



HYBRID (IN-PERSON/VIRTUAL)
ACCOUNTING EXAMINING BOARD
Room N208, 4822 Madison Yards Way, 2nd Floor, Madison
Contact: Brad Wojciechowski (608) 266-2112
September 25, 2024

The following agenda describes the issues that the Board plans to consider at the meeting. At the time of the meeting, items may be removed from the agenda. Please consult the meeting minutes for a record of the actions of the Board. Be advised that board members may attend meetings designated as "Hybrid" in-person or virtually.

AGENDA

9:00 A.M.

OPEN SESSION – CALL TO ORDER – ROLL CALL

- A. Adoption of Agenda (1-4)**
- B. Approval of Minutes of May 22, 2024 (5-7)**
- C. Reminders: Conflicts of Interest, Scheduling Concerns
- D. Introductions, Announcements and Recognition
- E. Administrative Matters – Discussion and Consideration**
 - 1) Department, Staff and Board Updates
 - 2) Board Members – Term Expiration Dates
 - a. Barron, Thuy T. – 7/1/2025
 - b. Friedman, Michael E. – 7/1/2027
 - c. Misey, Robert – 7/1/2025
 - d. Phillips, Joan – 7/1/2027
 - e. Reinemann, John – 7/1/2025
 - f. Schlichting, David K. – 7/1/2026
 - g. Strautmann, Susan M. – 7/1/2028
- F. Legislation and Policy Matters – Discussion and Consideration
- G. Administrative Rule Matters – Discussion and Consideration (8-13)**
 - 1) Preliminary Rule Draft: Accy 2, relating to examination requirements. **(9-12)**
 - 2) Pending and Possible Rulemaking Projects **(13)**
- H. Credit Relief Initiative Update – Discussion and Consideration (14)**
- I. Credentialing Matters – Discussion and Consideration
- J. National Association of State Boards of Accountancy (NASBA) Matters – Discussion and Consideration (15-89)**

- 1) NASBA CEO, Dan Dustin Begins Tenure
 - 2) NASBA Diversity Committee Update – Thuy Barron
 - 3) NASBA Communications Committee Update – Susan Strautmann
 - 4) Report: Great Lakes Regional Call – September 3, 2024, Mike Friedman and Brad Wojciechowski
 - 5) Report: Professional Licensure Task Force Regional Forum – Virtual Slide Presentation **(16-56)**
 - 6) CPA Competency-Based Experience Pathway Exposure Draft and Survey, Survey Deadline: December 6, 2024 **(57-88)**
- K. Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration (89)**
- L. Quarterly Board Chair Connection Meeting – Discussion and Consideration**
- M. AICPA National Pipeline Advisory Group – Discussion and Consideration**
- N. Speaking Engagements, Travel, or Public Relation Requests, and Reports – Discussion and Consideration**
- 1) Travel Report: Eastern Regional Meeting, June 4-6, 2024, Louisville, KY (Reinemann & Barron)
 - 2) 117th NASBA Annual Meeting – October 27-30, 2024, Orlando, FL
- O. Discussion and Consideration of Items Added After Preparation of Agenda**
- 1) Introductions, Announcements and Recognition
 - 2) Administrative Matters
 - 3) Election of Officers
 - 4) Appointment of Liaisons and Alternates
 - 5) Delegation of Authorities
 - 6) Education and Examination Matters
 - 7) Credentialing Matters
 - 8) Practice Matters
 - 9) Legislative and Policy Matters
 - 10) Administrative Rule Matters
 - 11) Liaison Reports
 - 12) Public Health Emergencies
 - 13) Board Liaison Training and Appointment of Mentors
 - 14) Informational Items
 - 15) Division of Legal Services and Compliance (DLSC) Matters
 - 16) Presentations of Petitions for Summary Suspension
 - 17) Petitions for Designation of Hearing Examiner
 - 18) Presentation of Stipulations, Final Decisions and Orders
 - 19) Presentation of Proposed Final Decisions and Orders
 - 20) Presentation of Interim Orders
 - 21) Petitions for Re-Hearing
 - 22) Petitions for Assessments
 - 23) Petitions to Vacate Orders
 - 24) Requests for Disciplinary Proceeding Presentations
 - 25) Motions
 - 26) Petitions
 - 27) Appearances from Requests Received or Renewed
 - 28) Speaking Engagements, Travel, or Public Relation Requests, and Reports

P. Public Comments

CONVENE TO CLOSED SESSION to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85(1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85(1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.).

Q. Division of Legal Services and Compliance (DLSC) Matters

- 1) **Proposed Stipulations, Final Decisions and Orders**
 - a. 23 ACC 016 – Mark J. Konkel, Konkel Accounting & Associates LLC (90-96)
- 2) **Case Closings**
 - a. 23 ACC 013 – C.R. (97-100)
 - b. 24 ACC 0009 – S.R.K. (101-103)

R. Deliberation of Items Added After Preparation of the Agenda

- 1) Education and Examination Matters
- 2) Credentialing Matters
- 3) DLSC Matters
- 4) Monitoring Matters
- 5) Professional Assistance Procedure (PAP) Matters
- 6) Petitions for Summary Suspensions
- 7) Petitions for Designation of Hearing Examiner
- 8) Proposed Stipulations, Final Decisions and Order
- 9) Proposed Interim Orders
- 10) Administrative Warnings
- 11) Review of Administrative Warnings
- 12) Proposed Final Decisions and Orders
- 13) Matters Relating to Costs/Orders Fixing Costs
- 14) Case Closings
- 15) Board Liaison Training
- 16) Petitions for Assessments and Evaluations
- 17) Petitions to Vacate Orders
- 18) Remedial Education Cases
- 19) Motions
- 20) Petitions for Re-Hearing
- 21) Appearances from Requests Received or Renewed

S. Consulting with Legal Counsel

RECONVENE TO OPEN SESSION IMMEDIATELY FOLLOWING CLOSED SESSION

T. Vote on Items Considered or Deliberated Upon in Closed Session if Voting is Appropriate

U. Open Session Items Noticed Above Not Completed in the Initial Open Session

ADJOURNMENT

NEXT MEETING: NOVEMBER 20, 2024
Board Member Training: November 15, 2024

MEETINGS AND HEARINGS ARE OPEN TO THE PUBLIC, AND MAY BE CANCELLED WITHOUT NOTICE.

Times listed for meeting items are approximate and depend on the length of discussion and voting. All meetings are held virtually unless otherwise indicated. In-person meetings are typically conducted at 4822 Madison Yards Way, Madison, Wisconsin, unless an alternative location is listed on the meeting notice. In order to confirm a meeting or to request a complete copy of the board's agenda, please visit the Department website at <https://dps.wi.gov>. The board may also consider materials or items filed after the transmission of this notice. Times listed for the commencement of disciplinary hearings may be changed by the examiner for the convenience of the parties. Requests for interpreters for the hard of hearing, or other accommodations, are considered upon request by contacting the Affirmative Action Officer or reach the Meeting Staff by calling 608-267-7213.

**VIRTUAL/TELECONFERENCE
ACCOUNTING EXAMINING BOARD
MEETING MINUTES
MAY 22, 2024**

PRESENT: Thuy Barron, Michael Friedman, Robert Misey, Joan Phillips, John Reinemann
(*arrived at 9:06 a.m.*), David Schlichting, Susan Strautmann

STAFF: Brad Wojciechowski, Executive Director; Whitney DeVoe, Legal Counsel; Sofia Anderson, Administrative Rule Coordinator; Tracy Drinkwater, Board Administration Specialist; and other DSPS Staff

CALL TO ORDER

Michael Friedman, Chairperson, called the meeting to order at 9:03 a.m. A quorum of six (6) members was confirmed.

ADOPTION OF AGENDA

MOTION: Thuy Barron moved, seconded by David Schlichting, to adopt the Agenda as published. Motion carried unanimously.

APPROVAL OF MINUTES OF MARCH 6, 2024

MOTION: Joan Phillips moved, seconded by Susan Strautmann, to approve the Minutes of March 6, 2024, as published. Motion carried unanimously.

ADMINISTRATIVE MATTERS

John Reinemann (arrived at 9:06 a.m.)

Delegation of Authorities

Monitoring Delegations

Delegation to Monitoring Liaison

MOTION: Joan Phillips moved, seconded by David Schlichting, to delegate authority to the Monitoring Liaison(s) to make any determination on Orders under monitoring and to refer to the Full Board any matter the Monitoring Liaison deems appropriate. Motion carried unanimously.

Delegation to Department Monitor

MOTION: Joan Phillips moved, seconded by John Reinemann, to adopt the delegations to the Department Monitor listed in the “Roles and Authorities Delegated for Monitoring” document as presented in the May 22, 2024, agenda materials on pages 11-13. Motion carried unanimously.

ADMINISTRATIVE RULE MATTERS

Drafting: Accy 2, relating to Examination Requirements

MOTION: Thuy Barron moved, seconded by David Schlichting, to authorize the Chairperson (or in absence of the Chairperson, the highest-ranking officer or longest serving board member in that succession) to approve the preliminary rule draft of Accy 2, relating to examination requirements, for posting of economic impact comments and submission to the Clearinghouse. Motion carried unanimously.

CLOSED SESSION

MOTION: Joan Phillips moved, seconded by Thuy Barron, to convene to closed session to deliberate on cases following hearing (s. 19.85(1)(a), Stats.); to consider licensure or certification of individuals (s. 19.85(1)(b), Stats.); to consider closing disciplinary investigations with administrative warnings (ss. 19.85 (1)(b), and 440.205, Stats.); to consider individual histories or disciplinary data (s. 19.85 (1)(f), Stats.); and to confer with legal counsel (s. 19.85(1)(g), Stats.). Michael Friedman, Chairperson read the language of the motion. The vote of each member was ascertained by voice vote. Roll Call Vote: Thuy Barron-yes; Michael Friedman-yes; Robert Misey-yes; Joan Phillips-yes; John Reinemann-yes; David Schlichting-yes; and Susan Strautmann-yes. Motion carried unanimously.

The meeting convened to Closed Session at 10:05 a.m.

DELIBERATION ON DIVISION OF LEGAL SERVICES AND COMPLIANCE (DLSC) MATTERS

Case Closings

MOTION: Michael Friedman moved, seconded by John Reinemann, to close the following DLSC Cases for the reasons outlined below:

1. 22 ACC 015 – W.E.C. – Prosecutorial Discretion (P2)
2. 23 ACC 022 – U.H.Y., LLP – Prosecutorial Discretion (P1)

Motion carried unanimously.

Monitoring Matters

David Schroeder – Requesting Order Modification

MOTION: David Schlichting moved, seconded by Joan Phillips, to grant the request of David Schroeder to terminate the quarterly reporting requirements from the Wisconsin Department of Corrections and the Texas Board. Motion carried unanimously.

RECONVENE TO OPEN SESSION

MOTION: Susan Strautmänn moved, seconded by Joan Phillips, to reconvene into open session. Motion carried unanimously.

The meeting reconvened into Open Session at 10:12 a.m.

VOTE ON ITEMS CONSIDERED OR DELIBERATED UPON IN CLOSED SESSION

MOTION: Joan Phillips moved, seconded by John Reinemann, to affirm all motions made and votes taken in closed session. Motion carried unanimously.

(Be advised that any recusals or abstentions reflected in the closed session motions stand for the purposes of the affirmation vote.)

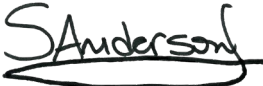
ADJOURNMENT

MOTION: Joan Phillips moved, seconded by David Schlichting, to adjourn the meeting. Motion carried unanimously.

The meeting adjourned at 10:14 a.m.

**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Sofia Anderson, Administrative Rules Coordinator		2) Date when request submitted: 09/13/2024 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: September 25, 2024	5) Attachments: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	6) How should the item be titled on the agenda page? Administrative Rules Matters – Discussion and Consideration 1. Preliminary Rule Draft: Accy 2, relating to examination requirements. 2. Pending and Possible Rulemaking Projects	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session	8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	9) Name of Case Advisor(s), if required: N/A	
10) Describe the issue and action that should be addressed: Attachments: 1. Preliminary Rule Draft: Accy 2, relating to examination requirements. 2. Accounting rules chart list			
11) Authorization			
		09/16/2024	
Signature of person making this request		Date	
Supervisor (if required)		Date	
Executive Director signature (indicates approval to add post agenda deadline item to agenda) Date			
Directions for including supporting documents: 1. This form should be attached to any documents submitted to the agenda. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

STATE OF WISCONSIN
ACCOUNTING EXAMINING BOARD

IN THE MATTER OF RULEMAKING	:	PROPOSED ORDER OF THE
PROCEEDINGS BEFORE THE	:	ACCOUNTING EXAMINING BOARD
ACCOUNTING EXAMINING BOARD	:	ADOPTING RULES
	:	(CLEARINGHOUSE RULE)

PROPOSED ORDER

An order of the Accounting Examining Board **to amend** s. Accy 2.304 (2), (3), (4), and (5), relating to examination requirements.

