcome in New York without needing a reciprocal License, while still being subject to New York's laws and regulations.

#### PRIOR LEGISLATIVE HISTORY:.

New Bill.

#### FISCAL IMPLICATIONS FOR STATE AND LOCAL GOVERNMENTS:

N/A

#### EFFECTIVE DATE:

This act shall take effect immediately.

<b><u>PROPOSED PATHWAYS - EDUCATION REQUIREMENTS</u></b>			
	<b>Baccalaureate or higher program in accountancy or its equivalent</b>		
	<b>CPA-150E STANDARDS</b>	<b>CPA-120 STANDARDS</b>	<b>COMMENTS</b>
Degree Requirements	<ul style="list-style-type: none"> <li>Bachelor's degree in accounting or business must include a minimum of 24 semester hours of accounting coursework within the degree program               <ul style="list-style-type: none"> <li>Minimum of 18 hours in accounting must be at upper-level division</li> </ul> </li> <li>Master's degree in accounting or business must include a minimum of 21 semester hours of accounting coursework within the degree program</li> </ul>	<ul style="list-style-type: none"> <li>Bachelor's degree in accounting or business must include a minimum of 24 semester hours of accounting coursework within the degree program               <ul style="list-style-type: none"> <li>Minimum of <b>{TO BE DETERMINED}</b> hours in accounting must be at upper-level division</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li><b>Still under review.</b> Keep same or modify for 120?</li> </ul>
<b><u>ACCOUNTING COURSE WORK REQUIREMENTS</u></b>			
Required Accounting Coursework	<ul style="list-style-type: none"> <li>33 credit hours</li> </ul>	<ul style="list-style-type: none"> <li><b>{TO BE DETERMINED}</b> hours</li> </ul>	<ul style="list-style-type: none"> <li><b>Still under review</b></li> </ul>
Specific Accounting Coursework	<ul style="list-style-type: none"> <li>Financial Accounting/Reporting</li> <li>Cost/Managerial Accounting</li> </ul>	<ul style="list-style-type: none"> <li>Financial Accounting/Reporting</li> <li>Cost/Managerial Accounting</li> </ul>	<ul style="list-style-type: none"> <li>Recommendation: Remain consistent with either pathway.</li> </ul>

	<ul style="list-style-type: none"> <li>• Taxation</li> <li>• Auditing/Attestation Services</li> <li>• Accounting Information Services</li> </ul> <p>Minimum of one upper-division course required in Financial Accounting/Reporting, Taxation, Auditing/Attestation Services &amp; Accounting Information Services</p>	<ul style="list-style-type: none"> <li>• Taxation</li> <li>• Auditing/Attestation Services</li> <li>• Accounting Information Services</li> </ul> <p>Minimum of one upper-division course required in Financial Accounting/Reporting, Taxation, Auditing/Attestation Services &amp; Accounting Information Services</p>	
<b>BUSINESS COURSE WORK REQUIREMENTS</b>			
Required Business Coursework	<ul style="list-style-type: none"> <li>• 36 credit hours</li> </ul>	<ul style="list-style-type: none"> <li>• {TO BE DETERMINED} hours</li> </ul>	<ul style="list-style-type: none"> <li>• Still under review</li> </ul>
Specific Business Course Work	<p>Required minimum coursework</p> <ul style="list-style-type: none"> <li>• Business Law</li> <li>• Information Technology &amp; Systems</li> <li>• Business Data Analytics</li> <li>• Economics</li> <li>• Finance</li> </ul>	<p>Required minimum coursework</p> <ul style="list-style-type: none"> <li>• Business Law</li> <li>• Information Technology &amp; Systems</li> <li>• Business Data Analytics</li> <li>• Economics</li> <li>• Finance</li> </ul>	<ul style="list-style-type: none"> <li>• Recommendation: Remain consistent with either pathway.</li> </ul>
<b>OTHER MISCELLANEOUS POLICIES</b>			
Additional Clarification	<ul style="list-style-type: none"> <li>• CPA review courses cannot be included in the 33-credit hour accounting requirement; can be included in business hours</li> <li>• Accounting communication courses cannot be included in the 33-credit hour accounting requirement; can be included in business hours</li> </ul>	<ul style="list-style-type: none"> <li>• CPA review courses cannot be included in the {TO BE DETERMINED} -credit hour accounting requirement; can be included in business hours</li> <li>• Accounting communication courses cannot be included in the {TO BE DETERMINED} -credit hour accounting</li> </ul>	<ul style="list-style-type: none"> <li>• Recommendation: Remain consistent with either pathway; however, partially still under review, noted above on totals.</li> </ul>

	<ul style="list-style-type: none"> <li>Personal finance or personal economics courses will not satisfy the Economics or Finance core course business requirement but can be counted towards the general 36-hour business requirement</li> <li>Career preparation courses may only be applied toward general 150-hour education requirement</li> </ul>	<p>requirement; can be included in business hours</p> <ul style="list-style-type: none"> <li>Personal finance or personal economics courses will not satisfy the Economics or Finance core course business requirement but can be counted towards the general {TO BE DETERMINED} -hour business requirement</li> <li>Career preparation courses may only be applied toward general 120-hour education requirement</li> </ul>	
<b>EDUCATION REQUIREMENTS TO SIT FOR EXAMINATION</b>			
	Completion of 120-hours of coursework including completion of the following core accounting and business coursework		
	<ul style="list-style-type: none"> <li>Financial accounting/reporting</li> <li>Cost/Management accounting</li> <li>Taxation</li> <li>Auditing</li> <li>Accounting information systems</li> <li>Information systems &amp; technology</li> <li>Business law</li> <li>Business data analytics</li> <li>Economics</li> <li>Finance</li> </ul>	<ul style="list-style-type: none"> <li>Financial accounting/reporting</li> <li>Cost/Management accounting</li> <li>Taxation</li> <li>Auditing</li> <li>Accounting information systems</li> <li>Information systems &amp; technology</li> <li>Business law</li> <li>Business data analytics</li> <li>Economics</li> <li>Finance</li> </ul>	<ul style="list-style-type: none"> <li>Recommendation: Remain consistent with either pathway.</li> </ul>

# Licensing Statistics

## Overall Summary

Year	Number of licenses issued
2020	2646
2021	3122
2022	2658
2023	2113
2024	2032

# Summary of Pathways by Year

	2024	
Pathway Type	Number type	% of total
150	1797	88.4%
120 (GF)	19	0.9%
120 (Lic Other State)	0	0%
Endorsement	189	9.3%
Foreign Endorsement	14	0.7%
15 year	13	0.6%
Totals	2032	



# Summary of Pathways by Year

	2022		2023	
Pathway Type	Number type	% of total	Number type	% of total
150	2372	89.2%	1887	89.3%
120 (GF)	39	1.5%	23	1.1%
120 (Lic Other State)	1	0%	1	0%
Endorsement	220	8.3%	181	8.6%
Foreign Endorsement	18	0.7%	12	0.6%
15 year	8	0.3%	9	0.4%
Totals	2658		2113	

# Summary of Pathways by Year

	2020		2021	
Pathway Type	Number type	% of total	Number type	% of total
150	2356	89.0%	2790	89.4%
120 (GF)	51	1.9%	64	2.0%
120 (Lic Other State)	1	0%	0	0%
Endorsement	216	8.2%	228	7.3%
Foreign Endorsement	17	0.6%	27	0.9%
15 year	5	0.2%	13	0.4%
Totals	2646		3122	

# Summary of Pathways by 5-year averages

Pathway Type	2020	2021	2022	2023	2024
150	2356	2790	2372	1887	1797
120 (GF)	51	64	39	23	19
120 (Lic Other State)	1	0	1	1	0
Endorsement	216	228	220	181	189
Foreign Endorsement	17	27	18	12	14
15 year	5	13	8	9	13
Totals	2646	3122	2658	2113	2032

# Summary of Pathways by 5-year averages

Pathway Type	2020	2021	2022	2023	2024
150	89.0%	89.4%	89.2%	89.3%	88.4%
120 (GF)	1.9%	2.0%	1.5%	1.1%	0.9%
120 (Lic Other State)	0%	0%	0%	0%	0%
Endorsement	8.2%	7.3%	8.3%	8.6%	9.3%
Foreign Endorsement	0.6%	0.9%	0.7%	0.6%	0.7%
15 year	0.2%	0.4%	0.3%	0.4%	0.6%
Totals	2646	3122	2658	2113	2032

# Education Type – 150 Semester Hour

Manual Transcript Review		
Year	Number of review type	% of 150 pathway total
2020	1145	48.6%
2021	1538	55.1%
2022	1306	55.1%
2023	1150	60.9%
2024	1084	60.3%

NYS Lic Qualifying Program		
Year	Number of review type	% of 150 pathway total
2020	217	9.2%
2021	210	7.5%
2022	177	7.5%
2023	134	7.1%
2024	167	9.3%

# Education Type – 150 Semester Hour

AACSB w/Masters in Accounting		
Year	Number of review type	% of 150 pathway total
2020	622	26.4%
2021	778	27.9%
2022	671	28.3%
2023	490	26.0%
2024	498	27.7%

NASBA 150 Review*		
Year	Number of review type	% of 150 pathway total
2020	328	13.9%
2021	215	7.7%
2022	189	8.0%
2023	108	5.7%
2024	45	2.5%

\*NASBA Reviews for the full 150 will be discontinued in 2024.

