



## CPA Exam Credit Extensions

Due to the Changes to the Exam, which become effective 2017, there will be a delay in the release of scores of approximately 10 weeks after the close of the testing window. The Board has given an automatic extension of three months of the eighteen month window for scores expiring during the score delay. If you have any questions contact the Georgia Exam Coordinator at NASBA (email [cpaes-ga@nasba.org](mailto:cpaes-ga@nasba.org)).

### Next Version of CPA Examination Successful Launch

The American Institute of CPAs (AICPA), National Association of State Boards of Accountancy (NASBA) and Prometric are pleased to announce the successful launch of an updated version of the Uniform CPA Examination.

The next generation Exam, which began testing on April 1, has added additional assessment of higher-order cognitive skills that test a candidate's critical thinking, problem solving and analytical ability. The Exam also makes greater use of task-based simulations (TBSs) as a means of assessing these higher-order skills. Recent research confirms that CPAs are performing tasks that rely upon these skills earlier in their careers.



"The roles and responsibilities of newly licensed CPAs are constantly evolving, so it's crucial for the CPA Exam to stay ahead of the curve. The CPA Exam now better reflects the knowledge and skills essential to today's profession," said Michael Decker, AICPA vice president of examinations. "With an eye toward the future, we'll continue to work with stakeholders to ensure that the CPA Exam, along with the experience and education requirements, maintains the high bar for entry into the profession."

The Exam provides assurance that individuals who pass have the technical knowledge and skills necessary for CPA licensure.

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## REMINDER

### This is a Reporting Year for CPE

O.C.G.A. 43-3-25(a) provides that every individual who is certified for one year or more shall satisfactorily complete 80 hours of acceptable CPE, of which 16 hours shall be in the accounting and auditing subjects, during a two-year period immediately preceding each biennial renewal date. A minimum of 20 of the 80 hours will be earned each year. Make sure you keep your documents in case you are chosen for audit.

## Practicing Without a License

O.C.G.A. 43-3-31 provides that no individual shall assume or use the title or designation "certified public accountant" or the abbreviation "CPA" or any other title, designation, words, letters, abbreviation, sign, card, or device tending to indicate that such individual is a certified public accountant unless such individual has received a certificate as a certified public accountant under this chapter, holds a license, and all of such individual's physical offices in the state are maintained and licensed as required under code sections 43-3-16 and 43-3-17. If you would like to file a complaint follow this link: <https://sao.georgia.gov/forms-download>.



# Georgia

## STATE BOARD OF ACCOUNTANCY



### Georgia State Board of Accountancy

#### Board Members

- Julian I. Deal, CPA - Chair
- Clayton J Huffman, CPA - Vice Chair
- Ashley N. Addison, CPA
- Charles W. Cole, CPA
- James P. Martin - Consumer Member
- Michael E. Mixon, CPA
- Craig F. Smith, CPA

Executive Director: Paul Ziga, CPA

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## Board Member & Staff Highlights

### Board Chairman Julian I. Deal, CPA



Julian was born in Bulloch County, Georgia. He is married to Frances G Deal, CPA. They have two children Barry (also a CPA) and Becky (a management accountant). Including himself, his family has six CPA's in Georgia. He was Valedictorian from Portal High School in 1956 and Graduated from Georgia Southern University in 1960. He passed the CPA exam in 1966. Certificate number 1724. He began his CPA career in 1963 at Haskins & Sells, CPAs in Savannah. He was partner in Turner, Dabbs & Deal later, Dabbs, Deal, Hickman & Hill, CPAs from 1969 to 1985. He was a staff sergeant in the Georgia Army National Guard from 1956 to 1962. He served as president of the GSCPA's for the 1986-87 year. He was appointed to the State Board of Accountancy in 2011 and has served as chairman in 2014 to 2017. He has served on various committees on NASBA, AICPA and the GSCPA. He was inducted into the Georgia Southern University Athletics Hall of Fame in 2012.