Analysis prepared by the Department of Safety and Professional Services.

ANALYSIS

Statutes interpreted:

Sections 442.04 (2) and 442.04 (5) (b) 4., Stats.

Statutory authority:

Sections 15.08 (5) (b), 227.11 (2) (a), and 442.04 (5) (b) 4., Stats.

Explanation of agency authority:

Section 15.08 (5) (b), Stats., provides an examining board “[s]hall promulgate rules for its own guidance and for the guidance of the trade or profession to which it pertains. . .”

Section 227.11 (2) (a), Stats., sets forth the parameters of an agency’s rule-making authority, stating an agency “may promulgate rules interpreting provisions of any statute enforced or administered by the agency. . .but a rule is not valid if the rule exceeds the bounds of correct interpretation.”

Section 442.04 (5) (b) 4., Stats., provides the Board may not grant a certificate as a certified public accountant to any person other than a person who “... has successfully passed an examination in such subjects affecting accountancy and business as the examining board considers necessary.”

Related statute or rule:

None.

Plain language analysis:

The Accounting Examining Board revised ch. Accy 2 to extend the rolling period of credit to pass all sections of the Uniform CPA Examination from 18 months to 30 months and clarified that the period begins on the date of notification that the first section is passed.

Summary of, and comparison with, existing or proposed federal regulation:

None.

Summary of public comments received on statement of scope and a description of how and to what extent those comments and feedback were taken into account in drafting the proposed rule:

The Accounting Examining Board held a preliminary public hearing on the scope statement on March 6, 2024. Tammy Hofstede on behalf of the Wisconsin Institute of Certified Public Accountants (WICPA) commented in support of the rule project and recommended to the board and the department to make clear when the rule goes into effect and to prepare for any issues to make the transition easier.

Comparison with rules in adjacent states:

Illinois:

As of January 1, 2024, the Illinois Board of Examiners requires applicants for a CPA to complete the Uniform CPA exam's four sections within a rolling 30-month period that begins from the actual date the score for each section is released to the applicant. [Ill. Admin. Code Title 23 § 1400.140].

Iowa:

As of April 10, 2024, the Iowa Accountancy Examining Board requires that all four sections of the Uniform CPA Examination must be completed within a rolling 30-month period, which is calculated on the date the examination administrator provides scores to the boards, the candidate, or both. [193A IAC 3.6 (542)]

Michigan:

As of October 24, 2023, Michigan's administrative code requires the Uniform CPA Exam to be completed within a rolling 30-month period beginning on the date that the score is released for the first section passed. [MI Admin. Code § R 338.5110a].

Minnesota:

At the end of December of 2023, a bill was introduced to change the Minnesota administrative code requirement for all sections of the Uniform CPA Examination to be completed within a rolling 18-month period beginning upon completion of the first section

of the examination to a rolling 30-month period, that begins on the date that the AICPA releases the score for the first section or sections passed. The bill was adopted on July 29, 2024, and it has become effective as of August 5, 2024. [MN Admin. Code § 1105.2000].

Summary of factual data and analytical methodologies:

The department, in collaboration with the board, reviewed ch. Accy 2 to bring it up to national standards and determined that a change of the rolling period for applicants to complete all sections of the Uniform CPA Examination was necessary as other states have already extended their period to 30 months.

Analysis and supporting documents used to determine effect on small business or in preparation of economic impact analysis:

The board will solicit economic impact comments from small businesses, local governmental units, and individuals for a period of 14 days.

Fiscal Estimate and Economic Impact Analysis:

The Fiscal Estimate and Economic Impact Analysis will be attached upon completion.

Effect on Small Business:

The board will solicit economic impact comments for a period of 14 days in order to determine whether the rules have an impact on small business. An impact is not anticipated.

Agency contact person:

Sofia Anderson, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, Wisconsin 53708; email at DSPSAdminRules@wisconsin.gov.

Place where comments are to be submitted and deadline for submission:

Comments may be submitted to Sofia Anderson, Administrative Rules Coordinator, Department of Safety and Professional Services, Division of Policy Development, 4822 Madison Yards Way, P.O. Box 8366, Madison, WI 53708-8366, or by email to DSPSAdminRules@wisconsin.gov. Comments must be received on or before the public hearing to be held on November 20, 2024 at 9:00 AM to be included in the record of rule-making proceedings.

TEXT OF RULE

SECTION 1. Accy 2.304 (2), (3), (4), and (5) are amended to read:

(2) A candidate shall retain credit for any section passed for ~~18~~ 30 months. A candidate may retake a section once the grade for the previous attempt of the same section has been released.

(3) A candidate must pass all sections of the uniform certified public accountant examination within a rolling ~~18-month~~ 30-month period that begins on the date of notification that the first section is passed.

(4) If any section of the uniform certified public accountant examination is not passed within the rolling ~~18-month~~ 30-month period, credit for any section passed outside the ~~18-month~~ 30-month period shall expire and that section shall be retaken.

(5) The board may on a case-by-case basis extend the ~~18-month~~ 30-month period of credit for sections of the Uniform CPA Examination passed, or the duration of the ~~18-month~~ 30-month rolling period, upon the applicant showing to the board's satisfaction that the inability to pass all sections of the examination within the ~~18-month~~ 30-month period was due to one of the following:

SECTION 2. EFFECTIVE DATE. The rules adopted in this order shall take effect on the first day of the month following publication in the Wisconsin Administrative Register, pursuant to s. 227.22 (2) (intro.), Stats.


(END OF TEXT OF RULE)

**Accounting Examining Board
Rule Projects (updated 09/13/2024)**

Clearinghouse Rule Number	Scope #	Scope Expiration	Code Chapter Affected	Relating clause	Synopsis	Current Stage	Next Step
			Accy 2	Examination requirements	Board will consider changing the timeline of CPA credit extensions to ensure that examination requirements are consistent with national standards.	EIA Comment Period until September 25, 2024.	Clearinghouse Review and Public Hearing.


**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director		2) Date when request submitted: 9/9/2024 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 9/25/2024	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? Credit Relief Initiative Update – Discussion and Consideration	
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10) Describe the issue and action that should be addressed: <Click Here to Add Description>			
11) Authorization			
		9/9/2024	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			

**State of Wisconsin
Department of Safety & Professional Services**

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11) Authorization			
		9/5/2024	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	

NASBA

Professional Licensure Task Force REGIONAL FORUM

Maintaining Public Protection, Enhancing the Profession



Stephanie Saunders, CPA
NASBA Chair



Daniel Dustin, CPA
NASBA President & CEO



Nicola (Niki) Neilon, CPA
NASBA UAA Chair



Kent Absec
NASBA VP State Board
Relations

AGENDA

PLTF Additional
Licensure Model
Discussed

PLTF-NPAG
Working Group
Established

PLTF-NPAG Joint
Working Groups
Established

- Competency Model Subcommittee
- Standards Model Subcommittee

UAA Update

Next Steps

Date	Meeting	Location
10/31/2023	Annual Meeting - Initial Discussion	New York
11/20/2023	Initial Meeting of PLTF	NASBA (Nashville)
11/29/2023	GR FOOD Group Pipeline Discussion	Virtual
12/18/2023	Follow-up Meeting from 11/20; discussed SPP	Virtual
1/8/2024	Webinar for BOA	Virtual Webinar
1/15/2024	Follow-up Meeting from 12/1	Virtual
1/25/2024	NPAG Webinar	Virtual Webinar
2/1/2024	Follow-up Meeting from 1/15; SPP "Decision Tree"	Virtual
2/27/2024	Follow-up Meeting from 2/1: MN/SC "Placeholder Language"	Virtual
3/8/2024	Follow-up Webinar from 1/8 - Saunders/Neilon/Dustin	Virtual Webinar
3/11/2024	Joint Meeting with NPAG SE Work Group; Joint WG Established	Virtual
3/18/2024	Joint WG Meeting on possible SPP model for ED Conference	Virtual
3/25/2024	State Society Relations Committee	Nashville
3/26/2024	ED Conference	Nashville
5/2/2024	PLTF-NPAG SE WG Planning Meeting	Virtual
5/8/2024	Initial PLTF-NPAG SE Joint Work Group Intro Call	Virtual
5/29/2024	PLTF-NPAG SE Joint WG Follow-up Call; 2 Subcommittees Established	Virtual
6/5/2024	Eastern Regional Meeting	Louisville
6/11/2024	Discussed during ED Monthly Call	Virtual
6/13/2024	NASBA Volunteers from Joint WG Meeting	Virtual
6/18/2024	TAC	Nashville
6/19/2024	State Society Relations Committee	Virtual
6/19/2024	Subcommittee 2 (Model) Meeting	Virtual
6/21/2024	Subcommittee 1 (Standards vs. Guidelines) Meeting	Virtual
6/26/2024	Western Regional Meeting	Omaha
7/3/2024	Subcommittee 1 (Guidelines) (previously SvG) Meeting	Virtual
7/8/2024	Subcommittee 2 (Model) Meeting	Virtual
7/11/2024	AICPA Interchange	Minneapolis, MN
7/24/2024	Subcommittee 1 (Standards)	Virtual
8/6/2024	Subcommittee 2 (Model) Meeting	Virtual
8/7/2024	Subcommittee 1 (Standards)	Virtual
8/9/2024	PLTF Meeting	Virtual
8/16/2024	Arkansas BOA Meeting	Little Rock
8/19/2024	PLTF-NPAG 1 (Standards)	Virtual
8/20/2024	PLTF-NPAG 2 (Model)	Virtual
8/22/2024	Regional Forum	Virtual
8/23/2024	Regional Forum	Virtual

Conferences

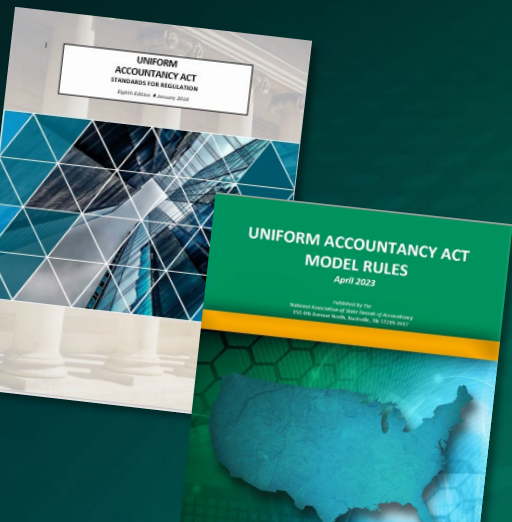
Outside Stakeholders

Webinar

<u>Date</u>	<u>Meeting</u>	<u>Location</u>
10/31/2023	Annual Meeting - Initial Discussion	New York
11/20/2023	Initial Meeting of PLTF	NASBA (Nashville)
11/29/2023	GR FOOD Group Pipeline Discussion	Virtual
12/18/2023	Follow-up Meeting from 11/20; discussed SPP	Virtual
1/8/2024	Webinar for BOA	Virtual Webinar
1/15/2024	Follow-up Meeting from 12/1	Virtual
1/25/2024	NPAG Webinar	Virtual Webinar
2/1/2024	Follow-up Meeting from 1/15; SPP "Decision Tree"	Virtual
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5/8/2024	Initial PLTF-NPAG SE Joint Work Group Intro Call	Virtual
5/29/2024	PLTF-NPAG SE Joint WG Follow-up Call; 2 Subcommittees Established	Virtual
6/5/2024	Eastern Regional Meeting	Louisville
6/11/2024	Discussed during ED Monthly Call	Virtual
6/13/2024	NASBA Volunteers from Joint WG Meeting	Virtual
6/18/2024	TAC	Nashville
6/19/2024	State Society Relations Committee	Virtual
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6/21/2024	Subcommittee 1 (Standards vs. Guidelines) Meeting	Virtual
6/26/2024	Western Regional Meeting	Omaha
7/3/2024	Subcommittee 1 (Guidelines) (previously SvG) Meeting	Virtual
7/8/2024	Subcommittee 2 (Model) Meeting	Virtual
7/11/2024	AICPA Interchange	Minneapolis, MN
7/24/2024	Subcommittee 1 (Standards)	Virtual
8/6/2024	Subcommittee 2 (Model) Meeting	Virtual
8/7/2024	Subcommittee 1 (Standards)	Virtual
8/9/2024	PLTF Meeting	Virtual
8/16/2024	Arkansas BOA Meeting	Little Rock
8/19/2024	PLTF-NPAG 1 (Standards)	Virtual
8/20/2024	PLTF-NPAG 2 (Model)	Virtual
8/22/2024	Regional Forum	Virtual
8/23/2024	Regional Forum	Virtual

