

December 2, 2024

Mr. Thomas Neill, CPA – Chair, AICPA UAA Committee  
American Institute of Certified Public Accountants  
1345 6<sup>th</sup> Avenue, 17<sup>th</sup> Floor  
New York, New York 10105

Ms. Nicola Neilon, CPA – Chair, NASBA UAA Committee  
National Association of State Boards of Accountancy  
150 Fourth Avenue North, Suite 700  
Nashville, TN 37219

Dear Committee Members:

The Utah Association of Certified Public Accountants (UACPA) is pleased to comment on the CPA Competency-Based Experience Pathway issued September 12, 2024. The UACPA represents more than 4,300 CPAs and future CPAs working in public practice, industry, government, education, and non-profit organizations. We appreciate the opportunity to take part with the AICPA and NASBA as you seek to modernize current rules and model language while maintaining the integrity of the profession and protecting the public.

In drafting our comments, we have taken into consideration the vast changes that have occurred over the past 30 years when conversations convened to adopt a 150-hour education requirement, updated experience requirements and maintaining passage of the CPA exam in order to license at the individual state level. We have taken into consideration current barriers to licensure, current regulatory environment, continued future decline of population due to increased retirement with an aging population and decrease in birthrates across our licensing jurisdictions.

The proposal for a competency-based pathway as currently outlined poses several concerns for the UACPA as outlined below:

- Many of our members have expressed concerns that competency-based experience would pose significant burdens on employers as there would be additional internal costs to implement the CPA Evaluator model. Smaller organizations will be disproportionately impacted, which in turn could create a barrier for CPA candidates finding someone who will be their CPA Evaluator.
- Many employers have systems in place to evaluate employees on a routine basis. An additional system to evaluate competency on a CPA candidate places undue stress on resources that are already stretched to the limit while providing no added value to the employer or candidate.
- Many employers are concerned that there will be undue liability on the CPA Evaluator should something go awry with the CPA candidate. The competencies chosen for evaluation are quite subjective, context sensitive, biased, and difficult to standardize.
- The proposed competency-based pathway is difficult to communicate to lawmakers as they see the process as a way for national organizations to step into the state and mandate how licensure should occur. Lawmakers are pushing to remove unnecessary barriers to entry of any

license. Legislators are looking for licensure models that continue to protect the public, are measurable, and transparent. Licensure needs to remain at the state level.

- While we commend a shift in language to completing a bachelor's degree, fulfilling state board education requirements, versus 150-hours education, we are disappointed that the model poses challenges due to competencies. Perhaps a shift to provide a pathway that would include a bachelor's degree or its equivalent, fulfilling state board education requirements plus two years' experience would offer an alternative that would be less complicated, less subjective, and less burdensome to employers and the CPA candidate.

We are at a crossroads in our profession. The value and needs for CPA continue to increase while the population of CPAs continues to decrease. It is imperative collaborative efforts among stakeholders to address the talent shortage and future pathways be addressed. We recommend a complete practice analysis of the profession that would create a baseline of where we are now, while constituting regularly scheduled analysis' in the future. This will enable stakeholders to better be able to pivot and meet the needs of the profession, while protecting the public.

We appreciate the opportunity to comment, and look forward to working with the AICPA, NASBA and other stakeholders as we seek to attract more CPAs. Should you have any questions or need clarifications, please contact me at [ss@uacpa.org](mailto:ss@uacpa.org).

Sincerely,



Susan A. Speirs, CPA  
CEO

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