

COVID-19 Licensing Updates

The following updates provide information on licensing changes by State Boards of Accountancy in response to the COVID-19 pandemic. For more information on state board and executive branch responses, please visit the NASBA website.

Last Updated: 5/14/2020

Alabama

Effective May 1st, the Alabama State Board of Public Accountancy's physical office location will reopen. Office hours are 7:30am to 4:30pm Monday through Friday.

Pass/Fail Courses: The ASBPA 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.

Notice About Continuing Professional Education: In the midst of CPE course cancellations and changes in delivery method, please note that the Alabama Board has been proactive in moving to more fluid formats of CPE that will make completion of your CPE hours during this trying situation much easier. The CPE Rules were changed effective October 1, 2019 to remove the cap on self-study hours, allowing all 40 of your CPE hours to be completed by self-study if you so choose. Please click here to review the summary of CPE Rule changes as you plan out the remainder of your CPE courses for this fiscal year.

Requesting Peer Review Extension from the Alabama State Board of Public Accountancy: Although your firm may have been granted a peer review extension through PRIMA you MUST also request a peer review extension from the Alabama State Board of Public Accountancy. Please mail or email your peer review extension request, including the extension approval from the peer review administrating entity, to: Ms. Anna Baker, PO Box 300375, Montgomery AL 36130-0375, 334-242-5706

Alaska

The Department of Commerce, Community, and Economic Development offices in the Atwood Building and the Juneau State Office Building are closed to walk-in traffic at this time. We are still open for business and encourage you to contact us via phone or email.

The Alaska legislature is considering a <u>bill</u> to enhance all licensing boards' flexibility regarding COVID-19 response, including changes to the licensure and renewal process.

Arizona

Executive Order 2020-18 titled Stay Home, Stay Healthy, and Stay Connected has shut down non-essential government offices, including the Board of Accountancy. For assistance, please email your inquiry to info@azaccountancy.gov and a limited telework team can assist you.

Arizona is extending licensure renewal and CPE deadlines, per the Continuity of Work Executive Order: 2020-17, issued on March 26, 2020. Access the full text of the order here: https://azgovernor.gov/executive-orders.

Also, under the Continuity of Work Executive Order: 2020-17, issued on March 26, 2020, 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." Access the full text of the order here: https://azgovernor.gov/executive-orders.

Arkansas

California

Keep up-to-date on California's response to the COVID-19 pandemic by visiting the <u>CBA Operations</u> <u>During the COVID-19 Pandemic</u> page on their website.

The California Board recommends reaching out through e-mail at this time. You can find staff e-mail addresses here: https://www.dca.ca.gov/cba/about-cba/contact-cba.shtml.

The CBA is currently unable to accept mail (including applications and payments, for example) or other deliveries at its office. Instead, please send all mail and deliveries to:

Department of Consumer Affairs Attention: California Board of Accountancy 1625 N. Market Blvd Suite N-117 Sacramento, CA 95834

An individual may scan and email any document to the CBA, except for:

- Transcripts and Foreign Credential Evaluations
- Applications for Initial CPA Licensure

Frequently asked licensing questions:

- How do I complete the renewal of my license?: The best way is to pay your renewal fee online
 then scan and email all your documentation to renewalapp@cba.ca.gov. We are unable to grant
 an extension to provide payment and a license cannot be renewed until payment is received.
- I tried paying online, but the system did not allow me to proceed. What should I do?: If you cannot pay online because your address is incorrect, please fill out the <u>Address Change Form</u> and submit it via email to <u>renewalinfo@cba.ca.gov</u>. If you cannot pay online for another reason indicated by the payment system, please email <u>renewalinfo@cba.ca.gov</u> for more information.

- What happens if I cannot complete my continuing education before my license expires?: First, consider whether you can complete your continuing education (CE) requirement through a webcast format. If you are still unable to obtain all required CE hours you may request an extension. To do so, send an email to renewalinfo@cba.ca.gov and provide your name, license number, and a brief explanation of why you cannot complete your CE.
- I need to convert my status to active. How do I do that?: Please fill out the <u>Status Conversion Application</u>, then scan and email the application and related CE records to renewalinfo@cba.ca.gov.
- I need another renewal application. Can you help?: Please send a request to renewalinfo@cba.ca.gov and we will email it to you.

Colorado

All Division of Professions and Occupations (DPO) Offices at 1560 Broadway, Denver CO are closed to the public indefinitely effective 2pm on March 23rd, 2020. However, DPO staff is still working to help all customers remotely. Please contact the Division at dora dpo licensing@state.co.us for assistance.