Conferences
Outside Stakeholders
Webinar

Joint PLTF-NPAG Working Group

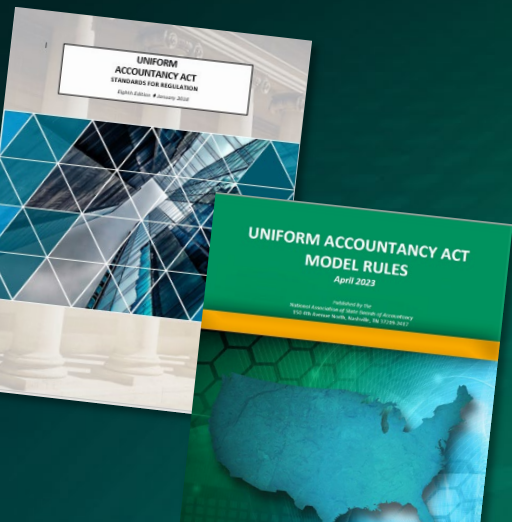


Joint PLTF-NPAG Working Group

<u>Name</u>	<u>Affiliation</u>
Andy Bonner *	Tennessee BOA/NASBA BOD
Betsy Krishner +	AICPA Representative
Jason Fox *	California Society of CPAs
Marcus Rayner +	PwC
Thomas Neill +	AICPA Representative
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* Non-PLTF/NPAG Members
+ NPAG Member

Both PLTF/NPAG Members
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Competency Model Subcommittee

Joint PLTF-NPAG Working Group

National Standards Subcommittee

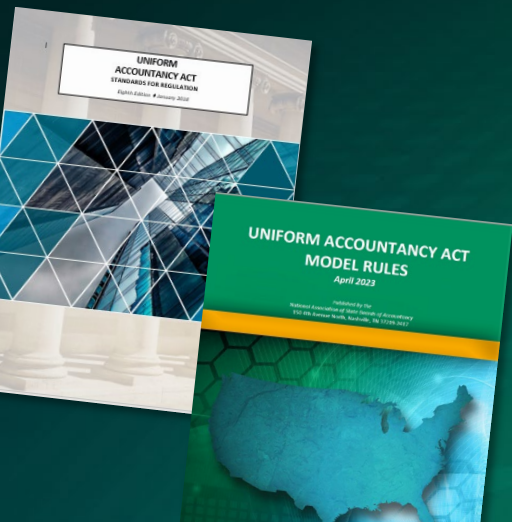
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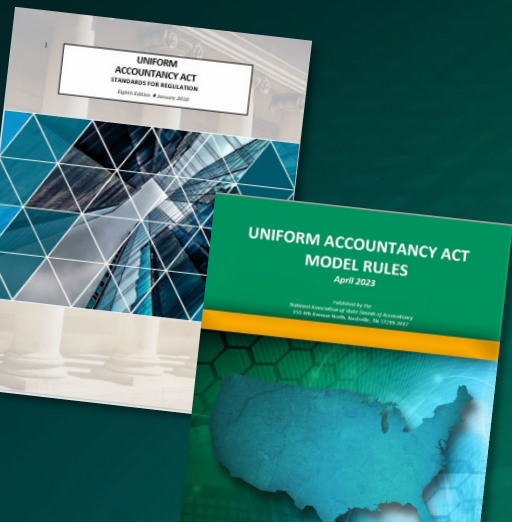
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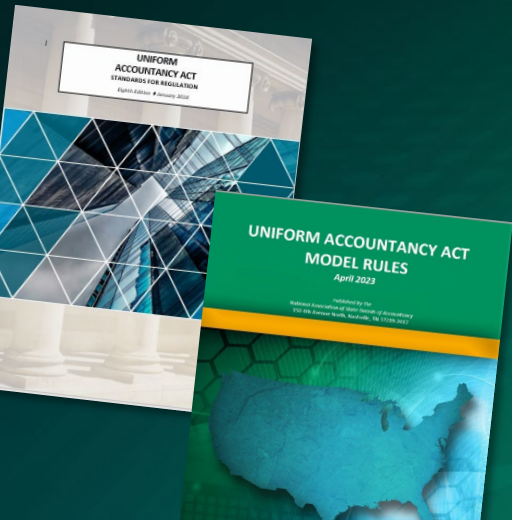
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**Plus, Exam =
Licensure**

Original Pathway #1	Bachelor's Degree	Thirty Addition Hours of Education	1-Year of General Experience
	Concentration of AUD/ACCT & BUS	150 Hours of Total Education	

Why Choose Pathway #1:

Values Education

Double Major (or has additional hours) - Example: needs less than 12 hrs. to reach 150 hrs.

- Continues on his/her path at current university/college
- Experience, Learn and Earn (ELE) or similar program on Transcript

Already has his/her experience completed or near completed

Original Pathway #2	Bachelor's Degree	Masters Degree (Macc, Mtax, MBA...)	1-Year of General Experience
	Concentration of AUD/ACCT & BUS	150 Hours of Total Education	

Why Choose Pathway #2:

Values Education

Values a Masters Degree

Already has his/her experience completed or near completed

Additional Pathway #3	Bachelor's Degree Concentration of AUD/ACCT & BUS	Enhanced Experience	Two Years of Experience	1-Year of General Experience
		1-Year		

Why Choose Pathway #3:

Cost of additional education

Does not see the value of more education

Learns better from hands on experience

Gets paid while getting experience

**Plus, Exam =
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Original Pathway #1	Bachelor's Degree	Thirty Addition Hours of Education	1-Year of General Experience
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Why Choose Pathway #2:

Values Education

Values a Masters Degree

Already has his/her experience completed or near completed

Additional Pathway #3	Bachelor's Degree	Two Years of Experience	
	<i>Concentration of AUD/ACCT & BUS</i>	Enhanced Experience 1-Year	1-Year of General Experience

Why Choose Pathway #3:

Cost of additional education

Does not see the value of more education

Learns better from hands on experience

Gets paid while getting experience

Standards Subcommittee

Consensus

(Slide 1 of 2)

- Focus on **Enhanced Experience**, referred to as 120 + 1 + 1.
- Standards to originate and be continually monitored by NASBA/AICPA/stakeholders
- CPA Evaluator needs to be in 'good standing' with 3+ years of experience post licensure
- Training not required for a CPA Evaluator
- NASBA to create a tracking system

Considerations

- Enhanced Experience guardrails on 1 Year of Experience

- Allow State Board Flexibility

- Keep Simple and Not Burdensome

Standards Subcommittee

Consensus

(Slide 2 of 2)

- No mandated reporting frequency or elaborate reporting required
- Use term 'experience with'
- Self-assessment reporting not allowed
- 1,950 hours of work = 12 months for the "1 year" requirement, consecutive not required
- Two(2) year look-back period

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Model Subcommittee

Professional Competencies

- Ethical Behavior
- Critical Thinking & Professional Skepticism
- Communication
- Collaboration, Teamwork, and Leadership
- Self-Management & Continuous Learning
- Business Acumen
- Technology Mindset

Technical Competencies

- Audit and Assurance
- Tax
- Reporting, Including Financial, Not-For-Profit, and Governmental

Considerations

Blend of
Professional &
Technical
Competencies

Professional
Competencies
are needed by all
CPA candidates
regardless of
their chosen
career

Bridging the
application of
knowledge to
work
experience

Ethical Behavior

CPAs must act ethically and behave with integrity at all times, consistently modeling and promoting ethical practices as an individual or as part of an organization.

Examples:

Adhere to professional codes of ethics, professional standards, laws, and regulations, demonstrating ethical business practices, such as avoiding conflicts of interest or reporting illegal or unethical behavior to appropriate parties.

Maintain objectivity and independence when responding to ethical issues.

Raise potential ethical issues or illegal behavior to supervisors or appropriate professional or regulatory body.

Critical Thinking and Professional Skepticism

CPAs must think critically when performing all tasks. They must research, investigate and analyze issues, problems, and questions. They must also apply professional judgement to the evaluation of data and any information from a variety of sources and perspectives.

Examples:

Develop and apply professional skepticism, using processes and procedures that reduce cognitive biases and other impediments to decision making.

Identify and articulate issues, problems, and questions.

Access, manage, analyze and evaluate quantitative and qualitative information from multiple sources and perspectives relevant to issues, problems, and questions.

Consider available solutions and decisions to issues, problems, and questions.

Seek advice from experienced professionals or experts in complex and unique situations.

Develop conclusions supported by logic and critical thinking processes.

Communication

CPAs must effectively convey information and ideas to individuals and groups in a variety of situations in a focused way using verbal, nonverbal, written, and graphical techniques and skills.

Examples:

Document work in ways that can be easily reviewed, understood and reperformed by other CPAs.

Demonstrate active listening to verify understanding of information provided.

Engage and communicate clearly and concisely using accounting terminology and plain language as appropriate.

Prepare and deliver presentations, reports and other documents to supervisors, clients and stakeholders using a variety of technology and media, including visualizations.

Clearly present a position supported by sufficient and appropriate evidence.

Ensure communication respects the data requirements of supervisors, clients, and stakeholders, and adheres to privacy, confidentiality, and legal requirements.

Collaboration, Teamwork and Leadership

CPAs must work effectively between and among teams, peers, supervisors, clients, and other stakeholders to meet organizational goals.

Examples:

Serve as both a team member and leader, as appropriate.

Identify the interests and needs of stakeholders and effectively explain them to others.

Consider different interpersonal methods for addressing the needs of different team members, clients, stakeholders, and situations.

Contribute to team planning, performance and goal attainment.

Participate appropriately, respectfully, and effectively in team, client, customer, or stakeholder meetings.

Self-Management and Continuous Learning

CPAs must plan and manage personal development and appreciate how strengths and weaknesses may impact work, learning and meeting goals. These skills relate to upskilling for new engagements, industries, technologies, and requirements and ensure a willingness to identify where learning and expertise are needed.

Examples:

Maintain self-awareness to be cognizant of how your behaviors impact others.

Demonstrate social awareness to respond to the needs of others.

Build relationships to achieve common goals.

Plan and allocate time and resources to achieve professional commitments.

Critically review work and interactions to ensure they meet organization and quality standards.

Proactively seek advice and feedback from supervisors and team members, responding to positive and negative feedback.

Maintain knowledge and skills through continuous learning and development activities, paying particular attention to areas relevant to individual needs.

Adapt to ongoing challenges and changes in the context of being a professional.

Business Acumen

CPAs must understand how a business fits within the broader context of an industry and the geopolitical environment so that they can optimize opportunities, minimize risks, and execute planned objectives.

Examples:

Explain the impact of trends, emerging issues, technologies and the legal environment for clients/organizations.

Identify risks and opportunities arising from industry and global environments.

Review and understand team and entity strategies, goals, and objectives.

Understand and use key performance indicators to measure results of progress towards strategies, goals, and objectives.

Model Subcommittee: Professional Competencies

Technical Mindset

CPAs must use technology and data ethically as an enabler to optimize decision making and to promote business efficiencies and controls.

Examples:

Identify and compare available tools to recommend options, needs, and constraints.

Leverage relevant technologies to facilitate data analyses that support organizational goals.

Understand frameworks for systems of efficient and effective controls for both operations and analyses and reporting.

Identify and understand the impact of emerging technologies on the organization, performance, clients, and stakeholders.

Conduct data analysis activities and techniques.

Identify opportunities where data visualization can help in analysis and communication of results.

Perform data cleaning and preparation activities, addressing quality issues.

Model Subcommittee: Technical Competencies

Audit and Assurance

CPAs participate in assurance engagements, including audit, attestation, and accounting and review services, or work internal to an organization such as internal audit. These services are performed across many clients and industries and under multiple regulatory environments. By the end of their experience, a candidate must have sufficient experience in audit and assurance related tasks, such as the following, based on the nature and scope of the specific engagements on which they work.

Examples (1 of 2):

Analyze relevant external and internal factors to determine their potential impact on risk.

Analyze a business process to document (e.g., flow charts, process diagrams, narratives) the flow of relevant data from initiation through reporting and disclosure. This includes documenting and determining the effect of the relevant automated and manual controls the accountant intends to test within the business process on identified risk.

Design procedures to (1) assess the operating effectiveness of relevant automated and manual controls and (2) test relevant assertions for each significant class of transactions or accounts within a business process. This includes verifying the procedures comply with the requirements in the appropriate professional standards.

Apply data analytic techniques to structured and unstructured datasets to identify transactions or events that may have higher risk and design procedures to test those transactions or events.

Perform test of details to identify potential misstatements based on the application of the appropriate financial accounting and reporting framework. This includes applying appropriate sampling techniques to identify the population of items to be tested as well as materiality at the appropriate level and concluding on the sufficiency and appropriateness of evidence obtained.

Model Subcommittee: Technical Competencies

Audit and Assurance

CPAs participate in assurance engagements, including audit, attestation, and accounting and review services, or work internal to an organization such as internal audit. These services are performed across many clients and industries and under multiple regulatory environments. By the end of their experience, a candidate must have sufficient experience in audit and assurance related tasks, such as the following, based on the nature and scope of the specific engagements on which they work.

Examples (2 of 2):

Apply data analytic techniques to structured and unstructured datasets to complete analytical procedures and design and perform follow-up procedures to obtain sufficient appropriate evidence to explain fluctuations and/or variances. This includes performing procedures to validate the completeness and accuracy of the datasets obtained as well as appropriately selecting and using the tools or applications to complete the analytic.

