



NASBA

CPAs ON THE MOVE

*Substantial Equivalency, Interstate
Practice Mobility and Other
Legislative Initiatives*

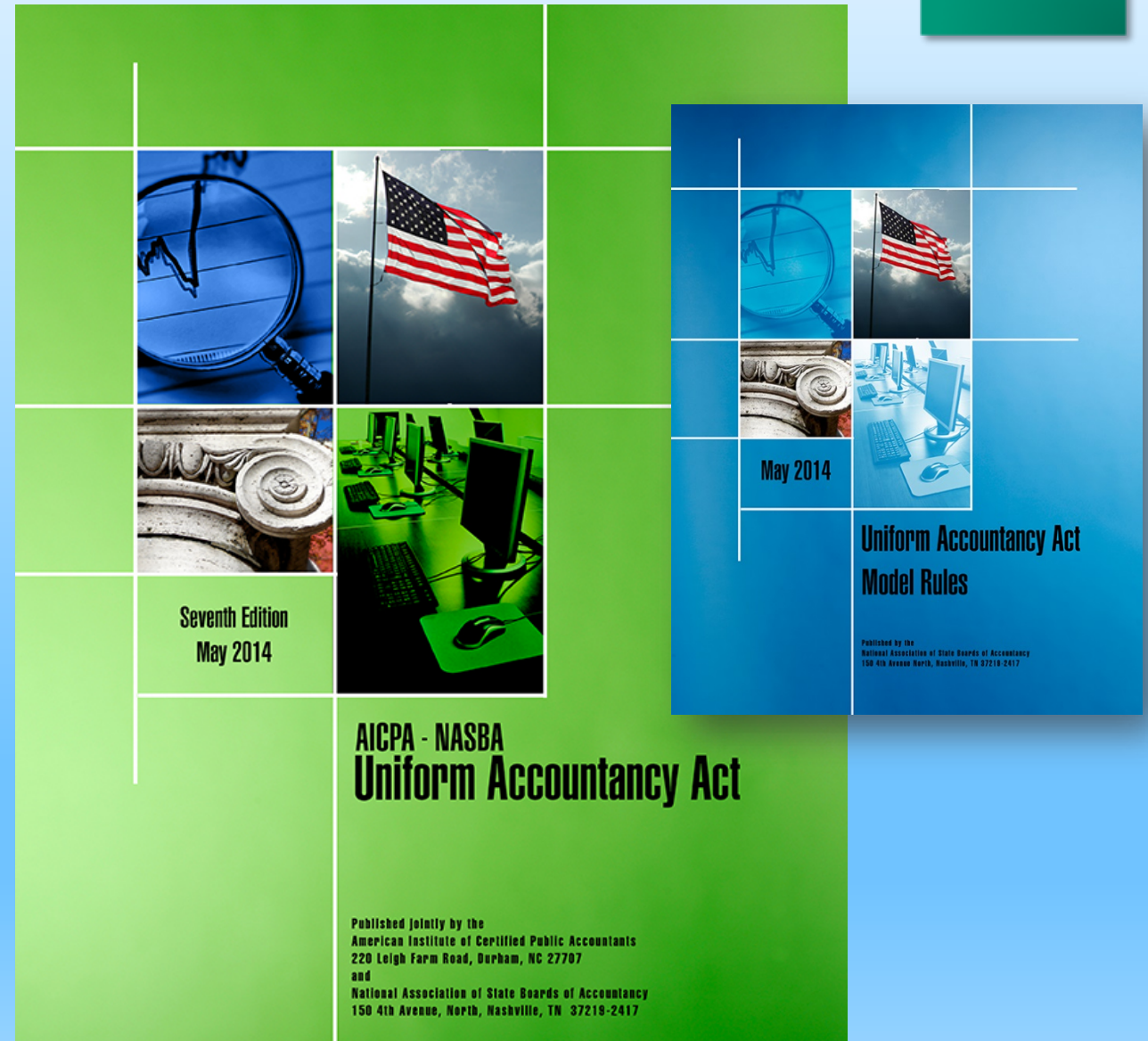
Ken L. Bishop
President and CEO
NASBA

Uniform Accountancy Act

In 1984, NASBA and the AICPA published the first joint model bill.

