



**California Board of Accountancy**  
2450 Venture Oaks Way, Suite 300  
Sacramento, CA 95833

phone: (916) 263-3680 fax: (916) 263-3675 web: [www.cba.ca.gov](http://www.cba.ca.gov)



## NEWS RELEASE

Date: March 3, 2023

Contact: [Outreach@cba.ca.gov](mailto:Outreach@cba.ca.gov)

### CONSIDERATION OF THE CPA EXPERIENCE REQUIREMENTS TASKFORCE COMPLETES WORK

SACRAMENTO – The California Board of Accountancy’s (CBA) Consideration of the CPA Experience Requirements Taskforce (CERT) completed its work, finding that the present attest experience requirement is both necessary and sufficient to support the CBA’s consumer protection mission by ensuring only qualified licensees practice public accountancy in accordance with professional standards.

The taskforce, comprised of nine members, held its inaugural meeting in March 2022. In November, the CBA adopted CERT’s first recommendation, that the attest experience requirement is *necessary* for the authority to sign reports on attest engagements, and its second recommendation, that it is also *sufficient*, in January 2023.

CERT also recommended the following items, which were adopted by the CBA:

- Create a pathway to allow for accounting firm owners to obtain qualifying attest experience.
- Explore how current regulations may be amended to more thoroughly define reciprocity requirements for attest applicants.
- Expand outreach to better inform consumers regarding the difference in services performed by CPAs who maintain a license with or without the authority to sign reports on attest engagements.

“CERT has validated that the CBA’s attest experience requirement is necessary for consumer protection while remaining relevant to today’s accounting needs,” CBA President Katrina L. Salazar, CPA, noted.

Ms. Salazar served as Chair of CERT for much of its existence but passed the leadership role to CBA Member Nancy J. Corrigan, CPA, shortly after being elected CBA President in November 2022. Other CERT members included: Karriann Farrell Hinds, Esq., and Luz Molina Lopez also from the CBA; Rich Simitian, CPA; David Senteney, Ph. D., CPA, CGMA, representing academia; Michael L. Williams, CPA; Daniel Dustin, CPA, representing NASBA; and Kathy A. Johnson, CPA, a CBA advisory committee member representing CPAs with general accounting

experience licenses. Previous CERT members included former CBA Member Mark J. Silverman, Esq., and John Kabateck, who represented consumers.

# # #

*Created by statute in 1901, the CBA's mandate requires that protection of the public shall be its highest priority in exercising licensing, regulatory, and disciplinary functions. The CBA currently regulates more than 115,000 licensees, the largest group of licensed accounting professionals in the nation, including individuals, partnerships, and corporations.*

*Subscribe to CBA [E-News](#) or follow us on social media to receive links to the digital edition of UPDATE and the latest information on CBA programs and activities.*