Perform tests of the operating effectiveness of internal controls to identify and evaluate exceptions. This includes applying appropriate sampling techniques to identify the population of items to be tested as well as concluding on the operating effectiveness of the controls and the sufficiency and appropriateness of evidence obtained.

Determine the effect of deficiencies or uncorrected misstatements identified during an engagement. This includes researching and documenting how deficiencies or uncorrected misstatements do not comply with the requirements of the appropriate professional standards.

Prepare relevant statements in accordance with financial accounting and reporting frameworks as allowed by professional standards.

Perform research with a focus on reviewing and using source materials (e.g., relevant accounting standards, industry news, and related contextual information) to complete other assurance tasks.

Model Subcommittee: Technical Competencies

Tax

CPAs participate in tax engagements, including tax preparation and planning. These services are performed across many clients, both individual and entities, industries, and under multiple systems, including federal, state and local laws and regulations. By the end of their experience, a candidate is expected to perform the following, based on the nature and scope of the specific engagements on the which they work.

Examples (1 of 2):

Participate in preparation of materials and supporting documentation to respond to federal, state and local tax authority notices, proceedings, audits, and other administrative issues.

Perform research with a focus on reviewing and using primary source materials (e.g., Internal Revenue Code, Treasury Regulations) and secondary source materials (e.g. industry journals, interpretive guidance, editorial materials, internal research memos) to complete a range of tasks including identifying issues, analyzing facts, and determining appropriate responses with supportable evidence and citations. This includes researching implications of new or proposed laws and regulations on client situations.

Collect and review information and data provided by clients to ensure that it is complete and accurate and substantiates client and accountant calculations, schedules and positions with an understanding of how automated calculations, checks, diagnostic tools and other system processes may highlight or cause errors in other parts of the tax preparation process.

Prepare and review tax calculations and schedules for clients, both individual and entity, for routine and non-routine transactions and scenarios in accordance with federal, state and local tax laws and regulations. This includes considering relevant factors in tax calculations, compliance, and tax planning, such as specific tax rates, tax brackets, limitations indexed to inflation and other specific and relevant factors (i.e. reference rates).

Model Subcommittee: Technical Competencies

Tax

CPAs participate in tax engagements, including tax preparation and planning. These services are performed across many clients, both individual and entities, industries, and under multiple systems, including federal, state and local laws and regulations. By the end of their experience, a candidate is expected to perform the following, based on the nature and scope of the specific engagements on the which they work.

Examples (1 of 2):

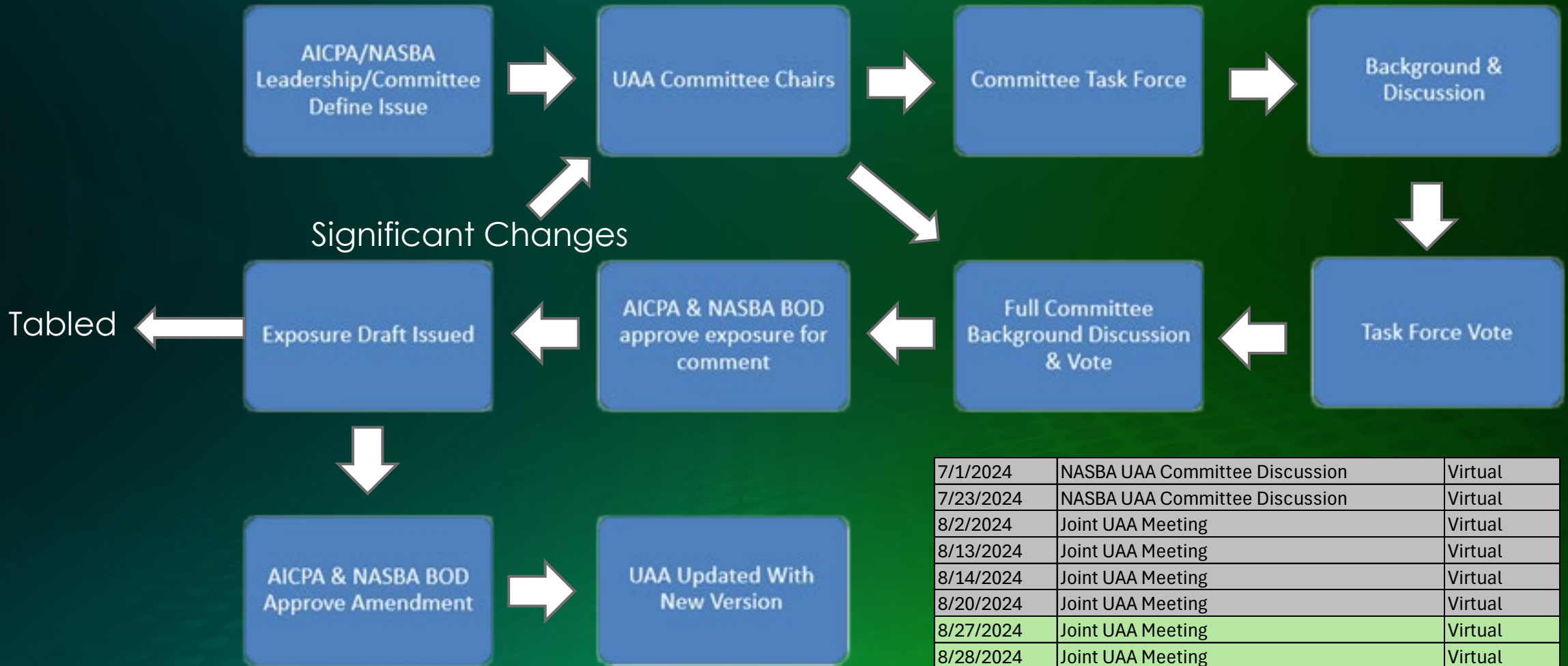
Analyze the implications and tax treatment of various transactions, data, and scenarios on client tax outcomes (e.g. gross income, taxable income, tax liability, estimated taxes), in relation to individual or entity strategy and planning and personal or organizational constraints.

Participate in the analysis and evaluation of proposed tax planning scenarios for individual and entity clients, understanding the implications of different scenarios, entity structures, and decisions on applicability of different tax treatment, in relation to individual or entity strategy and planning and personal or organizational constraints.

Review individual tax returns to identify tax planning and financial planning opportunities to better serve the individual (e.g. minimize tax liability, take all available tax deductions, plan for retirement, plan education funding for dependents).

Prepare, extract, and review tax schedules, reports, and filings, whether manual or automated, to perform quality control or analyze and meet tax planning, cash flow, operational, decision-making and other engagement needs. This includes considering diagnostic tools and automated validation checks highlighting potential errors and anomalies.

UAA PROCESS FLOW



7/1/2024	NASBA UAA Committee Discussion	Virtual
7/23/2024	NASBA UAA Committee Discussion	Virtual
8/2/2024	Joint UAA Meeting	Virtual
8/13/2024	Joint UAA Meeting	Virtual
8/14/2024	Joint UAA Meeting	Virtual
8/20/2024	Joint UAA Meeting	Virtual
8/27/2024	Joint UAA Meeting	Virtual
8/28/2024	Joint UAA Meeting	Virtual
8/30/2024	Joint UAA Meeting	Virtual
9/3/2024	Joint UAA Meeting	Virtual
9/4/2024	Joint UAA Meeting	Virtual

UAA Committee Activity

Additional Meetings Scheduled If Needed

WHERE ARE WE TODAY?

The UAA facilitates practice throughout all 55 jurisdictions; streamlining the process for CPAs to practice across different states while ensuring they meet the necessary professional standards.

All states are currently considered to be substantially equivalent and CPAs can practice through mobility throughout the country without obtaining a separate license

Provisions are in place to ensure that should a state lose substantial equivalency an individual can request an evaluation through NQAS to have a determination made regarding individual mobility

What do we want to accomplish?

1. Preserve the education and experience pathway that currently all jurisdictions have in statute
2. Provide for an alternative pathway that recognizes that a year of high quality, enhanced experience in addition to the year general experience, plus a baccalaureate degree with the appropriate course work can reduce barriers to entry by reducing cost and getting candidates into the workforce faster while protecting the public interest
3. Maintain mobility by preserving substantial equivalency
4. Decrease the burden to licensees and to board staff

How do the Sections of the UAA work in concert?

- Section 5 – details the qualifications for a certificate
- Section 6 – details issuance and renewal of certificates – relies on Section 5 for qualifications and Section 23 for substantial equivalency; references principal place of business; references Section 7 for attest; details reciprocity
- Section 7 – details firm permits to practice along with firm ownership requirements and peer review
- Section 23 – allows for CPAs from other states that are substantially equivalent to practice without obtaining another license; allows for no notice; also allows for an individual determination of substantial equivalency; requires all practitioners to submit to the jurisdiction of the board

Section 23 Grace period

- When the UAA was updated to include 150 hours of education, a grace period was included that maintained substantial equivalency and mobility by allowing all licensees that had passed the exam and held a valid license prior to January 1, 2012 to be exempt from the increased education requirement, for purposes of mobility and substantial equivalency.
- The proposed wording would extend that grace period to July 1, 2030.

UAA Sections 5 & 23

Section 5: Qualifications for a Certificate
as a Certified Public Accountant
Section 23: Substantial Equivalency

UAA Working Draft Language Section 5

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

• UAA Working Draft Language Section 5

(2) The education requirement for a certificate shall ~~be at least 150 semester hours of college education, or its equivalent and shall be met through anveither~~ of the following pathways:

(A) a ~~post~~ baccalaureate ~~degree with a cumulative 150 semester hours conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by the Board rule,~~

(B) a baccalaureate ~~degree with a cumulative 150 semester hours~~ ; conferred by a college or university acceptable to the Board, the total educational program to include an accounting concentration or equivalent as determined by the Board rule ~~to be appropriate,~~ or

(~~CB~~) a baccalaureate degree conferred by a college or university acceptable to the Board, the total education program to include an accounting concentration or equivalent as determined by Board rule ~~to be appropriate~~ and the completion of ~~work~~ experience ~~prescribed in section 5(f)(2) performed in accordance with generally accepted and administered standards developed and administered by a national accounting organization as determined by board rule.~~

• UAA Working Draft Language Section 5

(f) ~~An applicant for initial issuance of a certificate under this Section shall show that the applicant has had one year of experience. This experience shall include providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which was verified by a licensee, meeting requirements prescribed by the Board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia or public practice. (1) The experience required in section 5(c)2(A) and 5(c)2(B) shall include one year providing any type of service or advice involving the use of accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills all of which was verified by a licensee, meeting requirements prescribed by the Board by rule. This experience would be acceptable if it was gained through employment in government, industry, academia, or public practice.~~

(2) The experience required in section 5(c)2(CB) shall include two years of **work** experience:

(A) **At least one year of experience performed in accordance with a competency framework developed by a national accounting organization and administered in accordance with board rule, and**

(B) **The remainder of experience as set forth in section 5-3(f)(1).**

UAA Section 23 Current Status

Current proposals for continued discussion

1. Retain Substantial Equivalency w/ Safe Harbor
2. Remove Substantial Equivalency and replace w/ Automatic Mobility

Questions

Yes/No Example

Professional Competency 1: Ethical Behavior

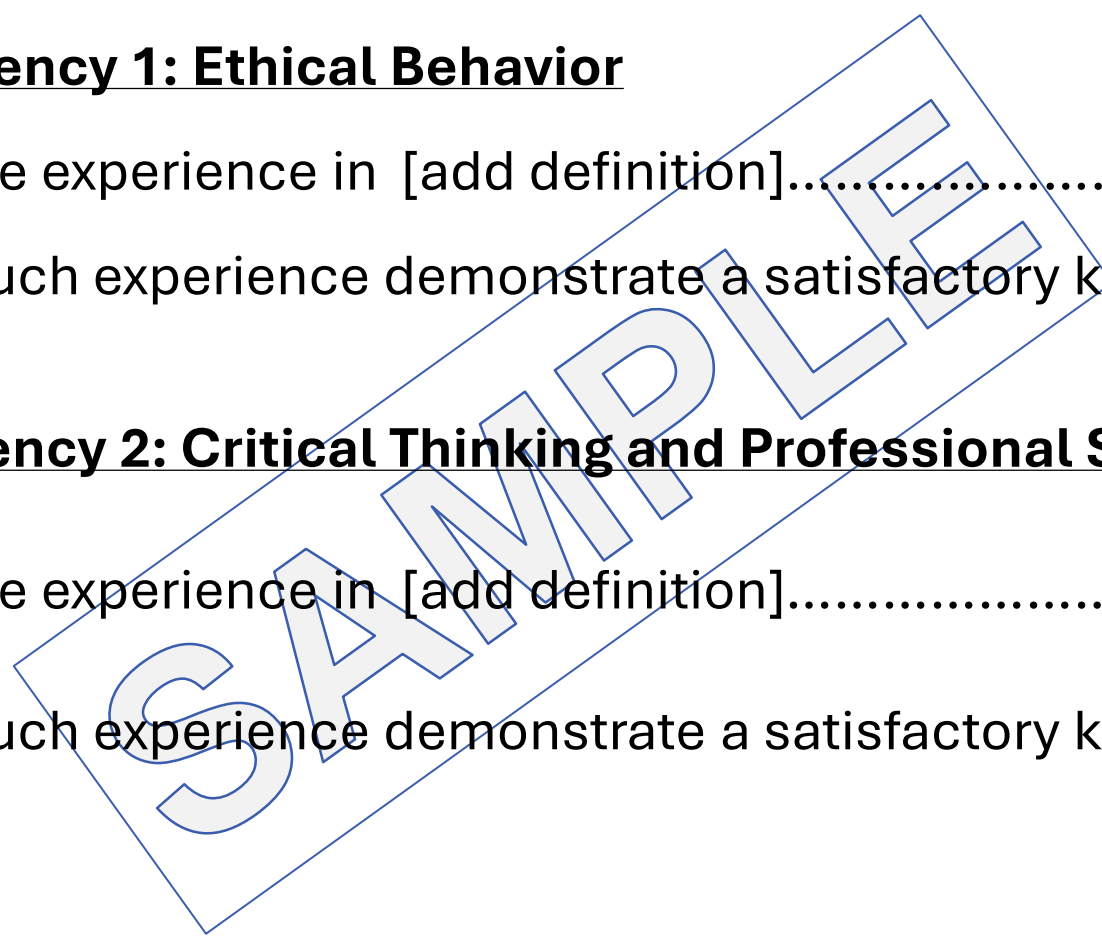
Does the applicant have experience in [add definition]..... Yes No

