

Meeting Agenda
SOUTH DAKOTA BOARD OF ACCOUNTANCY

via [Zoom](#)

or Call +1-346-248-7799 Meeting ID:729 257 1422 Passcode: 957016

December 14, 2023, 9:00 a.m. CST

A=Action
D=Discussion
I=Information

A. Call to Order.....	Budahl
B. Public Comment.....	Oratory
C. A-Approval of Minutes of Meeting November 9, 2023.....	2-3
D. A-Approval of Certificates & Firm Permits.....	4-5
E. A-Approval of Financial Statements through November 2023.....	6-14
F. A-Report to Board on NASBA Ex. Director & Legal Counsel Conf.....	15-20
G. D-Executive Director's Report.....	21

NASBA

H. D-Board of Directors Meeting Minutes July 21, 2023.....	22-30
I. D-Board of Directors Meeting Highlights October 27, 2023.....	31-32
J. D-NASBA October Focus Questions Summary.....	33-35
K. D-NASBA October Focus Questions Responses.....	36-89

EXECUTIVE SESSION pursuant to SDCL 1-25-2

L. Equivalent Reviews, follow-ups and draft AUP for Board Review/Approval.....	Spt. Pkt.
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FUTURE MEETING DATES (all times CST)

- M. Meeting Dates
January 24, 2024 – 9:00 a.m. Zoom
- N. Adjournment

Meeting Minutes
SOUTH DAKOTA BOARD OF ACCOUNTANCY
Meeting Via Zoom
November 9, 2023 9:00 a.m. CST

Chair Deidre Budahl called the meeting to order at 9:01 a.m. A quorum was present.

Members Present: Jay Tolsma, Russell Olson, Holly Engelhart, Jeff Smith, Jeff Strand, and Deidre Budahl.

Others Present: Nicole Kasin, Executive Director; Julie Iverson, Licensing Administrator; and Gerald McCabe, DLR Sr. Staff Attorney,

Chair Budahl asked if there were any additions to the agenda:

Additions to Financials-October

NASBA Candidate Care Quarterly Report 3Q23

Addition to Peer Review and Consent Agreement

Olson made a motion to approve the agenda with additions. Strand seconded the motion. **MOTION PASSED.**

The Chair opened the floor for public comment. No comments were received.

Strand made a motion to approve the September 28, 2023, meeting minutes. Engelhart seconded the motion. **MOTION PASSED.**

Engelhart made a motion to approve the issuance of certificates and firm permits through November 2, 2023. Tolsma seconded the motion. **MOTION PASSED.**

Smith made a motion to approve the financial statements through October 2023. Strand seconded the motion. **MOTION PASSED.**

The Board discussed Stephen Nowachek's request for a second CPE extension.

Olson made a motion to deny the second CPE extension request from Stephen Nowachek through December 31, 2023, based on Nowachek not meeting the requirements of ARSD 20:75:04:10. Strand seconded the motion. **MOTION PASSED.**

The Board discussed Mary Ellen Carlson's request for a second CPE extension.

Strand made a motion to deny the second CPE extension request from Mary Ellen Carlson through October 2, 2023, based on Carlson not meeting the requirements of ARSD 20:75:04:10. Smith seconded the motion. **MOTION PASSED.**

The Board reviewed the report on the CPA exam grades for the 78th window.

Tolsma made a motion to ratify the CPA exam scores for the 78th window through September 2023. Engelhart seconded the motion. **MOTION PASSED.**

Executive Director Kasin discussed her report on CPE extensions, CPE audits, Nevada Board letter to CBT Chair on Credit Relief Initiative, and recap of NASBA Annual Meeting.

The Board received two requests from candidates for extension of exam score.

Strand made a motion to deny candidate one's request for an extension until June 30, 2025, on three

expired CPA exam scores for not meeting the requirements of ARSD 20:75:01:07. Tolsma seconded the motion. **MOTION PASSED.**

Engelhart made a motion to grant candidate two's request for an extension until June 30, 2025, on a CPA exam score set to expire in December 2023 for meeting the requirement of ARSD 20:75:01:07. Olson seconded the motion. **MOTION PASSED.**

The Board discussed the NASBA Exposure Draft UAA Committee for Rules 7-4 and 7-5 and the NASBA Candidate Care Quarterly Report.

Olson made a motion at 10:17 a.m. to enter executive session for the deliberative process for peer reviews, follow-up, and consent agreement. Strand seconded the motion. **MOTION PASSED.**

The Board came out of executive session at 10:26 a.m.

Strand made a motion to accept the peer reviews and follow-up as discussed in executive session. Engelhart seconded the motion. **MOTION PASSED.**

Engelhart made a motion to accept the consent agreement as discussed in executive session. Tolsma seconded the motion. Tolsma seconded the motion. **MOTION PASSED** (Strand abstained)

FUTURE MEETING DATES (all times CST)
December 14, 2023 – 9:00 a.m. Zoom meeting
January 24, 2024 – 9:00 a.m. Zoom meeting

Olson made a motion to adjourn the meeting. Engelhart seconded the motion. **MOTION PASSED.**

All business having come before the board was concluded and Chair Deidre Budahl adjourned the meeting at 10:32 a.m.

**CERTIFIED PUBLIC ACCOUNTANT CERTIFICATES
BOARD COPY**

Issued Through December 7, 2023

Number	Name	Date Issued	Location
3668	Jordan Michael Fox	11/21/23	Amsterdam, Netherlands
3669	Conner James Paulsen	11/27/23	Sioux Falls, SD

**FIRM PERMITS TO PRACTICE PUBLIC ACCOUNTANCY
BOARD COPY**

**Issued Through
December 7, 2023**

Number	Name	Date Issued	Basis/Comments
1794	Barnett Professional, PLLC Sioux Falls, SD	11/28/23	New Firm
1795	Shaw & Associates, PLLC Marshall, MN	11/30/23	New Firm
1796	The Whitlock Company, LLC Springfield, MO	12/01/23	New Firm

STATE OF SOUTH DAKOTA
CASH CENTER BALANCES
AS OF: 11/30/2023

AGENCY: 10 LABOR & REGULATION
BUDGET UNIT: 1031 BOARD OF ACCOUNTANCY - INFO

COMPANY	CENTER	ACCOUNT	BALANCE	DR/CR	CENTER DESCRIPTION
6503	103100061802	1140000	481,856.86	DR	BOARD OF ACCOUNTANCY
COMPANY/SOURCE TOTAL 6503 618			481,856.86	DR *	
COMP/BUDG UNIT TOTAL 6503 1031			481,856.86	DR **	
BUDGET UNIT TOTAL 1031			481,856.86	DR ***	

STATE OF SOUTH DAKOTA
MONTHLY EXPENDITURE REPORT
FOR PERIOD ENDING: 11/30/2023

AGENCY 10 LABOR & REGULATION
BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/CR
COMPANY NO		6503								
COMPANY NAME		PROFESSIONAL & LICENSING BOARDS								
6503	103100061802	51010100	CGEX231026	11/01/2023					3,453.76	DR
6503	103100061802	51010100	CGEX231114	11/17/2023					3,420.64	DR
6503	103100061802	51010100	CGEX231122	11/24/2023					400.00	DR
OBJSUB:		5101010 F-T EMP SAL & WAGES								
6503	103100061802	51010200	CGEX231026	11/01/2023					7,274.40	DR *
6503	103100061802	51010200	CGEX231114	11/17/2023					2,394.32	DR
6503	103100061802	51010200	CGEX231114	11/17/2023					2,890.76	DR
OBJSUB:		5101020 P-T/TEMP EMP SAL & WAGES								
6503	103100061802	51010300	CGEX231026	11/01/2023					5,285.08	DR *
6503	103100061802	51010300	CGEX231114	11/17/2023					60.00	DR
6503	103100061802	51010300	CGEX231114	11/17/2023					720.00	DR
OBJSUB:		5101030 BOARD & COMM MBRS FEES								
OBJECT:		5101 EMPLOYEE SALARIES								
6503	103100061802	51020100	CGEX231026	11/01/2023					780.00	DR *
6503	103100061802	51020100	CGEX231114	11/17/2023					13,339.48	DR **
6503	103100061802	51020100	CGEX231114	11/17/2023					406.35	DR
6503	103100061802	51020100	CGEX231122	11/24/2023					492.28	DR
6503	103100061802	51020100	CGEX231122	11/24/2023					30.60	DR
OBJSUB:		5102010 OASI-EMPLOYER'S SHARE								
6503	103100061802	51020200	CGEX231026	11/01/2023					929.23	DR *
6503	103100061802	51020200	CGEX231114	11/17/2023					313.25	DR
6503	103100061802	51020200	CGEX231114	11/17/2023					328.28	DR
6503	103100061802	51020200	CGEX231122	11/24/2023					24.00	DR
OBJSUB:		5102020 RETIREMENT-ER SHARE								
6503	103100061802	51020600	CGEX231026	11/01/2023					665.53	DR *
6503	103100061802	51020600	CGEX231114	11/17/2023					1,014.61	DR
6503	103100061802	51020600	CGEX231114	11/17/2023					1,010.58	DR
OBJSUB:		5102060 HEALTH/LIFE INS.-ER SHARE								
6503	103100061802	51020800	CGEX231026	11/01/2023					2,025.19	DR *
6503	103100061802	51020800	CGEX231114	11/17/2023					10.53	DR
6503	103100061802	51020800	CGEX231114	11/17/2023					11.37	DR
6503	103100061802	51020800	CGEX231122	11/24/2023					.72	DR
OBJSUB:		5102080 WORKER'S COMPENSATION								
6503	103100061802	51020900	CGEX231026	11/01/2023					22.62	DR *
6503	103100061802	51020900	CGEX231114	11/17/2023					1.55	DR
6503	103100061802	51020900	CGEX231114	11/17/2023					1.65	DR
6503	103100061802	51020900	CGEX231122	11/24/2023					.10	DR
OBJSUB:		5102090 UNEMPLOYMENT COMPENSATION								
OBJECT:		5102 EMPLOYEE BENEFITS								
GROUP:		51 PERSONAL SERVICES								
6503	103100061802	52040500	24-1000-02510129	11/10/2023	00882491	GLSOLUTION	12290765		16,985.35	DR ***
6503	103100061802	52040500	24-1000-02510129	11/10/2023	00882491	GLSOLUTION	12290765		6,307.56	DR
OBJSUB:		5204050 COMPUTER CONSULTANT								
6503	103100061802	52041800	DP410099	12/01/2023					6,307.56	DR *
6503	103100061802	52041800	DP410099	12/01/2023					629.95	DR
OBJSUB:		5204180 COMPUTER SERVICES-STATE								
6503	103100061802	52041800	DP410099	12/01/2023					629.95	DR *

