



*"Lifting As We Climb"*

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS, INC.  
**DIVISION OF FIRMS**

---

---

April 17, 2009

The Honorable LeLand Yee, Ph.D  
California State Senate  
State Capitol, Room 4074  
Sacramento, CA 95814

Re: SB 691 (Yee) Support

Dear State Senator Yee:

I am writing on behalf of the National Association of Black Accountants, Inc. – Division of Firms (DOF) in support of requiring 150 semester hours of education to become a licensed certified public accountant in California. The DOF is a consortium of approximately sixty five (65) minority owned CPA firms throughout the country who are members of the National Association of Black Accountants. The mission of the DOF is to address the professional needs of its member firms and to foster the economic development of these firms in the business community at both the local and national level.

We urge the California State Senate to support and enact legislation that would mandate 150 semester hours of education for licensure in the state of California. Forty six states and four jurisdictions have already passed this requirement.

Since 1959, the objective of increased education for CPA licensure has been twofold: greater public protection and improving the overall quality of work performed by CPAs in an increasingly complex business environment. With the advent of Sarbanes-Oxley, IFRS and fair value accounting, never before has the need for increased education been higher. Expanding the education requirement for licensure to 150-hours will provide the opportunity for a well-rounded education, enabling CPA candidates to acquire basic accounting and business knowledge, as well as developing the skills needed to support lifelong professional careers.

California's enactment of the 150 hour requirement would also make the state substantially equivalent to other jurisdictions and would allow our member firms in California to have practice privileges in those jurisdictions under the national system of mobility. Our member firms operate in the same environment and provide similar services as large national accounting firms. It is likely, for example that a member firm headquartered in California will provide client services in Texas, Illinois or Pennsylvania. As such, member firms often are faced with issues of cross border licensing of their professional staffs. It is essential that California adopt the national standard.

As our service capabilities continue to evolve through innovations in technologies, a national uniform system that addresses initial certification requirements (150-hour requirement) and CPAs providing services across state borders (mobility) are very important to the stability and economic well-being of our member firms, and to the profession as a whole.

Thank you for your consideration of these important issues.

Sincerely,  
*Anthony G. King, CPA*

Anthony G. King, CPA  
Chairman – NABA Division of Firms