



Office of the Auditor General

State of Rhode Island - General Assembly

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VIA ELECTRONIC MAIL ONLY

Senator Robert Britto, Chair
Members of the Senate Commerce Committee
Room 212, State House
Providence, RI 02903

Dear Chair Britto and Members of the Senate Commerce Committee:

I write in support of Senate Bill No. 3076, Entitled, *An Act Relating to Businesses and Professions-Public Accountancy*.

This bill sets to revise State licensing requirements for certified public accountants (CPAs) consistent with the recent adoption of new model legislation by the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA). The main change recommended by the AICPA and NASBA is the introduction of a 120-hour education pathway for licensure, allowing two years of experience to substitute for the currently required completion of 30 extra credit hours. This recent change has already been adopted by most States, and this bill will bring Rhode Island statutory requirements in line with the newly adopted provisions.

As the State Auditor General, I fully support the change to allow experienced individuals in accounting practice the opportunity to attain the CPA certification without incurring significant additional expenditures associated with completing additional college coursework. In my 30 years of practice as a CPA, I have concluded that there is no substitute for experience for accountants and auditors that will be counted on to solve the ever-growing complex financial challenges of today and the future. I also greatly hope that this change will lead to renewed interest in the accounting profession amongst those considering a future career and reverse the adverse impact that the additional college credit requirement has had on the profession.

Thank you for your consideration of my support for Senate Bill No. 3076.

Sincerely,

David A. Bergantino, CPA, CFE
Auditor General

C: Joint Committee on Legislative Services