### Staff Member Paul Ziga, CPA, Executive Director



As the youngest of 5 kids raised by a single mom in Clearwater, Florida, Paul came to Atlanta nearly 40 years ago to attend college and never went back. Paul is a graduate of Emory University (B.A. in Psychology) and Georgia State University (MBA in accounting). He started his career at KPMG Peat Marwick and met his wife on his final audit. The next 27 years were spent in Financial Management in Corporate Atlanta where he became an expert in SEC Reporting and later Financial Reporting with Verizon Wireless. The Board is his first foray into the government arena and he has found it to be challenging and fulfilling. Paul and his wife have 2 grown children, Taylor an anesthesiologist resident in Seattle and Clayton a film production assistant in Atlanta, and 2 toy yorkies "Cornbread" & "Fritter" that redefine cute. Paul also notes "there are 2 CPAs in the entire USA with the last name Ziga and the other one is my first cousin in Ohio!"

## Important Reminders for the Months Ahead

### Individual CPA Licenses Expire December 31, 2017.

Please note that the renewal window will open on or around October 1, 2017. It will be an online process with instructions posted on the front page of our website at [www.sao.georgia.gov/gsba](http://www.sao.georgia.gov/gsba). In addition, you will also receive a renewal reminder via email from the Board.

### Remember to Complete Your CPE Requirements for the 2016-2017 Reporting Period!

Board Policy #4 outlines stricter penalties for the current reporting period (see Policies link at [www.sao.georgia.gov/gsba](http://www.sao.georgia.gov/gsba)).

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# Georgia

## STATE BOARD OF ACCOUNTANCY



*Effective July 1, 2014, the Georgia State Board of Accountancy was transitioned from operating as a licensing board within the Secretary of State's Professional Licensing Board (PLB) Division to operating as an attached agency of the State Accounting Office.*

*You can reach the GSBA at its new location and via new contact information listed on page 2. All inquiries are important to us and will be addressed as soon as possible.*



## CPA Exam Credit Extensions

**(Continued from Page 1)**

The current, relevant, reliable and legally defensible Exam maintains the profession's commitment and mandate of the Boards of Accountancy to protect the public. "The new Exam Blueprints demonstrate the continuous enhancement model of the Uniform CPA Examination," said Colleen Conrad, CPA, NASBA executive vice president and chief operating officer. This strengthens the public protection role of Boards of Accountancy by enhancing the examination portion of the licensing model (education, examination and experience) used to regulate more than 700,000 licensees throughout the U.S.," she continued.

Among the most important changes to the CPA Exam:

- Exam Blueprints containing approximately 600 representative tasks across all four Exam sections are available on the AICPA website. The blueprints have replaced the Content Specification Outline (CSO) and Skill Specification Outline (SSO) as CPA candidates' primary source of the content and skills that they will be tested on. These blueprints are more robust than the CSO and SSO, identifying content knowledge linked directly to representative tasks performed by newly licensed CPAs.
- The Exam remains composed of the four existing sections – Auditing and Attestation (AUD), Business Environment and Concepts (BEC), Financial Accounting and Reporting (FAR) and Regulation (REG).
- Any combination of passing Exam sections prior to April 1 and passing Exam sections on or after April 1 (within the 18-month window following passing one section) will count toward licensure.
- Total CPA Exam testing time increased from 14 to 16 hours – four sections of four hours each.
- A new, 15-minute standardized break during each section that will not count against a candidate's testing time has been added.

For candidate convenience, the 10-day extension of the testing window introduced in April 2016 will continue in the third and fourth quarters of 2017. The 10-day extension will not be available during the current April/May testing window to allow the AICPA to follow the standard setting process and analyze Exam results to set new passing scores. To provide sufficient time for the process, scores will be released only once following the close of each testing window.

In addition to the changes to the CPA Exam which have already occurred, the AICPA is working on an improved user experience which is expected to launch in 2018. More information on that project will be announced later this year.