In 1997, NASBA and the AICPA introduced the concept of Substantial Equivalency

In 2006, statutory language was added to allow CPA mobility practice privileges



UAA 3rd Edition 1997

Substantial Equivalency

- ❖ Education
- ❖ Exam
- ❖ Experience



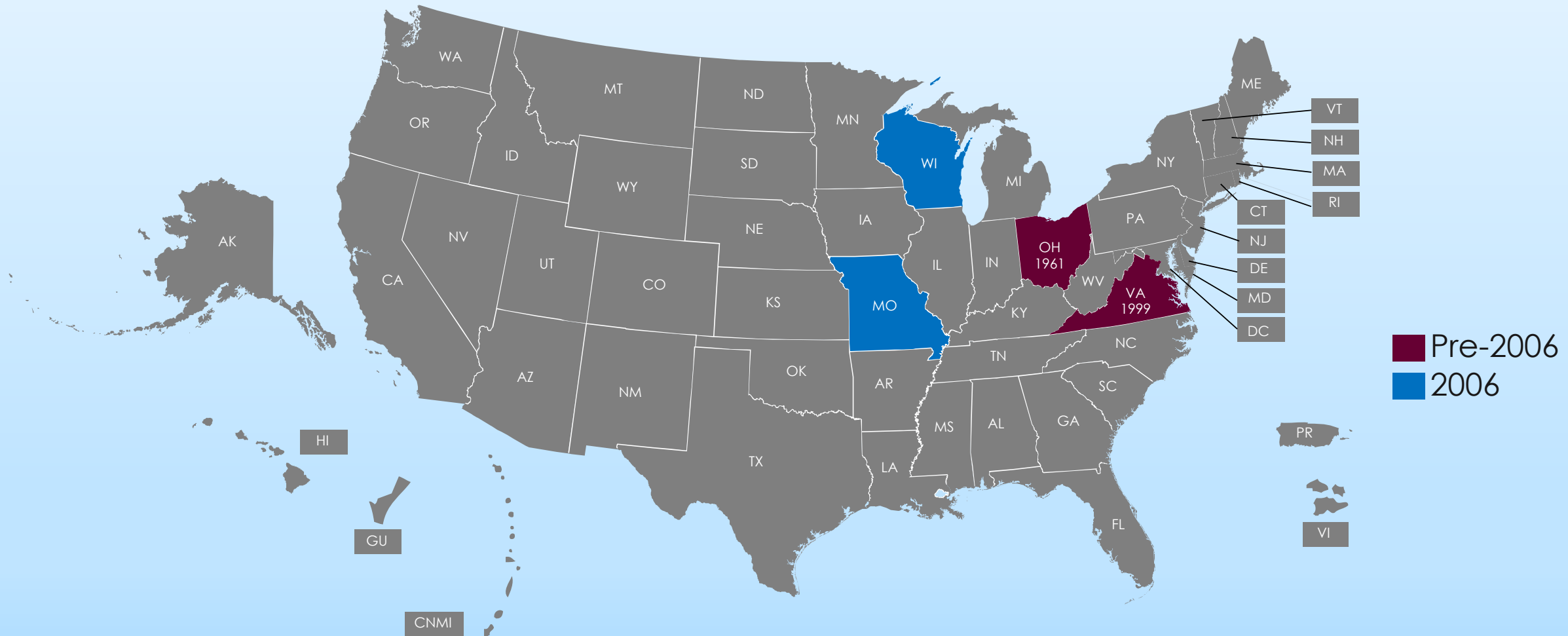
CPA Mobility

Mobility = The ability of a licensee in good standing to gain a practice privilege outside of their principal place of business without a license, through the process of substantial equivalency.

- Eliminates Artificial Barriers
 - ❖ No Notice
 - ❖ No Fee
 - ❖ No Escape
- Automatic Jurisdiction
 - ❖ Strengthen Public Protection