Other combined reviews in 2024 AACSB by NASBA 0.2%

# 15 Year Pathway Analysis

- Of the 13 individuals licensed, they reported their education on the application as follows:
  - 7 had a Bachelors degree in Accounting
  - 3 Masters and Bachelors degree
    - Bachelor MIS & MBA in Business
    - Bachelor Accounting & MS in Taxation
    - Bachelor MIS & MS Information Systems
  - 1 had a Bachelors degree in Finance
  - 1 had a Bachelor but the major was not specified
  - 1 had A-levels and certificate in Accounting



## Examination Committee Report

### Item 1

After reviewing several extension requests, the Board staff noted that several candidates' credit expiration date was not to the month end in the new Gateway for exams passed in 2024 and after with the 30-month condition period. The Board staff contacted NASBA regarding the matter.

NY's policy is not exact date for the 30 months as it remained to end of month for continuity as it was under the 18-month condition rule. Therefore, the credit expiration date should be to the end of the month in which their 30-month condition period ends in. Two examples are shown below: Both examples have dates from 7/28/2027 to 7/31/2027, see screen shots below:

#### Example 1:

New York State Board for Public Accountancy								
Candidate Exam Section Name	Candidate Exam Section ID	Candidate Application ID	Candidate Exam Section Status	Credit Earned Date	Credit Expiration Date	Attendance Date	Jurisdiction	Credit Status
AUD			Scored	01/28/2025	07/28/2027	11/25/2024	NY	Credit
BEC			Scored	11/06/2023	06/30/2025	11/06/2023	NY	Credit
FAR			Scored			07/26/2024	NY	No Credit
REG			Scored			09/13/2024	NY	No Credit

#### Example 2:

New York State Board for Public Accountancy								
Candidate Exam Section Name	Candidate Exam Section ID	Candidate Application ID	Candidate Exam Section Status	Credit Earned Date	Credit Expiration Date	Attendance Date	Jurisdiction	Credit Status
AUD			Scored	11/20/2023	06/30/2025	11/20/2023	NY	Credit
FAR			Scored	01/28/2025	07/28/2027	12/11/2024	NY	Credit
REG			NTS				NY	No Credit

NASBA was contacted and confirmed that in the new Gateway the credit expiration setting were set to "Exact Date" for the credit calculations. NASBA updated the rule to "End of Month" and put in an IT ticket to recalculate and update all the credit information for the exam sections with pass scores since implementing the new credit rules.

**Item 2****Report on examination extension requests since the last board meeting:**

There were 57 examination extension requests from Jan to Mar 2025 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
Medical	3	3
Death	1	
International Exam	1	
Totals	5	3

**Disapprovals:** Extension requests that were not approved:

Reason	# of Requests	# of Committee Reviews
Medical	2	
COVID (AKA Credit Relief)	2	
Workload	4	
District of Columbia additional extension	16	
No Basis	15	
Reinstatement of expired credit	1	
Multiple	5	
Change in condition period (18 to 30 months)	3	
Travel & Work Authorization	1	
Family Medical and No Test Sites	1	
Death of Family Member	2	
Totals	52	



Year-Quarter: 2024-Q4

## Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: Overall

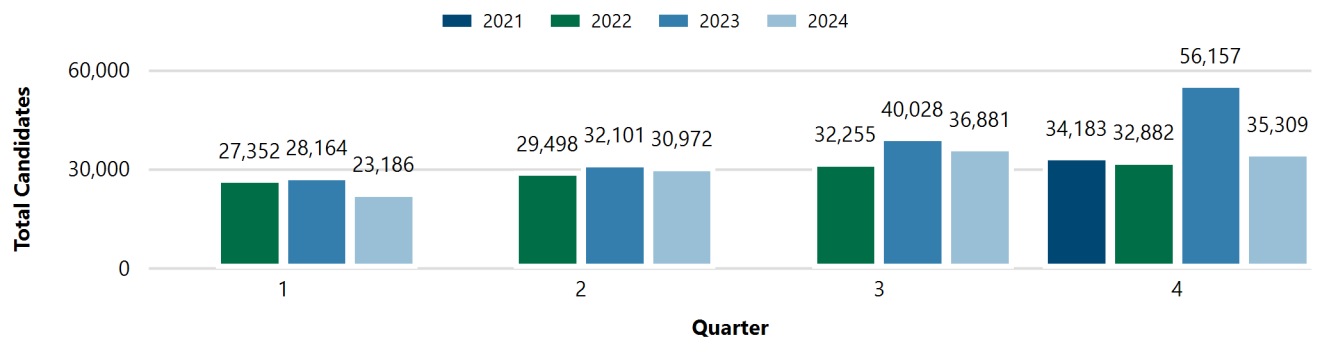
	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	35,309	25,295	11,627	10,055	13,498	8,758	2,663	2,235	3,330
Sections	40,540	27,968	12,572	10,055	13,499	8,758	2,663	2,235	3,330
% Pass	47.3%	51.0%	39.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
Average Score	69.6	70.1	68.5	69.9	63.8	73.8	66.9	75.4	78.8
Average Age	29.0	28.2	30.7	28.7	28.8	28.9	30.5	28.2	29.9

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	16,101	17,001	2,207	25,050	4,655	5,607	8,618	4,001	1,031	522	554	8,295	6,827	4,456	3,302	12,048
Sections	18,345	19,567	2,628	28,739	5,359	6,442	9,625	4,515	1,145	606	657	9,767	7,636	5,024	3,732	13,691
% Pass	43.7%	50.4%	49.9%	46.5%	51.0%	48.2%	39.1%	52.1%	42.2%	38.8%	64.1%	53.7%	45.7%	46.1%	46.9%	43.5%
Average Score	68.2	70.7	70.3	69.1	71.1	70.1	64.3	71.4	68.9	67.8	74.2	71.3	68.8	69.4	69.3	68.7
Average Age	29.4	28.7	28.2	28.6	28.9	30.7	27.5	28.6	29.2	30.1	20.9	22.6	24.4	26.5	28.5	37.6

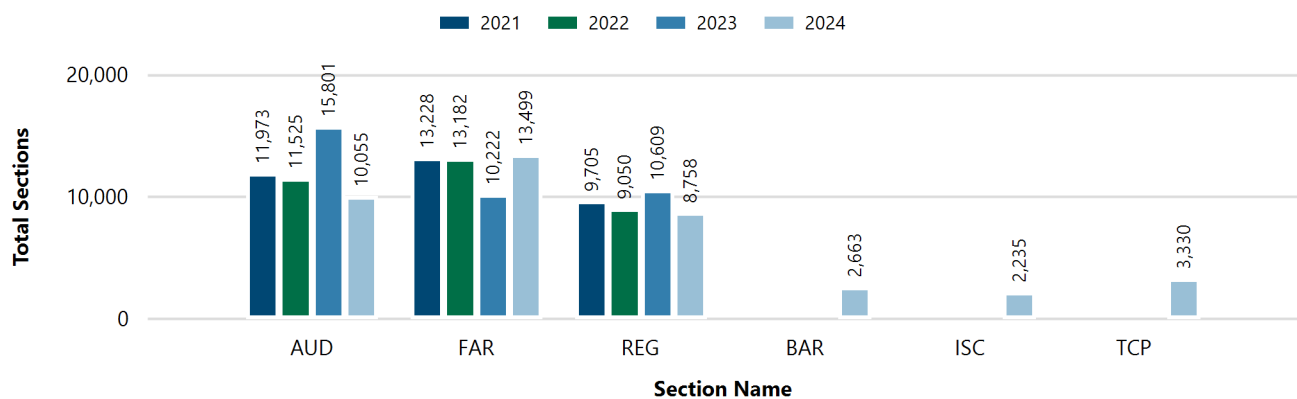
## Total Candidates by Quarter

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



## Total Sections by Section Type\*

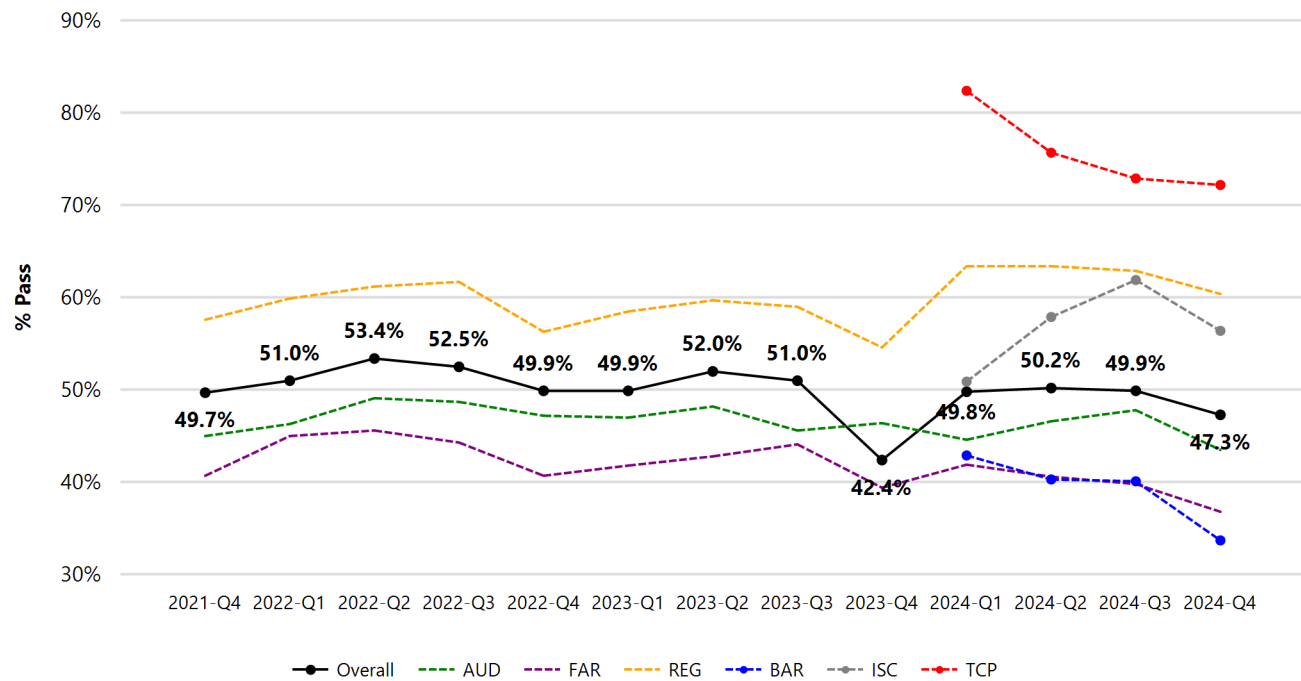
The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