In your opinion, does such experience demonstrate a satisfactory knowledge in.... Yes No

Professional Competency 2: Critical Thinking and Professional Skepticism

Does the applicant have experience in [add definition]..... Yes No

In your opinion, does such experience demonstrate a satisfactory knowledge in... Yes No



Yes/No Example

Professional Competency 3: Communication

Does the applicant have experience in Yes No

In your opinion, does such experience demonstrate a satisfactory knowledge in.... Yes No

ETC...

Attestation

I hereby certify that the applicant has been supervised or employed by me or my organization for the period indicated herein, and in the course of such employment has obtained the experience indicated on this Certificate of Experience.

Organization Name and contact

Individual's name, contact information and position

CPA Evaluator number (auto insert of CPA license number and state of issuance)

Signature and date

Future Questions

uaacomments@nasba.org



Exposure Draft

CPA Competency-Based Experience Pathway

Issued September 12, 2024

Comments are requested by December 6, 2024

Contents

- 1 Explanatory Memorandum
- 3 Comment Period Guide
- 5 Introduction to the CPA Competency-Based Experience Pathway
- 12 Appendix

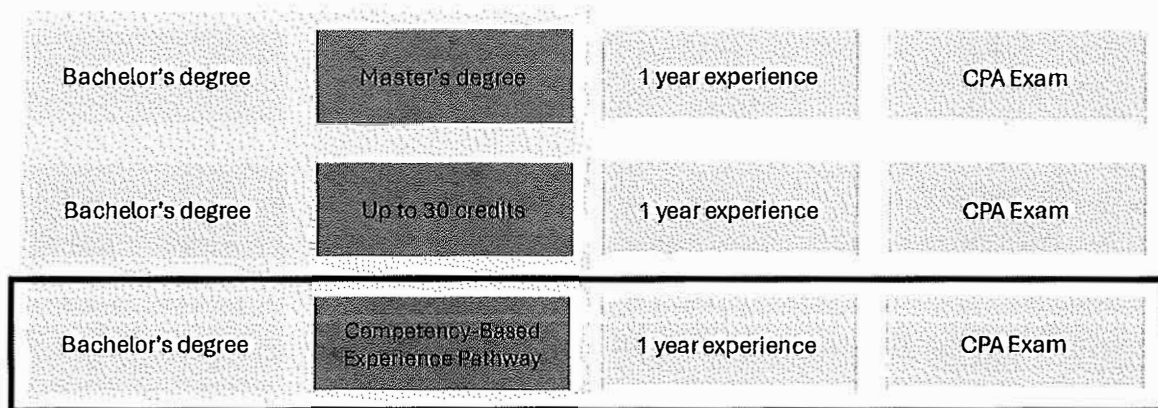
Explanatory Memorandum

Introduction

This memorandum summarizes a proposed solution to help CPA candidates meet the requirements for initial licensure. Jointly developed by the American Institute of CPAs (AICPA) and National Association of State Boards of Accountancy (NASBA), the “CPA Competency-Based Experience Pathway” (Pathway) aims to provide flexibility for candidates without compromising the rigor needed to protect the public. This additional option would not replace existing pathways to licensure, but instead respond to market changes and expand opportunities for the next generation of accountants.

Under this Pathway, CPA candidates could meet initial licensing requirements by exhibiting their competency in specific professional and technical areas. For example, professional competencies include ethical behavior, critical thinking skills, and effective communication. Technical competencies include options in audit and assurance services, tax engagements, and financial reporting. **These candidates would still be required to earn a bachelor’s degree, complete one year of general experience, and pass the CPA Exam.**

EQUIVALENT TO 150 HOURS



The draft Pathway is still in development and requires further evaluation and input from across the profession. We invite you to review the proposal, consider the questions on page 3, and **submit your feedback through [this form](#)**.

Background

Why are AICPA and NASBA exposing this proposal?

AICPA and NASBA believe that a strong pipeline of accounting talent is essential for a robust economy. An ample number of CPAs is also critical to protecting the public. Along with an aging workforce with many CPAs nearing retirement age, there is a need for CPAs with evolving competencies and experiences. Recent years have also seen a steady decline in the number of

accounting graduates and new candidates taking the CPA Exam. The importance of a strong talent pool has led AICPA, NASBA, and other key stakeholders from across the accounting profession to examine root causes of the recent decline in entrants and consider potential initiatives that could address talent challenges.

With this solution, AICPA and NASBA are seeking to address the financial and time constraints some individuals face in completing the education needed post-bachelor's degree to achieve CPA licensure. The Pathway outlined in this proposal would facilitate and supplement an additional pathway to licensure that is responsive to those challenges.

How was this proposal developed?

In November 2023, the Professional Licensure Task Force (PLTF) was established by NASBA's chair to consider new concepts for CPA licensure that may be included in the Uniform Accountancy Act (UAA) to update the current licensure model. The task force included representatives from NASBA's board of directors, board of accountancy members and executive directors, state CPA society board members and executive leadership, AICPA executive leadership, and NASBA executive leadership. The task force's primary focus was to develop an equivalent pathway to be included in the UAA that focused on enhanced experience for licensure.

Concurrently, AICPA was reviewing various competency models and researching the competencies needed by newly licensed CPAs. In July 2024, the AICPA Council-designated, multistakeholder National Pipeline Advisory Group (NPAG) recommended moving toward a competency-based CPA licensure model. This pathway represents a first step toward NPAG's goal by incorporating competency-based concepts into the licensure path. Currently, candidates develop or enhance these competencies by either earning a master's or bachelor's degree and up to 30 additional credit hours at an institute of higher learning.

With certain boards of accountancy and state CPA societies evaluating additional pathways with educational requirements at a bachelor's degree or 120 semester credit hours, the AICPA & NASBA UAA Committee elected to pursue equivalent pathways to licensure that could preserve mobility for CPA licensees.

The AICPA and NASBA boards of directors, seeking alignment of these initiatives, agreed to review existing data and develop a potential experience framework for comment. The proposal is based on the AICPA Foundational Competencies Framework for Aspiring CPAs, a Global Accounting Alliance (GAA) competency framework, feedback from firms, on-transcript firm models, and feedback from various stakeholders. Thank you to the NPAG-PLTF and NPAG Substantial Equivalency working groups, which contributed to ongoing conversations about the proposed framework.

How would the main provisions differ from current UAA guidance?

This proposal identifies model competencies that would be exhibited by a candidate during work experience prior to being granted CPA licensure. The proposal also describes how a candidate, the candidate's employer, and boards of accountancy could implement this pathway. Another key goal

includes creating an evergreen framework that can be adapted to the evolution of the profession, as well as regulatory updates at the state level.

How would this pathway be integrated into the UAA?

The UAA is jointly developed by AICPA and NASBA. Changes are approved by the boards of directors of both organizations. The AICPA and NASBA UAA Committee is exploring potential updates that could facilitate adoption of a competency-based pathway. Individual boards of accountancy would determine whether this particular pathway should become an additional option for initial licensure in their jurisdiction.

Who would be affected by this proposal?

This proposal would affect CPA candidates, entities hiring and overseeing candidates' work, and boards of accountancy. More broadly, it would have an impact on the entire accounting ecosystem, including universities and colleges.

When would the amendments be effective?

Adoption and implementation will vary by jurisdiction because some boards of accountancy may need to update their laws and/or rules.

Comment Period Guide

The comment period for this exposure draft ends December 6, 2024.

Respondents are asked to comment on the proposed pathway. Comments are most helpful when they refer to specific paragraphs or sections, include the rationale for the comments, and, when appropriate, make specific suggestions for any proposed changes to wording. When a respondent agrees with proposals in the exposure draft, it would be helpful for the joint committee to be made aware of this viewpoint as well.

Responses should be submitted through this form by December 6, 2024.

Questions for consideration and comments

1. Is the proposed pathway understandable?
2. Is the proposed framework relevant and applicable to the work of candidates applying for licensure?
3. Does the framework sufficiently describe the competencies, performance indicators, and tasks you would expect?
4. Does the framework include sufficient example performance indicators and tasks to ensure adequate certification of the required competencies?

5. Is it clear that the performance indicators and tasks are *examples* of what a candidate may do to exhibit the competencies, and that candidates may use different performance indicators or tasks to adequately exhibit the competencies?
6. Component 1 discusses how the professional and technical competencies are related. Is it clear that the professional and the technical competencies must work in tandem?
7. Component 2 outlines the requirements for a CPA evaluator to certify candidate experience. Are these requirements sufficient?
8. Component 2(e) outlines a three-year certification requirement for CPA evaluators. Do you agree with this requirement? If not, why?
9. Component 2(f) outlines a board of accountancy possible request when a CPA evaluator refuses to certify a qualified candidate's competency to the board of accountancy. What does your board of accountancy require of licensees who refuse to certify a candidate's work experience for general experience?
10. Component 3(b) proposes a maximum of five years to complete the Pathway. Should there be a maximum time frame?
11. Component 3(c) proposes credit for prior work experience. Should there be a maximum time frame for this lookback period?
12. What type of legislative support and time would state boards of accountancy need to implement the framework?
13. What other types of support, administratively, would boards of accountancy, employers, and candidates need to implement the framework?
14. If the Pathway is adopted, should NASBA create an electronic tracking system to automatically report completion of the CPA Competency-Based Experience Pathway to the boards of accountancy?
15. Would your board utilize a NASBA electronic tracking system if developed? If not, would your board create its own reporting mechanism?
16. Provide any other comments that you may have.

Introduction to the CPA Competency-Based Experience Pathway

The UAA outlines the education requirements and experience requirements (pathways) for CPA licensure in Sections 5(c) and 5(f), respectively. The UAA Model Rules explaining the provisions of these sections are found in Articles 5 and 6.

The CPA Competency-Based Experience Pathway (the Pathway) would serve as an additional potential pathway that may be prescribed in a revised UAA Section 5. Each pathway is designed to allow a licensure Candidate to obtain the minimum qualification needed to be a CPA and would therefore be sufficient for licensure purposes. This document is intended to describe the pathway that allows for licensure with a bachelor's degree, combined with evidence of competencies exhibited through relevant work experience, and other requirements for licensure detailed in the "Pathway Requirements" section that follows. The Pathway represents an approach to licensure that ensures Candidates build upon the content knowledge and skills obtained during the required education for licensure. Candidates following the Pathway enhance their skills through work experience, either in one or multiple industries and on a paid or voluntary basis. The Pathway uses a model competency framework to guide the "competency-based experience," and the framework could be used by a licensed CPA for certification of exhibited competencies. (See appendixes A and B for the CPA Competency-Based Experience Pathway Framework [the Framework] and the CPA Competency-Based Experience Certification Form).

Pathway Requirements for Licensure

The Pathway has Education, Competency-Based Experience, General Experience, and the CPA Exam requirements (and Ethics, if applicable) for licensure. These requirements — other than education — should be completed in the order specified, if any, by the Candidate's board of accountancy.

A. Education:

1. Candidates must complete a bachelor's degree, fulfilling state board education requirements for accounting and business courses, prior to completing other requirements for licensure under the Pathway.

B. Competency-Based Experience:

1. Competency-Based Experience may consist of providing any type of services or advice using accounting, attestation, compilation, management advisory, financial advisory, tax, or consulting skills. The applicants shall have their experience certified to the board of accountancy by a licensee as defined in the UAA (called a CPA Evaluator).