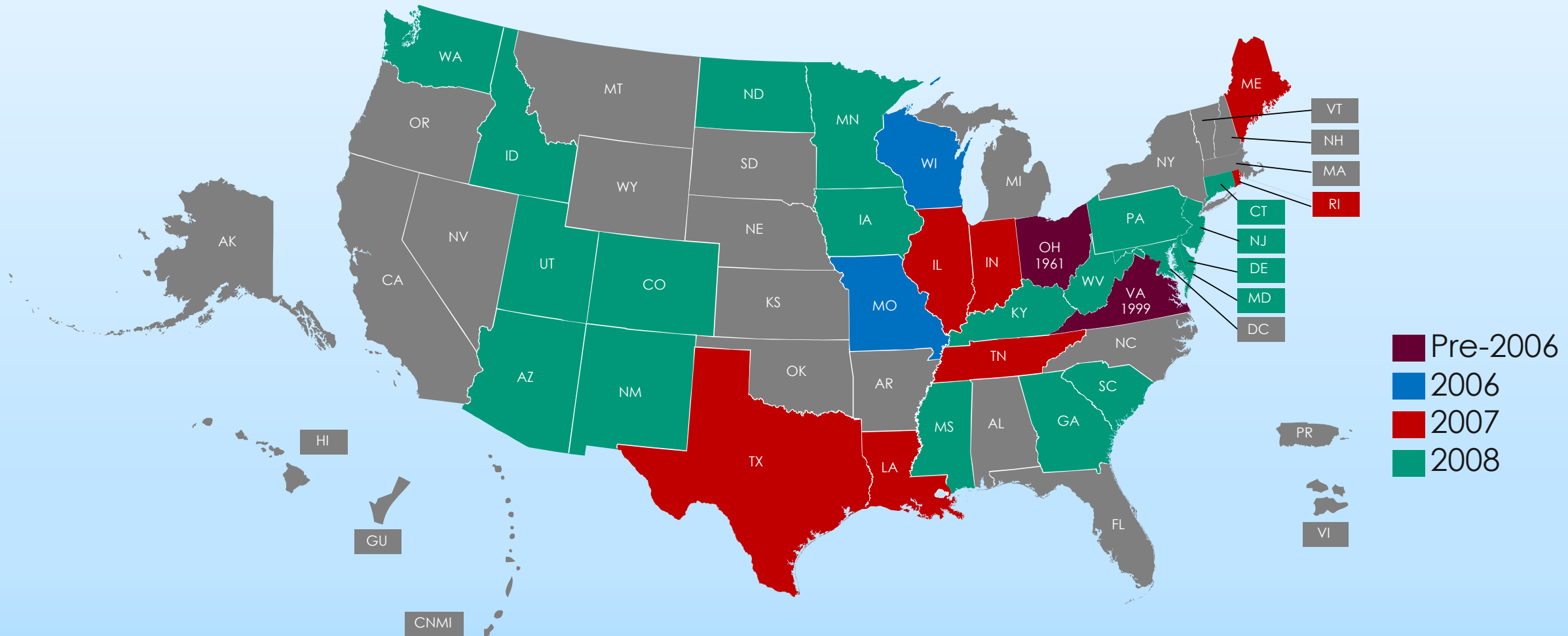
CPA Mobility by Year

Where we were in 2006



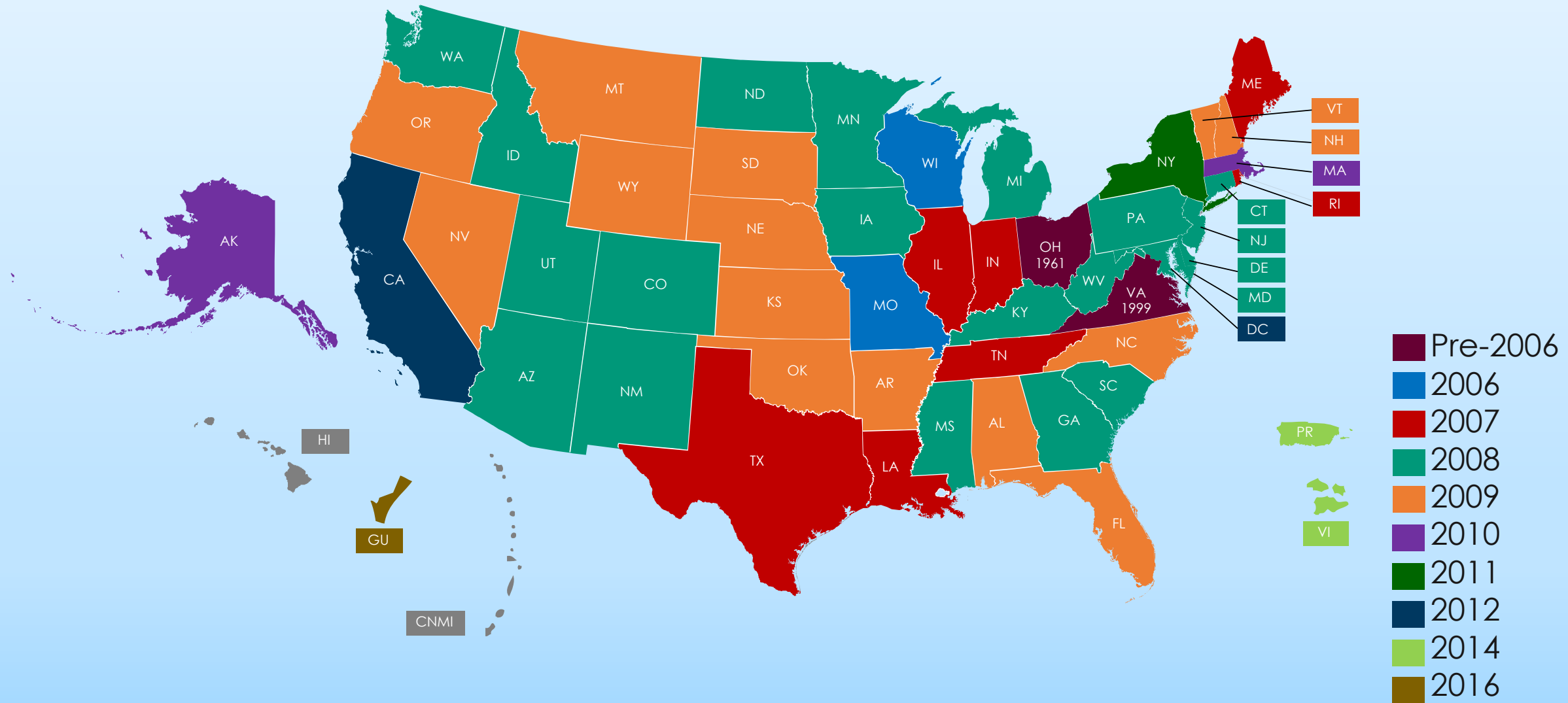
CPA Mobility by Year

Where we were in 2008



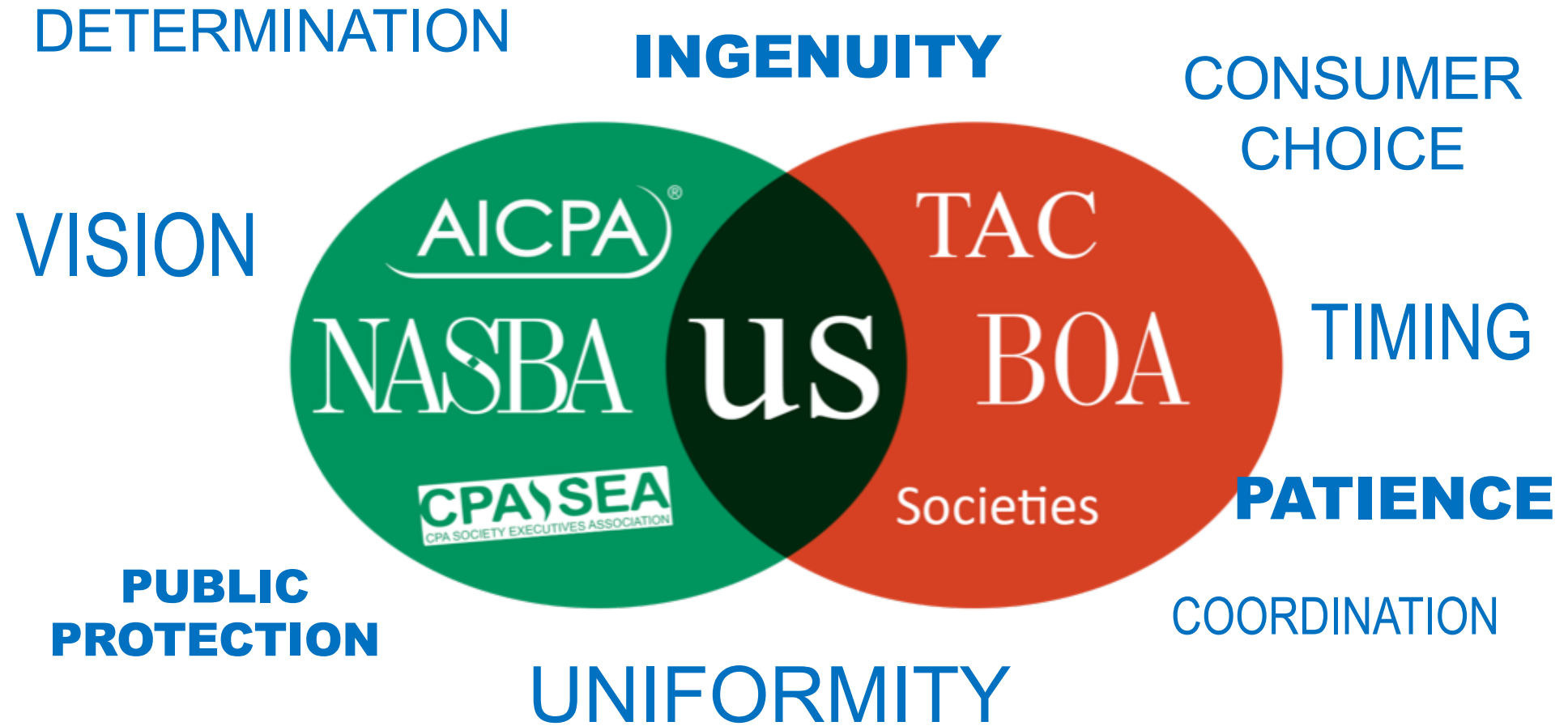
CPA Mobility by Year

Where we are in 2016



CPA Mobility

NASBA



Elements for Success

- Consistent messaging and education of stakeholders
- Building and maintaining coalition
- Identifying and mitigating resistance and opposition
- Holding fast to mandates
- Continuous monitoring and communication
- Leveraging peer pressure and momentum

