



December 17, 2018

Alphonso David, Esq.  
Counsel to the Governor  
Executive Chamber  
Albany, New York 12224

By e-mail: [alphonso.david@exec.ny.gov](mailto:alphonso.david@exec.ny.gov)

**Re: Support for Bill A.10648 / S.8522-A**

Dear Mr. David,

The New York State Society of Certified Public Accountants (NYSSCPA), representing more than 25,000 CPAs in public practice, business, government and education, strongly encourages the Governor's support, and ultimate approval, of A.10648 / S.8522-A.

If enacted, this legislation will remove the three-year exemption of mandatory continuing education for newly licensed CPAs. Currently, CPAs are exempt from the mandatory continuing education requirement for the triennial registration period during which they are first licensed by the New York State Education Department. This legislation will enhance protection of the public interest by eliminating the three-year exemption for newly licensed CPAs in New York State.

As the pace of technology, the proliferation of regulations and increasing specialization accelerate, one of the greatest challenges for all CPAs is the attainment, maintenance and advancement of professional competence. To meet this challenge and to maintain public confidence, it is critical that all CPAs remain current in the accounting, auditing and ethics standards, and the knowledge, skills and abilities in all areas in which they provide services. It is not enough that an individual be successful in completing an accounting education and passing the CPA exam. In a complex world, all CPAs need to demonstrate that they are taking substantive steps to maintain licensure. An unprofessional or unethical practice of accountancy causes harm to the public. Mandatory continuing education for all CPAs will further increase public protection in the accountancy profession.

For the reasons stated above, NYSSCPA respectfully requests the Governor's approval of A.10648 / S. 8522-A.

Sincerely,

  
Jan C. Herringer  
President

cc: Terry Pratt, Esq.  
Office of Governor Andrew M. Cuomo