Detailed information on the CPA Exam is available online at [www.aicpa.org/cpaexam](http://www.aicpa.org/cpaexam) and <https://nasba.org/exams/the-next-version-of-the-cpa-exam/>.



### New CPA Licenses

*CPA Licenses Issued January 11, 2017 - March 21, 2017*

Adebisi Aiyeola  
Subi Alex  
David Alexander  
Yousef Ali  
Kacy Allen  
Valerie Allen  
Brian Alligood  
Matthew Allison  
John Andress  
Kelvin Anthony  
Hattie Arnau  
David Ash  
Aydin Barnes  
Shelby Baumgartner  
Cory Bennett  
Jonathan Bentley  
Laura Berry  
Devendra Bhatt  
William Blackburn  
Whitney Blair  
Michael Blechschmidt  
Irene Borum  
Benjamin Braxton  
Kimberly Breedlove  
Nicolette Brice  
William Broach  
Mavis Brown  
Margaret Burney  
Riccardo Calanni  
Alex Caraballo  
Adam Carpenter  
Chelsea Carr  
Jonathan Carr  
Joseph Carranza  
Chelsea Chambers  
Robert Collingwood  
Laura Collins  
Christopher Cone  
Kenneth Cordell  
Peter Couture  
Michael Covington  
Scott Crane  
Thomas Crawford  
Nicole Crescenzi  
Courtney Daniel  
Lori Davis

Maria Dewendt  
Raymond Dickey  
Xiang Ding  
Danelle Douglas  
Holly Dugas  
Yavette Dunn  
Logan Ealy  
Mckenzie Eller  
Aaron Epp  
Erli Filto  
Cassandra Fitzgerald  
Patrick Flanagan  
Hany Gaied  
Ilana Gang  
Josue Garcia  
Abigail Gay  
Michael George  
Andrew Gerow  
Mark Gifford  
Madilene Gilroy  
John Goodner  
Katelyn Gottberg  
Eric Gouthier  
Lindsay Graham  
Kristen Griffin  
Charlene Grosse  
Marlee Hagan  
Colby Hairston  
Colin Hall  
Jeremy Harris  
Michael Harvey  
Alan Hettinger  
Matthew Hill  
Robert Hodges  
Keith Hove  
Thomas Hurdle  
Alice Hymson  
Benjamin Ile  
Brian Interiano  
Justin Jackson  
Jennifer Jameson  
Kyleigh Johnson  
Jeffrey Jutras  
Robin Kambe  
Alexander Kanaverskis  
Hillary Kates

Casey Jean Kennedy  
Andrew Killpack  
Benjamin Kimble  
Leah Ko  
Austin Konst  
Rajiv Kumar  
Kyle Kutz  
Hanbi Lee  
Kyle Lefler  
Sarah Leslie  
Morgan Lester  
Anson Leung  
Yating Li  
Debra Lindaman  
Jessie Lin-Diaz  
Megan Lisle  
David Little  
Sarah Lowe  
Kelli Lyde  
Xueqi Ma  
Kristen Mahaffey  
Michael Mangrum  
Luke Mansour  
Elizabeth Margedant  
Jackson Marine  
Mauricio Marulanda  
Fyose Massawe  
Ryan Maxwell  
Thomas Maxwell  
Mitchell Mayer  
Austin Mccallister  
Sean Mcconnell  
David Mcdaniel  
Amy Mclachlan  
William Merritt  
Douglas Mims  
Abbas Mirza  
Eric Morgan  
Margaret Morris  
Nicholas Muratore  
Marsha Navarre  
Amanda Oneal  
Aerial Orr  
Rikin Parikh  
Mary Parker  
Charles Pearsall

