

April 6, 2023

Nicola Neilson, CPA  
Chair – NASBA Uniform Accountancy Act Committee  
Sent via e-mail to: [uaacomment@nasba.org](mailto:uaacomment@nasba.org)

Dear Committee Members:

The Utah Association of Certified Public Accountants (UACPA) is pleased to submit comments regarding amendments to Rule 5-7 that would increase the length of conditional credit from 18 months to 24 months and review request of Rule 5-7(e) allowing Board's authority to allow candidates additional time by adding descriptive language.

Our CPA profession is at a crossroad. The market demands that we be more nimble as we traverse at an exponential pace in technology, and navigate global business models. Meanwhile, we face increasing output while experiencing a decrease in human capital, all while maintaining relevance within the profession and to the public at large. The CPA profession is well positioned to take on these challenges to help our organizations be strategic and proactive as we too, navigate this time of rapid change.

To be consistent with market demands, it is imperative that regulatory structure increase flexibility while maintaining sufficient public safety and opportunity. That NASBA has opened conversation to expand the window to pass the CPA exam from 18 months to 24 months indicates that you, too, understand the need for flexibility. However, we question whether expanding from 18 months to 24 months adequately meets the needs of the public interest.

Through surveying our own members, we've come to understand that the path to CPA is varied and increasingly diverse. About half our accounting graduates employ directly into the business sector rather than a public accounting firm; many work full-time while attending school or are pursuing a second career. Regardless of where our graduates work, they find that they are working more than expected and are challenged to find time to adequately prepare for the exam due to human capital shortages. Many drop the exam after the window for passing closes, creating a deficit in future CPAs. This is a challenge, that as a profession, we can control.

While we understand that passing rates are higher for a candidate as they become closer to finishing their studies, we are concerned about the candidates we are losing. There is no harm, but rather a benefit, to the public in providing greater candidate flexibility and time to pass the CPA exam. We urge that regulatory models provide flexibility for candidates with diverse paths.

Accordingly, we advocate that CPA candidates shall have no fewer than 36 months for the rolling CPA Examination window in the Uniform Accountancy Act.

We appreciate the opportunity to provide a response on this critical issue to the CPA profession. Please feel free to reach out to us for further discussion.

Respectfully,

The Board of Directors – UACPA



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