Year-Quarter: 2024-Q4

## % Pass

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

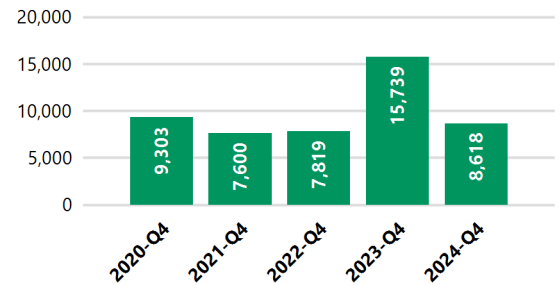


Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q4	47.3%	43.5%	36.8%	60.4%	33.7%	56.4%	72.2%
2024-Q3	49.9%	47.8%	39.8%	62.9%	40.1%	61.9%	72.9%
2024-Q2	50.2%	46.6%	40.6%	63.4%	40.3%	57.9%	75.7%
2024-Q1	49.8%	44.6%	41.9%	63.4%	42.9%	50.9%	82.4%
2023-Q4	42.4%	46.4%	39.4%	54.6%	-	-	-
2023-Q3	51.0%	45.6%	44.1%	59.0%	-	-	-
2023-Q2	52.0%	48.2%	42.8%	59.7%	-	-	-
2023-Q1	49.9%	47.0%	41.8%	58.5%	-	-	-
2022-Q4	49.9%	47.2%	40.7%	56.3%	-	-	-
2022-Q3	52.5%	48.7%	44.3%	61.7%	-	-	-
2022-Q2	53.4%	49.1%	45.6%	61.2%	-	-	-
2022-Q1	51.0%	46.3%	45.0%	59.9%	-	-	-
2021-Q4	49.7%	45.0%	40.7%	57.6%	-	-	-

## Quarterly CPA Examination Report: Overall Performance - First Time Jurisdiction: Overall

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	25,295	-	6,203	8,760	6,089	1,946	1,901	3,069
Sections	-	27,968	-	6,203	8,760	6,089	1,946	1,901	3,069
% Pass	-	51.0%	-	47.6%	37.5%	64.0%	36.1%	60.2%	73.9%
Average Score	-	70.1	-	70.1	62.9	74.8	66.6	76.2	79.3
Average Age	-	28.2	-	27.6	27.8	28.2	30.0	27.8	29.6

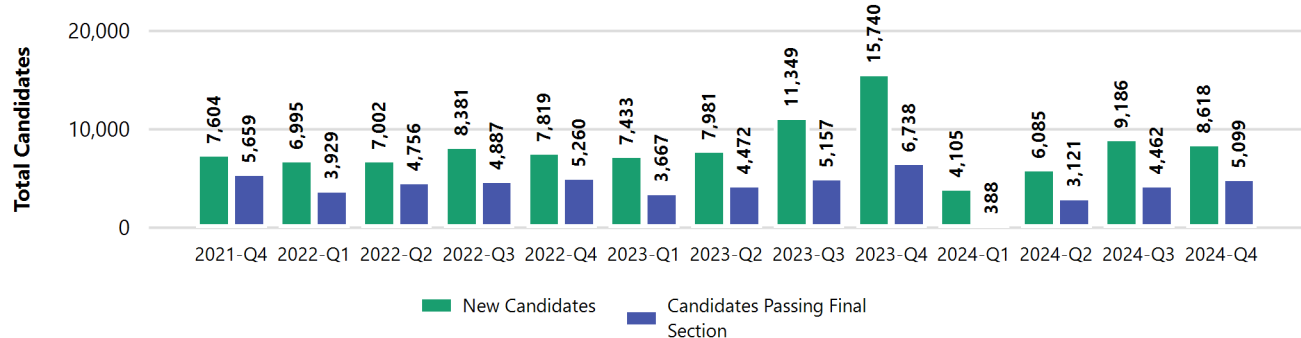
### Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	11,330	12,325	1,640	17,792	3,261	4,243	8,618	4,001	1,031	522	530	7,164	4,713	3,025	2,205	7,745
Sections	12,362	13,722	1,884	19,695	3,600	4,673	9,625	4,515	1,145	606	618	8,171	5,105	3,274	2,387	8,386
% Pass	46.7%	54.5%	52.6%	49.8%	56.0%	52.0%	39.1%	52.1%	42.2%	38.8%	64.6%	54.7%	48.0%	49.1%	50.4%	49.0%
Average Score	68.4	71.5	70.7	69.5	72.2	70.6	64.3	71.4	68.9	67.8	74.3	71.3	68.8	69.6	69.7	69.5
Average Age	28.6	27.9	27.6	27.8	27.8	30.0	27.5	28.6	29.2	30.1	20.9	22.5	24.4	26.5	28.4	37.2

### New Candidates vs. Candidates Passing Final Section

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



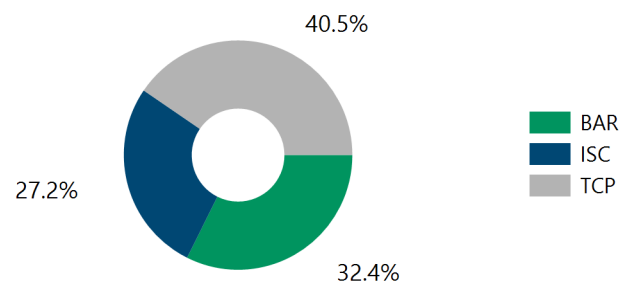
### Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	21,917	62.1%
Advanced Degree	6,641	18.8%
Enrolled / Other	6,751	19.1%

### Disciplines

Breakdown of what percentage of candidates are taking which disciplines



**Notes**

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

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## Overall Statistics by Jurisdiction

Year-Quarter: 2024-Q4

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

Jurisdiction	Total Candidates	Total Exam Sections	Sections FT	Sections RE	Average Pass Rate	Average Score	Average Age
Alabama	342	398	293	105	48.5%	69.2	27.1
Alaska	1,125	1,265	872	393	49.2%	70.8	31.4
Arizona	459	546	362	184	46.0%	69.4	29.4
Arkansas	228	269	191	78	44.6%	68.7	27.8
California	4,737	5,506	3,780	1,726	47.9%	69.5	29.9
Colorado	512	603	411	192	50.1%	70.5	29.7
Connecticut	422	474	308	166	43.0%	67.9	28.1
Delaware	90	111	72	39	40.5%	66.7	32.7
District of Columbia	96	110	79	31	50.9%	70.5	28.4
Florida	1,306	1,480	1,040	440	50.6%	70.8	29.3
Georgia	885	992	661	331	45.2%	68.6	29.5
Guam	1,647	1,868	1,363	505	46.5%	69.0	29.1
Hawaii	100	106	63	43	48.1%	70.5	29.3
Idaho	175	218	164	54	49.5%	70.7	29.3
Illinois	1,633	1,930	1,346	584	50.0%	70.5	27.2
Indiana	513	588	393	195	45.6%	68.8	28.3
Iowa	270	330	235	95	54.5%	71.8	25.7
Kansas	86	95	67	28	51.6%	71.4	28.0
Kentucky	246	274	200	74	42.0%	67.6	27.8
Louisiana	296	337	238	99	43.0%	68.2	28.6
Maine	372	442	308	134	48.4%	69.2	33.1



<b>Jurisdiction</b>	<b>Total Candidates</b>	<b>Total Exam Sections</b>	<b>Sections FT</b>	<b>Sections RE</b>	<b>Average Pass Rate</b>	<b>Average Score</b>	<b>Average Age</b>
Maryland	410	465	297	168	38.9%	67.5	30.0
Massachusetts	905	1,034	727	307	50.1%	70.5	26.9
Michigan	727	837	559	278	45.6%	68.3	28.3
Minnesota	508	597	436	161	49.1%	70.2	26.0
Mississippi	189	213	130	83	40.8%	67.1	27.1
Missouri	572	672	465	207	46.3%	69.8	26.8
Montana	665	800	594	206	56.1%	73.1	29.3
Nebraska	136	160	126	34	62.5%	74.9	26.3
Nevada	207	241	161	80	44.4%	69.2	29.3
New Hampshire	215	244	134	110	45.1%	70.1	33.1
New Jersey	898	1,013	705	308	40.2%	66.6	28.6
New Mexico	87	96	71	25	37.5%	66.6	33.8
New York	3,584	4,064	2,602	1,462	45.6%	69.0	28.4
North Carolina	777	931	666	265	46.2%	69.1	28.1
North Dakota	240	249	199	50	36.1%	65.4	30.1
Ohio	951	1,064	763	301	46.6%	69.5	27.0
Oklahoma	267	297	200	97	43.4%	68.2	29.3
Oregon	282	332	237	95	49.7%	70.6	31.0
Pennsylvania	1,218	1,369	953	416	43.2%	68.0	27.3
Puerto Rico	219	240	148	92	35.0%	63.6	29.1
Rhode Island	64	72	50	22	38.9%	65.6	28.7
South Carolina	240	269	182	87	52.8%	71.8	28.8
South Dakota	54	69	50	19	52.2%	70.0	27.0