2. Acceptable Competency-Based Experience shall include employment or volunteer¹ work in industry, government, academia, or public practice. The board of accountancy shall consider such factors as the complexity and diversity of the work.
3. One year of Competency-Based Experience shall consist of full- or part-time employment over a period of no less than 1 and no more than 5 years and includes no fewer than 2,000 hours of performance of services described previously in B(1). These 2,000 hours of performance may be earned in a period of less than one year, but the Candidate will not have met this requirement until completion of at least 1 year of employment. See General Experience requirement C(2) below for guidance when a Candidate needs more than 1 year or more than 2,000 hours of performance to complete the Competency-Based Experience.
4. Internship credit earned toward the bachelor's degree will not be allowed for Competency-Based Experience hours.
5. Candidates work with CPA Evaluators to ensure that the Candidates exhibit the competencies outlined in the Framework.
6. After a minimum of one year as described in requirement B above, a Candidate's competencies are certified by a CPA Evaluator using the Competency-Based Experience Certification Form (see appendix B), or on a board-approved form, either via a national tracking system developed by NASBA or per a specific board of accountancy process for submission to the relevant board of accountancy.

C. General Experience:

1. Candidates must complete one additional year of general experience as required in Section 5(f) of the UAA and outlined in UAA Model Rule 6-2.
2. If a Candidate requires more than 1 year or 2,000 hours to complete the Competency-Based Experience requirement, then the additional hours (over 2,000) and time (over 1 year) would be applied to the General Experience requirement (that is, Competency-Based Experience must equal a minimum of 2,000 hours and a minimum of 1 year; combined Competency-Based and General Experience must equal a minimum of 4,000 hours and a minimum of 2 years of combined Competency-Based Experience and General Experience).

D. The CPA Exam:

1. Completion of the CPA Exam is required for licensure.
2. The CPA Exam will remain focused on assessing the knowledge and skills required of an individual with one to two years of experience to ensure public protection, as outlined in the Uniform CPA Examination Blueprints.

¹ The terms *employer* and *employment* are used to comprise the entity in which a Candidate completes experience, regardless of whether experience is gained under employment or with an associated entity with whom the Candidate volunteers.

The remainder of the document describes the Competency-Based Experience requirement of the Pathway.

Components of Competency-Based Experience

The components of the Competency-Based Experience requirement form the Pathway to licensure from defining the competencies being evaluated to the reporting by the CPA Evaluator to the Candidate's board of accountancy. These components are as follows:

1. Defined competencies
2. A process for evaluating and certifying competencies
3. Timing and transition provisions
4. Tracking and reporting

1. Defined Competencies

The CPA Competency-Based Experience Framework (the Framework) defines the competencies to meet the Competency-Based Experience requirement. The Framework is a model that boards of accountancy can adapt as needed for use by Candidates and employers to ensure the Candidates have the opportunities necessary to exhibit the identified competencies. It incorporates elements from the AICPA Foundational Competencies Framework, the Global Accounting Alliance Competency Framework, and other relevant sources.

Structure of the Competency Framework

The Framework identifies competencies to be exhibited during a minimum of one year of Competency-Based Experience. *Competency*, as defined in the Framework, is an identified set of knowledge, skills, abilities, and behaviors to be exhibited by a Candidate. Competencies are classified as either professional or technical, and each competency has associated performance indicators or tasks providing examples of how Candidates typically exhibit the competencies in practice. These indicators or tasks are for example purposes and are not exhaustive, and certain indicators provided may apply to more than one competency. In practice, Candidates may exhibit competencies through other performance indicators and tasks. These indicators or tasks are representative of a base level of performance that would be expected of a Candidate.

Candidates build upon the content knowledge and skills obtained in education and develop the professional and technical competencies required to promote public protection. The professional and technical competencies are blended in practice. They are applied jointly and in context by the Candidate under the guidance of a CPA.

Professional Competencies

The professional competencies in the Framework are necessary in the accounting profession, regardless of career path.

The professional competencies include the following:

- Ethical behavior
- Critical thinking and professional skepticism
- Communication
- Collaboration, teamwork, and leadership
- Self-management and continuous learning
- Business acumen
- Technology mindset

Candidates should look to professional competencies as the tools needed to effectively manage themselves while undertaking technical accounting tasks. Many professional competencies, such as ethical behavior, are foundational and are pervasive and integral to all tasks completed by a CPA. Others may apply only in specific situations or need to be adapted depending on the context. The Candidate must exhibit all seven professional competencies.

Technical Competencies

The technical competencies in the Framework include both accountancy-specific and broad business knowledge and skills expected to be performed during employment work in industry, government, academia, or public practice. The technical competencies have been organized by area of practice. Candidates are required to exhibit only one technical competency. However, it is possible that more than one technical competency is exhibited based on the Candidate's employment. The CPA Evaluator should use professional judgment to evaluate if the exhibited technical competencies, in combination, are sufficient, in the aggregate, for licensure under the Pathway.

The three technical competencies include the following:

- Audit and assurance
- Tax
- Business and financial reporting

Candidates apply the content knowledge and skills obtained in education and develop the required technical competencies in the area or areas in which they practice. The technical competencies are exhibited in tandem with the professional competencies.

Candidates must apply their educational knowledge and develop technical skills in their practice area(s) while exhibiting professional competencies.

See appendix A for the complete Framework, including the defined competencies and example performance indicators and tasks.

2. Process for evaluating and certifying competencies

This section details the responsibilities for Candidates and CPA Evaluators related to expectations and completing the Competency-Based Experience requirement.

See *appendix B for related CPA Competency-Based Experience Certification Form.*

- a) The Candidate and the Candidate's employer work together to identify a CPA Evaluator or series of Evaluators, if necessary, depending on the nature of the Candidate's employment.
- b) The CPA Evaluator(s) uses the CPA Competency-Based Experience Certification Form (see appendix B), or board-approved form, to certify that the Candidate has exhibited the competencies as defined in the Framework, the number of hours certified, and the time frame in which the hours were completed.
- c) The CPA Evaluator should use due care and professional judgment based on their experience with the Candidate or understanding of the Candidate's experience.
- d) A Candidate may have multiple CPA Evaluators depending on the specific circumstances. For instance:
 - i. If a CPA Evaluator is no longer available to serve as the Candidate's Evaluator, the Candidate must identify another CPA Evaluator to document the Candidate's Competency-Based Experience. The employer should assist the Candidate where practical.
 - ii. If a CPA is not present in an employer, the Candidate takes the initiative to request a licensed CPA to become their CPA Evaluator.
 - iii. If a Candidate is no longer with the same employer that has provided a CPA Evaluator(s), the Candidate must identify a CPA Evaluator within the new entity and would be responsible for ensuring the new CPA Evaluator understands the Candidate's progress in completing their Competency-Based Experience requirement.
 - iv. When a CPA Evaluator certifies competencies based on less than full completion of the one-year requirement, the Evaluator must base their certification only on the time frame of which they have sufficient evidence of and experience with the Candidate's work experience. If a Candidate did not exhibit competency within this time frame, the CPA Evaluator may select "N/A" to indicate that the competency did not apply to this portion of the Candidate's certification.
- e) The CPA Evaluator is a licensed CPA in good standing with a minimum of 3 years of post-licensure experience.
- f) If the licensee has agreed to serve as a CPA Evaluator but refuses to certify a qualified Candidate to the board of accountancy, the board of accountancy may request the CPA Evaluator to provide in writing or in person the basis for such refusal.

- g) The board of accountancy may require any CPA Evaluator who has certified a Candidate's experience to substantiate the certification.

3. Timing and transition provisions

This section details the length, timing, and transition consideration for the Competency-Based Experience requirement.

- a) The one-year minimum requirement is defined consistently with UAA rules related to the one-year general experience requirement.
- b) The Candidate will have five years to complete the one-year Competency-Based Experience requirement. This is to allow for part-time work, life changes, or other unknown events that could occur.
- c) Credit for prior work experience is acceptable. The CPA Evaluator must use professional judgment to determine if there is sufficient evidence of and if they have had sufficient exposure to the Candidate's experience to certify the competencies. Boards of accountancy have flexibility to craft rules for the Competency-Based Experience requirement to align with current experience rules under current pathways.
- d) Transition provisions are acceptable. Boards of accountancy have flexibility to craft rules for the Competency-Based Experience requirement to align with current experience rules under current pathways.

4. Tracking and reporting

This section details considerations for tracking the Competency-Based Experience requirement and the creation of a voluntary national tracking system.

- a) Boards of accountancy should maintain a process for managing the documentation for this process, either electronically or manually. Documentation includes the CPA Competency-Based Experience Certification Form (appendix B) or a board-approved form.
- b) Periodic reporting of Candidate progress is not required, but boards of accountancy have the ability to require it per board rules.
- c) NASBA is willing to develop a voluntary tracking system that boards of accountancy could use to manage the tracking requirements of the Pathway. Boards of accountancy may elect to use or not use this tracking system.
 - i. The CPA Evaluator and Candidate would be electronically connected when submitting the Candidate's CPA Competency-Based Experience Certification Form (appendix B) or a board-approved form.
 - ii. The NASBA tracking system would require final evaluation of the competencies by the end of the Competency-Based Experience period as a minimum standard.

- iii. The tracking system would include Framework competencies. Upon the documented completion of the Competency-Based Experience requirement, a final report would be made available to the respective board of accountancy.

Appendix A: CPA Competency-Based Experience Pathway Framework

Professional competencies (All required)	Example performance indicators
<p>Ethical behavior CPAs must act ethically and behave with integrity at all times, consistently modeling and promoting ethical practices as an individual or as part of an organization.</p>	<ul style="list-style-type: none"> • Adhere to professional codes of ethics, professional standards, laws, and regulations, demonstrating ethical business practices, such as avoiding conflicts of interest or reporting illegal or unethical behavior to appropriate parties. • Demonstrate a commitment to maintain objectivity and independence when responding to ethical issues. • Raise potential ethical issues or illegal behavior to supervisors or appropriate professional or regulatory body.
<p>Critical thinking and professional skepticism CPAs must think critically when performing all tasks. They must research, investigate, and analyze issues, problems, and questions. They must also apply professional judgment to the evaluation of data and any information from a variety of sources and perspectives.</p>	<ul style="list-style-type: none"> • Investigate cognitive biases and other impediments to decision making. • Develop and apply professional skepticism using processes and procedures that reduce cognitive biases and other impediments to decision making. • Identify and articulate issues, problems, and questions. • Access, manage, analyze, and evaluate quantitative and qualitative information from multiple sources and perspectives relevant to issues, problems, and questions. • Exhibit a curiosity to embrace unfamiliar topics and opportunities for development and growth. • Consider available solutions and decisions to issues, problems, and questions. • Seek advice from experienced professionals or experts in complex and unique situations. • Develop conclusions supported by logic and critical thinking processes.
<p>Communication CPAs must effectively convey information and ideas to individuals and groups in a variety of situations in a focused way using verbal, nonverbal, written, and graphic techniques and skills.</p>	<ul style="list-style-type: none"> • Document work in ways that can be easily reviewed, understood, and reperformed by other CPAs. • Exhibit active listening to verify understanding of information provided. • Engage and communicate clearly and concisely using accounting terminology and plain language, as appropriate. • Prepare and deliver presentations, reports, and other documents to supervisors, clients, and stakeholders using a variety of technology and media, including visualizations. • Clearly present a position supported by sufficient and appropriate evidence. • Ensure that communication respects the data requirements of supervisors, clients, and stakeholders and adheres to privacy, confidentiality, and legal requirements.
<p>Collaboration, teamwork, and leadership CPAs must work effectively between and among teams, peers, supervisors, clients, and other stakeholders to meet organizational goals.</p>	<ul style="list-style-type: none"> • Serve as both an effective team member and leader, as appropriate. • Identify the interests and needs of stakeholders and effectively explain them to others. • Consider and use different interpersonal methods for addressing the needs of different team members, clients, stakeholders, and situations. • Contribute to team planning, performance, and goal attainment. • Participate appropriately, respectfully, and effectively in team, client, customer, or stakeholder meetings.
<p>Self-management and continuous learning CPAs must plan and manage personal development and appreciate how strengths and weaknesses may affect work, learning, and meeting goals. These skills relate to upskilling for new engagements, industries, technologies, and requirements and ensure a willingness to</p>	<ul style="list-style-type: none"> • Maintain self-awareness to be cognizant of how your behaviors affect others. • Exhibit social awareness to respond to the needs of others. • Build relationships to achieve common goals. • Plan and allocate time and resources to achieve professional commitments. • Critically review work and interactions to ensure they meet organization and quality standards. • Proactively seek advice and feedback from supervisors and team members, responding to positive and negative feedback.

