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House of Representatives
Commonwealth of Pennsylvania
Harrisburg

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MEMORANDUM

DATE: April 25, 2012

FROM: Rep. Gordon R. Denlinger 

TO: All House Members

SUBJECT: Cosponsor – Amend Pennsylvania's CPA Law

In the near future I will be introducing legislation to amend Pennsylvania's CPA Law (Act 140 of 1947) to adopt the language in the Uniform Accountancy Act (UAA) regarding attest activity. The UAA is model legislation jointly developed by the National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AIPCA) to provide a uniform national approach to the regulation of the accounting profession.

My legislation makes a minor modification to the existing definition of "attest activity", and eliminates the requirement for a specified number of hours of experience in attest activity in order to earn the CPA license. The AIPCA and NASBA support a one-year broad-based experience requirement, but believe required experience in attest activity is no longer appropriate for initial licensure. This concept has been incorporated into the current edition of the UAA, and has now been adopted by twenty-five states and the District of Columbia. In fact, Pennsylvania is one of only three states that still require a specified portion of the licensure experience requirement to be obtained within the attest function.

I believe the attest experience requirement is too restrictive and does not reflect today's environment for CPA services. Over half of today's accounting graduates pursue initial employment outside of traditional public accounting attest activity, and, as one of three states in the country still requiring attest hours, we are at a competitive disadvantage in retaining our accounting graduates. My legislation, which is strongly supported by the Pennsylvania Institute of Certified Public Accountants (PICPA), will correct this situation.

If you wish to co-sponsor this important piece of legislation, please contact Jesica Murphy in my office at jlmurphy@pahousegop.com.