

Key Points from the AICPA-NASBA Discussion about CGMA Usage by Non-CPAs

1. AICPA board will adopt a resolution that when CGMA for non-CPAs goes into effect, if a non-CPA CGMA associate references AICPA membership, they must use this language: “non-CPA associate member of AICPA”. For regular members (those who had a CPA and dropped it or are regular members by virtue of the 3Es (never had CPA), they must use “non-CPA member of AICPA”.
2. Expand AICPA rules on the web and in information regarding CGMA to:
 - a. Be crystal clear there can be no CGMA firm
 - b. Add statement that non-CPA CGMAs must comply with state law and state board rules/regs including the use of credentials/titles
 - c. Add/Make clear that a non-CPA CGMA cannot solicit, practice public accounting or provide attestation services for the public (except under 2d)
 - d. Add/Make clear that a non-CPA CGMA in a CPA firm can’t sign an attestation opinion – including audit (however, a CGMA can be on the attest/audit team)
 - e. Add that by virtue of being a non-CPA associate member, it does not allow one to perform a compilation or review while referencing AICPA standards
 - f. Add the “non-CPA associate member of AICPA” piece to the rules
3. Provide link to rules on an annual basis in dues bill that says something like ... by payment of this bill, you have read and agree to the linked statement
4. If they don’t comply, they are subject to discipline by AICPA ethics division with potential loss of CGMA designation