<b>Jurisdiction</b>	<b>Total Candidates</b>	<b>Total Exam Sections</b>	<b>Sections FT</b>	<b>Sections RE</b>	<b>Average Pass Rate</b>	<b>Average Score</b>	<b>Average Age</b>
Tennessee	591	660	455	205	46.8%	69.6	28.0
Texas	2,453	2,836	1,889	947	45.8%	69.2	29.6
Utah	365	419	319	100	57.8%	74.2	29.0
Vermont	94	128	81	47	54.7%	72.3	28.9
Virginia	787	888	579	309	47.7%	69.8	30.7
Washington	1,572	1,786	1,358	428	54.1%	71.8	31.3
West Virginia	72	79	57	22	35.4%	66.0	27.1
Wisconsin	397	446	313	133	52.2%	71.2	26.1
Wyoming	24	25	17	8	44.0%	71.2	30.2

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



Year-Quarter: 2024-Q4

## Quarterly CPA Examination Report: Overall Performance - All

Jurisdiction: New York

	Exam Type			Exam Section					
	Overall	FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	3,584	2,403	1,359	997	1,361	875	268	240	323
Sections	4,064	2,602	1,462	997	1,361	875	268	240	323
% Pass	45.6%	49.2%	39.1%	42.1%	35.6%	58.7%	34.0%	47.5%	70.6%
Average Score	69.0	69.5	68.2	69.4	63.2	73.3	67.8	72.9	78.4
Average Age	28.4	27.6	29.8	28.3	27.9	28.3	30.3	27.7	30.2

## Jurisdiction Ranking

34

Overall Pass Rate

35

Overall Avg. Score

32

Core Pass Rate

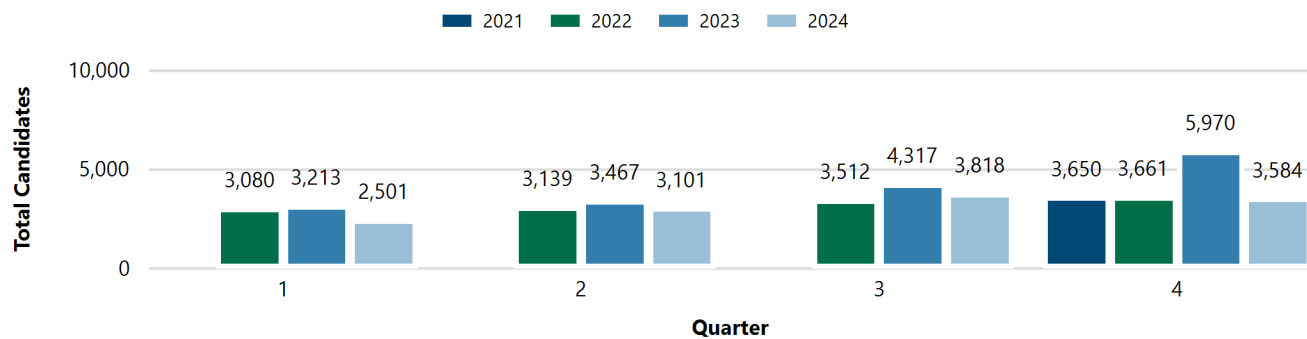
38

Discipline Pass Rate

	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	1,573	1,851	160	2,219	830	535	780	408	119	69	59	925	692	435	358	1,134
Sections	1,795	2,081	188	2,498	953	613	843	459	125	77	69	1,075	752	473	398	1,293
% Pass	42.6%	47.5%	52.7%	43.8%	49.9%	46.0%	35.5%	51.2%	43.2%	36.4%	62.3%	51.9%	43.4%	46.7%	47.7%	39.6%
Average Score	67.7	69.9	71.0	68.2	70.3	70.2	63.1	70.7	68.2	69.5	73.9	70.5	67.5	68.8	70.0	68.1
Average Age	28.8	28.3	26.6	28.2	27.3	31.0	26.7	27.5	27.8	29.4	21.0	22.5	24.5	26.4	28.5	36.8

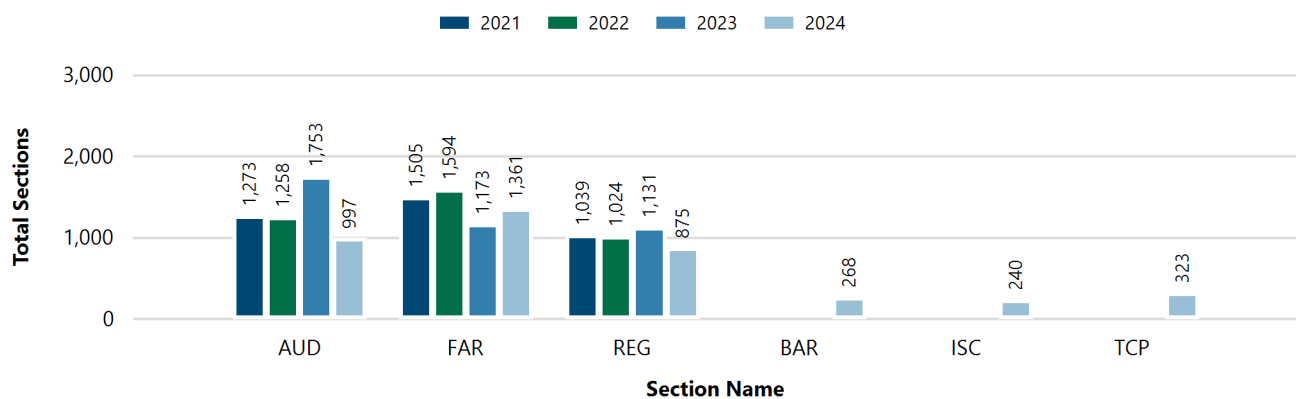
## Total Candidates by Quarter

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



## Total Sections by Section Type\*

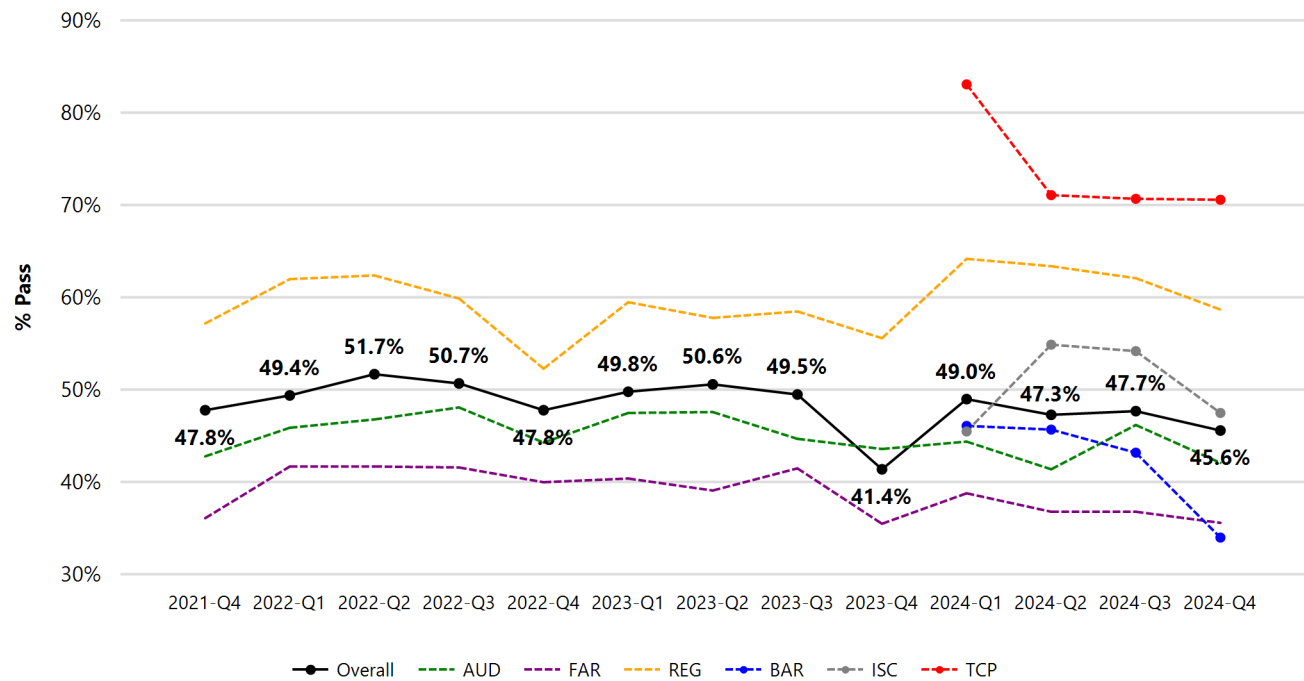
The total of Examination sections for which candidates received scores in the current quarter and the same quarter over the past 4 years.



