



CPA Firm Mobility:

Increasing Consumer Choice

What is CPA mobility?

Under mobility, the certified public accountant (CPA) license operates much like a state driver's license by allowing CPAs to seamlessly work across state lines. CPAs maintain one license in their home state and can bring that license across state lines to practice temporarily without having to obtain a reciprocal license. In exchange for this privilege, they are subject to the oversight of the state boards of accountancy in both their home state and the board in any temporary practice state.

Currently, 49 states, Washington DC, Puerto Rico, and the U.S. Virgin Islands all have individual mobility. In the profession, individual mobility is sometimes referred to as mobility for non-attest services. This means that a CPA can provide non-attest services (such as tax or consulting) in almost any state in the nation.

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 CPAs and firms to offer attest services such as audits and reviews without having to get a reciprocal license. Currently, 16 states have adopted firm mobility provisions.

How does CPA firm mobility help consumers?

CPA firm mobility gives the public more choices in services provided by CPA firms, allowing consumers to find a CPA that can best meet their needs.

How is the public protected under CPA firm mobility laws?

The public has the exact same protections in states with CPA firm mobility as they do in states that only have individual mobility. CPA firms are subject to the laws and rules of every state in which they practice, and state boards of accountancy have the authority to investigate, fine, or otherwise punish all CPAs practicing in their state.

Why should my state act now?

Passing CPA firm mobility gives consumers more choice, allowing them to find a firm that best fits their business needs without limitation. It also responds to the realities of today's marketplace, in which businesses and consumers operate across state lines.