The California Initiative



- California's Mobility Statute required the CBA to ascertain that every U.S. state or territory must have substantially equivalent enforcement capability allow their CPAs to practice in CA through mobility.
- Use of NASBA's *Guiding Principals of Enforcement* as a consistent measurement protocol.
- In July 2017, all 55 U.S. jurisdictions were determined to be substantially equivalent to CA.

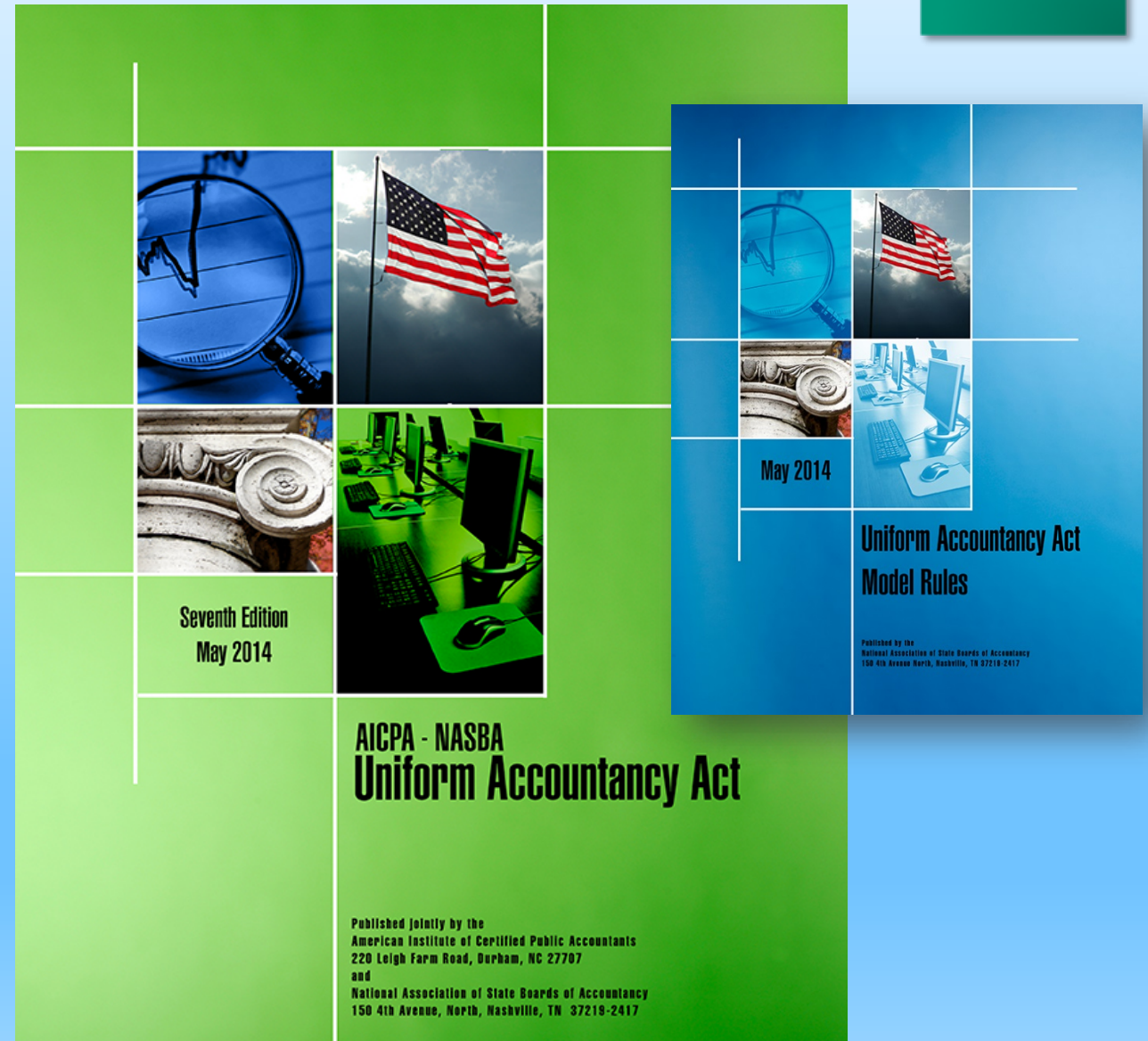
Uniform Accountancy Act

1984 - first joint model bill.