Year-Quarter: 2024-Q4

## % Pass

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



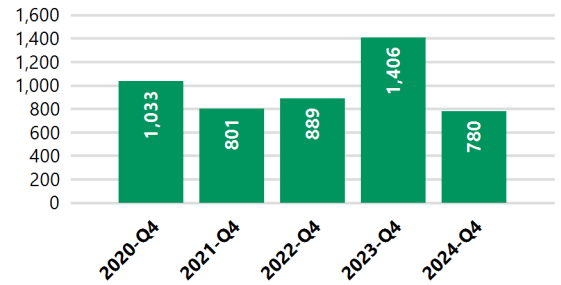
Year-Quarter	Overall Pass Rate	AUD	FAR	REG	BAR	ISC	TCP
2024-Q4	45.6%	42.1%	35.6%	58.7%	34.0%	47.5%	70.6%
2024-Q3	47.7%	46.2%	36.8%	62.1%	43.2%	54.2%	70.7%
2024-Q2	47.3%	41.4%	36.8%	63.4%	45.7%	54.9%	71.1%
2024-Q1	49.0%	44.4%	38.8%	64.2%	46.1%	45.5%	83.1%
2023-Q4	41.4%	43.6%	35.5%	55.6%	-	-	-
2023-Q3	49.5%	44.7%	41.5%	58.5%	-	-	-
2023-Q2	50.6%	47.6%	39.1%	57.8%	-	-	-
2023-Q1	49.8%	47.5%	40.4%	59.5%	-	-	-
2022-Q4	47.8%	44.3%	40.0%	52.3%	-	-	-
2022-Q3	50.7%	48.1%	41.6%	59.9%	-	-	-
2022-Q2	51.7%	46.8%	41.7%	62.4%	-	-	-
2022-Q1	49.4%	45.9%	41.7%	62.0%	-	-	-
2021-Q4	47.8%	42.8%	36.1%	57.2%	-	-	-

## Quarterly CPA Examination Report: Overall Performance - First Time

Jurisdiction: New York

	Overall	Exam Type		Exam Section					
		FT	RE	AUD	FAR	REG	BAR	ISC	TCP
Candidates	-	2,403	-	549	810	574	183	197	289
Sections	-	2,602	-	549	810	574	183	197	289
% Pass	-	49.2%	-	45.0%	35.3%	63.2%	39.3%	50.8%	73.4%
Average Score	-	69.5	-	69.4	62.0	74.3	68.1	73.6	79.1
Average Age	-	27.6	-	27.2	26.8	27.4	30.1	27.7	29.6

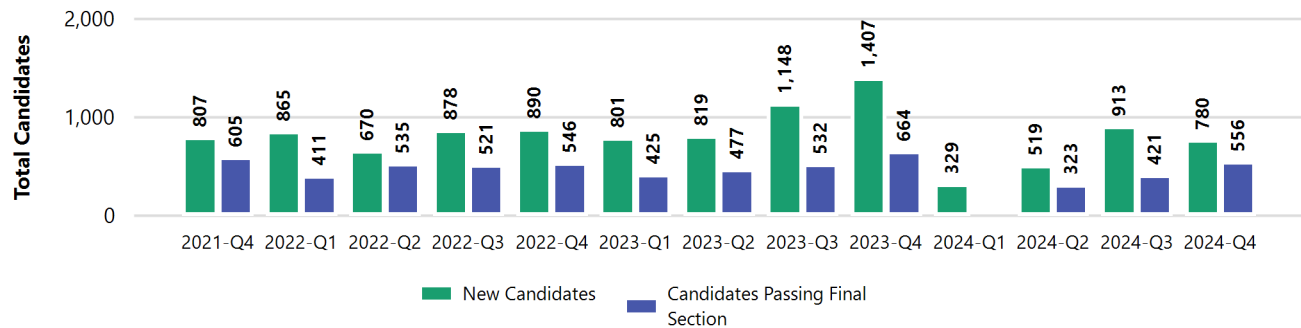
### Cohort Size Trend



	Gender			Residency			Cohort Year				Age at Time of Examination					
	F	M	U	In-State	Out-of-State	Int'l	2024	2023	2022	2021	<22	22-23	24-25	26-27	28-29	30+
Candidates	1,032	1,241	130	1,454	572	377	780	408	119	69	57	766	437	259	232	660
Sections	1,123	1,329	150	1,564	636	402	843	459	125	77	64	853	461	271	243	706
% Pass	46.4%	51.3%	51.3%	47.0%	54.2%	49.8%	35.5%	51.2%	43.2%	36.4%	62.5%	53.3%	44.7%	50.2%	52.7%	44.3%
Average Score	68.1	70.4	71.2	68.4	71.1	70.9	63.1	70.7	68.2	69.5	74.4	70.5	67.3	68.8	71.2	68.8
Average Age	28.0	27.4	26.1	27.2	26.5	30.8	26.7	27.5	27.8	29.4	21.0	22.5	24.4	26.5	28.5	36.8

### New Candidates vs. Candidates Passing Final Section

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



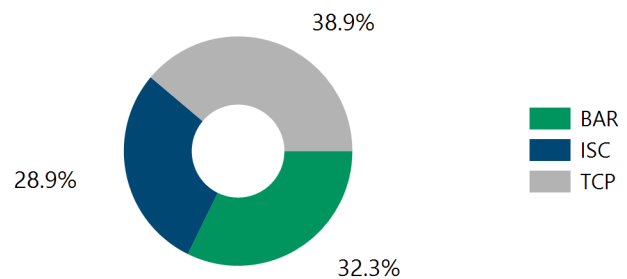
### Degree Type

Highest degree listed for a candidate

	Candidates	% Total
Bachelor's Degree	2,184	60.9%
Advanced Degree	613	17.1%
Enrolled / Other	787	22.0%

### Disciplines

Breakdown of what percentage of candidates are taking which disciplines



**Notes**

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

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Existing webpage. See the section on Out-of-State CPAs Practicing in New York State

<https://www.op.nysed.gov/professions/certified-public-accountants/professional-practice>

## Scope of Practice Considerations and Registration Requirements for Licensed Certified Public Accountants<sup>1</sup>, the Differences between Active and Inactive Registration

Collapse All

### Introduction

The following information is being provided in response to questions the Department's Office of the New York State Board for Public Accountancy (Board) has received regarding the registration requirements for licensed certified public accountants (CPAs), the differences between active and inactive registration statuses and the effect that these different statuses have on a licensee's mandatory continuing professional education (CPE) obligations. However, it should be noted that, while the Department can provide information regarding the applicable laws and regulations, the Department does not answer hypothetical questions, issue advisory opinions or offer detailed legal advice. Additionally, although the Department is able to provide general guidance with respect to the practice of the professions, the appropriateness and legality of any particular activities performed by a licensed professional will depend on the particular circumstances presented.

### General Information

There is a difference between licensure and registration. In New York, upon satisfying the licensure eligibility requirements, a license is awarded. Licensure is for life unless suspended, revoked or annulled for reasons of misconduct. However, in order to practice as a CPA in New York and use either one of these titles, a licensee must be currently registered. Registration is for a three-year period, except for the second registration period, which is prorated to move licensees to month of birth renewal.

Based on the questions the Board has received, it appears that there may be some misunderstandings regarding when a CPA's registration is "registered," "inactive" or "not registered." Those terms are briefly described below:

Registered – the licensee is "active" and allowed to work within the scope of practice.  
Inactive – the licensee is not allowed to work within the scope of practice.

Not registered - a registration has lapsed without explanation. A licensee is not allowed to work within the scope of practice.

A New York CPA may decide to leave the "practice of public accountancy," as defined in section 7401 of the Education Law and section 70.1 of the Regulations of the Commissioner of Education (Commissioner's Regulations), and request to have his or her registration moved to an inactive status. However, a CPA cannot represent himself or herself as a CPA or perform any of the services described in section 70.1 of the Commissioner's Regulations, which are listed below, unless his or her registration is active.

In order to have an active registration, a CPA must satisfy all the requirements for active registration, which include paying the triennial registration fee and completing CPE, as set forth in section 7409 of Education Law. CPE is essential to a CPA's ability to both maintain his or her professional competence and provide quality services to the public.

#### The Practice of Public Accountancy

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.

Section 70.1 of the Commissioner's Regulations state that:

Pursuant to Education Law section 7401, the practice of public accountancy is defined as:

- a. offering to perform or performing attest and/or compilation services, as defined in Education Law section 7401-a of this Article;
- b. incident to the services described in subdivision (a) of this section, offering to perform or performing 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 (emphasis added); or
- c. offering to perform or performing, for other persons one or more types of the following services, including, but not limited to, accounting, management advisory, financial advisory, and tax exclusive of services within subdivisions (a) and (b) of this section, which involve use of the professional skills or competencies described in paragraph (1) of this subdivision of the licensed accountant, including professional services rendered to one's employer not required to register under Education Law section 7408, in any and all matters related to accounting concepts and to the recording of financial data or the preparation or presentation of financial statements.

