

Occupational Licensing Study 50 State Comparison

State Board of Accountancy

Certified Public Accountant



Presented by the Pennsylvania
Department of State

2020

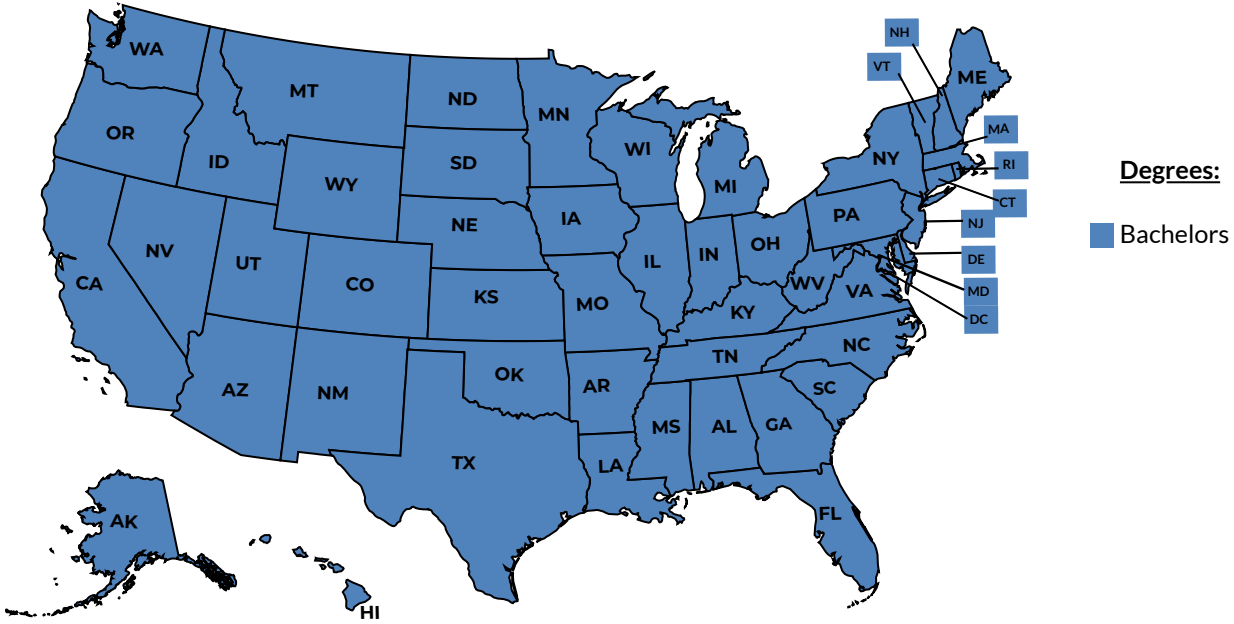
Certified Public Accountant

An accountant certified by a state examining board as having fulfilled the requirements of state law to be a public accountant.

