



December 20, 2024

AICPA/NASBA Joint UAA Committee
AICPA Leadership and Board of Directors
NASBA Leadership and Board of Directors

RE: Uniform Accountancy Action Exposure Draft Published September 30, 2024

The Tennessee Society of Certified Public Accountants (TSCPA) appreciates the opportunity to comment on the Uniform Accountancy Act (UAA) Exposure Draft issued on September 30, 2024. We recognize the importance of having the UAA as model legislation to help encourage consistency amongst jurisdictions and to ensure the ease of cross-border practice.

TSCPA has engaged with firm leaders, our governing bodies, and members from various sectors of the profession to discuss the proposed amendments to UAA Section 5 and UAA Model Rules Article 3.

Section 5 Amendments

TSCPA suggests that amendments to the educational requirements for CPA licensure remove references to the 150-hour requirement. As the educational landscape continues to evolve, the number of hours that comprise a baccalaureate and/or master's degree may change. References to specific numbers of hours may become outdated. We recommend that changes to the educational requirements reference the type of degree instead of hours.

The amendment incorporates the competency-based experience pathway outlined in the exposure draft issued on September 12, 2024. TSCPA submitted a comment letter in response to that exposure draft. As stated in our comment letter, we believe the pathway as currently defined is overly complex, fundamentally subjective, and not in the profession's best interest.

We believe that amendments to Section 5 should consider the following pathways:

- Bachelor's degree with an accounting concentration plus two years of general experience supervised by a CPA, or
- Bachelor's degree with an accounting concentration plus 30 additional hours plus one year of general experience supervised by a CPA, or
- Master's degree plus one year of general experience supervised by a CPA.

These pathways provide an educational experience that recognizes the importance of both traditional education combined with real-world experience. In all pathways, the Uniform CPA Examination must remain the capstone to CPA licensure.


Section 23 Amendments

We recognize that the preservation of CPA mobility is paramount to CPA licensees across the country. As the licensure landscape evolves, solutions must be proposed to adapt to future changes. We support language that will provide for automatic mobility. Automatic mobility is a proven solution already in practice in Alabama, Nevada, North Carolina, and North Dakota. Automatic mobility recognizes the Uniform CPA Examination as the capstone to licensure for all CPAs and eliminates the need to determine “substantially equivalent” jurisdictions. Automatic mobility is a commonsense approach to ensuring CPAs can work across state borders and is responsive to the current environment and evolving needs of the accounting profession.

Conclusion

The CPA profession has an opportunity to address talent shortages with modern and collaborative solutions. TSCPA appreciates the work of all stakeholders and looks forward to continued discussions on the best path forward for the profession. Please contact us at the TSCPA office at (615) 377-3825 for further discussion on any of the points mentioned in this letter.

Sincerely,



Kelly Crow, CPA
2024-2025 TSCPA Chair



Kara Fitzgerald, CPA
TSCPA President and CEO