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*Testimony of Rep. Tiffany Roberts presenting*

### **LD 1789, An Act to Amend the Education and Experience Requirements and Add Reciprocity Privileges in the Certified Public Accountancy Licensure Laws**

*Before the Joint Standing Committee on Health Coverage, Insurance and Financial Services*

Good afternoon, Senator Bailey, Representative Mathieson and esteemed members of the Joint Standing Committee on Health Coverage, Insurance and Financial Services. I am Representative Tiffany Roberts, and I represent House District 149, which includes parts of North and South Berwick. Thank you for the opportunity to present **LD 1789, An Act to Amend the Education and Experience Requirements and Add Reciprocity Privileges in the Certified Public Accountancy Licensure Laws**.

Maine is facing a shortage of Certified Public Accountants (CPAs) that threatens the financial well-being of Maine's businesses and communities. CPAs are essential guardians of financial integrity and drivers of economic prosperity across our state. This shortage has reached a crisis point, particularly in the governmental accounting sector, where municipalities are struggling to fulfill their statutory obligations for financial audits and reviews.

The consequences of this shortage are far-reaching:

- Municipalities are facing delays in required financial reporting that impact budgeting and planning.
- Small businesses are unable to access the timely financial expertise necessary for growth and compliance.
- State agencies and nonprofits are encountering obstacles in meeting their financial oversight requirements.

This legislation proposes two targeted but impactful changes to our accountancy licensing framework.

First are changes to the educational and experiential requirements for initial licensure. This bill would clarify that a four-year degree is not necessary to sit for the licensure exam. Rather, the requirement is clarified as a bachelor's degree or higher.

Second, we are creating pathways to licensure for out-of-state individuals and firms based on practice privilege reciprocity. An individual may be eligible for practice privilege reciprocity if they hold an out-of-state license, have completed a bachelor's degree or higher, passed the Uniform Certified Public Accountant Examination, and meet certain education and experience requirements.

These proposed changes represent alignment with a nationwide movement toward sensible modernization of CPA licensure requirements. The majority of states have already implemented or are actively pursuing similar legislation, creating a more unified national approach to accountancy regulation.

Additionally, this proposal has earned the endorsement of the American Institute of Certified Public Accountants (AICPA), the leading national professional organization setting standards for the accounting profession. This endorsement underscores that our proposed changes maintain professional integrity while addressing contemporary workforce realities.

Modernizing our CPA licensure statutes represents a practical, forward-thinking approach to addressing a professional shortage that impacts every corner of our state. These changes preserve the profession's high standards while removing unnecessary barriers that limit our access to qualified professionals.

Thank you for your time and consideration. While I would be happy to answer any questions you may have, representatives from the Maine Society of Certified Public Accountants are also present today and can provide more detailed insights into the technical aspects of this bill.