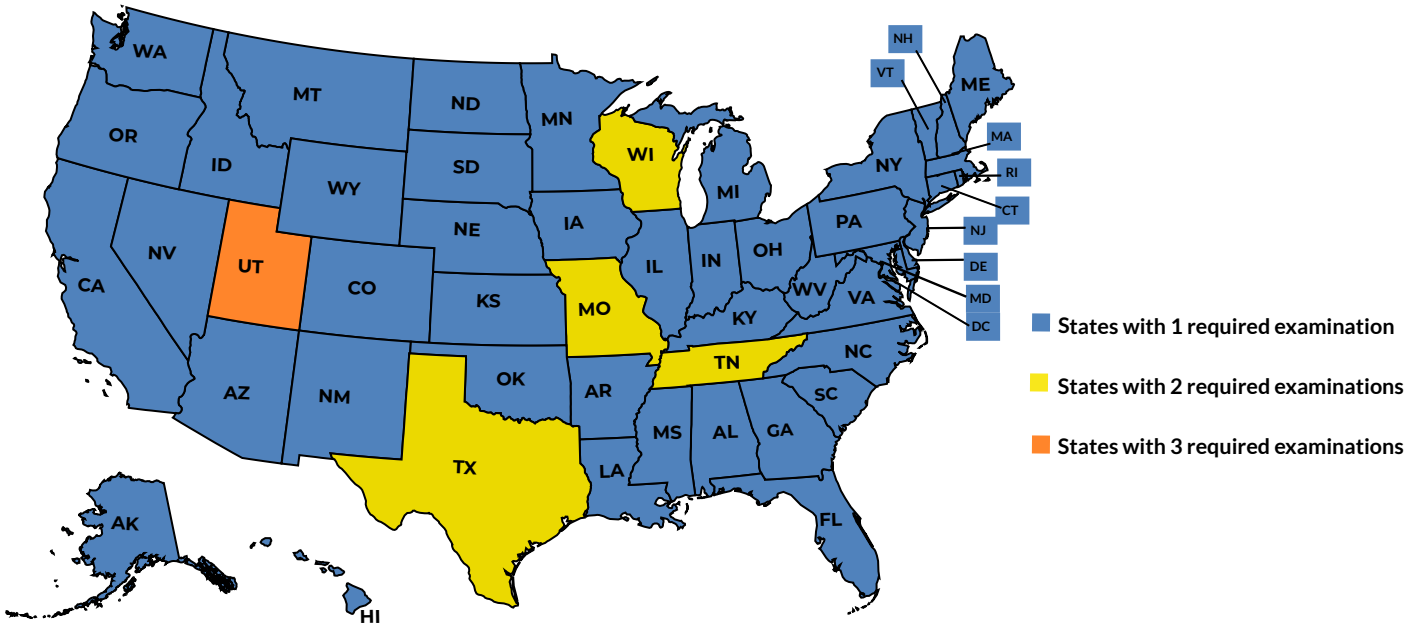
Public Accounting is the practice to perform or performing for a client or potential client: (1) Attest activity. (2) Other services involving the use of accounting skills, including, but not limited to, management advisory or consulting services, business valuations, financial planning, preparation of tax returns or furnishing of advice on tax matters by a person holding out as a certified public accountant, public accountant or firm

Certified Public Accountant

Degree Requirement

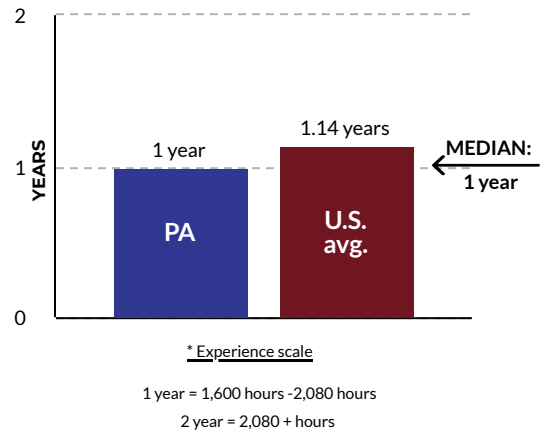
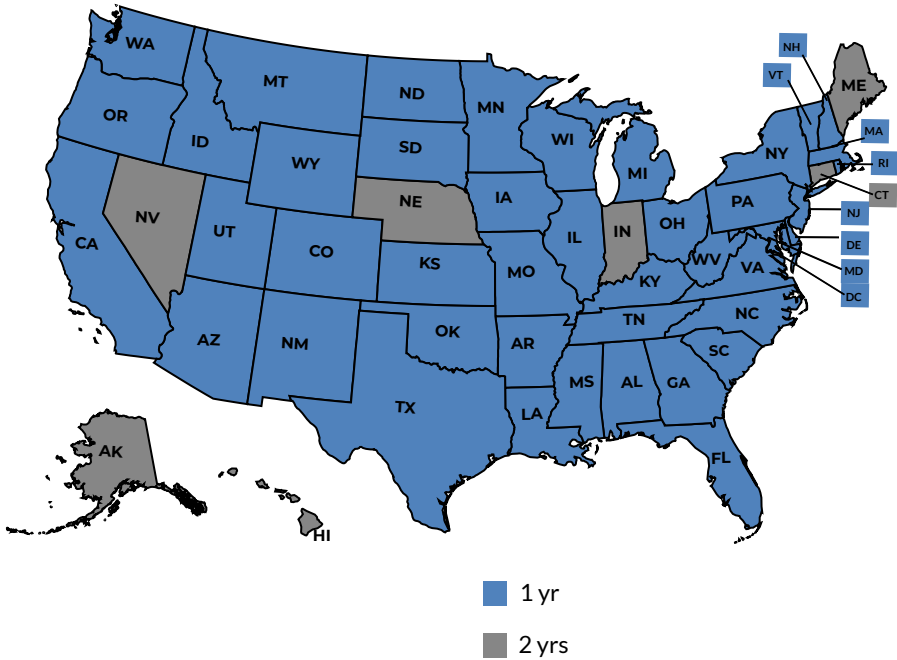


