



National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880/4290 ♦ Web www.nasba.org

May 4, 2023

To Executive Directors:

You should have received a letter dated February 7, 2023, from Michael Decker, Missy Pydo and Colleen Conrad regarding changes to candidate examination fees during 2024. The purpose of this letter is to describe how those candidate fees will be implemented.

The new schedule of testing fees, beginning January 1, 2024, for each examination section will be as follows:

AICPA	\$130.00 per section
NASBA	\$ 30.00 per section
Prometric	\$ 22.06 per test hour, plus \$ 6.56 per section security fee

Based on the above, the candidate cost per section will be \$254.80 in 2024.

As has been explained in prior notification letters, because the AICPA and Prometric are paid their fees based on when a candidate tests and not when the board (or its designee) submits its Authorizations to Test (ATTs) to the National Candidate Database (NCD), a dilemma is created. NASBA has agreed to manage the financial consequences of this dilemma by allowing boards (or their designees) to pay the new fees effective with ATTs submitted on or after a specific date. In order for NASBA to do this, while minimizing its financial carrying costs, the effective date for ATTs must be moved in advance of the announced effective date of the fee changes. The above fee changes will be paid to the AICPA, NASBA and Prometric for candidates testing on or after January 1, 2024.

It would not be equitable to have only one effective date for all boards because of the differing lengths of Notices to Schedule (NTSs). Most jurisdictions have an NTS that is valid for six months. However, four jurisdictions have selected shorter or longer NTS validity periods. If a single effective date was set based on a six-month NTS, candidates in three other jurisdictions would be at a disadvantage while candidates in Texas would benefit unfairly. As a result, we have adopted an implementation plan that sets due dates for ATTs based on the length of each jurisdiction's NTS life.

We have selected either the 1st (if it falls on a Saturday) or the first Saturday after the 1st of the month. We have chosen to use a Saturday as the effective date because using a weekday creates a larger cutoff and reconciliation problem for the Gateway.

The end result is the following schedule of effective dates:

- Texas (90-day NTS) – October 7 2023
- California (9-month NTS) – July 1, 2023
- North Dakota and Virginia (12-month NTS) – June 3, 2023
- All other boards (6-month NTS) – August 5, 2023

Any ATT submitted on or after the above dates will be subject to the new fees. Invoice jurisdictions may have to begin collecting these fees in advance of the above dates so that they will have collected the proper fees from the candidates whose ATTs they submit on or after the above dates. Coupon jurisdictions will not have the same issue although they will want to notify candidates that any coupons the candidates receive for ATTs submitted on or after the above dates will be at the increased fees.

AUD, BEC, REG and FAR will change in accordance with the implementation plan. The 2024 fees for the new BAR, ISC, and TCP discipline sections will be charged when the transition to accepting ATTs for the new disciplines occurs. This is currently anticipated to occur on November 22, 2023.

If you have any questions about this plan, please let us know.

Sincerely,

A handwritten signature in cursive script that reads "Patricia Hartman".

Patricia Hartman
Director of Client Services