Kathryn Perry  
Carly Peters  
Haiyen Pham  
Chinh Phan  
Monica Phelps  
Derek Pixley  
Samantha Postell  
Keleigh Prevatte  
Lin Qi  
Nancy Quintana  
Douglas Rand  
Wilson Reece  
Jeffrey Reuss  
Sophia Reyes  
Joshua Rios  
James Robinson  
Andres Sanchez  
Alexandr Sarntee  
Evan Schauder  
Michael Scheper  
Joshua Schmidt  
Daniel Schmit  
Himali Shah  
Clayton Sharp  
Justin Shemaria  
Ruoxin Shen  
David Siegel  
Joshua Silverman  
Russell Sims  
Thomas Smith  
Alexander Snyder  
Doudou Song  
Justin Spengler  
Justin Squirewell  
Meghan Starr  
Melissa Sully  
Allek Surratt  
Carolina Sweeney  
Brittany Tan  
Amy Tapley  
Burlie Taylor  
Shonte Tepper  
Susan Theising  
Caitlin Thomas  
Veniece Thompson  
Tierney Tight



### New CPA Licenses

*CPA Licenses Issued January 11, 2017 - March 21, 2017 (continued)*

Luke Tindol  
Raymundo Tinoco Jr  
Christopher Tomaselli  
Kaitlin Towe  
Cami Townsend  
Tulika Trivedi  
Phuoc Truong  
Parker Tuggle

Mohamadou Tunkara  
Terrence Ussery  
Dominick Verdi  
Alvin Vettukattil  
Ben T Waddill  
Mary Waldschmidt  
Jie Wang  
Xiaobei Wang

Callie Watkins  
William Welbon  
Shantell White  
Gregory Wicker  
Rodaina Wiggins  
Jonas Wilken  
Christian Williams  
Robert Willis

Kimberly Wills  
Alexander Wright  
Chan Wu  
Malumbe Yasa  
Jeffrey Yelkovich  
Mi Zhou  
Ping Zhou  
Hailun Zhu

### New CPA Licenses

*CPA Licenses Issued March 22, 2017 - May 16, 2017*

Ansley Adams  
Jasmine Adams  
Rachel Allen  
Delisha Almajdobe  
Roger Anderson  
Katherine Atkinson  
Austin Barrett  
Brigid Barry  
Vadim Bendersky  
Taylor Bennett  
Thomas Bennett  
Saurav Bhandari  
Maria Bobe-Garcia  
Christian Bockhop  
Daniel Bonnette  
Nataliya Boyko  
Jennifer Boyles  
Danielle Brannock  
Ryan Bridges  
John Briley  
William Brown  
Lauren Bundy  
Mallory Burks  
Gang Chen  
Siyu Chen  
Kelly Chin  
Alicia Chumley  
Arthur Collier  
Richard Collingwood  
Kristy Cook  
Jason Cuda  
Paul Curtiss

William Daniel  
Kendall Davern  
Jordan Davis  
Sarah Davis  
Sarah Davis  
Eric De Oliveira  
Sarah Du Plessis  
Blake Dykes  
Austin Eakins  
Jackson Eggers  
Raed Elawar  
Albert Ernest  
Andres Escobar Barboza  
Federico Fabian Fonzar  
William Flynn  
Thomas Forrestal  
Brett Friedman  
Robert Garcia  
Joyce Ghu  
Saba Gill  
Daniel Goerlich  
Nancy Gong  
Margaret Gonzales  
Stephanie Graves  
John Gualdoni  
Junsheng Guo  
Jennifer Hall  
Wendinyiide Hallums  
Andrew Halpern  
Freddie Harroway  
Andrew Hedrich  
Heather Hilton

Lashonda Holland  
James Husserl  
Patrick Hutchinson  
Saejin Hyun  
Anna Ishii  
Brian Jaye  
Kellson Jeffery  
Naveed Jessani  
Barron Jones  
Joseph Jones  
Adam Joseph  
Joshua Kautz  
Melanie Kesler  
Joo Young Kim  
Seul Ko  
Timothy Kochy  
Ella Koffi  
Brian Lackey  
Jingyi Lamoureux  
Dennis Lee  
Maryssa Looney  
Zachary Lore  
Inessa Loyevska  
Nathan Lummus  
Xiaomeng Ma  
Michael Macho  
Shawn Mahoney  
Todd McClurkan  
George Mccord  
Marcus Mcdowell  
Nataliia Mclennan  
Stacy Messer

