

From: [Francis J Ciccarelli, CPA](#)
To: [Paravisini, Diane \(DBR\)](#)
Cc: [Broadfield, Dawne \(DBR\)](#)
Subject: [EXTERNAL] : QUESTION - Proposed Amendments to the Board of Accountancy Rules and Regulations
Date: Tuesday, February 8, 2022 3:38:53 PM

Greeting,

I would greatly appreciate your clarification.

When I renewed my CPA license this past year I was not required to attach any Self Study certificates of completion.

Am I correct that these Proposed Amendments will once again require the attachment of these Self Study certificates of completion ?

Thank you for your time.

Regards,

Francis J. Ciccarelli, Jr., CPA, CSEP, MST

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To All Interested Parties:

Please be advised that the Rhode Island Board of Accountancy has proposed amendments to its Rules and Regulations, [400-RICR-00-00-1](#). Written comments should be submitted no later than March 10, 2022, via the Secretary of State's Rulemaking [Website](#) under the "Comments" tab or by email to diane.paravisini@dbr.ri.gov. The proposed amendments and summary of changes can be accessed by the links in this email on the [Secretary of State's website](#). The proposed amendments include additional changes and clarifications to the CPE requirements, including self-study.

Dawne Broadfield

Department of Business Regulation

Division of Building, Design, and Fire Professionals

Board of Accountancy

560 Jefferson Blvd, Suite 100

Warwick, RI 02886

401.889-5446

From: [Broadfield, Dawne \(DBR\)](#)
To: [Mary King](#)
Cc: [Paravisini, Diane \(DBR\)](#); [Stewart, Amy \(DBR\)](#)
Subject: RE: [EXTERNAL] : CPE credits
Date: Wednesday, February 9, 2022 1:12:18 PM

Good Afternoon,

That is correct. You were notified that there is no limit on self-study. Going forward, the 80-hour self-study limit will be in effect assuming that the proposed rules and regulations are implemented. You will also be required to upload self-study certificates as in the past.

Dawne Broadfield

*Department of Business Regulation
Division of Building, Design, and Fire Professionals
Board of Accountancy
560 Jefferson Blvd, Suite 100
Warwick, RI 02886
401.889-5446*

From: Mary King <mary_king@nksd.net>
Sent: Wednesday, February 9, 2022 12:38 PM
To: Broadfield, Dawne (DBR) <Dawne.Broadfield@dbr.ri.gov>
Subject: FW: [EXTERNAL] : CPE credits

Hi Dawne. I wanted to confirm with you that for the upcoming reporting period, there is no limit on self-study. I am asking this question because the changes to the proposed regs that I just saw still have the limit of the 80 hours over 3 years, unless I have misinterpreted them.

I am going to be over the limit when I report for the upcoming renewal based on this email I got from you in November if there is a limit.

Thank you for your time. I appreciate the clarification.

Mary C. King, CPA, MBA, SFO
Chief Operating Officer
401-268-6410
401-338-4896
100 Romano Vineyard Way, Ste 120
North Kingstown, RI 02852

----- Forwarded message -----

From: **Broadfield, Dawne (DBR)** <Dawne.Broadfield@dbr.ri.gov>
Date: Tue, Nov 2, 2021, 8:13 PM
Subject: RE: [EXTERNAL] : CPE credits

To: King, Mary <mary_king@nksd.net>

Yes the limit has been lifted. There is no longer a limit on self-study.

Dawne Broadfield
Department of Business Regulation
Division of Building, Design, and Fire Professionals
560 Jefferson Blvd, Suite 100
Warwick, RI 02886
401.889-5446

From: King, Mary <mary_king@nksd.net>
Sent: Tuesday, November 2, 2021 7:46 PM
To: Broadfield, Dawne (DBR) <Dawne.Broadfield@dbr.ri.gov>
Subject: Re: [EXTERNAL] : CPE credits

Sorry..another question...the limit used to be 80 hours self study over 3 years. That limit has been lifted?

On Tue, Nov 2, 2021, 6:44 PM Broadfield, Dawne (DBR) <Dawne.Broadfield@dbr.ri.gov> wrote:

Hello ---

There is no limit on self-study. It's Code 1. 120 CPEs are now due at the time of you submit your online renewal application on or before June 30, 2022. Going forward the CPE Reporting Period is 07/01/2022 – 06/30/2025.

Dawne Broadfield
Department of Business Regulation
State Building Office
Board of Accountancy
560 Jefferson Blvd, Suite 100
Warwick, RI 02886
401.889.5446

From: Bennett, Jovonna (DBR) <Jovonna.Bennett@dbr.ri.gov>
Sent: Tuesday, November 02, 2021 12:27 PM
To: Broadfield, Dawne (DBR) <Dawne.Broadfield@dbr.ri.gov>
Subject: FW: [EXTERNAL] : CPE credits

Jovonna M. Bennett
Department of Business Regulation
State Building Office
560 Jefferson Blvd
Warwick, RI 02886

401-889-5488

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From: Mary King <mary_king@nksd.net>
Sent: Thursday, October 28, 2021 8:54 AM
To: Bennett, Jovonna (DBR) <Jovonna.Bennett@dbri.gov>
Subject: [EXTERNAL] : CPE credits

Good morning. I have a question regarding CPE credits.