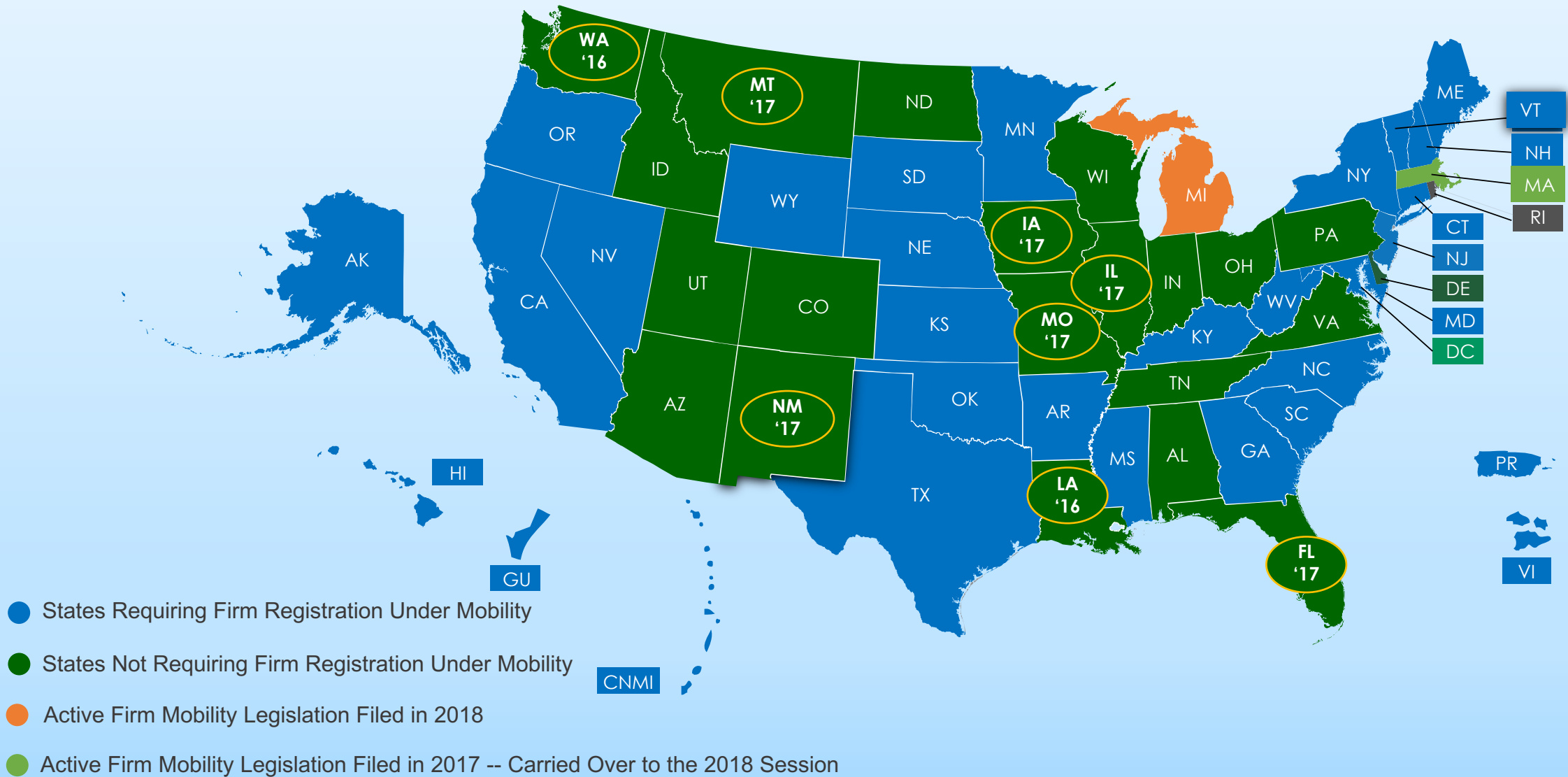
1997 - Substantial Equivalency.

2006 - CPA mobility practice privileges.

In 2013, CPA Firm Mobility language was added.



