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Board of Accountancy Responses to the COVID-19 Pandemic July 23, 2020

The following summaries provide a range of state executive branch and board of accountancy approaches to the issues raised by the COVID-19 pandemic. Issues are divided by subject matter, with multiple board responses detailed below, and relevant sources hyperlinked.

Related News

- **Board availability/remote work**
 - **Contingency planning:**
 - Some state boards' staffs are working remotely. Example: [Minnesota](#).
 - Some state boards have enacted contingency plans. Examples: [Nebraska](#) (which initially implemented a one-staff-member-at-a-time response, which evolved to all-remote as the virus threat increased); [Alaska](#) (board offices are not open to the public).
 - Board have postponed swearing-in ceremonies as necessary. Example: [New Mexico](#).
 - The [Massachusetts](#) board allows in-person visits by the public, but only on an appointment basis.
 - **Staff contact information:** Almost all state boards have posted notices explaining which board services are and are not available to the public during the "stay at home period," and providing instructions on contacting the board regarding still-available services. Examples include:
 - States have posted links to relevant staff/department email addresses. Example: [Ohio](#).
 - [California](#) closed for four months, and then reopened to the public on June 15.
- **Emergency rulemaking and special actions**
 - State boards have adopted emergency rules and policies to address COVID-19 related disruptions to board functions. Examples include:
 - [Texas](#): The board adopted a new Rule 511.57 on qualified accounting courses on March 12th, effectively on that date for 120 days but with the possibility of a 60-day extension. The rule revision has eliminated the requirement for candidates to take at least 15 of their 30 semester credit hours of upper division accounting courses from classes held in-person. The Board made the decision to adopt this emergency rule revision because most universities are having to move classes online due to COVID-19.
 - [North Dakota](#): The board held a special meeting on March 24 to institute new license renewal and CPE completion deadlines.
- **Board meetings/hearings**
 - **Postponement/cancellation:** Some state boards have temporarily cancelled or postponed board/board committee meetings. Examples [Arizona](#); [Hawaii](#).
 - **Remote/virtual meetings:** Some state boards are conducting remote board/board committee meetings. Examples include:
 - [Delaware](#) ("Members of the public are permitted to participate in meetings via telephone, and all public agendas will include the participation telephone number").
 - [Montana](#) ("All board meetings will be held by conference call. No outside participants or stakeholders will be allowed access in the building. Please attend by phone").
 - Tennessee, which could conduct meetings remotely under some conditions, and has expanded ability pursuant to [TN Executive Order 16 of 2020](#).
 - Minnesota; [Minn. Stat. Sec. 13D.021.1](#) requires the presence of one board member or specific other board staff person to be on site during the meeting, with the rest being permitted to participate remotely subject to some additional requirements.

- There are no articles related to this one yet.

- Delaware, by [Emergency Executive Order](#). The public may participate by telephone call, which must be published beforehand.
- [Wyoming](#) and [Ohio](#) are holding virtual meetings.
- **Continuing professional education**
 - **Remote CPE:** Remote CPE is allowed to a greater extent by some boards in response to the situation. Requests for in-person CPE to be provided remotely are being addressed on a case-by-case basis by some boards. Examples:
 - [Alabama](#): Unrelated to COVID-19, in October 2019 Alabama began allowing all CPE hours to be completed by self-study.
 - [West Virginia](#): "If a licensee was scheduled for a live CPE course and the course sponsor has contacted you to let you know that the course will now be given in an online or webinar format (live online), please provide details of the change to the Board office as soon as possible."
 - [Arizona](#): By executive order, the board may "suspend any rules that prevent or limit the amount of online or alternative learning hours permitted to issue or renew and license."
 - [Iowa](#): By executive order, limits on online self-study CPE are suspended until May 27, 2020.
 - **CPE completion window.**
 - Some state boards are extending the window for CPE completion, either for all licensees or upon request and an attestation of COVID-19 related hardship. Examples: [Delaware](#), [Mississippi](#) (for compliance years ended June 30, 2020 and June 30, 2021).
 - **Temporarily delaying decisions on CPE timing:** Some states are delaying CPE decisions until later in the reporting period, once the COVID-19 situation develops further Example: [South Carolina](#).