Ronald Mitschelen  
Rudo Mlambo  
Myungah Moon  
Angeline Myers  
Toan Nguyen  
Austin Nicodemus  
Maximillian Niofi  
Farida Norris  
Meaghan Oconnor  
Mary Overton  
Nolan Palazola  
David Pansing  
Brian Park  
Kreg Parker  
Laura Pate  
Hue Perkins  
Benjamin Peters  
Huy Phan  
Chase Phillips  
Samantha Phillips  
Alexander Pierce  
Kevin Pope  
Michelle Potter  
Cindy Prince  
Samuel Rael  
Brian Readout  
Reginald Rhodes  
Chevonne Rideau  
Savannah Riley  
Kashif Royal  
Daniel Sage  
Martin San Cristobal



### New CPA Licenses

*CPA Licenses Issued March 22, 2017 - May 16, 2017 (continued)*

Caleb Sansom  
Candice Schell  
Erik Schoenfeld  
Steven Scudder  
Tatiana Sentsova  
Logan Sharrett  
Lin Shi  
Jonathan Simpson  
Daniel Soto-Peinado  
Ben Suarez

Maoyun Sun  
Christopher Taylor  
Christopher Topham  
Joy Traxler  
William David Turner  
Andrew Urena  
Petya Vasileva  
Wafae Waber  
Julia Waldman  
Juriel Wallace

Maria Waller-Abner  
Sisi Wang  
Linda Waters  
Morgan White  
Christopher Wiggins  
Victoria Wilkinson  
Michael Williams  
Gregory Williamson  
Misty Williamson  
Samuel Wilson

Samuel Wiskind  
Robin Wolfecone  
Frederick Wolford Iii  
Paul Yao  
Ege Yay  
Carlyle Yealy  
Phillip York  
Shawn Zeagler  
Yunyi Zhang  
Olena Zviatzkina

### Firm Licenses

*Firm Licenses Issued January 11, 2017 - March 21, 2017*

Roth & Company, P.C.  
Paul G. Calvin, CPA, LLC  
BTR Accountancy LP  
Leslie Crane Bruder, CPA  
Integrated Accounting Advisors, LLC  
Robert Wildes CPA  
Hiromis CPA, LLC  
LMB Tax & Accounting Services LLC  
Emerge CPA  
Barr Assurance & Advisory, Inc.  
Mona Golz CPA

### Firm Licenses

*Firm Licenses Issued March 22, 2017 - May 16, 2017*

Mann Weitz & Associates LLC  
Rosenberg Rich Baker Berman & Company  
Ken Mallette & Associates PLLC  
Davis & Hodgdon Associates CPAs PLC  
DLL CPAS LLC  
Jim F Stokes, Jr, CPA, PC  
T Ridenour CPA, LLC  
Friedman LLP  
Daffner & Kvernmoe, LLC  
JH & Associates, LP  
J.D. Frost & Company, PLLC  
Attkisson Hongo LLC  
DeLoach, Wingate & Company  
Baldwin & Associates, PC

### CPA Exam Performance for Georgia Candidates

*CPA Exam Performance Summary: 2017 Q1*

**1,826** Total Candidates | **1,569** First-Time Candidates

**50.1%** Average Pass Rate | **71.9** Average Score

 **28.9** Average Age

### 2017 Meeting Schedule

All meetings are held at 10:00 AM at 200 Piedmont Avenue SE, Suite 1604, West Tower, Atlanta, Georgia 30334-9010, unless otherwise noted.