STATE OF SOUTH DAKOTA
 MONTHLY EXPENDITURE REPORT
 FOR PERIOD ENDING: 11/30/2023

AGENCY 10 LABOR & REGULATION
 BUDGET UNIT 1031 BOARD OF ACCOUNTANCY - INFO
 CENTER-5 10310 BOARD OF ACCOUNTANCY

COMP	CENTER	ACCOUNT	DOCUMENT NUMBER	POSTING DATE	JV APPVL #, OR PAYMENT #	SHORT NAME	VENDOR NUMBER	VENDOR GROUP	AMOUNT	DR/ CR
6503	103100061802	52042000	FM409085	11/17/2023					2,049.52	DR
6503	103100061802	52042000	PL410055	11/24/2023					222.38	DR
	OBJSUB: 5204200	CENTRAL SERVICES							2,271.90	DR *
6503	103100061802	52042200	IN1101345	11/15/2023	02524383	ABBUSINESS	12036980		86.31	DR
	OBJSUB: 5204220	EQUIPMENT SERV & MAINT							86.31	DR *
6503	103100061802	52042300	24I003 JUL-JUN23	11/15/2023	311698	SUNSETOFFI	12627537		171.03	DR
	OBJSUB: 5204230	JANITORIAL & MAINT SERV							171.03	DR *
6503	103100061802	52045210	ACCOUNTRENT23-24	11/15/2023	311121	MCGINNISRO	12074040		1,380.75	DR
	OBJSUB: 5204521	REVENUE BOND LEASE PYMTS							1,380.75	DR *
6503	103100061802	52045300	TL410144	11/17/2023					92.00	DR
6503	103100061802	52045300	8381416X10242023	11/24/2023	00065738	ATTMOBILIT	12279233		103.46	DR
	OBJSUB: 5204530	TELECOMMUNICATIONS SRVCS							195.46	DR *
6503	103100061802	52045400	5159417006 0923	11/15/2023	02524269	XCELEENERGY	12023853		35.26	DR
	OBJSUB: 5204540	ELECTRICITY							35.26	DR *
6503	103100061802	52047400	CI104A-019	11/17/2023	353898				112.27	DR
6503	103100061802	52047400	E104-089	11/10/2023	JV24354				285.14	DR
6503	103100061802	52047400	E104-089	11/10/2023	JV24354				285.14	DR
6503	103100061802	52047400	E104-089	11/10/2023	JV24354				285.14	CR
6503	103100061802	52047400	R104-011	11/10/2023					285.14	DR
6503	103100061802	52047400	R104-011	11/10/2023					285.14	CR
	OBJSUB: 5204740	BANK FEES AND CHARGES							397.41	DR *
6503	103100061802	52049600	996	11/15/2023	00882584	NATIONALAS	12005047		5,607.64	DR
	OBJSUB: 5204960	OTHER CONTRACTUAL SERVICE							5,607.64	DR *
	OBJECT: 5204	CONTRACTUAL SERVICES							17,083.27	DR **
6503	103100061802	52050200	0002838	11/08/2023	00882225	ECOWATERSY	12627232		25.35	DR
	OBJSUB: 5205020	OFFICE SUPPLIES							25.35	DR *
	OBJECT: 5205	SUPPLIES & MATERIALS							25.35	DR **
6503	103100061802	5228000	T104-063	11/17/2023					395.85	DR
	OBJSUB: 5228000	OPER TRANS OUT -NON BUDGT							395.85	DR *
	OBJECT: 5228	NONOP EXP/NONBGTD OP TR							395.85	DR **
	GROUP: 52	OPERATING EXPENSES							17,504.47	DR ***
	COMP: 6503								34,489.82	DR ****
	CNTR: 103100061802								34,489.82	DR *****
	B. UNIT: 1031								34,489.82	DR *****

South Dakota Board of Accountancy
Balance Sheet
As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
1130000 · Local Checking - FIB	388.52
1140000 · Pool Cash State of SD	481,856.86
Total Checking/Savings	482,245.38
Other Current Assets	
1131000 · Interest Income Receivable	2,092.07
1213000 · Investment Income Receivable	3,147.26
Total Other Current Assets	5,239.33
Total Current Assets	487,484.71
Fixed Assets	
1670000 · Computer Software	
Original Cost	34,075.00
1770000 · Depreciation	-31,708.70
Total 1670000 · Computer Software	2,366.30
Total Fixed Assets	2,366.30
TOTAL ASSETS	489,851.01
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2110000 · Accounts Payable	12,947.80
Total Accounts Payable	12,947.80
Other Current Liabilities	
2430000 · Accrued Wages Payable	12,000.19
2810000 · Amounts Held for Others	37,959.09
Total Other Current Liabilities	49,959.28
Total Current Liabilities	62,907.08
Long Term Liabilities	
2960000 · Compensated Absences Payable	37,744.93
Total Long Term Liabilities	37,744.93
Total Liabilities	100,652.01
Equity	
3220000 · Net Position	315,458.44
3300100 · Invested In Capital Assets	2,366.58
3900 · Retained Earnings	-46,307.02
Net Income	117,681.00
Total Equity	389,199.00
TOTAL LIABILITIES & EQUITY	489,851.01

South Dakota Board of Accountancy

Profit & Loss Budget vs. Actual

July through November 2023

	Jul - Nov 23	Budget	\$ Over Bud...	% of Budget
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,250.00	2,500.00	-1,250.00	50.0%
4293551 · Certificate Renewals-Active	68,240.00	62,500.00	5,740.00	109.2%
4293552 · Certificate Renewals-Inactive	19,600.00	19,500.00	100.00	100.5%
4293553 · Certificate Renewals-Retired	1,990.00	1,650.00	340.00	120.6%
4293554 · Initial Firm Permits	250.00	700.00	-450.00	35.7%
4293555 · Firm Permit Renewals	15,200.00	14,500.00	700.00	104.8%
4293557 · Initial Audit	60.00	700.00	-640.00	8.6%
4293558 · Re-Exam Audit	1,230.00	1,960.00	-730.00	62.8%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293561 · Late Fees-Certificate Renewals	3,150.00	3,000.00	150.00	105.0%
4293563 · Late Fees-Firm Permit Renewals	400.00	500.00	-100.00	80.0%
4293564 · Late Fees-Peer Review	600.00	1,300.00	-700.00	46.2%
4293566 · Firm Permit Owners	132,485.00	127,000.00	5,485.00	104.3%
4293567 · Peer Review Admin Fee	825.00	5,500.00	-4,675.00	15.0%
4293568 · Firm Permit Name Change	100.00	100.00	0.00	100.0%
4293569 · Initial FAR	90.00	1,140.00	-1,050.00	7.9%
4293570 · Initial REG	30.00	660.00	-630.00	4.5%
4293571 · Inital BEC	600.00	930.00	-330.00	64.5%
4293572 · Re-Exam FAR	270.00	1,860.00	-1,590.00	14.5%
4293573 · Re-Exam REG	780.00	2,310.00	-1,530.00	33.8%
4293574 · Re-Exam BEC	1,230.00	2,310.00	-1,080.00	53.2%
4491000 · Interest and Dividend Revenue	10,330.93	8,000.00	2,330.93	129.1%
4896021 · Legal Recovery Cost	1,355.56	1,000.00	355.56	135.6%
Total Income	260,116.49	259,620.00	496.49	100.2%
Gross Profit	260,116.49	259,620.00	496.49	100.2%
Expense				
5101010 · F-T Emp Sal & Wages	35,580.36	92,983.00	-57,402.64	38.3%
5101020 · P-T/Temp Emp Sal & Wages	25,973.50	55,641.00	-29,667.50	46.7%
5101030 · Board & Comm Mbrs Fees	3,360.00	3,600.00	-240.00	93.3%
5102010 · OASI-Employer's Share	4,511.94	11,370.00	-6,858.06	39.7%
5102020 · Retirement-ER Share	3,253.33	8,917.00	-5,663.67	36.5%
5102060 · Health /Life Ins.-ER Share	10,206.72	30,633.00	-20,426.28	33.3%
5102080 · Worker's Compensation	110.76	357.00	-246.24	31.0%
5102090 · Unemployment Insurance	16.12	149.00	-132.88	10.8%
5203010 · In State-Auto-State Owned	0.00	250.00	-250.00	0.0%
5203020 · In State-Auto-Priv. Low Miles	160.72	400.00	-239.28	40.2%
5203030 · In State-Auto-Priv. High Miles	925.14	1,500.00	-574.86	61.7%
5203100 · In State-Lodging	233.53	1,000.00	-766.47	23.4%
5203120 · In State-Incidentals to Travel	0.00	100.00	-100.00	0.0%
5203140 · InState-Tax Meals-Not Overnight	42.00	100.00	-58.00	42.0%
5203150 · InState-Non Tax Meals-Overnight	153.32	400.00	-246.68	38.3%
5203220 · OS-Auto Private Low Mileage	203.84	0.00	203.84	100.0%
5203230 · OS-Auto Private High Mileage	573.24	200.00	373.24	286.6%
5203260 · OS-Air Commercial Carrier	1,962.29	7,000.00	-5,037.71	28.0%
5203280 · OS-Other Public Carrier	302.29	700.00	-397.71	43.2%
5203300 · OS-Lodging	6,609.76	9,000.00	-2,390.24	73.4%

South Dakota Board of Accountancy
Profit & Loss Budget vs. Actual
 July through November 2023

	Jul - Nov 23	Budget	\$ Over Bud...	% of Budget
5203320 · OS-Incidentals to Travel	399.00	500.00	-101.00	79.8%
5203350 · OS-Non Taxable Meals-Overnight	716.00	1,000.00	-284.00	71.6%
5204010 · Subscriptions	0.00	1,000.00	-1,000.00	0.0%
5204020 · Dues and Membership Fees	3,200.00	3,900.00	-700.00	82.1%
5204030 · Legal Document Fees	0.00	300.00	-300.00	0.0%
5204040 · Consultant Fees-Accounting	0.00	4,100.00	-4,100.00	0.0%
5204050 · Consultant Fees - Computer	12,615.12	27,000.00	-14,384.88	46.7%
5204080 · Consultant Fees--Legal	0.00	0.00	0.00	0.0%
5204160 · Workshop Registration Fees	1,590.00	7,500.00	-5,910.00	21.2%
5204180 · Computer Services-State	2,529.85	6,000.00	-3,470.15	42.2%
5204181 · Computer Development Serv-State	0.00	2,000.00	-2,000.00	0.0%
5204200 · Central Services	5,266.25	9,000.00	-3,733.75	58.5%
5204220 · Equipment Service & Maintenance	29.48	300.00	-270.52	9.8%
5204230 · Janitorial/Maintenance Services	855.15	2,100.00	-1,244.85	40.7%
5204330 · Computer Software Lease	1,650.76	190.00	1,460.76	868.8%
5204340 · Computer Software Maintenance	0.00	1,000.00	-1,000.00	0.0%
5204360 · Advertising-Newspapers	145.78	500.00	-354.22	29.2%
5204390 · Advertising-Brochures	0.00	0.00	0.00	0.0%
5204440 · Newsletter Publishing	0.00	100.00	-100.00	0.0%
5204460 · Equipment Rental	1,067.36	4,000.00	-2,932.64	26.7%
5204480 · Microfilm and Photography	0.00	0.00	0.00	0.0%
5204490 · Rents Privately Owned Property	0.00	0.00	0.00	0.0%
5204510 · Rent-Other	0.00	500.00	-500.00	0.0%
5204521 · Revenue Bond Lease Payment	4,142.25	16,569.00	-12,426.75	25.0%
5204530 · Telecommunications Services	744.16	5,500.00	-4,755.84	13.5%
5204540 · Electricity	133.93	900.00	-766.07	14.9%
5204560 · Water	50.70	240.00	-189.30	21.1%
5204590 · Insurance Premiums/Surety Bonds	0.00	1,710.00	-1,710.00	0.0%
5204730 · Maintenance Contracts	0.00	0.00	0.00	0.0%
5204740 · Bank Fees and Charges	5,255.37	7,650.00	-2,394.63	68.7%
5204960 · Other Contractual Services	0.00	0.00	0.00	0.0%
5205020 · Office Supplies	242.42	3,000.00	-2,757.58	8.1%
5205028 · Office Supplies-2	0.00	0.00	0.00	0.0%
5205040 · Education & Instr. Supplies	0.00	300.00	-300.00	0.0%
5205310 · Printing State	0.00	100.00	-100.00	0.0%
5205320 · Printing/Duplicating/Binding Co	120.45	500.00	-379.55	24.1%
5205330 · Supplemental Publications	0.00	700.00	-700.00	0.0%
5205340 · Microfilm Supplies/Materials	0.00	0.00	0.00	0.0%
5205350 · Postage	2,000.00	2,000.00	0.00	100.0%
5207430 · Office Machines	0.00	100.00	-100.00	0.0%
5207900 · Computer Hardware	0.00	6,800.00	-6,800.00	0.0%
5207950 · System Development	0.00	1,000.00	-1,000.00	0.0%
5207955 · Computer Hardware Other	0.00	500.00	-500.00	0.0%
5207960 · Computer Software Expense	0.00	1,000.00	-1,000.00	0.0%
5228000 · Operating Transfers Out-NonBudg	3,136.30	8,300.00	-5,163.70	37.8%
5228030 · Depreciation Expense	2,366.30	5,679.12	-3,312.82	41.7%
Total Expense	142,435.49	357,838.12	-215,402.63	39.8%
Net Ordinary Income	117,681.00	-98,218.12	215,899.12	-119.8%
Net Income	117,681.00	-98,218.12	215,899.12	-119.8%