1. Professional skills and competencies. The practice of public accountancy shall include accounting, management advisory, financial advisory, and tax exclusive of services within subdivisions (a) and (b) of this section, which involve, but shall not be limited to, use of the following professional skills or competencies:
  - i. Application of accounting skills, which shall include:
    - a. preparation of financial statements and note disclosures;
    - b. analysis of the effects of transactions on account balances;
    - c. analysis of account balances;
    - d. calculation of key financial ratios and interpretation of the results of such calculations; and
    - e. application of appropriate generally accepted accounting principles in practice.
  - ii. Application of transaction processing cycles and the control environment, which shall include:
    - a. development of a flow chart to explain operational processes;
    - b. identification of potential weaknesses in a company's internal control structure, including computer information systems controls; and
    - c. evaluation of corporate governance and structure.
  - iii. Identification of potential violations of ethical behavior;
  - iv. Fraud detection and deterrence;
  - v. Application of business law and laws related to fraud, including:
    - a. cognizance of the fundamental legal principles associated with contracts, civil and criminal matters, social goals associated with the legal system and the role of the justice system;
    - b. recognition of the advantages and disadvantages of the different forms of business organization;
    - c. recognition of the ethical duties and legal responsibilities associated with confidentiality; and
    - d. familiarization with legal restrictions, privacy laws, and rights of individuals in gathering evidence of embezzlement, money laundering, and other issues related to fraud.
  - vi. Application of tax law:
    - a. application of current federal income tax laws for individuals and businesses;
    - b. application of current state and local income tax laws for individuals and businesses;



- c. application of financial planning concepts to current gift and estate tax laws;
  - d. calculation of payroll taxes; and
  - e. calculation of sales and use taxes.
- vii. Application of government and not-for-profit accounting principles, including:
  - a. analysis of the differences between financial reporting for a business enterprise and a government or not-for-profit entity; and
  - b. preparation of financial statements for a governmental or a not-for-profit organization by applying appropriate accounting concepts.
- viii. Application of management accounting concepts, including:
  - a. evaluation of data to support decision-making; and
  - b. analysis of expenses to reduce a company's costs and improve profitability.
- ix. Application of finance concepts, including:
  - a. calculation of the time value of money;
  - b. analysis of debt versus equity in business financing decisions; and
  - c. evaluation of investment opportunities using discounted cash flow, net present value, and risk analysis.

#### Representation as a CPA or PA

It is important to note that, even if a CPA is not actively providing any of the types of services described in the above-referenced scope of practice provisions for public accountancy, he or she is still not permitted to represent himself or herself as a CPA unless he or she has an active registration to practice.

Additionally, pursuant to section 29.10(a)(14) of the Rules of the Board of Regents (Regents Rules), unprofessional conduct in the practice of public accountancy includes, among other things, failing to maintain active registration with the Department when a licensee engages in the practice of public accountancy pursuant to section 7401 of the Education Law or uses the title "certified public accountant" or the designation "CPA" or the title "public accountant" or the designation "PA."

Section 29.10(a)(14)(iii)(b) of the Regents Rules defines the use of the title "certified public accountant" or "public accountant" or designation "CPA" or "PA" as any representation that a person holds a license as a CPA or PA, provided that the

representation is made by the licensee, or by someone associated with the licensee who the licensee has knowingly allowed to make such representation, or by someone serving as the licensee's agent who the licensee has knowingly allowed to make such a representation.

Section 29.10(a)(14)(iii)(c) of the Regents Rules defines representation as follows:

A representation shall include, but not be limited to, any oral, electronic, or written communication within the control of the licensee, indicating that the person holds a license, including without limitation the use of titles or designations on letterheads, reports, business cards, brochures, resumes, office signs, telephone directories, websites, the Internet, or any other advertisement, news article, publication, listing, tax return signature, signature on experience certifications for licensure applicants, the display of licenses as a certified public accountant or public accountant from this or any other jurisdiction, or the display of certificates or licenses from other organizations which have the designation "CPA" or "PA" or use of the title "certified public accountant" or "public accountant" with the licensee's name.

#### Determining When an Active or Inactive Registration Status is Appropriate

The following is a non-exhaustive list of terms/descriptors frequently found in New York CPAs' professional titles, roles, job descriptions or in a list of their employment duties:

- "accountant" or "accounting" or "account"
- "auditor" or "auditing" (internal or external)
- "bookkeeper" or "bookkeeping" or "recordkeeping"
- "broker"
- "business"
- "compliance" or "internal control" or "risk management"
- "construction manager"
- "consulting" or "consultant"
- "controller" or "comptroller"
- "expert witness"
- "financial" or "finance" (such as with "manager," "officer," "analyst" or "planner")
- "forensic"
- "fraud"
- "insurance"
- "investment"
- "human resources / executive recruiting"
- "mergers" or "acquisitions" or "M&A"

- "payables" or "receivables"
- "payroll"
- "pension" or "actuary" or "actuarial" or "valuation"
- "portfolio" (such as with "investments" or "real estate" or "securities")
- "securities"
- "tax" or "taxation"
- "treasurer" or "treasury"

These terms/descriptors, which may be found in a variety of combinations and/or with various modifiers (e.g., "chief," "assistant," "professor," "deputy," etc.), usually indicate that the services provided by the CPA are within the scope of practice of public accountancy, even if the CPA is an officer or employee of an enterprise outside of public accounting and is not providing services to clients or customers.

As described in more detail below, a CPA must, if he or she seeks an inactive registration status, submit a written request, via the [Public Accountancy Registration Renewal Addendum Form](#), to the Department, which explains and documents, to the Department's satisfaction, why his or her employment does not include the provision of services that are within the scope of practice of public accountancy, despite the use of any of the above-referenced terms/descriptors and/or modifiers in his or her professional title, role, or job description or in a list of his or her employment duties.

#### **Serving on a Board of Directors or Board of Trustees**

A CPA, with an inactive registration, may in some circumstances be permitted to serve on governing boards of commercial and not-for-profit entities, or on committees of such governing boards, without being considered as providing services within the scope of practice of public accountancy. Accordingly, a CPA would not be subject to the CPE requirement, as long as he or she does not provide attest or compilation services, serve as an employee of the organization, or otherwise provide services specifically described as being within the scope of practice of public accountancy. However, if the CPA serves on a publicly held company's governing board or committee and becomes the designated financial expert, as defined by the Sarbanes Oxley Act of 2002, he or she must maintain an active registration and be in compliance with the CPE requirements.

#### **Preparing Tax Returns for Family Members**

A CPA with an inactive registration may be permitted to prepare income tax returns, and other tax returns, for oneself and their family members, without being considered as providing services within the scope of practice of public accountancy, as long as the licensee does not perform these services for a fee, is not on the Internal Revenue

Service's Tax Preparer Identification Number (PTIN) registry, and does not sign the tax returns as a paid preparer. Otherwise, the CPA must be in compliance with the CPE requirements and maintain an active registration.

#### **Serving as a Trustee, Executor, or Executrix for Family Members**

A CPA with an inactive registration may be permitted to serve a family member as a trustee of a trust or as the designated executor or executrix for a family member's estate, without being considered as providing services within the scope of practice of public accountancy, provided that the licensee does not perform these services for a fee or commissions. Notwithstanding this requirement, a trustee of a trust or executor or executrix of an estate may receive reimbursement for reasonable and necessary out of pocket expenses. Otherwise, the CPA must maintain an active registration and must be in compliance with the CPE requirements.

#### **Teaching a college course, CPA review course, or CPE course**

A CPA who teaches a college level accounting course; a CPA review course for the CPA examination; or a formal CPE course offered by an approved CPE provider must be in compliance with the CPE requirements and maintain an active registration.

#### Determining When Dually Licensed Individuals Must Have Active Registrations

It should be noted that there is no specific exemption, in law or regulation, from the registration and/or CPE requirements for CPAs who are dually licensed in New York State. Thus, it has been determined that if a licensed CPA is using the skills and competencies of public accountancy, regardless of the fact that he or she is doing so in the course of his or her practice in the other profession/occupation he or she is dually licensed in, the CPA is considered to be working within the scope of practice of public accountancy. Accordingly, the CPA must be in compliance with the CPE requirements and maintain an active registration. Examples of dually licensed individuals include, but are not limited to:

- "attorney"
- "insurance broker"
- "real estate broker"
- "securities brokers/dealers"
- "tax preparers"

#### Process for Seeking an Inactive Registration Status

In order to be granted an inactive registration status, the New York CPA must complete the [Public Accountancy Registration Renewal Addendum Form](#) and submit it to the Board Office at [cpabd@nysed.gov](mailto:cpabd@nysed.gov). The request may be submitted no more than five (5) months prior to the end of the current registration period and must include current employment information, including dates of employment, principal place of business, job title, and job description.

Please note: "N/A" will not be accepted as a job title. If you are employed, you must provide your employment information. If you are not working you must indicate, unemployed, retired, etc., as applicable.

The Board Office will review the submitted information, make a determination if the New York CPA is or has been working within the scope of practice, and will subsequently grant or deny, in writing, the CPA's request for inactive registration status.

#### Out-of-State CPAs Practicing in New York State

An individual who is licensed as a CPA in another jurisdiction **who was licensed under a substantially equivalent pathway to NY CPA licensing requirements, who is practicing in the scope of practice noted above, and has a principal place of business in New York State, must file an application to become licensed in New York State.**

**An individual who was licensed under a pathway that is not considered substantially equivalent to a New York pathway cannot practice in this state, is not authorized to hold out in this state as a CPA, cannot be considered a CPA for the purposes of firm ownership, and is not eligible for license by endorsement.**

Initial licensing requirements can be found [here](#). Licensure by endorsement can be found [here](#). **Substantially equivalent states can be found [here](#).** Questions not found on the licensing pages may be sent to [CPABD@nysed.gov](mailto:CPABD@nysed.gov).

**Commented [A1]:** Insert hyperlink  
<https://www.op.nysed.gov/professions/certified-public-accountants/states-significantly-comparable-licensure-requirements-new-york-state>

#### How to Contact the Office of the New York State Board for Public Accountancy

If a New York CPA is uncertain as to whether he or she is eligible to be granted inactive registration status, he or she should contact the State Board for Public Accountancy in the Office of the Professions of the New York State Education Department, in Albany, New York at [cpabd@nysed.gov](mailto:cpabd@nysed.gov) or 518-474-3817 ext. 160.