Examination Requirement

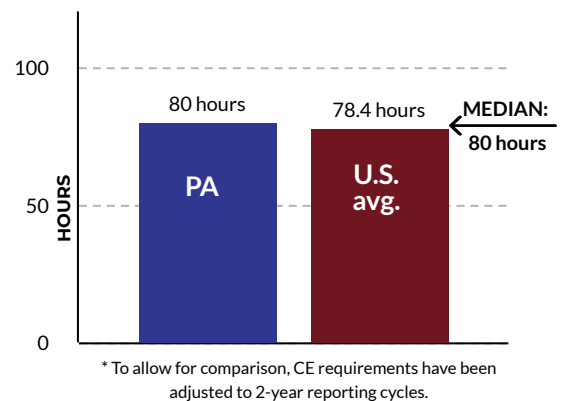
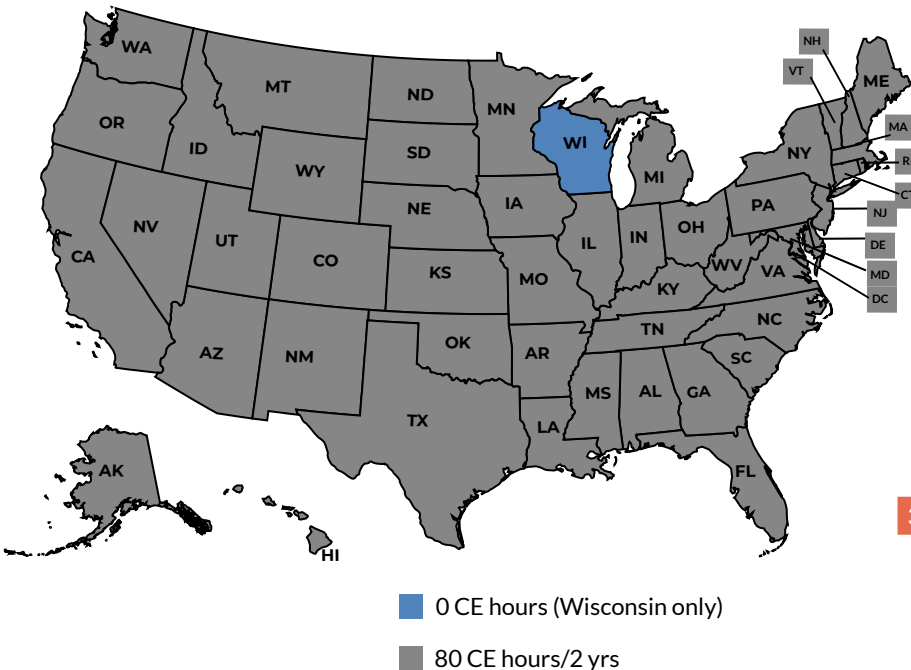


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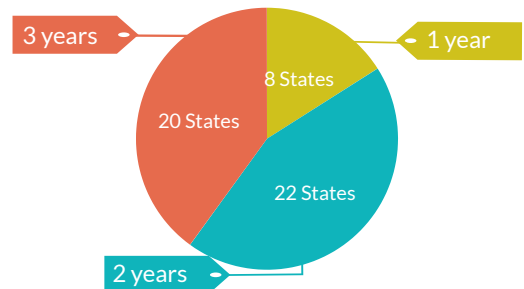
Training / Experience Requirement



