**Proposed Change to Our State’s Accountancy Statute on CPA Firm Mobility**

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| **CURRENT LAW** | **PROPOSED LAW** |
| State Board of Accountancy authority over CPA firms in the state | Same |
| State Board of Accountancy authority over out-of-state CPA firms (oversight, access to information, fines, remedial actions, revocation of a practice privilege, etc) | Same |
| In-state CPA firm registration requirement | Same |
| Out-of-state CPA firm registration requirement for attest services | None |
| No registration for out-of-state CPA firms providing non-attest services (tax preparation, consulting, advisory services) | Same |
| Notification process to other State Boards of Accountancy for actions taken against an out-of-state CPA firm | Same |