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**Isaac M. O'Bannon** • Dec. 14, 2023



The American Institute of CPAs has released information for accounting professionals on the potential impact to their out-of-state engagements if pending state bills altering licensure requirements are enacted.

The [document](#) includes background information and a compliance checklist for CPAs to determine the impact on them if a state unilaterally changes its requirements necessary for licensure.

CPAs currently benefit from a national licensing system, known in shorthand as

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“We believe upending mobility would be a grave mistake,” said Susan Coffey, AICPA & CIMA’s CEO of public accounting. “But with some states pursuing legislation that impacts CPA mobility well beyond their own borders, it would be irresponsible for us not to have resources in place to reflect those potential outcomes and stakes. As with other matters, we are committed to providing CPAs and CPA firms the information they need to practice successfully and in compliance with regulatory requirements.”

The AICPA earlier this year convened the National Pipeline Advisory Group (NPAG), a multi-stakeholder panel charged with developing a national strategy to address the profession’s talent shortage. The group is looking at long-term solutions to the problem and is evaluating the boundaries of substantial equivalency to understand if greater flexibility exists. The idea is to coalesce, as much as possible, around solutions collectively endorsed by the profession. The group’s draft plan is due May 2024.

In calling for the formation of NPAG this past May, the AICPA governing Council also emphasized the importance of preserving CPA mobility. The AICPA intends to defend the system in states where it is under threat – currently Minnesota and South Carolina – and part of that defense is raising awareness about the stakes involved.

For more information, please visit the AICPA’s resource page on [protecting CPA mobility](#). Besides its role in convening NPAG, the AICPA is pursuing a [Pipeline Acceleration Plan](#) that includes quicker, more short-term initiatives to address the talent shortage.

Accounting

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