



# Full CPA Mobility

## Increasing Uniformity Across State Lines

### Key Features of Full CPA Mobility

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Ô~!;!^}c|^ÉÁ | JÁ•cæc^•ÉÁ Y æ•@â } \*c [ ] ÁÔÔÉÁÚ ~ ^!c [ ÁÚâ& [ ÉÁæ } âÁc@^!ÁWÉÚÉÁXâ! \*â } ÁQ•|æ } â•Áall have individual { [ àâ|âc^ÉÁQ } Ác@^!Á ] !~••â } É!individual { [ àâ|âc^!is sometimes referred to as mobility ~ [ !Á ] [ ] Éæcc^•cÁ •^!çâ&^•ÉÁV@â•Á { ^æ } •Ác@æcÁæÁÔÚCEÁ&æ } Á ] ! [ çâ^!non-attest services (such as cæçÁ [ !Á& [ ] •~|câ } \*) â } Á æ| { [ •cÁæ } ^!•cæc^Áâ } Ác@^!Á } æcâ [ ] É

Because of the enormous success of individual mobility, the profession and many states are now looking to expand mobility laws to include CPA firm mobility. CPA firm mobility, which is sometimes known as mobility for attest services, allows ÔÚCE•Áæ } â!â-â! { •ÁtoÁ [ ~^!Áæcc^•cÁ•^!çâ&^!Á •~&@|â\^Áæ~ââc^!æ } â!â!^çâ^ , •Á , âc@ [ ~ cÁ@æçâ } \*Ác [ Á\*^cÁæ!^!â } ! [ &æ|â|â&^ } •^É Currently, 15 states have adopted firm mobility provisions.

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### Key Features of CPA Firm Mobility

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