<sup>1</sup>Due to the very limited number of licensed public accountants (PAs), this guidance will not reference them in some places. However, this guidance, as well as the provisions of the Education Law and the Commissioner's Regulations cited in it, are still applicable to them.

Existing webpage that will be revised.

<https://www.op.nysed.gov/professions/certified-public-accountants/states-significantly-comparable-licensure-requirements-new-york-state>

## States with Significantly Comparable Licensure Requirements to New York State

For purposes of Licensure by Endorsement

Effective January, 2016

- |  |   |
|--|---|
| <ul style="list-style-type: none"> <li>• Alabama*</li> <li>• Alaska</li> <li>• Arizona</li> <li>• Arkansas</li> <li>• California</li> <li>• Commonwealth of the Northern Marianas Islands</li> <li>• Colorado</li> <li>• Connecticut*</li> <li>• Delaware</li> <li>• District of Columbia</li> <li>• Florida</li> <li>• Georgia</li> <li>• Guam</li> <li>• Hawaii*</li> <li>• Idaho</li> <li>• Illinois</li> <li>• Indiana</li> <li>• Iowa</li> <li>• Kansas*</li> <li>• Kentucky</li> <li>• Louisiana</li> <li>• Maine</li> <li>• Maryland</li> <li>• Massachusetts</li> <li>• Michigan</li> <li>• Minnesota</li> </ul> | <ul style="list-style-type: none"> <li>• Mississippi</li> <li>• Missouri</li> <li>• Montana*</li> <li>• Nebraska*</li> <li>• Nevada</li> <li>• New Hampshire</li> <li>• New Jersey</li> <li>• New Mexico</li> <li>• North Carolina</li> <li>• North Dakota</li> <li>• Ohio***</li> <li>• Oklahoma*</li> <li>• Oregon</li> <li>• Pennsylvania</li> <li>• Puerto Rico</li> <li>• Rhode Island</li> <li>• South Carolina</li> <li>• South Dakota</li> <li>• Tennessee</li> <li>• Texas</li> <li>• Utah</li> <li>• Vermont</li> <li>• Virgin Islands**</li> <li>• Virginia</li> <li>• Washington</li> <li>• West Virginia</li> <li>• Wisconsin</li> </ul> |
|--|---|

- Wyoming

\* These states are two-tier. A certificate is initially obtained which does not allow the individual full privileges as a CPA. After additional requirements are met, the certificate holder may receive a license or permit. **Only those CPAs holding an active license or permit are considered substantially equivalent.**

\*\* These states currently have more than one path to licensure, with at least one path meeting the 3E criteria of the UAA (baccalaureate or higher with 150 semester hours, minimum 1 year experience and Uniform CPA Examination). Based on their current laws/rules, these states have passed legislation terminating the alternative paths within the time limits set forth by the UAA.

\*\*\* These states currently meet the 3E pathway requirement for substantial equivalency under the UAA, and also have a historic pathway to licensure that can apply in specific cases with explicit board approval.



**Suggested new layout and features for the table.**

## States with Significantly Comparable Licensure Requirements to New York State

For purposes of Licensure by Endorsement and Practice Privilege

New York recognizes the following pathways as substantially equivalent for an out-of-state Certified Public Accountant (CPA) who obtained a license in another jurisdiction:

- A. 120 semester hours with a bachelor degree in accounting plus two years' experience **BEFORE** August 1, 2009. Individuals licensed via 120 semester hours with two years' experience after August 1, 2009 are not considered substantially equivalent and cannot file for a license via endorsement or practice in New York State via practice privilege.;
- B. 150 semester hours with a bachelor degree in accounting plus one year of experience.;
- C. Foreign endorsement via valid Mutual Recognition Agreement at the time the license was granted.; or
- D. 15 years of experience.

Pathways not listed in A to D are not considered substantially equivalent and the out-of-state CPA cannot utilize practice privilege in this state and cannot file for licensure by endorsement.

The following is a list of states and how and when the out-of-state CPAs are considered licensed under a substantially equivalent pathway and may file for licensure by endorsement. See footnotes below.

State	Foot note(s) and date (if applicable)
Alabama	1
Alaska	
Arizona	
Arkansas	
California	
Commonwealth of the Northern Marianas Islands	
Colorado	
Connecticut	1
Delaware	
District of Columbia	
Florida	

Georgia	
Guam	
Hawaii	1
Idaho	
Illinois	
Indiana	
Iowa	
Kansas	1
Kentucky	
Louisiana	
Maine	
Maryland	
Massachusetts	
Michigan	
Minnesota	
Mississippi	
Missouri	
Montana	
Nebraska	1
Nevada	
New Hampshire	
New Jersey	
New Mexico	
North Carolina	
North Dakota	
Ohio	2 effective date is 1/1/2026
Oklahoma	1
Oregon	
Pennsylvania	
Puerto Rico	
Rhode Island	
South Carolina	
South Dakota	
Tennessee	
Texas	
Utah	2 effective date is 1/1/2026
Vermont	
Virgin Islands	
Virginia	2 effective date is 7/1/2025
Washington	
West Virginia	
Wisconsin	
Wyoming	

**Footnotes**

1. These states have certificates that do not allow the individual full privilege as a CPA and are considered “two-tier” states. After additional requirements are met, the certificate holder may receive a full license or permit. **Only those CPAs holding an active license or permit that was issued as a substantially equivalent pathway to one of New York’s pathways may file for endorsement or practice privilege in New York State.**
2. These states adopted a pathway that is not considered substantially equivalent on the date indicated above (i.e. 120 semester hour pathway after August 1, 2009).

Any licensee who was licensed prior to the date noted next to their state of licensure and who holds an active license or permit is considered substantially equivalent. They may file for endorsement or practice privilege in New York State. However, CPAs licensed after the date indicated are considered for endorsement or practice privilege only if they were licensed under a comparable pathway noted in A to D above.

3. These states removed the 150 semester hour pathway entirely and are no longer considered substantial equivalent after the date shown. CPAs licensed in these states after the date shown are not authorized to utilize practice privilege in New York State and are not eligible for endorsement.

<https://www.op.nysed.gov/professions/certified-public-accountants/licensure-endorsement>

## Licensure by Endorsement for Certified Public Accountants

### Who is Eligible for Licensure by Endorsement?

Licensure by endorsement is a streamlined application process that is available to individuals who are:

- Licensed in another state that has significantly comparable licensing requirements to New York State (see [list of significantly comparable substantially equivalent states and dates of applicable eligibility](#)); and
- have at least 4 years of acceptable accounting, tax, financial or management advisory experience since their initial license was issued and within the last 10 years;

If you cannot certify 4 years of acceptable post licensure experience, you are not eligible for licensure by endorsement and must apply as an applicant for initial licensure.

If your initial CPA license was issued by a state that does not have significantly comparable licensure requirements to New York State, you will need to submit all of the documentation required of an applicant for initial licensure so that the Education Department can determine whether your personal qualifications are substantially similar to New York State' licensing requirements. See [list of substantially equivalent states, acceptable pathways, and dates of applicable eligibility](#).

**Commented [A2]:** Add hyperlink to substantially equivalent pathways

<https://www.op.nysed.gov/professions/certified-public-accountants/states-significantly-comparable-licensure-requirements-new-york-state>

### **Scope of Practice Review**

**Sub-committee members:** Timothy Hammond, Charles Pezzino (chair), Elizabeth Bush

The sub-committee members reviewed the request for inactive status.

The licensee submitted a registration renewal addendum requesting inactive status. The scope of practice determination was for a licensee who claims he is an asset tracker. The Board office staff originally denied the request to go inactive based on public searches of the CPA and services provided. The CPA had this asset tracker services as part of a sole proprietorship CPA firm with multiple accounting services advertised. The CPA claims that they will not perform any of the accounting services and solely performing asset tracker work which it is not CPA work.

Public searches indicate the company was a sole proprietorship using the CPA designation and offered the asset tracker services under the sole proprietorship along with several other accounting services. 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 now only performing asset tracker work.

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 were concerned with the possibility of public confusion as the asset tracker services were performed out of the sole proprietorship. 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."

However, there were concerns about public confusion and the board staff required that the licensee provide information on creating a separate, non-professional entity that the licensee had to establish to eliminate this concern. The licensee was informed that they could not perform these services out of the sole proprietorship and had to create a new entity type. The sub-committee members noted that it must be stressed to the licensee that the licensee cannot represent themselves as a CPA firm while performing these asset tracker services. The matter remains outstanding as the licensee has not responded to the requests.