Some states have left existing CPE window deadlines intact without changes. Example: [Oregon](#), [North Carolina](#).

- **Exam delivery**
 - **Prometric's updates:** State boards have published updates, or reached out to candidates directly, to inform them of the delays in the delivery of the CPA examination, and educated them on board/NASBA procedures for delayed delivery of the examination, including NTSs due to expire beginning April 1 being extended through December 31st. Examples: [Alabama](#), [Ohio](#).
- **Education**
 - **Distance learning:** Some state boards are making changes to coursework requirements in light of university closures/moves to online instruction due to COVID-19.
 - See the above example regarding [Texas](#)'s emergency board rule 511.57.
 - The [Nebraska](#) act and rules allow students to finish the spring 2020 semester online.
 - **Electronic/scanned transcripts:** Some state boards accept electronic transcripts. Example: [Texas](#), which states that "due to the coronavirus (COVID-19) and the shelter-in-place orders established for states and municipalities, the Board is temporarily accepting electronic transcripts and e-scripts to document the educational coursework completed and degrees awarded for individuals who submitted the Application of Intent. The electronic transcripts/e-scripts must come to the Board directly from the Registrar's office at the educational institution. Please ask your Registrar's office to send your electronic transcripts/e-scripts to: transcripts@tsbpa.texas.gov."
 - **Pass/fail credit hours during COVID-19:** While not changing board policy, the [Florida](#) board acknowledged that many candidates would have pass/fail grading during the Spring 2020 semester. This continues to be accepted on transcripts so long as all other relevant conditions are met. The [Nebraska](#) act and rules similarly allow such credit hour reporting, and the [Virginia](#) board accepts such credit hour reporting ("the VBOA will accept any course taken as pass/fail as long as the student receives earned semester hours for the successful completion of the course. The completed course must be on an official transcript from an appropriately accredited university, college or community college.").
- **Licensure/ renewal/peer review**
 - **License renewal extensions:** Some state boards are extending licensure renewal and peer review deadlines; others are keeping their deadlines intact without changes.
 - Examples of extended deadlines include [Hawaii](#), [Maryland](#), [Massachusetts](#); [Arizona](#), [Oklahoma](#).
 - Examples of unchanged deadlines include: [Delaware](#), [Iowa](#), [North Dakota](#).
 - **Fingerprint requirement changes:** State boards are making provisions regarding changes to the fingerprinting process due to COVID-19. Examples include [Texas](#).
 - **Processing renewal payments:** Some state boards are continuing renewal payments without delays. Examples include [Texas](#).
 - **Electronic notarization:** Under an [executive order](#), New York is accepting electronic notarization in lieu of traditional notarization when required for licensure documents.
- **Other guidance**
 - **CPE on COVID-19 effects:** California has posted a link to a [one hour online CPE](#) educating licensees on the [IRS's rule changes](#) regarding the pandemic.

- **State bill COVID-19 response example:** Alaska enacted a [law](#) to enhance all licensing boards' flexibility regarding COVID-19 response, including changes to the licensure and renewal process.
 - **Determining state requirements for CPA firm operations:** The [AICPA](#) has provided additional resources on this question for licensees from other states.
 - **State tax deadline guidance:** Many state boards are providing [guidance to licensees](#) regarding state tax deadlines. Example: Tennessee.
- **Public records:** Reportedly, state boards are instituting staff policies allowing additional time for board employees to respond to public records requests.
 - **Volunteer CPA services:** By law, [Montana](#) allows for relaxed interstate licensure requirements in this situation, for CPAs volunteering there.
 - **Guidance for CPAs on adhering to social distancing requirements:** The [Washington](#) board has issued advice for CPAs seeking to practice under the state's social distancing requirements.

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150 Fourth Ave. North
Suite 700
Nashville, TN 37219-2417
Tel: 615-880-4200
Fax: 615-880-4290

- **CPA Examination Services**
800-CPA-EXAM (800-272-3926)
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