South Dakota Board of Accountancy
PREVIOUS YEAR MONTHLY COMPARISON
November 2023

	<u>Nov 23</u>	<u>Nov 22</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	175.00	0.00	175.00	100.0%
4293555 · Firm Permit Renewals	50.00	0.00	50.00	100.0%
4293558 · Re-Exam Audit	180.00	60.00	120.00	200.0%
4293560 · Late Fees-Initial Certificate	50.00	0.00	50.00	100.0%
4293563 · Late Fees-Firm Permit Renewals	50.00	0.00	50.00	100.0%
4293564 · Late Fees-Peer Review	0.00	50.00	-50.00	-100.0%
4293566 · Firm Permit Owners	520.00	0.00	520.00	100.0%
4293568 · Firm Permit Name Change	0.00	50.00	-50.00	-100.0%
4293569 · Initial FAR	0.00	30.00	-30.00	-100.0%
4293571 · Inital BEC	120.00	0.00	120.00	100.0%
4293572 · Re-Exam FAR	60.00	120.00	-60.00	-50.0%
4293573 · Re-Exam REG	150.00	30.00	120.00	400.0%
4293574 · Re-Exam BEC	390.00	120.00	270.00	225.0%
4491000 · Interest and Dividend Revenue	0.22	0.07	0.15	214.3%
Total Income	<u>1,745.22</u>	<u>460.07</u>	<u>1,285.15</u>	<u>279.3%</u>
Gross Profit	1,745.22	460.07	1,285.15	279.3%
Expense				
5101010 · F-T Emp Sal & Wages	7,274.40	4,276.23	2,998.17	70.1%
5101020 · P-T/Temp Emp Sal & Wages	5,285.08	3,481.10	1,803.98	51.8%
5101030 · Board & Comm Mbrs Fees	780.00	1,140.00	-360.00	-31.6%
5102010 · OASI-Employer's Share	929.23	630.75	298.48	47.3%
5102020 · Retirement-ER Share	665.53	460.76	204.77	44.4%
5102060 · Health /Life Ins.-ER Share	2,025.19	1,348.72	676.47	50.2%
5102080 · Worker's Compensation	22.62	18.63	3.99	21.4%
5102090 · Unemployment Insurance	3.30	0.99	2.31	233.3%
5203030 · In State-Auto-Priv. High Miles	74.46	0.00	74.46	100.0%
5203150 · InState-Non Tax Meals-Overnight	0.00	40.00	-40.00	-100.0%
5203260 · OS-Air Commercial Carrier	1,174.89	1,706.40	-531.51	-31.2%
5203280 · OS-Other Public Carrier	197.19	84.50	112.69	133.4%
5203300 · OS-Lodging	3,190.60	2,398.62	791.98	33.0%
5203320 · OS-Incidentals to Travel	159.00	106.00	53.00	50.0%
5203350 · OS-Non Taxable Meals-Overnight	362.00	250.00	112.00	44.8%
5204050 · Consultant Fees - Computer	0.00	5,925.93	-5,925.93	-100.0%
5204180 · Computer Services-State	0.00	528.30	-528.30	-100.0%
5204200 · Central Services	2,271.90	1,380.04	891.86	64.6%
5204220 · Equipment Service & Maintenance	7.31	5.72	1.59	27.8%
5204230 · Janitorial/Maintenance Services	171.03	159.84	11.19	7.0%
5204460 · Equipment Rental	79.00	751.36	-672.36	-89.5%
5204521 · Revenue Bond Lease Payment	0.00	1,380.75	-1,380.75	-100.0%
5204530 · Telecommunications Services	195.46	223.55	-28.09	-12.6%
5204540 · Electricity	53.59	29.75	23.84	80.1%
5204740 · Bank Fees and Charges	397.41	105.63	291.78	276.2%
5205020 · Office Supplies	0.00	25.00	-25.00	-100.0%
5205320 · Printing/Duplicating/Binding Co	32.85	0.00	32.85	100.0%
5228000 · Operating Transfers Out-NonBudg	395.85	167.52	228.33	136.3%
5228030 · Depreciation Expense	473.26	473.26	0.00	0.0%
Total Expense	<u>26,221.15</u>	<u>27,099.35</u>	<u>-878.20</u>	<u>-3.2%</u>
Net Ordinary Income	<u>-24,475.93</u>	<u>-26,639.28</u>	<u>2,163.35</u>	<u>8.1%</u>
Net Income	<u>-24,475.93</u>	<u>-26,639.28</u>	<u>2,163.35</u>	<u>8.1%</u>

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through November 2023

	<u>Jul - Nov 23</u>	<u>Jul - Nov 22</u>	<u>\$ Change</u>	<u>% Change</u>
Ordinary Income/Expense				
Income				
4293550 · Initial Individual Certificate	1,250.00	875.00	375.00	42.9%
4293551 · Certificate Renewals-Active	68,240.00	64,400.00	3,840.00	6.0%
4293552 · Certificate Renewals-Inactive	19,600.00	18,450.00	1,150.00	6.2%
4293553 · Certificate Renewals-Retired	1,990.00	1,760.00	230.00	13.1%
4293554 · Initial Firm Permits	250.00	400.00	-150.00	-37.5%
4293555 · Firm Permit Renewals	15,200.00	14,250.00	950.00	6.7%
4293557 · Initial Audit	60.00	270.00	-210.00	-77.8%
4293558 · Re-Exam Audit	1,230.00	690.00	540.00	78.3%
4293560 · Late Fees-Initial Certificate	50.00	150.00	-100.00	-66.7%
4293561 · Late Fees-Certificate Renewals	3,150.00	2,450.00	700.00	28.6%
4293563 · Late Fees-Firm Permit Renewals	400.00	300.00	100.00	33.3%
4293564 · Late Fees-Peer Review	600.00	750.00	-150.00	-20.0%
4293566 · Firm Permit Owners	132,485.00	119,785.00	12,700.00	10.6%
4293567 · Peer Review Admin Fee	825.00	975.00	-150.00	-15.4%
4293568 · Firm Permit Name Change	100.00	75.00	25.00	33.3%
4293569 · Initial FAR	90.00	270.00	-180.00	-66.7%
4293570 · Initial REG	30.00	60.00	-30.00	-50.0%
4293571 · Inital BEC	600.00	150.00	450.00	300.0%
4293572 · Re-Exam FAR	270.00	570.00	-300.00	-52.6%
4293573 · Re-Exam REG	780.00	630.00	150.00	23.8%
4293574 · Re-Exam BEC	1,230.00	600.00	630.00	105.0%
4491000 · Interest and Dividend Revenue	10,330.93	4,114.55	6,216.38	151.1%
4896021 · Legal Recovery Cost	1,355.56	0.00	1,355.56	100.0%
Total Income	<u>260,116.49</u>	<u>231,974.55</u>	<u>28,141.94</u>	<u>12.1%</u>
Gross Profit	260,116.49	231,974.55	28,141.94	12.1%
Expense				
5101010 · F-T Emp Sal & Wages	35,580.36	22,033.42	13,546.94	61.5%
5101020 · P-T/Temp Emp Sal & Wages	25,973.50	21,151.56	4,821.94	22.8%
5101030 · Board & Comm Mbrs Fees	3,360.00	3,120.00	240.00	7.7%
5102010 · OASI-Employer's Share	4,511.94	3,081.89	1,430.05	46.4%
5102020 · Retirement-ER Share	3,253.33	2,586.35	666.98	25.8%
5102060 · Health /Life Ins.-ER Share	10,206.72	10,410.29	-203.57	-2.0%
5102080 · Worker's Compensation	110.76	103.57	7.19	6.9%
5102090 · Unemployment Insurance	16.12	5.64	10.48	185.8%
5203020 · In State-Auto-Priv. Low Miles	160.72	119.37	41.35	34.6%
5203030 · In State-Auto-Priv. High Miles	925.14	528.36	396.78	75.1%
5203100 · In State-Lodging	233.53	225.00	8.53	3.8%
5203140 · InState-Tax Meals-Not Overnight	42.00	42.00	0.00	0.0%
5203150 · InState-Non Tax Meals-Overnight	153.32	194.00	-40.68	-21.0%
5203220 · OS-Auto Private Low Mileage	203.84	0.00	203.84	100.0%
5203230 · OS-Auto Private High Mileage	573.24	0.00	573.24	100.0%
5203260 · OS-Air Commercial Carrier	1,962.29	3,006.10	-1,043.81	-34.7%
5203280 · OS-Other Public Carrier	302.29	316.07	-13.78	-4.4%
5203300 · OS-Lodging	6,609.76	3,544.98	3,064.78	86.5%
5203320 · OS-Incidentals to Travel	399.00	154.00	245.00	159.1%
5203350 · OS-Non Taxable Meals-Overnight	716.00	454.00	262.00	57.7%
5204020 · Dues and Membership Fees	3,200.00	3,200.00	0.00	0.0%

South Dakota Board of Accountancy
PREVIOUS YEAR TO DATE MONTHLY COMPARISON
 July through November 2023

	<u>Jul - Nov 23</u>	<u>Jul - Nov 22</u>	<u>\$ Change</u>	<u>% Change</u>
5204050 · Consultant Fees - Computer	12,615.12	11,851.86	763.26	6.4%
5204160 · Workshop Registration Fees	1,590.00	3,475.00	-1,885.00	-54.2%
5204180 · Computer Services-State	2,529.85	2,113.20	416.65	19.7%
5204200 · Central Services	5,266.25	3,666.01	1,600.24	43.7%
5204220 · Equipment Service & Maintenance	29.48	27.16	2.32	8.5%
5204230 · Janitorial/Maintenance Services	855.15	799.20	55.95	7.0%
5204330 · Computer Software Lease	1,650.76	186.87	1,463.89	783.4%
5204360 · Advertising-Newspapers	145.78	0.00	145.78	100.0%
5204460 · Equipment Rental	1,067.36	1,688.72	-621.36	-36.8%
5204521 · Revenue Bond Lease Payment	4,142.25	6,903.75	-2,761.50	-40.0%
5204530 · Telecommunications Services	744.16	1,625.70	-881.54	-54.2%
5204540 · Electricity	133.93	250.47	-116.54	-46.5%
5204560 · Water	50.70	44.70	6.00	13.4%
5204740 · Bank Fees and Charges	5,255.37	4,960.50	294.87	5.9%
5205020 · Office Supplies	242.42	279.82	-37.40	-13.4%
5205320 · Printing/Duplicating/Binding Co	120.45	91.25	29.20	32.0%
5205350 · Postage	2,000.00	2,000.00	0.00	0.0%
5205700 · Retail Gasoline	0.00	39.75	-39.75	-100.0%
5228000 · Operating Transfers Out-NonBudg	3,136.30	2,030.09	1,106.21	54.5%
5228030 · Depreciation Expense	2,366.30	2,366.30	0.00	0.0%
Total Expense	<u>142,435.49</u>	<u>118,676.95</u>	<u>23,758.54</u>	<u>20.0%</u>
Net Ordinary Income	<u>117,681.00</u>	<u>113,297.60</u>	<u>4,383.40</u>	<u>3.9%</u>
Net Income	<u>117,681.00</u>	<u>113,297.60</u>	<u>4,383.40</u>	<u>3.9%</u>

REPORT TO BOARD ON NASBA ED/LEGAL COUNSEL CONFERENCE

Nicole Kasin

The NASBA Executive Directors Conference will be held in Nashville, TN, March 25-27, 2024.

The NASBA Legal Counsel Conference will be held in Nashville, TN, March 25-27, 2024.

This is a request for the Board to approve travel for the Executive Director and Legal Counsel to attend the conferences.