Continuing Education Requirement



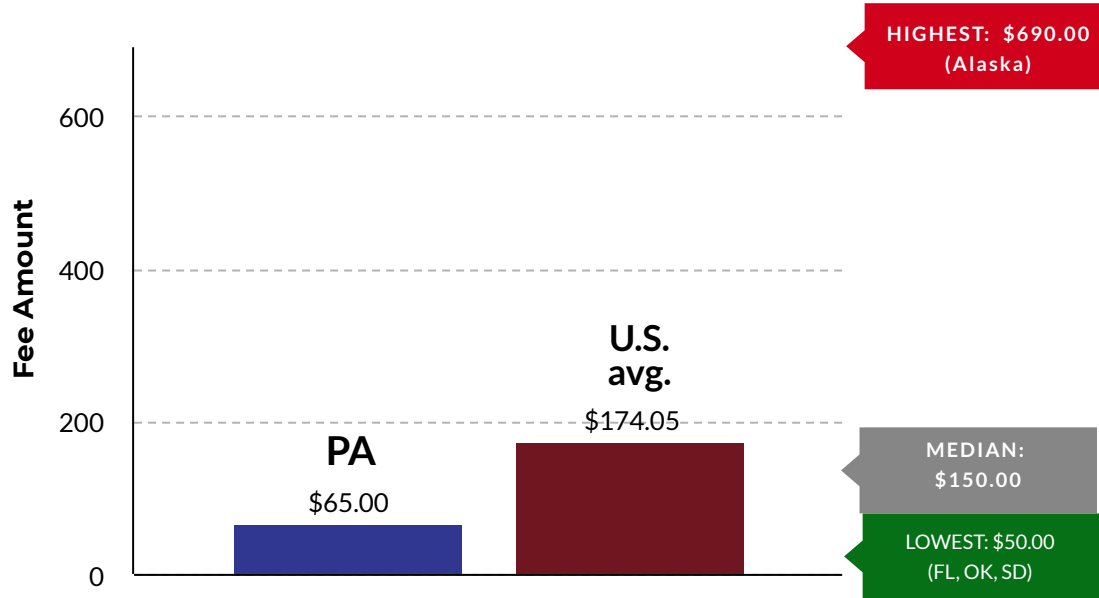
CE Reporting Cycles



* To allow for comparison, CE requirements have been adjusted to 2-year reporting cycles.

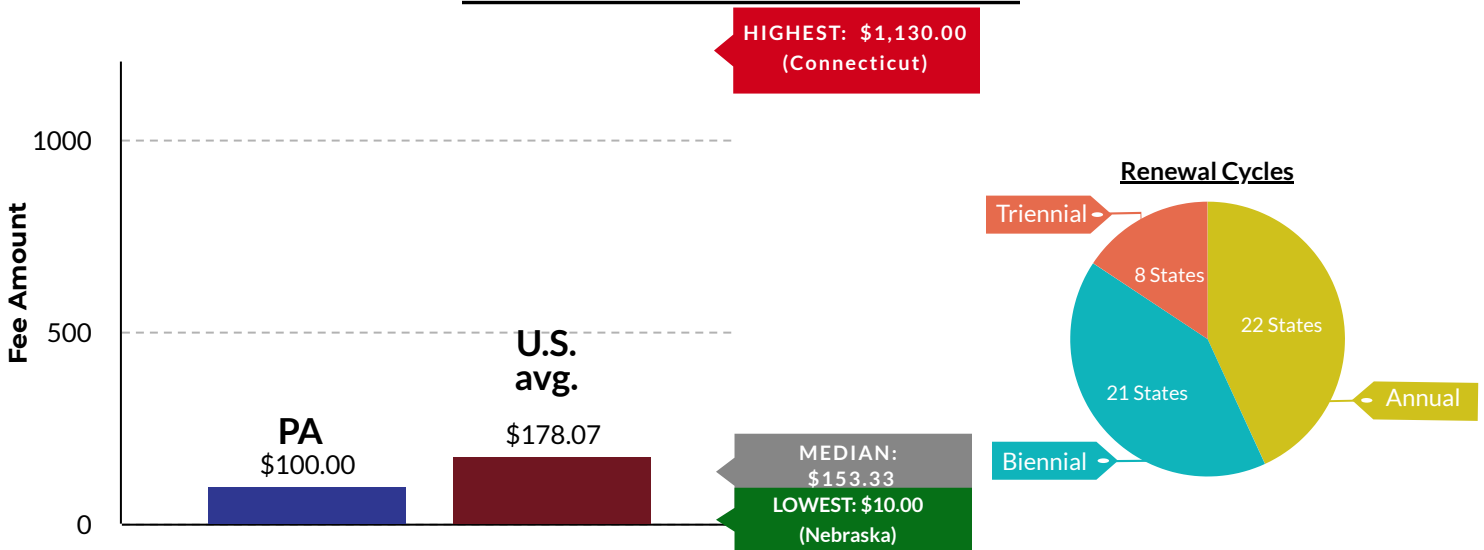
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Initial Licensing Fee