<p>Identify where learning and expertise are needed.</p>	<ul style="list-style-type: none"> • Identify skills, experiences, and knowledge that represent areas for professional improvement and recommend strategies for professional development, paying particular attention to areas relevant to individual needs. • Adapt to ongoing challenges and changes in the context of being a professional.
<p>Business acumen CPAs must understand how a business fits within the broader context of an industry and the geopolitical environment so they can optimize opportunities, minimize risks, and execute planned objectives.</p>	<ul style="list-style-type: none"> • Perform research to identify the impact of trends, issues, technologies, and the legal environment emerging in the business environment and explain their relevance to clients and organizations. • Identify risks and opportunities arising from industry and global environments. • Understand how strategies, goals, and objectives of a team or entity are developed. • Review and understand team and entity strategies, goals, and objectives. • Understand and use key performance indicators to measure results of progress toward strategies, goals, and objectives.
<p>Technology mindset CPAs must use technology and data ethically as an enabler to optimize decision making and to promote business efficiencies and controls.</p>	<ul style="list-style-type: none"> • Identify and compare available tools to recommend options, needs, and constraints. • Leverage relevant technologies to facilitate data analyses that support organizational goals. • Understand frameworks for systems of efficient and effective controls for both operations and analyses and reporting. • Identify and understand the impact of emerging technologies on the organization, performance, clients, and stakeholders. • Conduct data analysis activities and techniques. • Identify opportunities where data visualization can help in analysis and communication of results. • Perform data cleaning and preparation activities, addressing quality issues.

Technical competencies (Only one required)	Example tasks
<p>Audit and assurance CPAs participate in assurance engagements, including audit, attestation, and accounting and review services or work internal to an organization such as internal audit. These services are performed across many clients and industries and under multiple regulatory environments. By the end of their experience, a Candidate must have sufficient experience in audit- and assurance-related tasks based on the nature and scope of the specific engagements on which they work.</p>	<ul style="list-style-type: none"> • Perform research with a focus on reviewing and using source materials (for example, relevant accounting standards, industry news, and related contextual information) to address a challenging issue relevant in an assurance task. • Explore relevant external and internal factors that may affect risk and suggest responses to address those risks. • Analyze a business process to document (for example, flow charts, process diagrams, narratives) the flow of relevant data from initiation through reporting and disclosure. This includes documenting and determining the effect of the relevant automated and manual controls the accountant intends to test within the business process on identified risk. • Design procedures to (1) assess the operating effectiveness of relevant automated and manual controls and (2) test relevant assertions for each significant class of transactions or accounts within a business process. This includes verifying that the procedures comply with the requirements in the appropriate professional standards. • Apply data analytic techniques to structured and unstructured datasets to identify transactions or events that may have higher risk and design procedures to test those transactions or events. • Perform a test of details to identify potential misstatements based on the application of the appropriate financial accounting and reporting framework. This includes applying appropriate sampling techniques to identify the population of items to be tested as well as materiality at the appropriate level and concluding on the sufficiency and appropriateness of evidence obtained.

- Apply data analytic techniques to structured and unstructured datasets to complete analytical procedures and design and perform follow-up procedures to obtain sufficient appropriate evidence to explain fluctuations and/or variances. This includes performing procedures to validate the completeness and accuracy of the datasets obtained as well as appropriately selecting and using the tools or applications to complete the analytic techniques.
- Perform tests of the operating effectiveness of internal controls to identify and evaluate exceptions. This includes applying appropriate sampling techniques to identify the population of items to be tested as well as concluding on the operating effectiveness of the controls and the sufficiency and appropriateness of evidence obtained.
- Determine the effect of deficiencies or uncorrected misstatements identified during an engagement. This includes researching and documenting how deficiencies or uncorrected misstatements do not comply with the requirements of the appropriate professional standards.
- Prepare relevant statements in accordance with financial accounting and reporting frameworks as allowed by professional standards.

Tax

CPAs participate in tax engagements, including tax preparation and planning. These services are performed across many clients, both individual and entities, industries, and under multiple systems, including federal, state, and local laws and regulations. By the end of their experience, a Candidate is expected to perform tax-related tasks based on the nature and scope of the specific engagements on which they work.

- Participate in preparation of materials and supporting documentation to respond to federal, state, and local tax authority notices, proceedings, audits, and other administrative issues.
- Perform research with a focus on reviewing and using primary source materials (for example, Internal Revenue Code, Treasury Regulations) and secondary source materials (for example, industry journals, interpretive guidance, editorial materials, internal research memos) to complete a range of tasks, including identifying issues, analyzing facts, and determining appropriate responses with supportable evidence and citations. This includes researching the implications of new or proposed laws and regulations on client situations.
- Collect and review information and data provided by clients to ensure that it is complete and accurate and substantiates client and accountant calculations, schedules, and positions with an understanding of how automated calculations, checks, diagnostic tools, and other system processes may highlight or cause errors in other parts of the tax preparation process.
- Prepare and review tax calculations and schedules for clients (both individual and entity) for routine and nonroutine transactions and scenarios in accordance with federal, state, and local tax laws and regulations. This includes considering relevant factors in tax calculations, compliance, and tax planning, such as specific tax rates, tax brackets, limitations indexed to inflation, and other specific and relevant factors (for example, reference rates).
- Analyze the implications and tax treatment of various transactions, data, and scenarios on client tax outcomes (for example, gross income, taxable income, tax liability, estimated taxes), in relation to individual or entity strategy and planning and personal or organizational constraints.
- Participate in the analysis and evaluation of proposed tax planning scenarios for individual and entity clients, understanding the implications of different scenarios, entity structures, and decisions on applicability of different tax treatment, in relation to individual or entity strategy and planning and personal or organizational constraints.
- Review individual tax returns to identify tax planning and financial planning opportunities to better serve the individual (for example, minimize tax liability, take all available tax deductions, plan for retirement, plan education funding for dependents).
- Prepare, extract, and review tax schedules, reports, and filings (whether manual or automated) to perform quality control or analyze and meet tax planning, cash flow, operational, decision-making, and other engagement needs. This includes

considering diagnostic tools and automated validation checks highlighting potential errors and anomalies.

Business and financial reporting, including financial, not-for-profit, and governmental CPAs participate in recording transactions, as well as preparing and analyzing financial reports, fluctuation analyses, and projections. These tasks are performed across many entity types, including for-profits, not-for-profits, as well as federal, state, and local governments, reporting under generally accepted reporting standards as defined by FASB, IFRS, GASB, and FASAB. By the end of their experience, a Candidate is expected to perform tasks based on the nature, size, and scope of the specific entity or entities and industries in which they work.

- Prepare periodic reconciliations, roll-forwards, and analyses for accounts affected by recurring and routine transactions that are automated (for example, sales and accounts receivable, purchases and accounts payable, payroll) as part of the financial statement close process to ensure the balances recognized in the trial balance are complete and accurate and comply with the relevant accounting and reporting standards. This includes preparing adjusting journal entries to correct any identified errors or discrepancies and preparing sufficient documentation and support that demonstrates the work was completed in accordance with the entity's policies and procedures.
- Prepare analyses and journal entries for routine manual transactions as part of the financial statement close process. This includes extracting and transforming relevant data to determine the amounts to be recognized and preparing sufficient documentation and support that demonstrates the work was completed in accordance with the entity's policies and procedures.
- Participate in determining the appropriate accounting policies for nonroutine transactions. This includes reviewing contracts, agreements, and other source documents to identify key terms, researching the relevant accounting and reporting standards, and documenting an accounting position based on that research.
- Participate in the development, maintenance, and implementation of policies and procedures that establish sufficient internal controls over financial reporting.
- Perform analytical procedures and ratio analysis of both financial and nonfinancial data to identify fluctuations and variances (current period versus prior period, actual versus budget) that require further investigation and to measure the entity's progress in achieving strategic objectives or meeting key performance indicators. This includes drafting commentary that sufficiently explains variances or deviations from expectations.
- Prepare analyses, budgets, and forecasts for ongoing operations (that is, monthly, quarterly, annual financial forecasts) and for proposed transactions (for example, capital investment, research and development, expansion, reorganization). This includes considering the impact of external factors (for example, economic, environmental, financial reporting framework, government policy, industry, regulatory, supply chain, technology) and internal factors (for example, ownership and governance structure, investment and financing plans, selection of accounting policies) on the entity.
- Participate in the preparation and review of financial statements and regulatory filings. This includes verifying that reported amounts agree with underlying source data (that is, trial balance, sub-ledgers, management reports) and that qualitative commentary is consistent with the reported amounts.
- Participate in the allocation of expenses between program expenses and general and administrative expenses or the classification of restricted and nonrestricted revenues.
- Participate in the analysis of or balancing of transfers between funds.

Note: Candidates are required to exhibit only ONE technical competency. However, Candidates may exhibit multiple technical competencies if they work in more than one area of practice. In this case, the CPA Evaluator should use professional judgment to evaluate if the exhibited technical competencies are sufficient for licensure under the Pathway.

Appendix B: Draft CPA Competency-Based Experience Certification Form

Note: This document will be integrated into the tracking app developed by NASBA.

Each CPA Evaluator should use this to document the Candidate's exhibition of competencies for licensure with a board of accountancy under the Competency-Based Experience Pathway. Exhibition of competency means that the Candidate has had the opportunity to display the competency, as defined below, in the course of their work experience, such as when completing performance indicators and tasks set forth in the CPA Competency-Based Experience Pathway Framework.

Candidate Name: _____

Candidate Address: _____

Candidate Email: _____

Candidate ID/Position: _____

The certification on this form applies to the following time frame:

Beginning date: _____ Ending date: _____

Evaluation key

Yes: The Candidate's experience was applicable to this competency, and the Candidate did exhibit the competency.

No: The Candidate's experience was applicable to this competency, and the Candidate did not exhibit the competency.

NA: The Candidate's experience was not applicable to or measured for this competency, or I do not have sufficient evidence to certify this competency.

Professional competencies

By the conclusion of the Competency-Based Experience, the Candidate must exhibit all seven professional competencies.

Professional competency 1

Ethical behavior

CPAs must act ethically and behave with integrity at all times, consistently modeling and promoting ethical practices as an individual or as part of an organization.

Did the Candidate exhibit the **ethical behavior** competency?

Yes	No
<input type="checkbox"/>	<input type="checkbox"/>

Professional competency 2

Critical thinking and professional skepticism

CPAs must think critically when performing all tasks. They must research, investigate, and analyze issues, problems, and questions. They must also apply professional judgment to the evaluation of data and any information from a variety of sources and perspectives.

Did the Candidate exhibit the **critical thinking and professional skepticism** competency?

Yes	No	NA
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Professional competency 3

Communication

CPAs must effectively convey information and ideas to individuals and groups in a variety of situations in a focused way using verbal, nonverbal, written, and graphical techniques and skills.

Did the Candidate exhibit the **communication** competency?

Yes	No	NA
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Professional competency 4

Collaboration, teamwork, and leadership

CPAs must work effectively between and among teams, peers, supervisors, clients, and other stakeholders to meet organizational goals.

Did the Candidate exhibit the **collaboration, teamwork, and leadership** competency?

Yes	No	NA
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Professional competency 5

Self-management and continuous learning

CPAs must plan and manage personal development and appreciate how strengths and weaknesses may affect work, learning, and meeting goals. These skills relate to upskilling for new engagements, industries, technologies, and requirements and ensure a willingness to identify where learning and expertise are needed.

Did the Candidate exhibit the **self-management and continuous learning** competency?

Yes	No	NA
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Professional competency 6

Business acumen

CPAs must understand how a business fits within the broader context of an industry and the geopolitical environment so that they can optimize opportunities, minimize risks, and execute planned objectives.

Did the Candidate exhibit the **business acumen** competency?

Yes	No	NA
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Professional competency 7

Technology mindset

CPAs must use technology and data ethically as an enabler to optimize decision making and to promote business efficiencies and controls.

Did the Candidate exhibit the **technology mindset** competency?

Yes	No	NA
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Technical Competencies

Candidates are required to exhibit only one technical competency. However, Candidates may exhibit multiple technical competencies if they work in more than one area of practice. In this case, the CPA Evaluator should use professional judgment to evaluate if the exhibited technical competencies, in combination, are sufficient for licensure under the Pathway.

Technical competency 1

Audit and assurance

CPAs participate in assurance engagements, including audit, attestation, and accounting and review services, or work internal to an organization such as internal audit. These services are performed across many clients and industries and under multiple regulatory environments. By the end of their experience, a Candidate must have sufficient experience in audit- and assurance-related tasks, such as those detailed in the Framework based on the nature and scope of the specific engagements on which they work.

Did the Candidate exhibit the **audit and assurance** competency as defined by the framework?

Yes	No	NA
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Technical competency 2

Tax

CPAs participate in tax engagements, including tax preparation and planning. These services are performed across many clients, both individual and entities, industries, and under multiple systems, including federal, state and local laws, and regulations. By the end of their experience, a Candidate is expected to perform the types of tasks detailed in the Framework, based on the nature and scope of the specific engagements on which they work.

Yes No NA

Did the Candidate exhibit the **tax competency** as defined in the Framework?

