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Chairman Wobbema and Members of the Workforce Development Committee

On behalf of the North Dakota CPA Society, we appreciate the opportunity to comment on Senate Bill 2395. **The North Dakota CPA Society opposes SB 2395 as written.**

Upon review of submitted testimony for this bill, we see Senator Hogue submitted an amendment labeled document 38041. If this amendment is accepted, we would no longer oppose SB 2395 as it addresses the issues listed below.

The North Dakota Board of Accountancy is very quick to license CPAs. This has been established in multiple legislative studies that have been conducted in recent years. Additionally, the Certified Public Accountant (CPA) profession currently enjoys a driver's license type approach to mobility that does not require CPAs to register in every state as long as they fulfill similar requirements in their principal place of business (home state). The CPA Society is concerned that the "uniform licensure" section of the bill would lessen the mobility of CPAs.

While we believe that Page 2, lines 10 through 12 strives to exclude professions who already have mobility, the phrase "unless the state is part of an effective interstate compact, an executed license transfer, or reciprocity agreement with another state" does not specifically apply to the CPA profession. The CPA profession does not have an interstate compact, and the state of North Dakota is not part of an executive license transfer or reciprocity agreement. But the CPA profession does offer existing interstate mobility laws through section 43-02.2-04.1 of the North Dakota Century Code. Therefore, we support the amendment that the Board of Accountancy is proposing in their testimony which would add language to exclude the Board of Accountancy from the uniform licensure section of this bill.

In addition, on Page 3, lines 12-13, the bill states, "If the examination is a requirement for licensure, the examination must be made available at least once per month." CPAs take the Uniform CPA Exam, a nationally administered exam, composed of four sections. It would be difficult to complete the four sections of the exam in one month. Furthermore, there may be times when the test is limited due to content updates. We would request this section be changed or that the ND Board of Accountancy be exempt from this requirement.

Finally, we also believe the "Alternative Pathways to Licensure" section on page 4, line 10-13 should be removed. This section could also interfere with the current system of mobility for CPAs.

Sincerely,

Sherre Sattler
Executive Director