## 43rd Annual Conference for Executive Directors & Board Staff

### AGENDA

#### Tuesday, March 25, 2025

**11:00 am – 1:00 pm**      **Registration**      **Dunes Foyer**

#### Executive Director & Legal Counsel Workshop

**1:00 – 1:05 pm**      **Welcome & Introduction**      **Dunes I-III**  
(with Legal Counsel)  
**Presiding:** **Nancy Glynn, CPA**  
**Chair, NASBA Executive Directors Committee**  
**Executive Director, Virginia Board of Accountancy**

**1:05 – 1:45 pm**      **Securities and Exchange Commission (virtual)**  
**Speaker:** **Ryan Wolfe**  
**Acting Chief Accountant, Office of the Chief Accountant**  
**U.S. Securities & Exchange Commission**

**1:45 – 2:30 pm**      **Public Company Accounting Oversight Board**  
**Speakers:** **Elliott Mogul, Esq.**  
**Attorney and Assistant Director,**  
**Division of Enforcement and Investigations, PCAOB**  
**Zack Springfield, CPA**  
**Assistant Director, Division of Enforcement**  
**and Investigations, PCAOB**

**2:30 – 3:00 pm**      **Break**      **Dunes Foyer**

**3:00– 3:30 pm**      **Internal Revenue Service (virtual)**  
**Speaker:** **Keith Ott**  
**Director**  
**IRS Office of Professional Responsibility**

**Tuesday, March 25, 2025** continued

<b>3:30 – 4:00 pm</b>	<b>Department of Education and Health &amp; Human Services</b> <b>Speakers:</b> <b>Amy Bales, CPA, CFE</b> Assistant Director, Non-Federal Audit Team Office of Inspector General, U. S. Department of Education  <b>Mark Priebe</b> Director, Non-Federal Audit Team Office of Inspector General, U. S. Department of Education  <b>Tammie Brown, CPA (virtual)</b> Director, Office of Inspector General, U.S. Department of Health and Human Services, Office of Audit Services, Single Audit Division	<b>Dunes I-III</b>
<b>4:00 – 5:00 pm</b>	<b>Alternative Practice Structure Firm Ownership Discussion</b> <b>Speakers:</b> <b>Wendy Garvin</b> Executive Vice President, NASBA  <b>Brie Allen</b> Chief Legal Officer, NASBA  <b>Kent Absec</b> Vice President, State Board Relations	
<b>5:00 pm</b>	<b>Adjourn</b>	
<b>6:00 pm</b>	<b>Welcome Reception</b> (with Legal Counsel and State Society CEOs)	<b>East Pool Deck</b>

**Wednesday, March 26, 2025**

<b>7:15 – 8:30 am</b>	<b>Complimentary Headshots</b>	<b>Dunes Foyer</b>
<b>7:30 – 8:30 am</b>	<b>Breakfast</b>	<b>Pelican/Heron &amp; Sandpiper (3<sup>rd</sup> Floor)</b>
<b>Plenary Session</b>		
<b>8:30 – 8:45 am</b>	<b>Welcome</b> (with Legal Counsel and State Society CEOs) <b>Presiding:</b> <b>Nancy Glynn, CPA</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy	<b>Dunes I-III</b>
<b>8:45 – 9:30 am</b>	<b>NASBA Report from Leadership</b> (with Legal Counsel and State Society CEOs) <b>Speakers:</b> <b>Maria Caldwell, CPA</b> 2024-2025 Chair, NASBA  <b>Daniel J. Dustin, CPA</b> President & CEO, NASBA	

**Wednesday, March 26, 2025** continued

<b>9:30 – 10:15 am</b>	<b>Legal Update</b> (with Legal Counsel & State Society CEOs) <b>Speaker:</b> <b>Elizabeth Wolfe, Esq.</b> Deputy Chief Legal Officer, NASBA  <b>Alyssa Rayne, Esq.</b> Counsel, NASBA	<b>Dunes I-III</b>
<b>10:15 – 10:45 am</b>	<b>Enforcement Tools for Boards</b> (with Legal Counsel & State Society CEOs) <b>Speaker:</b> <b>Amy Tongate</b> Director, Compliance Services, NASBA  <b>Elizabeth Wolfe, Esq.</b> Deputy Chief Legal Officer, NASBA	
<b>10:45 – 11:05 am</b>	<b>Break</b> (Legal Counsel moves into separate session)	<b>Dunes Foyer</b>
<b>11:05 – 11:50 am</b>	<b>Navigating Relationships with Societies &amp; Legislators</b> <b>Speakers:</b> <b>Roger Scarborough</b> Executive Director, Florida Board of Accountancy <b>Shelly Weir</b> President & CEO, Florida Institute of CPAs <b>Carla Ratchford</b> Executive Director, Illinois Board of Examiners <b>Geoffrey Brown, CAE</b> President & CEO, Illinois Society of CPAs <b>Martin Pittioni</b> Executive Director, Oregon Board of Accountancy <b>Sherri McPherson, IOM, CAE</b> President & CEO, Oregon Society of CPAs	<b>Dunes I-III</b>
<b>11:50 am – 12:30 pm</b>	<b>CPA Exam Update</b> (with State Society CEOs) <b>Speakers:</b> <b>William Emmer, CPA</b> Chief Operating Officer, NASBA  <b>Michael A. Decker</b> Vice President, CPA Examination and Pipeline-Public Accounting, AICPA	
<b>12:30 – 1:30 pm</b>	<b>Lunch</b> (with Legal Counsel & State Society CEOs)	<b>Ocean Hai (Hotel Lobby)</b>



## Wednesday, March 26, 2025 continued

1:30 – 2:15 pm	<b>NASBA Roles &amp; Responsibilities</b> <b>Speakers:</b> <b>Wendy Garvin</b> Executive Vice President, NASBA <b>William Emmer, CPA</b> Chief Operating Officer, NASBA <b>Kent Absec</b> Vice President, State Board Relations, NASBA <b>Sedrik Newbern</b> Chief Ethics Officer, NASBA President, NASBA Center for the Public Trust	<b>Dunes I-III</b>
2:15 – 2:45 pm	<b>UAA Update</b> (with State Society CEOs) <b>Speaker:</b> <b>Kent Absec</b> Vice President, State Board Relations, NASBA	
2:45 – 3:30 pm	<b>Legislative Update</b> (with State Society CEOs) <b>Speaker:</b> <b>John W. Johnson</b> Vice President, Legislative & Governmental Affairs, NASBA	
3:30 – 3:45 pm	<b>Break</b>	<b>Dunes Foyer</b>
3:45 – 4:30 pm	<b>PROC &amp; Peer Review</b> (with State Society CEOs) <b>Speakers:</b> <b>Viki Windfeldt</b> Executive Director Nevada State Board of Accountancy <b>Beth Thoresen</b> Director-Operations, Peer Review Program, AICPA	<b>Dunes I-III</b>
4:30 pm	<b>Adjourn (Dinner on Own)</b>	

## Thursday, March 27, 2025

7:45 – 9:00 am	<b>Complimentary Headshots</b>	<b>Dunes Foyer</b>
8:00 – 9:00 am	<b>Breakfast</b>	<b>Pelican/Heron &amp; Sandpiper (3<sup>rd</sup> Floor)</b>
<b>Plenary Session</b>		
9:15 – 10:15 am	<b>Delegating &amp; Work-life Balance</b> (with State Society CEOs) <b>Speaker:</b> <b>Becky Hammond, CPA, CISA, CITP, CGAP</b> Audit & Consulting Partner Carr, Riggs & Ingram	<b>Dunes I-III</b>

**Thursday, March 27, 2025** continued

<b>10:15 – 10:45 am</b>	<b>Mobility Enforcement</b> <b>Speaker:</b> <b>Dominic Franzella</b> Executive Director California Board of Accountancy	<b>Dunes I-III</b>
<b>10:45 – 11:00 am</b>	<b>Break</b>	<b>Dunes Foyer</b>
<b>11:00 am – 12:30 pm</b>	<b>Breakout Sessions (Closed Sessions)</b> <b>Executive Directors</b> <b>Presiding:</b> <b>Nancy Glynn, CPA</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy  <b>State Society CEOs Q&amp;A Session with NASBA Leadership</b> <b>Presiding:</b> <b>Ronald A. Gitz, CPA, CGMA</b> Chair, NASBA State Society Relations Committee Executive Director, CEO, Society of Louisiana CPAs  <b>Board Staff</b> <b>Presiding:</b> <b>Renai Reinholtz</b> Deputy Director, Virginia Board of Accountancy	<b>Dunes I-III</b>           <b>Heron (3<sup>rd</sup> Floor)</b>           <b>Sandpiper (3<sup>rd</sup> Floor)</b>
<b>12:30 – 1:30 pm</b>	<b>Lunch</b>	<b>Ocean Hai (Hotel Lobby)</b>
<b>1:30 – 3:00 pm</b>	<b>Breakout Sessions (Closed Sessions)</b> <b>Executive Directors</b> <b>Presiding:</b> <b>Nancy Glynn, CPA</b> Chair, NASBA Executive Directors Committee Executive Director, Virginia Board of Accountancy  <b>Board Staff</b> <b>Presiding:</b> <b>Renai Reinholtz</b> Deputy Director, Virginia Board of Accountancy  <b>State Society CEOs</b> <b>Presiding:</b> <b>Ronald A. Gitz, CPA, CGMA</b> Chair, NASBA State Society Relations Committee Executive Director, CEO, Society of Louisiana CPAs	<b>Dunes I-III</b>           <b>Sandpiper (3<sup>rd</sup> Floor)</b>           <b>Heron (3<sup>rd</sup> Floor)</b>
<b>3:00 – 4:00 pm</b>	<b>Executive Director Q&amp;A Session with NASBA Leadership (Closed Session)</b>	<b>Dunes I-III</b>
<b>4:00 pm</b>	<b>Adjourn</b>	
<b>6:00 pm</b>	<b>Closing Celebration - Depart from the Hotel Lobby</b>	

**9:00 am – 1:00 pm**

**Executive Directors Committee Meeting  
(Committee Members Only)**

**Ibis  
(3<sup>rd</sup> Floor)**

**State Society Relations Committee Meeting  
(Committee Members Only)**

**Osprey  
Boardroom  
(3<sup>rd</sup> Floor)**