July 19, 2017  
September 20, 2017  
November 15, 2017

# Georgia

## STATE BOARD OF ACCOUNTANCY



## The Demise of the Certified Public Accountant

by Ken Bishop, President & CEO of NASBA



Ken L. Bishop

The demise of the Certified Public Accountant? What? Hopefully the title caught your attention. Before you begin thinking that the NASBA President has gone completely off the ranch, let me assure you that I do not believe that the Certified Public Accountant credential is in harm's way and I certainly don't believe its demise is eminent. In fact, I believe that the U.S. Certified Public Accountant brand is among the world's most recognized and trusted credentials. So why the *Memo* title?

In the past year, I have been hearing more and more rhetoric about how less students are planning to become Certified Public Accountants, how Certified Public Accounting firms are hiring fewer Certified Public Accountants, how the number of licensed Certified Public Accountants is shrinking, and how the need for Certified Public Accountants in the future will be diminished. Recently I have even heard predictions that future Certified Public Accountants will not be providing tax or advisory services and possibly not even financial audits but will be limited to some new higher level of services. Finally, some have concluded (and possibly hope) that because of the predicted decline of the Certified Public Accountant profession, the State Board of Accountancy regulatory system may no longer be needed.

More worrisome to me is that this negative conversation and these gloomy predictions are not coming from associations that typically advocate for non-Certified Public Accountants, but from those that have historically focused on the value, promotion and protection of the Certified Public Accountant credential, CPA.

I have been thinking about this for a while and decided to bring it into the bright light of day. As I travel around the country, I am hearing from an increasing number of Certified Public Accountants that they are confused, frustrated and angered by what appears to many to be an abandonment and dilution of the value of the Certified Public Accountant credential by those they feel should be supporting them. As I have written previously and stated publicly, I believe that a strong and vital Certified Public Accountant profession is a critical element of public protection. Ignoring or accepting the rhetoric of demise could shake public confidence and dissuade students from seeking to become Certified Public Accountants, which conflicts with the State Boards' duty to protect the public.

As to the naysayers, NASBA's Accountancy Licensee Database gives us the ability to monitor the number of Certified Public Accountants (over 650,000), which is historically high. Accounting programs in colleges and universities are full. Even with the normal disruption of candidate flow that accompanies changes to the licensing examination we continue to see strong numbers of test takers. Firms are hiring accounting graduates in record numbers and are pursuing more qualified candidates who have passed the examination. We will have to compete with other professions for candidates in the smaller current generation; however, if we refrain from buying into potentially self-fulfilling and damaging

prophecies, the future looks bright.

At last year's Annual Meeting I stated that the accounting profession will change more in the next five years than it has in the last 40 years, and that technology will play an increasing role. I hope I made it clear that this is a positive transition. The need for a technology-savvy accounting profession will be critical in an increasingly complex world of electronic commerce, Bitcoin and Block Chain. We should be considering and discussing how education, experience and the licensing examination need to keep pace with the changing accounting environment. It is critical that we are sending the right signals by communicating that there are great opportunities for current and future Certified Public Accountants, rather than forecasting the profession's demise. I recently heard Dr. Miklos Vasarhelyi, Director of the Rutgers Accounting Research Center and an expert on data analytics, tell a story about how a student of his asked if because of technology and the use of data analytics, should he be worried about becoming a Certified Public Accountant. Dr. Vasarhelyi responded that "the opportunities have never been greater." In fact, a whole new type of student may seek the profession because of the technological opportunities.

As my old Grampa Wilson used to say, I hope this *Memo* "knocks the bubble off center," and that it provokes some thought and conversations. I have purposely used "Certified Public Accountant," rather than "CPA" throughout the *Memo*. This is for clarity. It seems that some organizations are now purposely removing the term "Certified Public Accountant" from their titles, business cards, PowerPoint presentations and published materials, and replacing it with other words that use the same acronym. There is irony in seeing accountants in other countries move to use the acronym CPA because of the brand's established value in the global financial marketplace at the same time we hear folks questioning its future relevance.