* Initial licensing fee comparison excludes examination fees, background check fees, and finger printing fees.

Renewal Fees



*To allow for comparisons, all fees have been adjusted to biennial renewal cycles

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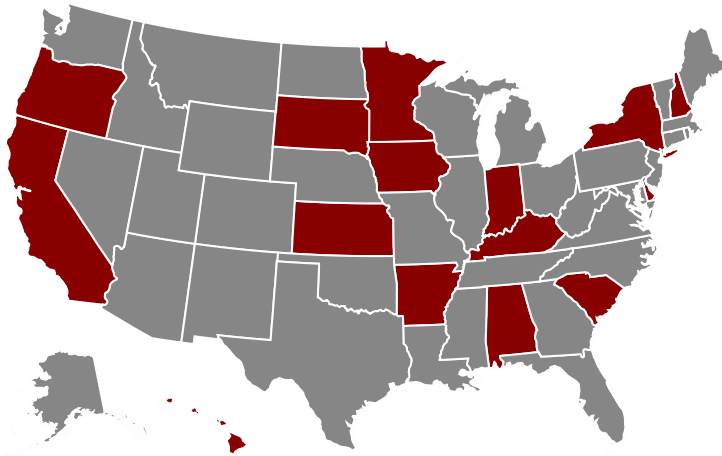
States with Reciprocity or Endorsement

<u>Endorsement</u>	<u>Reciprocity</u>	<u>Not Specified in Legislation</u>
District of Columbia	Alabama	California
Florida	Alaska	Hawaii
Illinois	Arizona	Maine
New Jersey	Arkansas	Virginia
New York	Colorado	
Utah	Connecticut	
Vermont	Delaware	
Wisconsin	District of Columbia	
	Georgia	
	Idaho	
	Indiana	
	Iowa	
	Kansas	
	Kentucky	
	Louisiana	
	Maryland	
	Massachusetts	
	Michigan	
	Minnesota	
	Mississippi	
	Missouri	
	Montana	
	Nebraska	
	Nevada	
	New Hampshire	
	New Mexico	
	North Carolina	
	North Dakota	
	Ohio	
	Oklahoma	
	Oregon	
	Pennsylvania**	
	Rhode Island	
	South Carolina	
	South Dakota	
	Tennessee	
	Texas	
	Washington	
	West Virginia	
	Wyoming	

**Act 41, signed by Governor Wolf on July 2, 2019, allows for portability of out-of-state professional licensees coming to work in Pennsylvania. Act 41 does this by granting all boards and commissions within the Commonwealth the authority to immediately endorse licensees from other states, territories or jurisdictions (with substantially equivalent licensing requirements) who are active, in good standing and without discipline against their license or criminal conviction. If a licensee comes from a jurisdiction that does not have substantially equal requirements for licensure, then the boards/commissions may grant a provisional licenses for a period of such time to allow the new resident to meet the necessary requirements, allowing them access to gainful employment in the interim.

Observation Section

- Public Accountants is no longer regulated in Pennsylvania but the following states still regulate it.