42nd Annual Conference for Executive Directors and Board Staff

Nashville, Tennessee

March 25- 27, 2024

(Central Time)

AGENDA

Monday, March 25, 2024

9:00 am – 12:00 pm **Executive Director Committee Meeting**
State Society Relations Committee Meeting

1:00 – 2:00 pm **Registration**

2:00 – 2:15 pm **Welcome** *(with Legal & State Society CEOs)*

Presiding: D. Boyd Busby, CPA
Alabama State Board of Public Accountancy

2:15 – 3:00 pm **NASBA Report from Leadership** *(with Legal & State Society CEOs)*

Speakers: Stephanie Saunders, CPA, 2023-2024 Chair
NASBA

Ken L. Bishop, President & CEO
NASBA

3:00 – 3:30 pm **Legislative Update/Anti-Regulation & ARPL**
(with Legal & State Society CEOs)

Speakers:

John Johnson, Director Legislative & Governmental Affairs,
NASBA



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3:30- 4:30 pm

Legal Cases and Federal Agency Discipline
(with Legal & State Society CEOs)

Speakers: Elizabeth Wolfe, Esq, Regulatory Counsel
NASBA

4:30-4:45pm

Recap and Announcements *(with Legal & State Society CEOs)*

4:45 pm

Adjourn

6:00 pm

Welcome Reception *(with Legal & State Society CEOs)*

Tuesday, March 26, 2024

7:15 – 8:30 am

Complimentary Headshots

7:30 – 8:30 am

Breakfast

8:30 – 9:15 am

Use of Title/Principal Place of Business *(with Legal & State Society CEOs)*

Speakers:

9:15 – 10:00 am

Ryan Wolfe Cases *(with State Society CEOs)*

Speakers: PCAOB – (non-enforcement person)



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10:00 – 10:30 am **Update from Stephanie’s task force** *(with State Society CEOs)*

Speaker:

10:30 – 11:00 am **Break**

11:00 – 11:45 am **Peer Review and Enforcement Related Issues** *(with State Society CEOs)*

Speakers:

11:45 am – 12:30 pm **CPA Examination Update** *(with State Society CEOs)*

Speakers: Colleen Conrad, CPA, Executive Vice President & COO
NASBA

Michael Decker, Vice President
CPA Examination and Pipeline – Public Accounting
AICPA

12:30 – 2:00 pm **Lunch** *(with Legal & State Society CEOs)*

2:00 – 2:30 pm **Peer Review Update** *(with State Society CEOs)*

Speakers:

2:30 – 3:15 pm **Board and Society Collaboration** *(with State Society CEOs)*

Speakers:



42nd Annual Conference for Executive Directors and Board Staff

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3:15 – 3:45 pm	Break
3:45 – 4:30 pm	Accountancy Licensing Database <i>(with State Society CEOs)</i>
	Speakers:
4:30 –5:00 pm	Recap and Announcements <i>(with State Society CEOs)</i>
5:00 pm	Adjourn

Wednesday, March 27, 2024

8:00 - 9:00 am	Breakfast
9:00 - 9:30-am	Emerging Issues
	Speaker:
9:30 – 10:30 am	Executive Director Breakout (Closed Session) Board Staff Breakout (Closed Session)
10:30 – 11:00 am	Break



42nd Annual Conference for Executive Directors and Board Staff

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(Central Time)

AGENDA

11:00am – 12:30 pm	Executive Director Breakout (Closed Session) Board Staff Breakout (Closed Session)
12:30 – 2:00 pm	Lunch
2:00 – 3:30 pm	Executive Director Breakout (Closed Session) Board Staff Breakout (Closed Session)
3:30 – 4:00 pm	Executive Director Q&A Session with NASBA Leadership (Closed Session)
	Presiding: D. Boyd Busby, CPA Alabama State Board of Public Accountancy
4:00 pm	Adjourn
6:30 pm	Closing Celebration

Thursday, March 28, 2024

9:00 am – 12:00 pm	Executive Director Committee Meeting
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EXECUTIVE DIRECTOR'S REPORT

Nicole Kasin

CPE Extensions

There were 68 administrative extensions granted for the CPE reporting period ending June 30, 2023 through. The extensions are valid through 9-30-23. 96% of those granted extensions have already reported their completed CPE. The remaining 4% have a second extension or other action pending.

CPE Audits

The list of licensees has been selected for CPE audits and letters were sent out to those selected on September 19, 2023. The documentation was due in our office no later than October 31, 2023. Those that have not complied or failed have action pending. The following is the current status of the audits as of December 6, 2023.

	Selected	Complied	Not Complied	Granted Extension	Approved CPE Audit	Failed CPE Audit
CPA (Active)	126	123	3	3	101	1
CPA – Out of State Affidavit	125	125	0	0	125	0

Administrative Rules Process

The hearing before the interim rules committee was November 7. The rules were deemed to have completed the process. The final rules were submitted to the Secretary of State and received November 15, 2023. The rules become effective 20 days after the filing so the effective date was December 5, 2023. The other rules that we called out with the effective date of January 1, 2024 are reflected also.

Board Discussion

- Any New Business/topics?

National Association of State Boards of Accountancy, Inc.

Meeting of the Board of Directors

July 21, 2023 – Napa, CA

Call to Order

A meeting of the Board of Directors of the National Association of State Boards of Accountancy was called to order by Chair Richard N. Reisig at 9:00 a.m. PDT on Friday, July 21, 2023.

Chair Reisig asked President and Chief Executive Officer Ken L. Bishop to report on the meeting's attendance.

Report of Attendance

President and CEO Ken Bishop reported the following were in attendance:

Officers

Richard N. Reisig, CPA (MT), Chair
Stephanie M. Saunders, CPA (VA), Vice Chair
W. Michael Fritz, CPA (OH), Past Chair
Maria E. Caldwell, CPA (FL), Treasurer
Nicola Neilon, CPA (NV), Secretary

Directors-at-Large

J. Coalter Baker, CPA (TX)
Jack Anderson Bonner, Jr., CPA (TN)
Jimmy E. Burkes, CPA (MS)
Stephen F. Langowski, CPA (NY)
Jason D. Peery, CPA (ID)
Katrina Salazar, CPA (CA)
Kenya Y. Watts, CPA (OH)

Regional Directors

Nancy J. Corrigan, CPA (CA), Pacific Regional Director
Lynn V. Hutchinson, CPA (LA), Southwest Regional Director
Vikki G. Nunn, CPA (WY), Mountain Regional Director
Michael Schmitz, CPA (ND) Central Regional Director
Richard S. Silverman, CPA (NH) Northeast Regional Director*
Willie B. Sims, CPA (MS), Southeast Regional Director
Gerald Weinstein, CPA (OH), Great Lakes Regional Director
Arthur M. Winstead Jr., CPA (NC), Middle Atlantic Regional Director

Executive Directors' Liaison, John E. Patterson (OH), Executive Director, Accountancy Board of Ohio,

Staff

Ken L. Bishop, President and Chief Executive Officer

Colleen K. Conrad, CPA, Executive Vice President and Chief Operating Officer

Michael R. Bryant, CPA, Senior Vice President and Chief Financial Officer

Thomas Kenny, Chief Communications Officer

Troy Walker, CPA, Chief Accounting Officer

Alfonzo Alexander, Chief Ethics and Diversity Officer and President, Center for the Public Trust

* Attended virtually

President Bishop announced there was a quorum present.

Members Absent

None

Approval of Minutes

Secretary Nicola Neilon presented the minutes of the April 21, 2023, meeting. Ms. Neilon asked if there were any revisions. Being none, Ms. Neilon moved that the April 21, 2023, minutes be accepted. Jimmy Burkes seconded, and the motion passed.

Report of the Chair

Chair Reisig welcomed all. He reported that he had updated the Executive committee about his activities for the last quarter. He thanked the regional Directors for their efforts at the regional meetings; he advised that the meetings were well attended and well received. He reported that there were no current outside appointments, but that there are some upcoming.

Chair Reisig was pleased to report on the awards being recommended to the board of directors. The committee was chaired by Carlos Barrera, past chair.

Distinguished Service Award – Tyrone Dickerson (VA)

Lorraine Sachs Award – Kent Absec (ID)

William H. Van Rensselaer Public Service Award – Ted Long (OH)

Ms. Neilon made a motion that the recommendations from the Awards committee be accepted. Katrina Salazar seconded the motion, and it was approved unanimously.

Chair Reisig thanked the Board for the work that they do in facilitating and chairing their committees, specifically allowing the members to fully participate and to be engaged in the committee work.

Chair Reisig also reported on pipeline efforts and other activities such as speaking at Wyoming and Montana state society meetings, as well as at a meeting of the Financial Accounting Standards Advisory Council in Norwalk, Connecticut. He recently participated in the first National Pipeline Advisory Group meeting, a new group convened by AICPA. The timeline goal of the group is to present a discussion of preliminary work at the October AICPA Council meeting and issue a final report and strategy for pipeline at next May's AICPA Council meeting. He noted that everything is on the table, and the advisory group needs to be creative.

Report of the President & CEO

President Bishop welcomed all in his opening comments, noting that this will be a big year for NASBA, specifically noting a change in leadership, implementation of CPA Evolution, and the challenging political environment.

President Bishop congratulated Maria Caldwell for her nomination as Vice Chair.

Executive Vice President and Chief Operating Officer Colleen Conrad provided an organizational update highlighting recent staff-related events and staffing updates. An additional person will be employed focusing on data analytics. President Bishop noted that this is an opportunity to reboot the candidate performance book. Additionally, more leadership training will be offered for managers and supervisors; initial training has been mental health ally training. This is the time of year for staff evaluations, budget preparation and open enrollment for benefits. President Bishop noted that NASBA has done a lot to retain morale in a remote environment. President Bishop also noted that there has been a lot of effort in building a group of high-quality associate directors.

President Bishop updated the board members on activities with other organizations. He discussed participation with the Financial Accounting Foundation (FAF) and our increased relevance with that group. Chair Reisig added that, during a FAF board meeting which he attended, it was noted that John Johnson, NASBA's Director of Legislative and Governmental Affairs, has been connected with the FAF legislative support staff, knowing that NASBA can present them with good service, and they are excited on the synergy that can be gained by the relationship. President Bishop provided an overview of a recent meeting with The Accountants Coalition. Ms. Conrad updated the Board on the AICPA Spring Council meeting and, in particular, on a resolution that was presented and passed by the Council which stated that the AICPA has the role and responsibility to convene and facilitate collaborative discussion inclusive of major stakeholders regarding components of licensure including substantial equivalency. Chair Reisig noted that this resolution was the framework for the National Pipeline Advisory Group. Ms. Conrad provided a brief update on a recent PCAOB Standards and Emerging Issues Advisory Group meeting. Ms. Conrad attended a Utah state society meeting to speak on uniformity, substantial equivalency, and mobility. The AICPA's Auditing Standards Board met at the Nashville office in May; Ms. Conrad provided an overview of NASBA's role and its external appointment process.

President Bishop and Ms. Conrad reported on topics of international relevance. This included a discussion regarding CPACanada and the two provinces that are disassociating with CPACanada, as well as CPAIreland's leadership planned meeting with NASBA leadership in Nashville this fall. Also discussed was IESBA and IAASB's consideration of allowing non-accounting professionals' use of its code of professional conduct when providing services pertaining to ESG engagements.

President Bishop provided an update on the regional meetings, noting there was strong attendance and positive feedback. Almost every state was represented and there was good enthusiasm among attendees.

Ms. Conrad provided an update on NASBA operations. She noted that the CPAES and Gateway information technology projects are on target. She reported on the status of outsourcing of the Managed Security Service Provider (MSSP) program, and the virtual CISO position. She noted that NASBA is looking at the use of AI and LLMs, and a policy regarding the use of the tools before they are implemented is under development. A pilot initiative to enhance operational efficiency using AI and RPA is also under consideration. She noted that the Oregon Board of Accountancy recently began using NASBA CPA Examination Services and the CPE audit services. She also provided a high-level overview of the CPA Evolution communication plan for the remainder of 2023, specifically regarding candidate deadline communications, as well as other CPA Exam-related matters. Ms. Conrad provided an update on pipeline including increased attendance in accounting programs; 21 states have already voted to implement the 30-month conditional credit rule and others are bringing the concept to their boards for consideration. Ms. Conrad closed her report by providing an update on the Experience Learned and Earned (ELE) program, noting that the AICPA and NASBA are working through an MOU with a university and that the project is on track with a pilot this fall.

President Bishop described the importance of outreach to the boards of accountancy and noted that Vice President, State Board Relations Daniel Dustin is scheduling several board meetings. He provided a brief legislative update, including the potential for unilateral changes to licensing models that would impact states that have universal licensure provisions. He also provided an update on state society relations.

President Bishop congratulated Alfonzo Alexander, President, Center for the Public Trust (CPT) on a great student leadership conference. Mr. Alexander provided an update on student programming including 54 chapters in operation, including six at a Historically Black College and University (HBCU) campus, with another six in the pipeline. More than 5,500 students have enrolled in the online Certification Program. CPT is working on developing a second tier of programming to expand its reach. The online professional program has 19 states participating. Mr. Alexander concluded his remarks with a discussion on how the current ethics materials are being updated.

Thomas Kenny, Chief Communications Officer, updated the board members on future board of directors' meeting dates and locations.