Firm Mobility



International Mobility Concept

- Washington State, USA / British Columbia, CA initiative
- **OFFICEBILL REQ. #:** H-3122.1/18
- **BRIEF DESCRIPTION:** Allowing CPAs and CPA firms from the Canadian province of British Columbia to perform attest or compilation services for companies in Washington state that are the consolidated, subsidiary, or a component entity of another corporate entity registered in Canada

Online Tools to Support Mobility

CPAmobility.org

Does mobility apply to you?

Where is your principal place of business?

Where will you be performing services, either in person, or by mail, telephone or electronic means (target state)?

What type of services will you perform? If you plan to perform services not listed below, please contact the state board for further information.

Submit

What is Mobility?

A majority of states have adopted mobility legislation, which is a practice privilege that generally permits a licensed CPA in good standing from a substantially equivalent state to practice outside of his or her principal place of business without obtaining another license. The CPA must hold an active, unrestricted CPA license in good standing in his or her principal place of business. "CPA license" means a license granted by the state board after all education, exam and experience requirements have been met. A CPA performing services through mobility may only perform the same level of services (audit or non-audit) in the mobility jurisdiction as he or she is permitted to perform in the home jurisdiction.

Need a CPA or firm license?

If the answer to your mobility question indicates that you need a license to practice in a new state or a firm license, you can visit The Accountancy Licensing Library (ALL). This website guides you through the process with printable PDF applications, step-by-step instructions and a research tool to help you sort through the licensing requirements of different jurisdictions.

More about NASBA...

Founded in 1908, the National Association of State Boards of Accountancy (NASBA) has served as an association dedicated to enhancing the effectiveness of the country's 55 state boards of accountancy for more than 100 years. As a dining force within the accounting profession, NASBA accomplishes its mission by creating a forum for accounting regulators and practitioners to address issues relevant to the viability of the accounting profession.

More about AICPA...

The American Institute of Certified Public Accountants (AICPA) is the world's largest association for accountants with nearly 370,000 members in 128 countries. Its mission is to provide members with resources and leadership enabling them to provide valuable services in the highest professional manner to benefit the public, employers and clients. Additionally, the AICPA works with state CPA societies, and national and international organizations, and gives priority to those areas where public reliance on accountants' skills is most significant.

Keep in Touch: NASBA

[f](#) [t](#) [in](#)

14 Fourth Ave., North, Ste. 702
1633723-2417

Terms of Use

The following terms apply to your use of this web site.

Privacy Policy

This policy covers an individual's personal information.

FAQs

Get answers to your questions.

Copyright © 2011 - 2015

National Association of State Boards of Accountancy

1211 Avenue of the Americas
New York, NY 10020-2119

Keep in Touch: AICPA

[f](#) [t](#) [in](#)

1211 Avenue of the Americas
New York, NY 10020-2119

[About the ALD](#)
[Search the ALD](#)
[Help and Training](#)

ALD Login

E-mail:

Password:

Lost or forgotten your password?

The Accountancy Licensee Database (ALD) and this website are maintained as a service to provide access to CPA licenses and firm information for State Boards of Accountancy. The license information included in the ALD represents that of the various participating State Boards of Accountancy providing such information. All information available on this website is compiled from the data supplied by participating state boards of accountancy and therefore varies by state as to content, disclosure items and regularity of information updates. NASBA assumes no responsibility or liability for the accuracy or completeness of such information and the user assumes all risk in the use of such.

Copyright © 2009-2014 NASBA (National Association of State Boards of Accountancy)

[START SEARCH](#)
[ABOUT US](#)
[PARTICIPATING STATES](#)
[CONTACT BOARDS](#)
[FILE A COMPLAINT](#)
[TERMS & CONDITIONS](#)
[HOME](#)

“ I am a business owner. A colleague recommended his CPA to me. Can CPAverify help me find out if he is a licensed CPA? ”

ANSWER:

Yes, CPAverify can be used to verify the status of a CPA.

START SEARCH

Welcome

Free and open to the public, CPAverify.org is a CPA lookup tool populated by official state regulatory data sent from Boards of Accountancy to a central database. The website represents the first ever single-source national database of licensed CPAs and CPA firms. Determine a CPA or CPA firm's credentials without having to search each of the 55 Boards of Accountancy website individually.

Additionally, CPAverify.org also includes markers of enforcement, non-compliance or disciplinary action for added confidence in hiring a CPA.

