



August 8, 2023

Ken Bishop  
President and CEO  
National Association of State Boards of Accountancy  
50 Fourth Ave. North, Suite 700  
Nashville, TN 37219-2417

Dear Mr. Bishop:

As the National Association of State Boards of Accountancy (NASBA) and state boards of accountancy continue to address challenges related to the CPA pipeline the AICPA, and the largest CPA firms in the United States, support the initiative to reinstate credit to CPA Exam candidates for sections successfully earned during 2020-2023 but lost during the COVID-19 pandemic. We understand the NASBA Board of Directors is recommending state boards of accountancy extend lapsed examination credits to encourage CPA candidates to re-enter their career paths to becoming CPAs, and as key stakeholders within the profession, we strongly encourage state boards to grant this extension.

We support the exam reprieve as a logical and practical move that will encourage qualified CPA candidates to continue their professional journey, while maintaining the high standards of rigor required by passing the CPA Exam. By recognizing the unusual challenges of the recent pandemic, we are enabling future CPAs to come back into the pipeline, while still protecting the public.

The firms represented in this letter encourage state boards of accountancy to take the recommended action to grant reprieve to candidates impacted by the pandemic, and you are welcome to share our support with state boards of accountancy across the country. We commend NASBA and state boards of accountancy for addressing the problem of lost credit in a creative manner that benefits both the public and the CPA profession.

Sincerely,

A handwritten signature in black ink, appearing to read "S Coffey". The signature is fluid and cursive, written in a professional style.

Susan S. Coffey, CPA, CGMA  
Chief Executive Officer – Public Accounting

*Attachment: CPA firms supporting CPA exam COVID reprieve*

## CPA firms supporting CPA exam COVID reprieve

- AAF CPAs
- Aldrich CPAs + Advisors LLP
- Anchin
- Anders CPAs + Advisors
- Aprio, LLP
- Baker Newman Noyes
- Bennett Thrasher LLP
- BPM LLC
- Carr, Riggs & Ingram, LLC
- CBIZ & MHM
- Cherry Bekaert Advisory LLC
- Cherry Bekaert LLP
- Citrin Cooperman
- Citrin Cooperman Advisory LLC
- Clark Number P.S.
- CliftonLarsonAllen (CLA)
- Cohen & Co
- Cohn Reznick LLP
- Crowe LLP
- Doeren Mayhew
- Eide Bally LLP
- EisnerAmper LLP
- FORVIS
- Frank, Rimerman + Co, LLP
- Haynie & Company
- Hill, Barth & King LLC (HBK CPAs & Consultants)
- HoganTaylor LLP
- Holthouse Carlin & Van Trigt, LLP
- Jackson Thornton & Co., P.C.
- Katz Sapper & Miller LLP
- KLR
- LBMC, PC
- Lutz & Co. PC
- Marcum LLP
- Mauldin & Jenkins, LLC
- Mazars USA LLP
- Miller, Cooper & Co., Ltd.
- Mountjoy Chilton Medley LLP (MCM)

- PBMares LLP
- Pinion
- PKF O'Connor Davies LLP
- Plante Moran
- Rea and Associates, Inc.
- REDW LLC
- Rehmann
- RKL
- RSM US LLP
- RubinBrown LLP
- Sax LLP
- Schellman & Company LLC
- Schneider Downs & Co. Inc
- SingerLewak LLP
- Squire & Co
- The Bonadio Group
- Warren Averett LLC
- Weaver
- Wipfli LLP
- Withum
- Sensiba LLP
- Kemper CPA Group, LLP
- Blue & Co., LLC
- Windes
- Clark Schaefer Hackett
- Berkowitz Pollack Brant
- Moss Adams
- Baker Tilly US, LLP
- Armanino
- MGO
- Kaufman Rossin