Report of the Vice Chair

Vice Chair Stephanie M. Saunders reported that she attended many committee meetings and thanked Ms. Conrad, Noël Dedmon and Melissa Brennan for their assistance with committee assignments. There is another meeting planned for August 10th to finalize many of the committee assignments. She thanked the committee chairs for the hard work of the committees and emphasized the role of the chair of each committee in soliciting input from committee members. She noted that she had the opportunity to attend the new board member orientation at the western regional meeting.

Report of the Administration and Finance Committee

Treasurer Maria Caldwell began the committee report by providing an overview of the three parts of the committee's presentation: an overview of investment performance; a discussion of investment policy statement changes as recommended by the Administration and Finance committee; and a financial review. She thanked Senior Vice President and Chief Financial Officer Michael Bryant and Chief Accounting Officer Troy Walker for their efforts on behalf of NASBA.

Mr. Bryant reported that operations for the ten months ended May 2023 outperformed budget by \$3.4M, examination driven revenue exceeded budget due to volume increases, investment income has stabilized, and expenses are significantly less than budget. The projected fiscal year increase to net assets is \$6.2M.

Revenue was positively impacted by increased examination fees and Mr. Bryant reported that CPA examination sections have increased significantly over budgeted expectations in the second half of Fiscal 2023. CBT services revenue is up \$1.2M over budget, due to increases in exam sections and interest earnings on the escrow accounts. Expenses remained under budget primarily due to unfilled positions. Mr. Bryant reported that direct mission spending is projected at \$11.7M for 2023, an increase from the prior year, and that our net asset trend is positive, with a projection of \$78.0M in net assets at the end of FY23.

Mr. Bryant reported on the 2024 budget. CPA examination sections are expected to increase through the end of the year, but a downward trend is expected in 2024 due to the implementation of CPA Evolution. The consolidated budget has a projected increase in net assets of \$3.9M, with \$2.6M attributable to investments and \$1.3M in operating excess. The capital budget is \$2.9M.

Mr. Bryant also reported that investment returns for the trailing three years was 6.0% and for trailing 12 months was 7.8%. He noted that the investment performance was higher than the benchmark in the three-year, one year and quarter ended June 30, 2023, categories. Mr. Bryant discussed NASBA's liquidity as it related to cash balances which on June 30, 2023, were \$17.5M. There is an additional \$3.4M in expenditures expected for the Gateway and CPAES technology projects, resulting in an excess of available short-term funds over operating cash needs. However, given the return on bank investments, management has determined that the best approach is to leave the excess in cash rather than adding to the long-term investment portfolio.

Mr. Bryant noted that the Investment committee is recommending a change to the investment policy to update the investment objectives measurement period to cover a full market cycle, rather than the existing five-year moving period.

Ms. Caldwell made a motion to adopt the proposed investment policy statement changes, as recommended by the Investment committee and approved by the Administration and Finance Committee. The motion was seconded as coming from a standing committee of the board and the motion was approved.

Ms. Caldwell made a motion that the May 31, 2023, financial statements, as recommended by the Administrative and Finance committee, be accepted. The motion was seconded as coming from a standing committee of the board and the motion was approved.

Ms. Caldwell made a motion to approve the 2024 operating budget, as recommended by the Administration and Finance committee. The motion was seconded as coming from a standing committee of the board and the motion was approved.

Ms. Caldwell made a motion to approve the 2024 capital budget, as recommended by the Administration and Finance committee. The motion was seconded as coming from a standing committee of the board and the motion was approved.

Report of the Audit Committee

Mr. Schmitz reported that the committee met with management and the outside audit firm on May 4, 2023. Audit fieldwork is scheduled to begin the 3rd week of August. The audit firm will be onsite for approximately one week.

Report of the Nominating Committee

Mr. Fritz reported that there were 21 candidates for regional director and 19 candidates for at-large director. The committee met and nominated the following slate:

Vice Chair

Maria E. Caldwell (FL – Associate)

Directors-at-Large (three-year term) (first term)

Alison Houck Andrew (DE- Associate) (first term)

Barry Berkowitz (PA – Associate) (first term)

Nicola Neilon (NV – Associate) (second term)

Regional Directors (one-year term), a Regional Director may serve three one-year terms.

Michael Schmitz (ND – Delegate) – Central (third term)

Gerald Weinstein (OH – Delegate) – Great Lakes (second term)

Laurie Warwick (VA – Delegate) – Middle Atlantic (first term)

Dan Vuckovich (MT – Delegate) – Mountain (first term)

Timothy Egan (CT – Delegate) – Northeast (first term)

Nancy J. Corrigan (CA – Delegate) – Pacific (third term)
Willie Sims (MS- Delegate) – Southeast (second term)
Robin Byford (OK – Delegate) – Southwest (first term)

Mr. Fritz moved to approve the slate of candidates; Mr. Langowski second, and the vote was unanimous for approval.

Chair Reisig reminded the Board that the Board is responsible for selecting the member to fill Ms. Caldwell's unexpired term at the October board meeting.

Report of the Committee on Relations with Members Boards

Ms. Hutchinson provided an update on the committee's meeting on July 20th. Ms. Hutchinson also reviewed the topics discussed with the Executive committee including block scheduling for the exam, training sessions for the Facilitated State Board Access (FSBA) program for executive directors, and the AICPA Dynamic Audit Solution (DAS), as well as a third-party review of the system. The committee discussed and reviewed the regional meetings and the reviews of the attendees, and the upcoming regional calls and how to use the comments to support attendance at future meetings.

Report of the Peer Review Compliance Committee

Ms. Nunn reported on the activities of the Peer Review Compliance committee; including language to be presented to the Uniform Accountancy Act committee regarding the Facilitated State Board Access program.

Report of the Diversity Committee

Ms. Salazar reported that this has been a very active committee. She expressed thanks for members that had attended and provided feedback on the Diversity, Equity, and Inclusion training, and noted that the committee is excited about the planned website content updates. Ms. Salazar suggested that Nominating committee members also be invited to participate in the DEI training offered.

Report of the Executive Directors Committee

Mr. Patterson reported that, in his absence, Boyd Busby had filled in as committee chair and he was appreciative of his support. Mr. Patterson noted that the executive directors are working to assign mentors to the incoming executive directors and that they are cognizant of the number of imminent retirements. Mr. Patterson noted that there is a group of executive directors that are concerned about the level of education required for licensing, some that are concerned about CPE requirements and some that are concerned about the pass rate for the exam. Many of the executive directors are supportive of the 30-month extension to the rolling credit window.

Report of the Legislative Support Committee

Mr. Bonner referred to the earlier discussion of activities during the report of President Bishop. Mr. Silverman referred the board to a copy of a letter submitted by the New Hampshire board to the New Hampshire legislature opposing board consolidation efforts. The letter was also submitted as testimony to the New Hampshire Senate. He noted that similar issues are occurring in Nevada.

Policy Discussion

Credit Relief Initiative

President Bishop gave a brief history of the concept of providing conditional credit to candidates who stopped testing during the disruption of the pandemic noting there are approximately 18,000 candidates that passed at least one part of the exam and then left the pipeline during the pandemic. The concept is that this is a large group of people that took substantial steps towards becoming CPAs and this is a program that might entice them back into the pipeline by giving them an opportunity to have the lost credits extended. During this timeframe, there were substantial policy changes that were recommended by the CBT Admin committee to mitigate the disruption caused by the pandemic; however, there were some candidates who decided to abandon their CPA exam testing efforts.

Ms. Neilon made the motion to recommend to the task force convened by the CBT Admin Committee that they consider a path forward to implement the Board's recommendation for a credit relief initiative for candidates that lost credit during the public health emergency. Mr. Weinstein seconded, and the motion passed unanimously.

120/150 Legislative Related Issues

Mr. Bishop discussed comments made by various state boards and societies regarding the desire to roll back education requirements for licensing. Mr. Bishop expressed concerns regarding the impact on those states that have universal licensing rules as well as the impact on mobility and substantial equivalency. Mr. Bishop explained the concept of universal licensing to the Board. The Board expressed support for exploring alternative pathways to licensure and noted there is urgency in this matter.

Other/New Business

None

Future Meetings

Chair Reisig reviewed the dates of the regional meetings, and the next board of directors meeting to be held on October 27, 2023, in New York City, New York.

Executive Session

Chair Reisig adjourned the Board meeting and convened the Executive Session.

The Board reconvened at 4:47 pm.

Mr. Weinstein moved to adjourn the meeting of the board of directors at 4:49 pm PDT; Mr. Winstead seconded; motion passed unanimously.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.

Highlights of the Board of Directors Meeting

October 27, 2023 – New York, NY

At a duly called meeting of the Board of Directors of the National Association of State Boards of Accountancy, held on Friday, October 27, 2023, in New York, NY, the Board took the following actions:

- Unanimously approved the minutes of the July 21, 2023, Board of Directors meeting.
- Unanimously ratified the Executive Committee's acceptance of the July 31, 2023, audited financial statements as presented by Audit committee chair Michale Schmitz (ND).
- Unanimously approved the appointment of the fiscal 2024 independent auditors.
- Unanimously approved Troy Walker, Chief Accounting Officer, as a trustee of NASBA's 401(k) plan.
- Unanimously approved a motion to approve the issuance of an exposure draft the proposed revisions to the UAA Model Rules for peer review for a sixty-day comment period ending January 2, 2024.
- Unanimously approved a motion that the NASBA Board of Directors approve the proposed revisions to the Continuing Professional Education Standards and the Fields of Study document.
- Chair Richard Reisig (MT) reported that he had updated the Executive Committee about his activities for the last quarter.
- Vice Chair Stephanie Saunders (VA) reported that she participated in many committee meetings and regional conference calls. She reported the committee appointment process was nearly complete. She also reported on her work to create a President & CEO Selection committee.
- President Ken Bishop welcomed the 2023-24 board of directors' nominees. He also recognized Michael Bryant, Senior Vice President and Chief Financial Officer for his more than 25 years' service to NASBA.
- President Bishop and Executive Vice President and Chief Operating Officer Colleen Conrad reported on meetings held with several outside organizations including CPA Ireland, CA Ireland, and AICPA.
- Executive Vice President and Chief Operating Officer Conrad reported that the cutover to two new IT systems went well, and the projects were completed on time and on budget.
- Ms. Conrad reported that outreach continues to exam candidates who have notices to sit but who have not yet scheduled to sit for an exam section. She reported that exam volume was already 77% higher than last year.

- Heard an update from Ms. Conrad on the status of the adoption of the revised conditional credit rule and the Credit Relief Initiative by the boards of accountancy. She also reported that plans were underway to catch-up on the publication of the Candidate Performance books that ceased after 2019 to focus resources on the CPA Evolution initiative.
- Heard a report from the Administration and Finance Committee, that the current year increase in net assets was \$7.8 million. Total program revenue increased by \$4.1 million, or 12%, over the prior year, driven primarily by higher exam section volume, while total program expenses increased by \$2.3 million, or 7.2%, over the prior year. The net operating excess for fiscal year 2023 was \$4.0 million.
- Vice President, State Board Relations, Daniel Dustin, reported on recent interactions with the boards of accountancy, noting that boards are taking advantage of the capabilities of virtual meetings to invite he and other NASBA staff to provide input during board of accountancy meetings.
- Alfonzo Alexander, President of the Center for Public Trust, reported on the activities of the Center for Public Trust.
- Relations with Member Boards Chair Lynn Hutchinson (LA) provided an update on the activities of the committee's recent meeting including regional conference calls, third quarter FOCUS questions, and planning for the upcoming regional breakout sessions at the NASBA annual meeting.
- Heard alerts from various committees including the Regulatory Response committee, the Diversity committee, and the Executive Directors committee.

The next meeting of the NASBA Board of Directors will be held on January 19, 2024, in St. Thomas, Virgin Islands.

Distribution: State Board Chairs/Presidents, Members and Executive Directors, NASBA Board of Directors and Committee Chairs, and NASBA Staff Directors

Executive Summary
October 2023
Regional Directors' Focus Question Responses

47 Boards Responding

Central – Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota(2), and South Dakota.

Great Lakes – Illinois, Indiana(2), Michigan, Ohio, and Wisconsin. **(No Response: Pennsylvania)**

Middle Atlantic – Delaware, District of Columbia, Maryland, North Carolina, South Carolina, Virginia, and West Virginia.