As most of you know, I am not a Certified Public Accountant, but an old cop. However, I could not be prouder of the Certified Public Accountant profession that does so much to ensure the financial integrity of the U.S. I hope you also know that I am not a "bomb thrower" and I am very cautious about implying criticism of others, particularly our friends. But, as I hear the crescendo of concerns being raised by State Board members, societies, firms and others, I feel compelled to opine...and as an old cop, I cannot help wondering what the motive is for those who seem to be forecasting the demise of this honored credential and who no longer proudly display "Certified Public Accountant."

*Semper ad meliora (Always toward better things).*

Ken L. Bishop  
NASBA President & CEO



## Public Says “Accountant” = Licensed

Asking the same three questions that it posed to the inhabitants of Texas in 2006, the Texas Board of Public Accountancy has learned the public still believes that someone calling him or herself an “accountant” is licensed. Hill Research Consultants, an independent polling organization, posed the following questions and received the following responses from 803 Texans:

Do you think persons or firms that refer to themselves as accountants or accounting firms in advertising to the public are required to be licensed by the State of Texas? Of the 803 adults polled in either English or Spanish: 63 percent believed both accounting firms and accountants are licensed, 5 percent only accounting firms, 3 percent accountants only and 18 percent thought no license was required. Eleven percent had no opinion.

Do you think persons or firms that advertise accounting services to the public are required to be licensed by the State of Texas? To this question 75 percent of respondents said they expected the state to license those who advertise accounting services, 18 percent did not share that expectation and 7 percent had no opinion.

Do you think persons or firms that advertise auditing services to the public are required to be licensed by the State of Texas? Again 75 percent thought they should be licensed, 17 percent did not think so and 8 percent had no opinion.

The phone interviews were conducted on May 6-11, 2017 and

each was typically 4-5 minutes long. Contributors to the survey were Dr. David B. Hill, Dr. Stephen N. White and Jason Nemeck. Only those 18 and above were interviewed.



J.C. Baker

Texas Board Presiding Officer J. Coalter Baker explained that the Board had requested the poll to assist it in responding to the exposure by the AICPA/NASBA Uniform Accountancy Act Committee of proposed language that would amend Section 14 of the UAA to allow non-CPAs to use management accounting titles under specific circumstances (see [www.nasba.org](http://www.nasba.org) for the proposed language).

“Based on this evidence, we are assured that the public believes any individual or entity that publicizes that they are an ‘accountant’ or ‘auditor’ is licensed,” Mr. Baker said. “The survey found this to be true even if someone is a financial professional. I was somewhat surprised that an even greater percentage of the public believes this when compared to the earlier polling in 2006. The study has been circulated to each of the State Boards for their consideration.”

As Chair of the NASBA UAA Committee, Mr. Baker reminded the State Boards that their comments on the proposed management accountant language are needed by the UAA Committee. He reminded the Boards to submit their comments to [lhaberman@nasba.org](mailto:lhaberman@nasba.org) by September 30, 2017.

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## Brexit May Speed Reciprocity

UK Prime Minister Theresa May’s sending a letter to the European Council President on March 29 informing him of the UK’s intention to leave the EU may hold some special significance for CPAs who want to practice internationally as well as State Boards. President Ken Bishop told the Executive Directors and Legal Counsel: “Brexit has opened a door for having MRAs with the UK. With Brexit we may have new dialog with Scotland, England, Wales and Ireland that could not have taken place before.” Not only could such agreements make it simpler for experienced CPAs to gain credentials abroad but the agreements could smooth the path for bringing foreign credential holders in the U.S. under the authority of the State Boards.

“Mutual recognition is the end goal. Intellectual capital should be shared throughout the globe,” NASBA Chair Telford Lodden (IA) added. He told the

Executive Directors that several of the mutual recognition agreements (MRA) which have been under development for many years will be completed this year. The merging of a few non-US professional associations have presented some issues in drafting MRA renewals, he noted, but the NASBA/AICPA International Qualifications Appraisal Board (IQAB) believes they are well along in solving them.

IQAB Chair Sharon Jensen (MN) met with NASBA Chair Lodden and the members of IQAB on March 23-24 in Nashville to update all on the progress being made on the agreements.

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