

April 23, 2025

Joint AICPA/NASBA UAA Committee

American Institute of Certified Public Accountants  
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New York, NY 10105

National Association of State Boards of Accountancy  
150 4<sup>th</sup> Avenue, North  
Nashville, TN 37219

Dear Committee Members of the Joint AICPA/NASBA UAA Committee,

The Minnesota Society of CPAs (MNCPA) thanks the joint committee of the AICPA and NASBA for their work to modify the requirements to become a CPA and adopt individual mobility in the Uniform Accountancy Act (UAA). The MNCPA represents more than 7,000 CPAs working in public accounting, industry, government and education. We have reviewed the proposed amendments issued on March 4 and appreciate the request for comments from the accounting profession's stakeholders.

We enthusiastically support the proposed amendments to Section 5, which allow a bachelor's degree plus two years of experience or a post-baccalaureate degree plus one of experience in addition to the current 150-hour pathway.

This is in alignment with Minnesota's proposed legislation and the 10 states that have already passed or signed legislation into law that broadens the CPA licensure pathway. The proposed UAA changes will substantially decrease the time and effort required to move all state boards in this direction and streamline the process.

We also support the changes as proposed to Section 23 regarding practice privilege. Interstate commerce continues to grow and businesses have operated across state lines with ease for years. During and after the pandemic, hiring employees also increased in flexibility allowing for distributed teams. Individual mobility allows businesses and public accounting firms to be more competitive both in the recruitment of qualified staff and in serving their customers or clients.

We also support the safe harbor provision provided in Section 23 paragraph 2, which ensures that CPAs licensed through Dec. 31, 2024, retain the practice mobility they currently are granted.

We expect that the model Uniform Accountancy Act will also be followed with updates to the model rules for boards of accountancy. We encourage the committee to continue with its

forward-looking approach with rules that provide flexibility, mobility and relevance in light of evolving business models and technology.

Thank you for the practical solutions to broaden the licensure pathway and maintain practice mobility while protecting the public interest. Public protection is the foundational principle of the CPA profession and state boards of accountancy.

Sincerely,

Eric O'Link, CPA

MNCPA Board Chair

Linda Wedul

MNCPA President & CEO