Mountain – Montana, Nevada, Utah, and Wyoming. **(No Response: Colorado and Idaho)**

Northeast – Connecticut(2), Maine, New Hampshire, New Jersey, New York, and Rhode Island.
(No Response: Massachusetts and Vermont)

Pacific – Alaska, Arizona, California, Guam, Oregon, and Washington. **(No Response: CNMI and Hawaii)**

Southeast – Alabama, Florida, Georgia, Kentucky, Mississippi, Puerto Rico, Tennessee, and U.S. Virgin Islands.

Southwest – Arkansas, Louisiana, Oklahoma, and Texas. **(No Response: New Mexico)**

1. Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?
 - a. **Board:** California, and Texas.
 - b. **Relying on NASBA/AICPA (22 of 47):** Iowa, Minnesota, Missouri, Indiana, Michigan, Wisconsin, Delaware, DC, Maryland, Montana, Utah, Connecticut, New Hampshire, New Jersey, New York, Rhode Island, Alaska, Arizona, Oregon, Georgia, Puerto Rico, and USVI.
 - c. **Both (22 of 47):** Kansas, Nebraska, North Dakota, South Dakota, Illinois, Ohio, North Carolina, South Carolina, Virginia, West Virginia, Nevada, Wyoming, Guam, Washington, Alabama, Florida, Kentucky, Mississippi, Tennessee, Arkansas, Louisiana, and Oklahoma.
 - d. **Not Certain:** Maine.
2. Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, essentially in the 2024 legislative session?
 - a. **Yes:** Minnesota (120 Licensure), Nebraska (120 Exam and Universal Licensure), Illinois (18 to 30 month rolling exam window), Michigan (General education requirements and retroactive 30-month window), Ohio (120 Licensure and possibility of board consolidation), South Carolina (120 Licensure), Virginia (Overall Statute Clean-up), West Virginia (General clean-up and corresponding rules), New Hampshire (Continue to erode the power of the board), Alaska (Licensure tied to legally eligible to work in the US), California (Fee increase and Sunset Review), Oregon (Board/Society legislation to improve and streamline board composition and pipeline), and Kentucky (Universal Licensure).
 - b. **No:** Iowa, Kansas, Missouri, North Dakota, South Dakota, Indiana, Wisconsin, Delaware, DC, Maryland, North Carolina, Montana, Nevada, Utah, Wyoming, Connecticut, Maine, New Jersey, New York, Rhode Island, Arizona, Guam, Washington, Alabama, Florida, Georgia, Mississippi, Puerto Rico, Tennessee, USVI, Arkansas, Louisiana, Oklahoma, and Texas.
3. Are you aware that NASBA and ARPL can help you?
 - a. **Yes:** 43 out of 47 said yes!
 - b. **No:** 0
 - c. **Other:** Illinois (I would like more information – Carla is new). South Carolina (Yes – I would like more information). New Jersey (I would like more information). Oklahoma (Yes – I would like more information... Ashley is new).

4. Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?
- a. **Yes:** Iowa*, Kansas*, Minnesota (Final Reports), Nebraska*, North Dakota*, South Dakota*, Indiana (Limited to Peer Review results), Ohio (Limited to Peer Review outcome), Wisconsin*, Maryland*, North Carolina*, South Carolina*, Virginia*, West Virginia*, Nevada*, Wyoming*, Connecticut*, New Hampshire*, New York (The AICPA limits the info available to the board/PROC), Rhode Island*, Alaska (Not sure), Arizona (Limited to what FSBS provides), California (Limited to what the firm wants to share), Guam*, Oregon (legislation being filed), Washington (Some limitations), Alabama*, Georgia (see final letter), Kentucky (firm peer review report), Mississippi*, Tennessee*, USVI*, Arkansas (peer review reports and completion letter), Louisiana*, Oklahoma*, and Texas (Limitations unless the firm has two failed reports).
* = No Limitations
 - b. **No:** Missouri, Illinois, Michigan, Delaware, DC, Montana, Utah, Maine, New Jersey, Puerto Rico, and Florida.
-

Other

Nebraska: Will additional information be provided regarding the CRI as many Boards including ours determine whether to participate??

Illinois: Are there any foreseeable other changes in the CPA pipeline or legislative rules that we, as a Board should be aware of? Any advice as to what we, as a Board, should focus on in our attempts and efforts to increase the candidates in the accounting pipeline? We currently focus on a lot of school visits, and collaborations with the Illinois CPA, and volunteer organizations in the community to reach interested students. We are also expanding our reach to high school students. Would NASBA representatives be interested in attending some of our school visits? I think that would greatly and positively impact the student's interest in the CPA designation as well.

Indiana (Mike Barton): I'm not certain on this question: Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?

Michigan: Is NASBA independently considering the 150-hour requirement or just going along with the AICPA views?

Ohio: How does NASBA plan to assist in maintaining mobility as the states adopt/fail to adopt credit amnesty? Is there a plan to communicate to those who receive amnesty that they may be limited in future professional mobility?

Wisconsin: Need more on ELE.

Delaware: What are states doing with regards to ESOPs? Are states considering changing their laws?

Maryland: Would State Boards consider accepting CLEP experiential learning courses for credit toward the additional 30 hours needed for licensure? There is a great deal of discussion regarding alternative pathways to obtaining the approximately 30 additional hours for licensure. I look forward to time at the annual meeting to discuss other flexible and low cost options for doing so, while ensuring academic rigor, CPA mobility, and reciprocity.

Nevada: The Board understands the importance of Mobility and Uniformity among the states, however the Board is interested in information regarding the 120/150 in a format that includes an open dialogue/discussion among educators, key stakeholders, other state Boards and Board staff.

Utah: The Board feels like there is a siloed approach in communications. While NASBA reaches out for comment or feedback from the board, each jurisdiction is making a recommendation without knowing what others in their region are doing. This makes the board hesitant when considering any unintended consequences that may affect mobility, etc. How can this disjointed form of communication and interaction be more cohesive? In line with question 1, how do we ensure all stakeholders are included when trying to understand the potential for unintended consequences? (E.G. Discussion around the education hour requirement of 120 vs. 150)

Connecticut: We are concerned with the supply and pipeline of qualified CPAs. One concern is that the 150-hour rule artificially restricts entry without necessarily raising quality. This also gives ammunition to the misguided groups that want to eliminate all licensure. We would like to see more of a competency than a credit basis. (The alternative experience/credit programs being examined are a start. We have no intention to consider unilateral state action, which would negatively affect mobility.)

Maine (Todd Desjardins): The CPA profession is struggling and it is well-documented. There is a significant need to revisit the requirement of 150 credit hours as there is no doubt it is a deterrent for students entering the profession. As a 24-year practitioner, I see no value in obtaining credits beyond a bachelor's degree. There has been no change in the quality of talent since the inception of the 150-hour rule.

Arizona: With the increase in remote work, we are interested in definitions of "office" or "principal place of business" and whether virtual rather than physical locations should be considered.

Guam: Does see any future for Chinese candidates to return to taking the CPA exam in the Guam Computer Testing Center?

Oregon: The Board has been very public and formal in its comment to NASBA (using initially the UAA amendment exposure comment process) in spring 2023 requesting an openness by NASBA to at least discuss with its member boards alternative pathways beyond 150+1, and to respect that boards asking for that open conversation have no desire to undermine substantial equivalency or mobility. It appears that at the Western Regionals Conference, particularly with the last presentation on pathways, and some of the comments from leadership, that there is some positive movement by NASBA leadership in that direction. It would be very helpful if that continues and for NASBA to not confuse boards wanting to have a conversation within a membership organization with the events in Minnesota which are in essence about a direct trip to the state legislature with poorly vetted alternative pathway proposals.

Tennessee: Would like input on the pros and cons of ESOP ownership in a firm. Should it be allowable for minority ownership? Or, does it make sense for the entire firm to be owned by an ESOP? There's still a genuine concern about the pipeline; the effect on 120 hour workarounds and mobility. Looking forward to updates and recommendations from the pipeline taskforce.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Iowa

Region: Central

Name: Robert Lampe

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

no

5. **What is your board doing to promote the CPA designation?**

nothing at this time

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

nothing at this time

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

nothing at this time

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Kansas	Region: Central
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Name: Susan Somers

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

No, but PRIMA doesn't provide us with the documentation that we require, so we rely on the firm to get us the information.

5. **What is your board doing to promote the CPA designation?**

The Board of Accountancy sets the education requirements to sit for the CPA exam; sets the requirements to obtain a certificate, permit and firm; and takes appropriate disciplinary action against those who violate the accountancy laws and regulations, to protect the designation.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

We have none.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

We have none.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Minnesota

Region: Central

Name: Doreen Johnson

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
Yes
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
Changes to the 150 education standards
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
Social media
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
None.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
None, thanks.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Minnesota	Region: Central
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Name: Doreen Johnson

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
Yes
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
Change in education, NASBA has been made aware of the Bill introduced by the society.
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
Final reports.
 5. **What is your board doing to promote the CPA designation?**
Works with the society to add information to their publication.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
N/A
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Missouri

Region: Central

Name: Patty Faenger

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
The board is supportive of all efforts to increase pipeline and has approved recommendations to ease the obstacles with the exam process.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
No questions
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
No questions

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Nebraska	Region: Central
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Name: Dan Sweetwood

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
Yes
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
Upon recommendation of an Exam Task Force made up of Board & Society leadership including a survey of Nebraska CPAs, a Bill is currently being drafted and submitted to amend the Public Accountancy Act before the Nebraska Legislature to allow exam candidates to sit at 120 hours of education. The goal is to align with the majority of State Boards that allow candidates to sit at 120 hours. It is also anticipated a Universal Licensing Bill will again be considered during this legislative session. Under the current legislation, CPAs have been removed from most provisions within the Bill. Again, the Board & Society worked with past Senators to convince them CPAs should be removed.
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
At times we need to work with the Nevada Society of CPAs program to determine what information they can provide or the CPA firm to give permission to the Society to provide the required information. We also work directly with the CPA firm to gather information if needed.
 5. **What is your board doing to promote the CPA designation?**
The Board offers educators and others for staff and/or members to speak in classrooms or before other organizations. Recently, staff overviewed requirements and disciplinary efforts before an annual meeting of Nebraska Department of Revenue employees.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
Will additional information be provided regarding the CRI as many Boards including ours determine whether to participate??
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
The Nebraska Board appreciates the assistance of NASBA staff who on short notice at times participate at Committee & Board meetings to assist in understanding of the various issues that come before the Board.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: North Dakota	Region: Central
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Name: Mandy Harlow

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
No
 5. **What is your board doing to promote the CPA designation?**
We just changed statute to allow candidates to sit at 120.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
NA
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
NA

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: North Dakota	Region: Central
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Name: Patrick Kautzman

When answering these questions, who had input from your board:

- Board Chair
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
Unknown
 5. **What is your board doing to promote the CPA designation?**
Support and introduce North Dakota statute and rule changes per NASBA/AICPA/Uniform Accountancy Act suggested changes to eliminate barriers to entry for CPA exam candidates and licensees while protecting the public trust.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
none
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
none

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: South Dakota	Region: Central
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Name: Nicole Kasin

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

No, however FSBA should be a push notification system. We believe firms think this information is shared with state boards automatically, which is not the case, and causes confusion.

5. **What is your board doing to promote the CPA designation?**

Promotion is not a regulatory function.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

n/a

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

n/a

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Illinois	Region: Great Lakes
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Name: Carla Ratchford

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
Yes
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
We are trying to make sure that our legislative process, which is filed already, will be timely on passing the 18 to 30 month extension by 1/1/2024.
 3. **Are you aware that NASBA and ARPL can help you?**
I would like more information
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
We continue to partner with the Illinois CPA Society to collaborate on student and school visits, programs and outreach to various organizations like Chicago Scholars, Junior Achievement, Greenwood Scholars and more. We are also teaming up with local high school and college instructors to reach students at this level informing them and gauging their interest in becoming a CPA.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
The one-time credit extension for candidates who stopped testing during the Covid period, will this be on a case by case basis? Or is it that, if we as a Board, approve to handle this extensions- that all candidates eligible will get an extension?
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
Are there any foreseeable other changes in the CPA pipeline or legislative rules that we, as a Board should be aware of? Any advice as to what we, as a Board, should focus on in our attempts and efforts to increase the candidates in the accounting pipeline? We currently focus on a lot of school visits, and collaborations with the Illinois CPA, and volunteer organizations in the community to reach interested students. We are also expanding our reach to high school students. Would NASBA representatives be interested in attending some of our school visits? I think that would greatly and positively impact the student's interest in the CPA designation as well.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Indiana	Region: Great Lakes
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Name: Michael Barton

When answering these questions, who had input from your board:

- Board Chair
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
Not enough
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
I'm not certain on this question: Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
None at this time.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Indiana	Region: Great Lakes
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Name: Rachele Cannon-Mason

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
Until rule is changed limited on peer review results
 5. **What is your board doing to promote the CPA designation?**
Nothing at this time but talks of doing meetings at college campuses in the future
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
N/A
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Michigan	Region: Great Lakes
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Name: Paul Balas

When answering these questions, who had input from your board:

- Board Chair

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

Other

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

The Michigan Association of CPAs and the State Regulatory Agency (LARA) also send out communications.

