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COVID-19's Impact on Boards

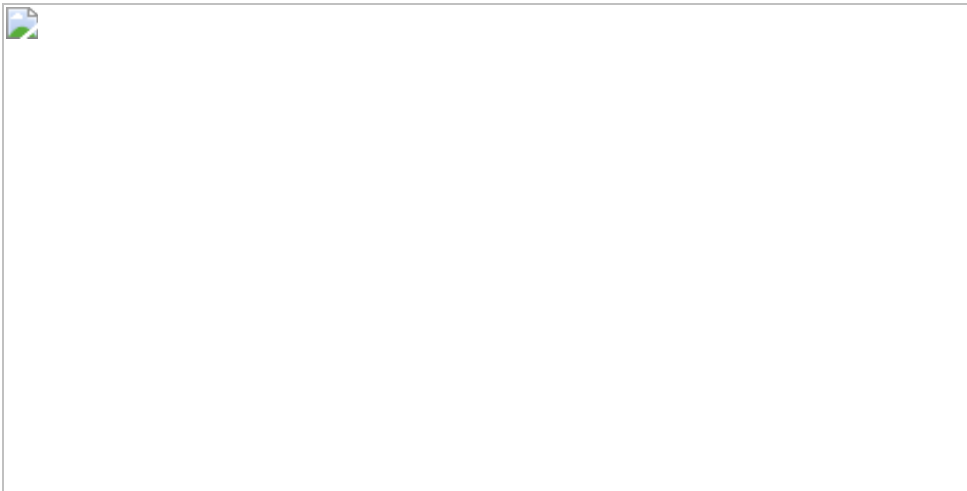
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Full Issue



A summary of the many actions taken by Boards of Accountancy in response to the pandemic was presented to the Regional Meetings by NASBA Executive Vice President and COO Colleen Conrad and Prometric Director Kimberly Farace. In recent months many Accountancy Board members have been working from home and Boards were operating under stay-at-home orders, rotating staff through offices, and often only accepting visitors by appointment. For some Boards emergency rule-making was required, such as relaxing required fingerprinting for licensing or permitting virtual Board meetings. Throughout this time, NASBA has been issuing COVID-19 related communications on continuing professional education reporting, peer review and examination deadline extensions, test center closings, as well as legal resources.

NASBA's CPE Sponsor Registry received requests from CPE program sponsors to allow them to convert their registered live programs to virtual presentations. NASBA did make this recommendation to the State Boards, but Ms. Conrad underscored that such a relaxation of standards was at the State Board's discretion. Similarly, extending CPE reporting deadlines in recognition of cancelled conferences and shifts in busy season were requested, and NASBA's recommendations went to the State Boards for their consideration. Tracking of all states' current practices can be viewed on www.nasbaregistry.org/impact-of-covid-19.

The Peer Review Board gave extensions to firms with deadlines before the end of September, but some states had to approve those extensions. Ms. Conrad reported many of the bigger firms are moving ahead with their previously scheduled peer review dates. An AICPA exposure draft on remote performance of system review procedures is expected to be released for comment in the next few months, she told the Regional Meetings.

Acting on a NASBA recommendation, the vast majority of states extended candidates' NTS (notice to schedule) expiration dates until the end of the year. The Boards' CPA credit extensions are being updated on the NASBA website as the Boards' policies change (<https://nasba.org/creditempension/>).

Prometric was reopening its testing centers based on strict Channel Resumption Criteria, Ms. Farace assured the Regional Meetings. All the US testing centers were closed March 17 through April 30, 2020. As of June 1, Prometric had 76 percent of their testing centers open and Ms. Farace said they expected to have 91 percent open by June 22, 2020



(<https://www.prometric.com/site-openings>). At the centers, testing hours and days are being added. Doctors from Johns Hopkins were called in to look at Prometric's test centers and they determined Prometric could use every work station, not limiting them to every other seat. Changes had to be made to the centers' standard operating procedures: Face coverings are required at all locations. Scratch paper is being used instead of note boards.

Candidates are reminded three days before their appointment about the details of Prometric's social distancing policies, which can be found on www.prometric.com. Ms. Farace said Prometric's goal is to have the backlog of candidates taken care of by the end of this summer.

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