CPAverify provides several advantages including:

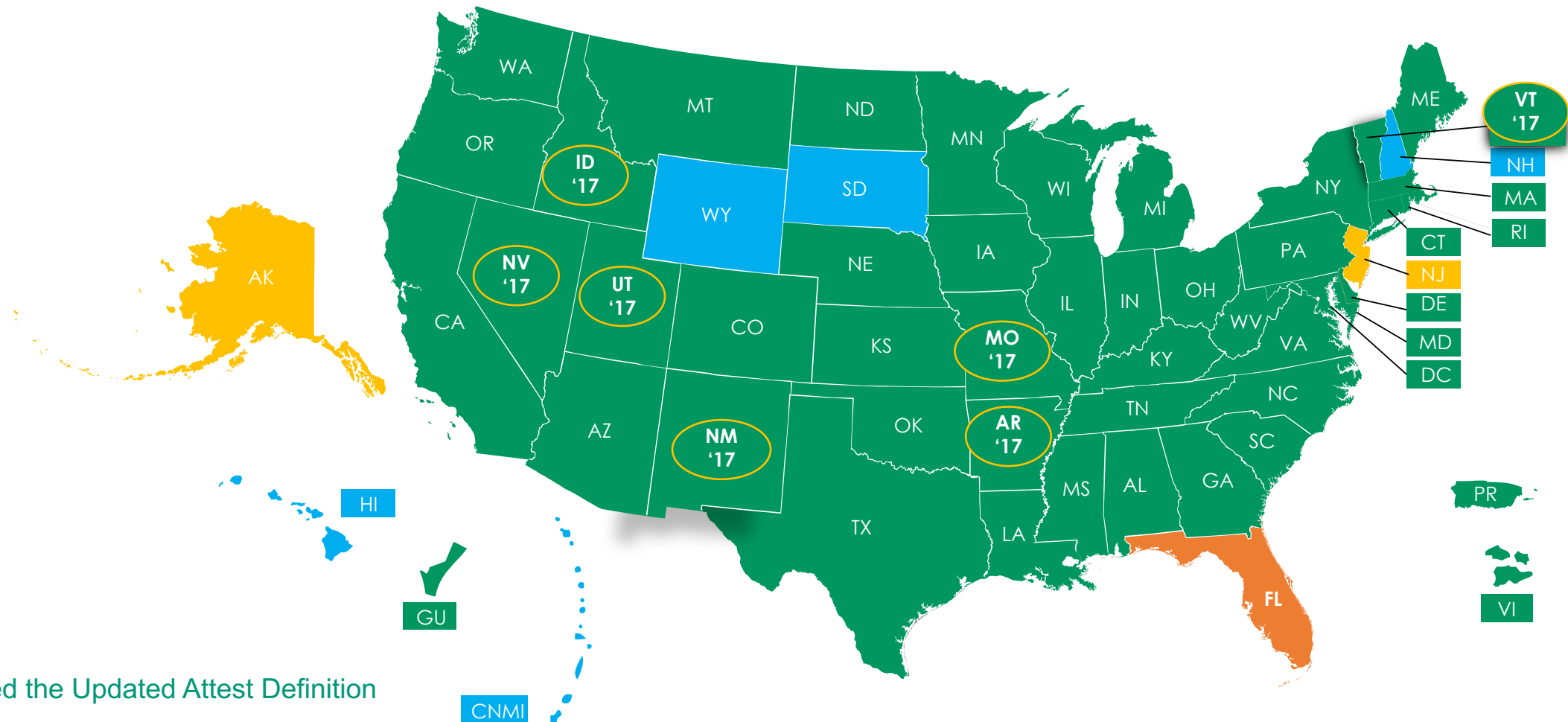
- Giving the public confidence in hiring a CPA for personal or business purposes
- Assisting accounting firms in tracking their employees' license renewal dates
- Giving hiring managers a quick and easy way to verify pre-hire credentials
- Dissuading fraudulent use of the CPA designation while simultaneously promoting its value

Disclaimer: The data provided on this web site is provided by official CPA licensing agencies, the State Boards of Accountancy. Each Board updates their data at different intervals and may or may not have provided a current set of data to this web site at the time of your search. Please note the date and time stamp on the individual records. [Click for more.](#)

[About Us](#) | [Contact Boards](#) | [Privacy Policy](#) | [Terms of Use](#)

National Association of State Boards of Accountancy, Inc. © 2011 - 2016 All rights reserved.

Comprehensive Definition of Attest



- Adopted the Updated Attest Definition
- Active Attest Legislation filed in 2017 - Carried Over to the 2018 Session
- 2014 Pre-Attest Language
- Partial Adoption of Updated Attest Definition



WATCH LIST

- Consideration of a new pathway to CPA
- Addressing the conflict between state and federal law dealing with marijuana
- Volume and diversity of CPA candidate pipeline
- Preparing for the rapidly increasing reliance on data analytics and artificial intelligence.

Questions

NASBA