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

1. Discussion of the General Education Requirements (credits in addition to the specific accounting credits needed to qualify for the CPA certification). Both the requirement and the specificity of the requirement have been discussed.

2. CPA exam window- retroactive implementation considerations.

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

No

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

5. **What is your board doing to promote the CPA designation?**

Relying on MICPA and other initiatives. Board is not specifically promoting the designation. We will discuss and consider recommendations regarding pipeline actions.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

Is NASBA independently considering the 150 hour requirement or just going along with the AICPA views?

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Ohio	Region: Great Lakes
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Name: Donna Oklok

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
Yes
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
The Ohio legislature is revisiting an "umbrella" paradigm for its boards/commissions.
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
Limited to documentation of peer review outcomes
 5. **What is your board doing to promote the CPA designation?**
Offering its scholarship program, conducting an annual visit to an Ohio college, and holding a regional college visit.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
How does NASBA plan to assist in maintaining mobility as the states adopt/fail to adopt credit amnesty? Is there a plan to communicate to those who receive amnesty that they may be limited in future professional mobility?
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Wisconsin

Region: Great Lakes

Name: Michael E Friedman

When answering these questions, who had input from your board:

- Board Chair
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
n/a
 5. **What is your board doing to promote the CPA designation?**
Working with the State Society
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
I need more detail on ELE.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
Please provide updated information when test results of new exam will be released to those who will take exam.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Delaware	Region: Middle Atlantic
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Name: Renee Villano

When answering these questions, who had input from your board:

- Board Chair
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
Nothing directly at this time.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
What are states doing with regards to ESOPs? Are states considering changing their laws?
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
We appreciate the support that you give the DE board.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: District of Columbia	Region: Middle Atlantic
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Name: Angela Meggett-Strudwick

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
We are conducting outreach sessions with the universities and colleges in the District of Columbia.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
None presently.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
NASBA has been very helpful and supportive with us in our outreach sessions.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Maryland	Region: Middle Atlantic
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Name: Jan Williams

When answering these questions, who had input from your board:

- Board Chair

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
No, not to my knowledge

5. **What is your board doing to promote the CPA designation?**

We are planning to have a Board meeting on a college campus in the future.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

Would State Boards consider accepting CLEP experiential learning courses for credit toward the additional 30 hours needed for licensure?

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

There is a great deal of discussion regarding alternative pathways to obtaining the approximately 30 additional hours for licensure. I look forward to time at the annual meeting to discuss other flexible and low cost options for doing so, while ensuring academic rigor, CPA mobility, and reciprocity.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: North Carolina	Region: Middle Atlantic
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Name: David R Nance

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

We have availability to all the information that can be provided by the AICPA per its guidance.

5. **What is your board doing to promote the CPA designation?**

1 - Education and awareness initiatives, which include college and university presentations by Board staff and members - Have presented to over 500 students in the past 12 months with planning ongoing for the upcoming school year.

2 - Board meetings are being held on college campuses twice a year with a scripted meeting agenda that provides information related to the purpose and activities of the Board. Locations include the community college system.

3 - The Board has created a CPA Exam Candidate Bulletin that will be sent to candidates only by email. Being sent monthly during the transition period for the new exam format.

4 - Board created a joint task force with the NC Association made up of university and community college level educators to discuss CPA candidate and education initiatives. Representatives from across the state including both public and private institutions as well as a mid-size firm to address hiring perspectives.

5 - The Board has approved moving to the 30-month credit window while authorizing Executive staff the ability to early implement the windows to allow candidates currently in the testing process to benefit from the additional timeframe. Candidate files are reviewed on a case-by-case basis and credit can be provided retroactively, potentially restoring lost credits.

6 - Deputy Director is on advisory board of a local major university which allows for participation and input from the CPA board perspective.

6. Please submit any questions you have for NASBA's leadership or Board of Directors.

None

7. Please submit any comments you have for NASBA's leadership or Board of Directors.

The Board considered the exam credit restoration concept at its July meeting. During the pandemic timeframe, the Board extended credit windows to an average of 24 months, with some extending to 30 months. Timeframes for Notices to Schedule were also extended to the candidate's benefit. The Board has also given Executive staff the ability to retroactively approve 12-month extensions to individual exam sections in aligning exam candidates with the current 30-month credit window policy. The Board's position is that it has addressed many of the "concerns" driving the discussions around the credit restoration policy and is not sure that a UAA action is necessary in this matter, rather individual Boards should work within their rules to address any matters. The new NASBA policy recommendation for the credit relief initiative has only recently been exposed. The Board plans to review the policy tenants and the ramifications on potentially impacted North Carolina CPA exam candidates while ensuring its fit into individualized state statutes and rules.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: South Carolina	Region: Middle Atlantic
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Name: Susanna Sharpe

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
Other
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
Board does some communication with exam candidates via the Board newsletter.
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
Yes
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
NASBA is already aware & responded to our state associations proposed legislation. Substantial equivalency, reciprocity, mobility and the importance of accredited education.
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
I would like more information
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
N/A
 5. **What is your board doing to promote the CPA designation?**
We are working on doing outreach to college students in the states.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Virginia	Region: Middle Atlantic
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Name: Nancy Glynn

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

We are doing an overall Statute clean-up.

3. Are you aware that NASBA and ARPL can help you?

Yes

4. Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

N/A

5. What is your board doing to promote the CPA designation?

We plan on having two campus meetings, in the past we have had at least one annually. The board members are available and attend any event that we are notified of. The board works closely with the Society to identify other opportunities.

6. Please submit any questions you have for NASBA's leadership or Board of Directors.

N/A

7. Please submit any comments you have for NASBA's leadership or Board of Directors.

N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: West Virginia	Region: Middle Atlantic
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Name: Kristi Justice

When answering these questions, who had input from your board:

- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

The West Virginia Board of Accountancy filed a Notice of Public Comment with the West Virginia Secretary of State's Office on May 10, 2023. The Board has proposed a Legislative Rule change to its Series 1 Rule - Board of Accountancy Board Rules and Rules of Professional Conduct. The amendment increases the length of time for which credit for any CPA exam test sections passed are valid from 18 months to 30 months from the actual date of notification of passing score results. The proposed rule change provides that once a candidate has successfully passed one section of the Exam, they will then be provided with a rolling 30-month period to pass the remaining three sections of the Exam.

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

No

5. **What is your board doing to promote the CPA designation?**

WV Board works very closely with the WV Society of CPAs regarding this matter.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

N/A

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Montana	Region: Mountain
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Name: John Jacobsen

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

No

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

5. **What is your board doing to promote the CPA designation?**

We do outreach at all Montana schools to promote students getting into the program, but we depend heavily on national organizations like NASBA and the AICPA to also promote the designation.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

Just wanted to clarify my response to the FSBA program above, Montana does not currently use the FSBA program because neither the Executive Director nor I know what it does. That is not to say we are not allowed to...neither of us is sure.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

Our number one concern is trying to fill the pipeline with candidates, and the 150 hour requirement seems to be a real hurdle.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Nevada	Region: Mountain
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Name: Viki Windfeldt

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

No Nevada does not have any limitations and can utilize FSBA to its full capacity

5. **What is your board doing to promote the CPA designation?**

The Board engages in Society/Board combined efforts which includes speaking to students at the Universities, newly licensed CPA recognition dinners, and meet the firms fraternal fuctions. The Board believes the most recent changes to the experience, education and exam requirements have also helped promote the profession.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

The Board understands the importance of Mobility and Uniformity among the states, however the Board is interested in information regarding the 120/150 in a format that includes an open dialogue/discussion among educators, key stakeholders, other state Boards and Board staff.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

The Board understands the importance of Mobility and Uniformity among the states, however the Board is interested in information regarding the 120/150 in a format that includes an open dialogue/discussion among educators, key stakeholders, other state Boards and Board staff.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Utah	Region: Mountain
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Name: Tracy Taylor

When answering these questions, who had input from your board:

- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

No

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

5. **What is your board doing to promote the CPA designation?**

The Utah Board of Accountancy has extend exam credit both in terms of the Transition Policy and just today (10/04/2023) approved a full Credit Relief Initiative. Additionally the Board worked with higher education to modernize and clarify the rules as they pertain to Evolution.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

1. The Board feels like there is a siloed approach in communications. While NASBA reaches out for comment or feedback from the board, each jurisdiction is making a recommendation without knowing what others in their region are doing. This makes the board hesitant when considering any unintended consequences that may affect mobility, etc. How can this disjointed form of communication and interaction be more cohesive?

2. In line with question 1, how do we ensure all stakeholders are included when trying to understand the potential for unintended consequences? (E.G. Discussion around the education hour requirement of 120 vs. 150)

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Wyoming

Region: Mountain

Name: Tarryn DeMers

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
N/A
 5. **What is your board doing to promote the CPA designation?**
We have had discussions on pipeline and working with the Society of CPAs
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
N/A
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Wyoming	Region: Mountain
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Name: Tarryn DeMers

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

n/a

5. **What is your board doing to promote the CPA designation?**

We have had discussions on doing meetings at the University of Wyoming. We are in regular contact with the society to see how we can further support the promotion of the CPA designation.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

N/A

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Connecticut	Region: Northeast
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Name: John H Schuyler

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
Not to my knowledge.

5. **What is your board doing to promote the CPA designation?**

We don't directly promote the designation, viewing that assuring quality of the profession both protects the public and also acts secondarily to promote the profession.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

We are concerned with the supply and pipeline of qualified CPAs. One concern is that the 150-hour rule artificially restricts entry without necessarily raising quality. This also gives ammunition to the misguided groups that want to eliminate all licensure. We would like to see more of a competency than a credit basis. (The alternative experience/credit programs being examined are a start. We have no intention to consider unilateral state action, which would negatively affect mobility.)

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

Just a repeat of the above. The reforms of the new exams and two-tier system are a golden opportunity to amend/eliminate the 150-hour rule and transition to 120 hours with a more competency based system.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Connecticut	Region: Northeast
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Name: Tim Egan

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

NA

5. **What is your board doing to promote the CPA designation?**

Nothing currently. Our Board meetings continue to be virtual. The Board also questioned whether it was really the Board's job to "promote" the CPA designation/brand.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

Nothing at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None at this time.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Maine	Region: Northeast
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Name: Todd Desjardins

When answering these questions, who had input from your board:

- Board Chair
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Other
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
I am not certain.
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
No specific actions that I am aware of. The Maine Society of CPAs actively engages with candidates and its members.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
No questions at this time.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
The CPA profession is struggling and it is well-documented. There is a significant need to revisit the requirement of 150 credit hours as there is no doubt it is a deterrent for students entering the profession. As a 24 year practitioner, I see no value in obtaining credits beyond a bachelor's degree. There has been no change in the quality of talent since the inception of the 150 hour rule.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: New Hampshire	Region: Northeast
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Name: Rich Silverman

When answering these questions, who had input from your board:

- Board Chair
- Board Members

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

Continuing to erode the power of all regulatory boards.

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

Not that we are aware of.

5. **What is your board doing to promote the CPA designation?**

Relying on State Society.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None at this time.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: New Jersey	Region: Northeast
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Name: Allison Dunko

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

I would like more information

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

No

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

5. **What is your board doing to promote the CPA designation?**

No specific board programs but we have worked as a facilitator in our work for credit program to connect appropriate parties and answer questions.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

The pipeline issue is a major concern for us. Concerns have been expressed over the outsourcing of work outside of the US to be able to keep up with the work and how the 150 hour requirement is not helping the issue of staffing. Pipeline issues including addressing how we educate accounting majors, salary reviews, and promoting the profession have been discussed.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: New York	Region: Northeast
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Name: Jennifer Winters

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
The AICPA limits the information that is available to the Boards/PROCs.
 5. **What is your board doing to promote the CPA designation?**
We do not have any plans to promote the CPA designation.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
We do not have any questions pertaining th this survey.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
We do not have any comments

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Rhode Island	Region: Northeast
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Name: Dawne Broadfield

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
I don't know what this program is?