Are we no longer allowed to do self-study for some of our credits for CPE? Is it still 80 credits in a renewal cycle and if so, what code do I use on my renewal application?

I don't see that specifically noted. I do see the remotely delivered courses but nothing specifically about self-study. Thank you for your time.

Mary C. King, CPA, MBA, SFO
Chief Operating Officer
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From: [Marta Zaniewski](#)
To: [Paravisini, Diane \(DBR\)](#)
Cc: [Broadfield, Dawne \(DBR\)](#); [Melissa Travis](#)
Subject: [EXTERNAL] : AICPA Comment Letter
Date: Friday, February 25, 2022 9:56:52 AM
Attachments: [image001.png](#)
[image002.png](#)
[image003.png](#)
[image004.png](#)
[image005.png](#)
[image006.png](#)
[image007.png](#)
[Comment Letter - RI Rules Proposal Signed.pdf](#)

Good Morning Ms. Paravisini,

Per my earlier email conversations with Mr. Broadfield, please find attached the AICPA's comment letter regarding the Rhode Island Board of Accountancy's proposed amendments to its Rules and Regulations (400-RICR-00-00-1). These comments have been sent as a courtesy to Ms. Broadfield earlier this AM, and also submitted via the website as well for extra measure.

Thank you for your attention to this matter.

Marta Zaniewski

Marta Zaniewski

Vice President, State Regulatory & Legislative Affairs

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Contact the Global Engagement Center about [AICPA \[aicpastore.com\]](#) and [CIMA \[cimaglobal.com\]](#)



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February 24, 2022

Dawne Broadfield
Administrative Manager
Rhode Island Board of Accountancy
560 Jefferson Blvd., First Floor
Warwick, RI 02886

Dear Dawne:

On behalf of the American Institute of CPAs (AICPA), we appreciate the opportunity to comment on the Rhode Island Board of Accountancy's (the Board) proposed amendments to its Rules and Regulations (400-RICR-00-00-1). While the AICPA is supportive of the proposed changes related to continuing professional education, we have identified rules that are contrary to the seamless approach to uniform regulation established in the Uniform Accountancy Act and Model Rules developed jointly by the AICPA and the National Association of State Boards of Accountancy.

The AICPA is the world's largest member association representing the CPA profession, with more than 431,000 members in the United States and worldwide, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. The AICPA sets ethical standards for its members and U.S. auditing standards for private companies, nonprofit organizations, and federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives professional competency development to advance the vitality, relevance and quality of the profession.

Currently, 400-RICR-00-00-1.5.1(D) provides that a candidate's experience be gained under the direct supervision of a CPA with a permit to practice. The Rule contradicts R.I. Gen. Laws § 5-3.1-5(a)(5) which provides that a candidate for CPA licensure have one year of experience in providing any type of service or advice involving the use of accounting, attest, management advisory, financial advisory, tax, or consulting skills, all of which were verified by a licensee. Not only does this contradiction not conform with existing Rhode Island law, it creates a situation that poses confusion for CPA candidates. Moreover, the experience supervision requirement established in 400-RICR-00-00-1.5.1(D) differs from the experience verification requirement contained in both the Uniform Accountancy Act and Model Rules. The experience verification requirement was included in the Uniform Accountancy Act to allow candidates to gain experience under the supervision of a non-licensure while still requiring that experience be

verified by a licensee. Thus, the experience verification requirement provides an additional pathway to licensure for candidates while still protecting the public. We suggest the Board replace the reference to supervision in 400-RICR-00-00-1.5.1(D) with a reference to verification.

Additionally, 400-RICR-00-00-1.5.2 requires candidates for licensure to submit a “portfolio” of experience. The use of the term “portfolio” may be misleading as candidates may assume a portfolio similar to that needed for architectural licensure. We suggest the Board delete the reference to the term “portfolio” or provide more clarification to the meaning of a “portfolio.”

Thank you for your leadership on this issue. I hope these regulations can be modified to provide clarification to candidates seeking CPA licensure. If we can assist the Board, please contact me at Marta.Zaniewski@aicpa-cima.com.

Sincerely,

Marta Zaniewski

Marta Zaniewski
Vice President, State Regulatory & Legislative Affairs
American Institute of CPAs

cc: Elizabeth Tanner, Esq.
Director, Rhode Island Department of Business Regulation

Melissa Travis
President & CEO
Rhode Island Society of CPAs