



**State of Rhode Island**  
**BOARD OF ACCOUNTANCY**  
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April 14, 2026

The Honorable Robert Britto  
Chairperson, Senate Committee on Commerce  
State House  
Providence, Rhode Island 02903

RE: S3076 – An Act Relating to Businesses and Professions – Public Accountancy

Dear Chairperson Britto:

I am writing as chair of the Rhode Island Board of Accountancy (Board) in support of S3076. The Board worked with Department of Business Regulation to propose these amendments which add a new pathway to CPA licensure, update reciprocity and mobility requirements, and streamline existing licensure requirements.

While CPAs are licensed by individual states, each state's Board of Accountancy works with the National Association of State Boards of Accountancy (NASBA) and the American Institute of CPAs (AICPA) to maintain uniform national licensing standards by staying current with model laws. This ensures licensure portability, making it easier for CPAs to practice in multiple jurisdictions. Since the issuance of the 9<sup>th</sup> edition of the Uniform Accountancy Act in July 2025, 37 jurisdictions have already amended their accountancy laws consistent with those changes, and other states, including RI and MA, are considering similar legislation this year.

The most significant change being adopted nationally is a new licensing pathway that reduces the need for post-graduate education. It would require a bachelor's degree (with a major or concentration in accounting), two (2) years of verified work experience, and passing the Uniform CPA Examination. This new pathway maintains strong standards while reducing the education costs necessary to obtain a CPA license, resulting in an estimated savings of \$40,000 to \$80,000 in tuition, fees, and living expenses for students and families.

Updating the Public Accountancy Act benefits RI in multiple ways. First, it maintains national and regional consistency. Second, this bill clarifies existing licensure requirements, consistent with model law and current Board practices, benefiting both future applicants and the Board's administrative staff. Third, this bill reduces education costs necessary to qualify for licensure, opening the pipeline to a larger pool of applicants and helping to address the current CPA workforce shortages in this state and across the country. Finally, this bill updates the Board's administrative enforcement provisions to ensure that it has the same authority as similar Department licensing programs to protect consumers from instances of unlicensed activity.

For these reasons, I and the entire Board respectfully urge the committee to support S3076. Thank you for your consideration.

Sincerely,

James J. Lombardi III, Esq., CPA  
Chair, Rhode Island Board of Accountancy