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State Representative  
Ohio's 38<sup>th</sup> House District

Senate Transportation, Commerce, and Workforce Committee  
H.B. 442 Sponsor Testimony  
September 23<sup>rd</sup>, 2020

Chairman McColley, Vice Chair Johnson, Ranking Member Antonio, and members of the Senate Transportation, Commerce, and Workforce Committee, thank you for the great opportunity to testify before you on HB 442, a piece of legislation near and dear to my heart. This is a subject about which I am very passionate. I am honored to bring this bill before you with my joint sponsor, Representative Thomas West, as well as with the backing of the membership of the House who unanimously passed this bill in February.

HB 442 would allow students in the State of Ohio to sit for the Certified Public Accountancy (CPA) exam after completing 120 semester hours of the required 150 hours of coursework, including 30 hours of specified accounting classes and 24 hours of non-accounting business classes. It will also eliminate the existing penalty of requiring an additional year of experience for Ohio residents who start taking the Exam earlier than current law allows.

As some of you may know, I am a certified public accountant (CPA), and have been for 37 years. I was fortunate to pass the four parts of the CPA exam in 1981, and after completing the relevant work requirements, became a CPA on May 9<sup>th</sup>, 1982. While completing the

requirements for the exam, I was working full time as an internal auditor for the Ohio Bell Telephone Company. In addition to my employment, I was also completing classes at the Weatherhead School of Management at Case Western Reserve University for my Master of Business Administration with a concentration in Finance, also graduating in 1982, and was newly married, having just purchased our home.

At the time, I was able to sit for the CPA exam having completed 120 hours of undergraduate work taking numerous prescribed classes. I felt I was prepared to take the exam at that time and the results substantiated that decision. Many other students in Ohio are also prepared to take the exam after 120 hours, and should be afforded that opportunity, instead of being forced to send their test results to other states.

Thanks again to the members of the Senate Transportation, Commerce, and Workforce Committee. My joint sponsor, Representative Thomas West, will now discuss relevant information demonstrating that many current students are prepared to successfully take the exam after 120 semester hours, and perform as well as those who are required to take 150 hours. Afterwards, we would both be happy to answer any questions that the committee has.