5. **What is your board doing to promote the CPA designation?**

No

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Alaska	Region: Pacific
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Name: Cori Hondolero

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

Board may initiate legislation to require an applicant for licensure be legally eligible to work in the US.

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

Have not started using the system yet, so not sure if we have any restrictions.

5. **What is your board doing to promote the CPA designation?**

n/a

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

n/a

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

n/a

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Arizona	Region: Pacific
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Name: Monica L. Petersen

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

We are limited to what FSBA provides.

5. **What is your board doing to promote the CPA designation?**

The Board used to do something called the "Road to the CPA" but this has been taken over solely by the Arizona Society of CPAs. The program goes out to colleges/universities and shares with students what's involved with taking the Uniform CPA Exam and becoming certified as a CPA.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

With the increase in remote work, we are interested in definitions of "office" or "principal place of business" and whether virtual rather than physical locations should be considered.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

Congratulations on all your hard work over many years related to CPA Evolution.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: California	Region: Pacific
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Name: Dominic Franzella

When answering these questions, who had input from your board:

- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Yes--Board sends all communication

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

2023: SB 816 – CBA Fee Increase legislation.

2024: Sunset Review legislation.

3. **Are you aware that NASBA and ARPL can help you?**

No

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

Yes, the CBA is limited to information from firms that opt in to sharing with us.

5. **What is your board doing to promote the CPA designation?**

Included an article in the summer issue of the CBA UPDATE newsletter about proper use of the CPA designation. Producing a video and media campaign focusing on the importance and value of a CPA license.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

No questions at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

We wanted to share what the CBA is doing to communicate with our stakeholders regarding the new CPA Exam: A webpage was designed on our website dedicated to CPA Evolution which includes a general overview of the initiative, the transition policy, important dates, exam blueprints, and more. A video about CPA Evolution was produced discussing the new exam and transition policy. Regular posts on CBA social media posts raise awareness for the upcoming change and highlight different aspects of the transition. The new exam has been included as part of the presentations given at CBA outreach events throughout the year.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Guam	Region: Pacific
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Name: Dave Sanford

When answering these questions, who had input from your board:

- Board Members

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

no

5. **What is your board doing to promote the CPA designation?**

Events with local schools and the University of Guam (UOG); created an endowment fund to augment UOG's accounting faculty with visiting professors, and to support a UOG MAcc program launched last year.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

Does NSABA see any future for Chinese candidates to return to taking the CPA exam in the Guam Computer Testing Center?

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

Does NSABA see any future for Chinese candidates to return to taking the CPA exam in the Guam Computer Testing Center?

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Oregon	Region: Pacific
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Name: Martin Pittioni

When answering these questions, who had input from your board:

- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

Other

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

As a CPAES state as of 2/23/2023 Oregon primary relies on NASBA for consistent communications. The Board does supplement this with communications such as town halls and broad emails about rule changes related to the exam changes. We should reach full staffing by September 1, which also means plans are in the works for the fall for additional partnerships with NASBA's communication shop, on a broad range of topics, including the exam.

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

Oregon is undergoing wholesale changes to update its laws and rules. For the 2024 session Oregon just received approval last week from the Governor's Office to find a legislator to introduce legislation that would significantly improve and streamline our board composition, and address a pipeline / CPA firm work force shortage issue by changing inactive status law. The latter would permit in active status CPAs to work in public accounting firms to the same degree as an employee who does not hold a license. Oregon currently prohibits any form of employment on a public accounting firm by licensees in inactive or retired status. At issue is allowing firms to tap into both pools. The retired status permission is in a rules proposal to be voted on for exposure on August 10, with a planned effective date of October 1. Oregon does not need help from NASBA on this except for brief consultations - we are on top of it and would prefer NASBA spends its legislative resources in states that are not as well resourced as Oregon to achieve legislative outcomes. I will likely ask NASBA for written testimony in support.

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

No. In fact we require FSBA participation by all firms and have for I think about 8-9 years (one of my prouder accomplishments in my first stint in Oregon). Personally I am deeply troubled by the lack of uniformity in the profession around FSBA and further fear this could become a hurdle (or at least a serious topic for debate) in Oregon when we consider this fall whether to include firm mobility in legislation for the 2025 session.

5. **What is your board doing to promote the CPA designation?**

I do not understand the question. "Promotion" is usually an advocacy term we find more heavily used on the society side and not on the regulatory side. If the question is intended to include topics like what are you doing to improve the pipeline, the answer is too long for here - we are all about that. If you could provide examples of what is meant by the term "promotion" from a regulatory perspective, I would have a much easier time figuring out if Oregon as a regulatory entity is "promoting" the CPA designation.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

No new questions at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

The Board has been very public and formal in its comment to NASBA (using initially the UAA amendment exposure comment process) in spring 2023 requesting an openness by NASBA to at least discuss with its member boards alternative pathways beyond 150+1, and to respect that boards asking for that open conversation have no desire to undermine substantial equivalency or mobility. It appears that at the Western Regionals Conference particularly with the last presentation on pathways, and some of the comments from leadership, that there is some positive movement by NASBA leadership in that direction. It would be very helpful if that continues and for NASBA to not confuse boards wanting to have a conversation within a membership organization with the events in Minnesota which are in essence about a direct trip to the state legislature with poorly vetted alternative pathway proposals.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Washington	Region: Pacific
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Name: Brian R Thomas

When answering these questions, who had input from your board:

- Board Chair
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
Other
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
State Society active as well
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
Some peer review documentation limitations.
 5. **What is your board doing to promote the CPA designation?**
Working towards a 36 month/no extension conditional credit; collaborating with Society for additional ideas to increase pipeline
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
Nothing specific at this time.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
Nothing specific at this time.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Alabama	Region: Southeast
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Name: Boyd Busby

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other")** You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes")** Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes")** Is the jurisdiction limited to certain information? Please elaborate if so.
No, the only limitation is set by the AICPA.
 5. **What is your board doing to promote the CPA designation?**
University visits, 22 last year. The Board also meets on campuses across Alabama 3 times a year.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
None
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
None

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Florida	Region: Southeast
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Name: Roger Scarborough

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
We offer scholarships to 5th year accounting students. We encourage the general public to utilize CPAs and report unlicensed activity. We are working with the state society (FICPA) efforts to increase the use of internships to satisfy the educational requirements for licensure.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
None at this time.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
None at this time.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Georgia	Region: Southeast
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Name: Paul Ziga

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
I believe we only see the Final Letters.
 5. **What is your board doing to promote the CPA designation?**
Presentations at Universities and working with State Society.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
None at this time.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
Thank you for all your efforts!!

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Kentucky	Region: Southeast
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Name: Joe Donohue

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Other

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

We rely on NASBA and the AICPA to a large degree, but the Board has also partnered with the KY CPA Society to help get the word out through websites, social media announcements, webinars and the like.

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

Yes

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

We expect a Universal Licensing Bill that was proposed last legislative session, but failed to move, to be filed again in the coming 2024 session. We have worked with NASBA and the KY Society to provide the sponsor with information supporting the case that his proposed legislation is not needed for CPAs.

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

The KY Board receives the firm's peer review report, letter of response, and acceptance letter.

5. **What is your board doing to promote the CPA designation?**

Everything we can!

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None at this time.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Mississippi	Region: Southeast
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Name: Andy Wright

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

No

5. **What is your board doing to promote the CPA designation?**

Holding Board Meetings of college campuses, Hosting a new CPA recognition ceremony at our State Capitol Building, Quickly processing new exam candidate applications, Speaking at State Society of CPAs events, Participating on NASBA Board and Committees

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Puerto Rico	Region: Southeast
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Name: Elias Colon

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
No
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
 5. **What is your board doing to promote the CPA designation?**
In PR, the CPA Society is the entity who promote the CPA designation.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
N/A
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Tennessee	Region: Southeast
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Name: Wendy Garvin

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?

Both

- a. *(If "Other")* You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.

2. Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?

No

- a. *(If "Yes")* Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?

3. Are you aware that NASBA and ARPL can help you?

Yes

4. Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?

Yes

- a. *(If "Yes")* Is the jurisdiction limited to certain information? Please elaborate if so.

No

5. What is your board doing to promote the CPA designation?

Board ED is speaking across the state when requested. ED also participates in a semi-annual virtual event for students to discuss the Exam and licensing. Board members also speak and encourage less formally.

6. Please submit any questions you have for NASBA's leadership or Board of Directors.

Would like input on the pros and cons of ESOP ownership in a firm. Should it be allowable for minority ownership? Or, does it make sense for the entire firm to be owned by an ESOP?

7. Please submit any comments you have for NASBA's leadership or Board of Directors.

There's still a genuine concern about the pipeline; the effect on 120 hour workarounds and mobility. Looking forward to updates and recommendations from the pipeline taskforce.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: US Virgin Islands	Region: Southeast
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Name: Janice Hodge

When answering these questions, who had input from your board:

- Board Chair
- Board Members

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

No--Relying on NASBA/AICPA

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

No.

5. **What is your board doing to promote the CPA designation?**

The Board has plans to promote the CPA designation through work with the University and local high schools.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

None at this time.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Arkansas	Region: Southwest
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Name: Tim Montgomery

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
Both
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
Peer Review reports, deficiency letters and completion letters.
 5. **What is your board doing to promote the CPA designation?**
We hold a Board meeting every year at an Arkansas University, participate in MAC student panel sessions, and allow students to take the Arkansas Board Rules online course free of charge.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
None.
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
None.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Louisiana	Region: Southwest
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Name: Lisa Benefield

When answering these questions, who had input from your board:

- Executive Director
1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**
No--Relying on NASBA/AICPA
 - a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**
 2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**
No
 - a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**
 3. **Are you aware that NASBA and ARPL can help you?**
Yes
 4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**
Yes
 - a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**
No, I don't think we are limited to certain information.
 5. **What is your board doing to promote the CPA designation?**
Speaking to various universities, mostly in conjunction with our State CPA Society.
 6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**
N/A
 7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**
N/A

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Oklahoma	Region: Southwest
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Name: Ashley Plyushko

When answering these questions, who had input from your board:

- Board Chair
- Board Members
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Both

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes; I would like more information

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

As far as we are aware, we can see everything which is submitted.

5. **What is your board doing to promote the CPA designation?**

We consistently promote the CPA designation on social media and expanded our bulletin to reach those even outside the current candidates. We speak at universities and recently passed legislation so candidates could sit to test with 120 hours.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

The zoom calls with the executive directors and over relevant topics are very appreciated.

NASBA's 3rd Quarter FOCUS Question Responses

Jurisdiction: Texas	Region: Southwest
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Name: Bill Treacy

When answering these questions, who had input from your board:

- Board Chair
- Executive Director

1. **Is your board communicating directly with exam candidates regarding the new Uniform CPA Exam, or are you relying on communication from NASBA/AICPA?**

Yes--Board sends all communication

- a. **(If "Other") You selected "Other" when asked how candidates receive communication about the Uniform CPA Exam. Please explain.**

2. **Are you aware of any current or upcoming legislation (or pressing issues) that NASBA should be aware of, especially in the 2024 legislative session?**

No

- a. **(If "Yes") Please tell us what sort of legislation or pressing issue(s) you would like NASBA to be aware of or address?**

3. **Are you aware that NASBA and ARPL can help you?**

Yes

4. **Is your jurisdiction allowed to utilize the AICPA's Facilitated State Board Access (FSBA) program?**

Yes

- a. **(If "Yes") Is the jurisdiction limited to certain information? Please elaborate if so.**

Access is limited to information unless the firm has two deficient reviews. This board takes the position it does not to be involved before then.

5. **What is your board doing to promote the CPA designation?**

We instigated legislation opening our scholarship fund to accounting students with 15 hours of upper-level accounting courses. Previously scholarships were available only to students in their fifth year. This legislation is now in effect. We have an ongoing outreach program to present at colleges and universities. We conduct webinars for educators and other interested constituents.

6. **Please submit any questions you have for NASBA's leadership or Board of Directors.**

None at this time.

7. **Please submit any comments you have for NASBA's leadership or Board of Directors.**

Kudos on all the initiatives NASBA has under consideration