Technical competency 3

Business and financial reporting

CPAs participate in recording transactions, as well as preparing and analyzing financial reports, fluctuation analyses, and projections. These tasks are performed across many entity types, including for-profits, not-for-profits, as well as federal, state, and local governments, reporting under generally accepted reporting standards as defined by FASB, IFRS, GASB, and FASAB. By the end of their experience, a Candidate is expected to perform the types of tasks detailed in the Framework, based on the nature, size, and scope of the specific entity or entities and industries in which they work.

Yes No NA

Did the Candidate exhibit the **reporting competency** as defined in the Framework?

Certification of CPA Evaluator

During the course of the Competency-Based Experience, the Candidate exhibited the professional and technical competencies as defined in the CPA Competency-Based Experience Pathway Framework.

The Candidate has completed _____ hours of the required minimum of 2,000 hours of Competency-Based Experience working hours.

I hereby certify that the Candidate has been supervised or employed by me or my organization for the period indicated herein and, in the course of such employment, has obtained the experience indicated on this Certificate of Experience.

I hereby certify that I have met the CPA Evaluator requirements as defined in the Competency-Based Experience Framework.

Organization Name: _____

Organization Address: _____

Contact Name: _____

Contact Title: _____

Contact Email & Phone: _____

CPA Evaluator Name: _____

CPA Evaluator License Number: _____

State and Date of Issuance: _____

CPA Evaluator Signature: _____

Date: _____

Introduction



Exposure Draft

CPA Competency-Based Experience Pathway

Issued September 12, 2024
Comments are requested by **December 6, 2024**

Response Form

The AICPA and NASBA value the views of all stakeholders and are seeking comments on the questions on the CPA Competency-Based Experience Pathway Exposure Draft. The comment period for this exposure draft ends **December 6, 2024**.

You will have the option to respond directly to the individual questions posed in the Exposure Draft on pages 3-4, or attach a prepared response. If you respond directly to the individual questions, there will be an option to provide general comments

at the end of the survey.

General comments are most helpful when they refer to specific paragraphs or sections, include the rationale for the comments, and, when appropriate, make specific suggestions for any proposed changes to wording. When a respondent agrees with proposals in the exposure draft, it would be helpful for the joint committee to be made aware of this viewpoint as well.

Click the arrow to continue.

The following survey responses or prepared response represent:

- The official response of a state board of accountancy, state CPA society, or regulator.
- The official response of a firm, business, or other organization.
- The official response of an academic entity (e.g, university, program, or academic organization).
- My individual opinion and points of view.
- Other

Enter your demographic information below.

Your organization's
(or your name if you
are responding in
your personal
capacity)

Name(s) of person(s) responsible for this response (or leave blank if same as above)

Name(s) of contact(s) for this response (or leave blank if same as above)

Title of individual respondent

State or territory

Email address of primary respondent

Other information

You may provide a prepared response to the exposure draft questions in an uploaded document, or respond directly to the individual questions. If responding to the questions, there will be an option to provide general comments at the end of the survey. If you would like to submit your prepared response in an uploaded document, please indicate below and upload the document as instructed next.

- I will submit the responses in a prepared document.
- I will respond directly to the individual questions in this survey form.

You elected to submit a prepared response. Attach document below.

Exposure draft questions

You have elected to respond to the questions in this form. The questions are copied from pages 3-4 of the Exposure Draft, with space provided for you to explain your responses, if desired.

Question 1: Is the proposed Pathway understandable?

- Yes
- No

Please provide additional feedback for your response to **question 1.**

Question 2: Is the proposed framework relevant and applicable to the work of candidates applying for licensure?

- Yes
- No

Please provide additional feedback for your response to **question 2.**

Question 3: Does the framework sufficiently describe the competencies, performance indicators, and tasks you would expect?

	Yes	No
Competencies	<input type="radio"/>	<input type="radio"/>
Performance Indicators for professional competencies	<input type="radio"/>	<input type="radio"/>
Tasks for technical competencies	<input type="radio"/>	<input type="radio"/>

Please provide additional feedback for your responses in **question 3.**

Question 4: Does the framework include sufficient example performance indicators and tasks to ensure adequate certification of the required competencies?

Yes

No

Example performance indicators for professional competencies

Example tasks for technical competencies

Please provide additional feedback for your responses in **question 4**.

Question 5(a): Is it clear that the performance indicators and tasks are examples of what a candidate may do to exhibit the competencies?

Yes

No

Question 5(b): Is it clear that candidates may use different performance indicators or tasks to adequately exhibit the competencies?


- Yes
- No

Please provide additional feedback for your responses to **questions 5(a) and (b).**

Question 6: Component 1 (Defined Competencies) discusses how the professional and technical competencies are related. Is it clear that the professional and the technical competencies must work in tandem?

- Yes
- No

Please provide additional feedback for your response to **question 6.**

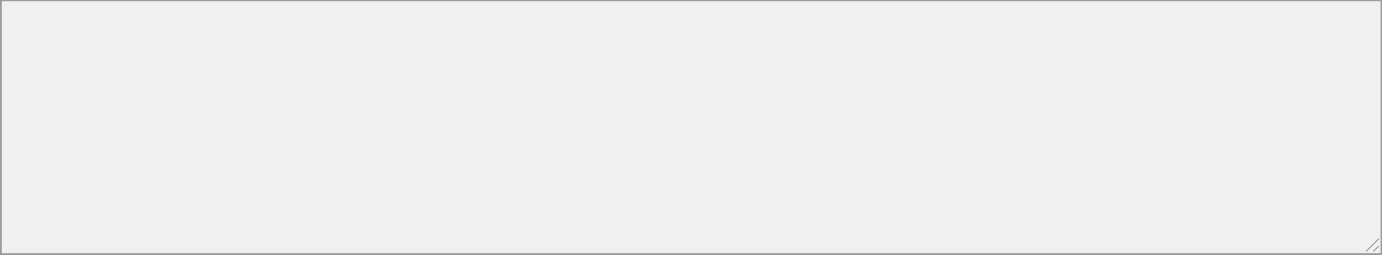


Question 7: Component 2 (Process for Evaluating and Certifying Competencies) outlines the requirements for a CPA evaluator to certify candidate experience. Are these requirements sufficiently rigorous?

Yes

No

Please provide additional feedback for your response to **question 7**.

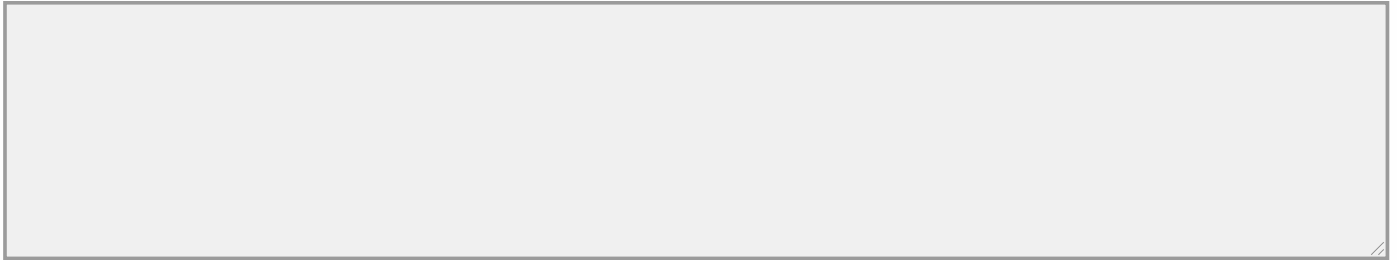


Question 8: Component 2(e) outlines a three-year certification requirement for CPA evaluators. Do you agree with this requirement? If not, why?

Yes

No

Please provide additional feedback for your response to **question 8**.



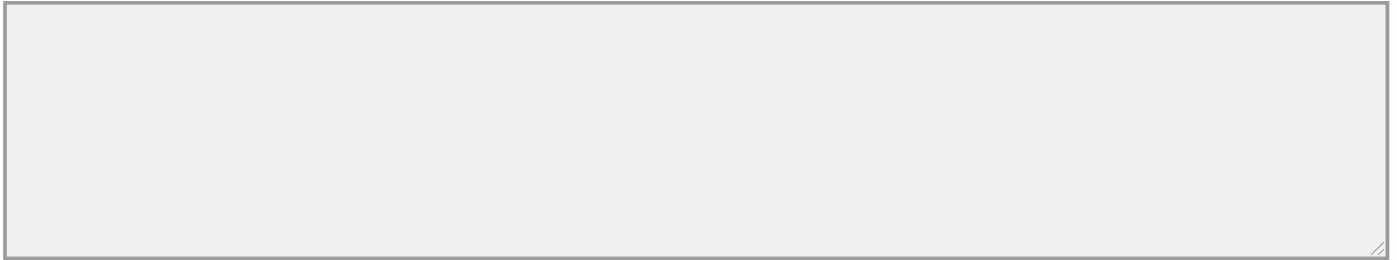
Question 9: Component 2(f) outlines a board of accountancy possible request when a CPA evaluator refuses to certify a qualified candidate's competency to the board of accountancy. What does your board of accountancy require of licensees who refuse to certify a candidate's work experience for general experience?



Question 10: Component 3 (Timing and Transition Provisions) proposes a maximum of five years to complete the pathway. Should there be a maximum time frame?

- Yes
- No

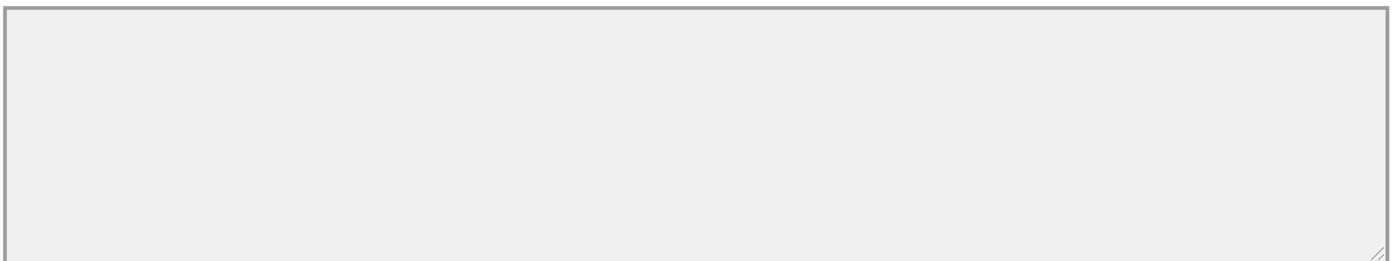
Please provide additional feedback for your response to **question 10**.



Question 11: Component 3 proposes credit for prior work experience. Should there be a maximum time frame for this look-back period?

- Yes
- No

Please provide additional feedback for your response to **question 11**.



Support

Question 12: What type of legislative support and time would state boards of accountancy need to implement the framework?

Question 13: What other types of support, administratively, would boards of accountancy, employers, and candidates need to implement the framework?

Question 14: If the pathway is adopted, should NASBA create an electronic tracking system to automatically report completion of the CPA Competency-Based Experience Pathway to the boards of accountancy?

- Yes
- No
- Uncertain

Please provide additional feedback for your response

to **question 14.**



Question 15: Would your board utilize a NASBA electronic tracking system if developed?

- Yes
- No
- Unknown
- Not applicable

Question 15: If not, would your board create its own reporting mechanism?

- Yes
- No
- Unknown at this time

Please provide additional feedback for your response to **question 15.**


Other Comments

Question 16: Provide any other comments that you may have.

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**State of Wisconsin
Department of Safety & Professional Services**

AGENDA REQUEST FORM

1) Name and title of person submitting the request: Brad Wojciechowski, Executive Director		2) Date when request submitted: 9/9/2024 <small>Items will be considered late if submitted after 12:00 p.m. on the deadline date which is 8 business days before the meeting</small>	
3) Name of Board, Committee, Council, Sections: Accounting Examining Board			
4) Meeting Date: 9/25/2024	5) Attachments: <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	6) How should the item be titled on the agenda page? Wisconsin Institute of Certified Public Accountants (WICPA) Educators Committee – Discussion and Consideration	
7) Place Item in: <input checked="" type="checkbox"/> Open Session <input type="checkbox"/> Closed Session		8) Is an appearance before the Board being scheduled? <i>(If yes, please complete Appearance Request for Non-DSPS Staff)</i> <input type="checkbox"/> Yes <Appearance Name(s)> <input type="checkbox"/> No	9) Name of Case Advisor(s), if applicable: <Click Here to Add Case Advisor Name or N/A>
10) Describe the issue and action that should be addressed: <Click Here to Add Description>			
11) Authorization			
		9/9/2024	
Signature of person making this request		Date	
Supervisor (Only required for post agenda deadline items)		Date	
Executive Director signature (Indicates approval for post agenda deadline items)		Date	
Directions for including supporting documents: 1. This form should be saved with any other documents submitted to the Agenda Items folders. 2. Post Agenda Deadline items must be authorized by a Supervisor and the Policy Development Executive Director. 3. If necessary, provide original documents needing Board Chairperson signature to the Bureau Assistant prior to the start of a meeting.			