States that do regulate this occupation:

- Alabama - Registered
- Arkansas - Licensed
- California - Registered
- Delaware - Permitted
- Hawaii - Licensed
- Indiana - Certified
- Iowa - Licensed
- Kansas - Licensed
- Kentucky - Licensed
- Minnesota - Registered
- New Hampshire - *Grandfathered License
- New York - *Grandfathered License
- Oregon - Licensed
- South Carolina - Licensed
- South Dakota - Licensed

- Wisconsin is the only state that does not require continuing education requirements for CPAs

Sources: State Licensing Boards

Alabama
<https://www.asbpa.alabama.gov/>

Alaska
<https://www.commerce.alaska.gov/web/cbpl/professionallicensing/boardofpublicaccountancy.aspx>

Arizona
<https://www.azaccountancy.gov/>

Arkansas
<https://asbpa.arkansas.gov/>

California
<https://www.dca.ca.gov/cba/>

Colorado
<https://www.colorado.gov/pacific/dora/Accountancy>

Connecticut
<https://portal.ct.gov/DCP/Occupational-and-Professional-Division/Occupational--Profess/Certified-Public-Accountants>

Delaware
<https://dpr.delaware.gov/boards/accountancy/>

District of Columbia
<https://www.dcopla.com/accountancy/>

Florida
<http://www.myfloridalicense.com/dbpr/certified-public-accounting/>

Georgia
<https://gsba.georgia.gov/>

Hawaii
<https://cca.hawaii.gov/>

Idaho
<https://isba.idaho.gov/>

Illinois
<https://www.idfpr.com/profs/pa.asp>

Indiana
<https://www.in.gov/pla/>

Iowa
<https://plb.iowa.gov/>

Kansas
<http://www.ksboa.org/index.htm>

Kentucky
<https://cpa.ky.gov/Pages/default.aspx>

Louisiana
<http://cpaboard.state.la.us/>

Maine
<http://www.maine.gov/pfr/professionallicensing/professionals/accountants/cpa.html>

Maryland
<https://www.dlir.state.md.us/license/cpa/>

Massachusetts
<https://www.mass.gov/orgs/board-of-public-accountancy>

Michigan
https://www.michigan.gov/lara/0,4601,7-154-89334_72600_72602_72731_72855---,00.html

Minnesota
<https://mn.gov/elicense/a-z/?id=1083-231591#/list/appld/filterType/filterValue//page/1/sort/order/>

Mississippi
<http://www.msba.ms.gov/Pages/Home.aspx>

Missouri
<https://pr.mo.gov/accountancy.asp>

Montana
<http://boards.bsd.dli.mt.gov/pac>

Nebraska
<https://nbpa.nebraska.gov/>

Nevada
<http://www.nvaccountancy.com/index.fx>

New Hampshire
<https://www.oplc.nh.gov/accountancy/>

New Jersey
<http://www.njconsumeraffairs.gov/acc/Pages/default.aspx>

New Mexico
<http://www.rld.state.nm.us/boards/accountancy.aspx>

New York
<http://www.op.nysed.gov/prof/cpa/cpalic.htm>

North Carolina
<https://nccpaboard.gov/>

North Dakota
<http://www.nd.gov/ndsba/regulations.html>

Ohio
<http://acc.ohio.gov/Licensing/CPA-Certificate>

Oklahoma
https://www.ok.gov/oab_web/About_the_Board/Rules_Law/index.html

Oregon
<https://www.oregon.gov/BOA/Pages/index.aspx>

Pennsylvania
<http://www.dos.pa.gov/ProfessionalLicensing/BoardsCommissions/Accountancy/Pages/default.aspx>

Rhode Island
<http://www.dbr.state.ri.us/divisions/accountancy/>

South Carolina
<https://www.scstatehouse.gov/code/t40c002.php>

South Dakota
<http://dlr.sd.gov/accountancy/default.aspx>

Tennessee
<https://www.tn.gov/commerce/regboards/accountancy.html>

Texas
<http://www.tsbpa.state.tx.us/>

Utah
<https://dopl.utah.gov/cpa/index.html>

Vermont
<https://www.sec.state.vt.us/professional-regulation/list-of-professions/accountancy.aspx>

Virginia
<http://www.boa.virginia.gov/>

Washington
<https://acb.wa.gov/>

West Virginia
<https://www.boa.wv.gov/>

Wisconsin
<https://dsps.wi.gov/Pages/Professions/Accountant/Default.aspx>

Wyoming
<https://sites.google.com/a/wyo.gov/wyoming-cpa/>