Commonwealth of the Northern Mariana Islands

Connecticut

Department of Consumer Protection employees, including the Board of Accountancy, will no longer be at 450 Columbus Blvd throughout the duration of this pandemic. Please do not send mail. The Board recommends using its online services, or sending an email to the appropriate division/person instead. Phone lines will have limited support, and voicemails will be returned when possible.

The Connecticut State Board of Accountancy resolved to extend the deadline for all Connecticut CPA license holders to complete their continuing professional education (CPE) requirement to December 31, 2020. This decision was made due to the effects of the ongoing crisis caused by COVID-19 pandemic. Therefore, for the CPE year ending June 30, 2020, there is no need to request an extension, as all Connecticut licensees have been granted the extension.

Delaware

The Delaware Board is extending the window for CPE completion. License renewal dates will remain the same. Find more information here: https://dpr.delaware.gov/wp-content/uploads/sites/93/2020/03/CE-Deadline-Extension-Letter-CPR.pdf.

District of Columbia

Florida

Pass/Fail or Satisfactory/Unsatisfactory Grading Options: In the wake of converting in person courses to online courses, numerous colleges and universities are considering changing their grading practices for selected courses. Pursuant to Rule 61H1-27.001, F.A.C, as long as the official transcript from an accredited college or university shows a student has earned credit for a course, the Florida Board of

Accountancy will accept the credit. Currently, the Board does not have requirements for specific grades for courses.

Continuing Education Deadline: The deadline for the completion of continuing education requirements remains June 30, 2020, for licensees whose license expires December 31, 2020, as indicated in Rule 61H1-33.001, F.A.C. Licensees are encouraged to satisfy their continuing education requirements prior to the deadline.

Florida Board of Accountancy Office: At this time, most of the board staff is working remotely. Due to limited office personnel, the Board asks that applicants contact staff by email and reference your application number. The email address is CPA.Applications@myfloridalicense.com. Please allow at least 48 hours for response time.

Georgia

ALL contact with the GSBA should be via email. The office is closed. Exam/Reciprocity verifications & reinstatements are delayed indefinitely.

Guam

Hawaii

Due to COVID-19 and for the health and safety of consumers, the Department of Commerce and Consumer Affairs offices will be closed to the public through Thursday, April 30th or until further notice. During this period of office closure, no walk-in services will be available and the public is strongly encouraged to use our online services.

All Board and Committee meetings cancelled through April 30, which could cause delays in licensing.

Idaho

With the current COVID-19 situation and the issuance of the statewide 'Stay-home" Order from Governor Brad Little, the Board office will physically be closed for the duration of the Order. Staff will be working remotely with the best way to communicate is via email at isba@isba.idaho.gov. The Board will be checking this inbox consistently throughout the day. If you have a question for a particular staff member, please see use the Contact Us page on the Board website.

At this time, the Board is recommending no changes to either the upcoming license renewal period or 2020 CPE. Timely license renewals are still due by July 1, 2020 and CPE courses for 2020 need to be completed by December 31, 2020.

Experience for Licensure: Rule 200.02 of the Idaho Accountancy Rules addresses experience. The rule requires an applicant to provide evidence of one (1) year of experience consisting of full- or part-time employment that extends over a period of no less than twelve (12) months and no more than thirty-six (36) months, with no fewer than two thousand (2,000) hours earned within the ten (10) year period immediately preceding the latest application for licensure. Pursuant to the Proclamation, the Board Staff shall be entitled, in its discretion, to extend the thirty-six (36) month window by six (6) months for applicants affected by the COVID-19 pandemic and Emergency Orders.

CPE Extensions: Rule 402.01.b of the Idaho Accountancy Rules provides that a penalty of no more than fifty percent (50%) of the hours a licensee is short in meeting the calendar year CPE requirement may be assessed for ("CPE") extensions. Pursuant to the proclamation, the Board Staff shall be entitled, in its discretion, to waive the monetary fine for those licensees with current approved CPE extensions and allow submission until June 15, 2020. Late CPE reporting will have a monetary fine. If an extension is approved, required documentation must be submitted no later than June 15, 2020.

Any application or other document submitted to the Board required to be taken before notary public, during the pendency of any social distancing order, may be submitted or proven by a declaration meeting the requirements of Idaho Code Section 9-1406.

Read more about the COVID-19 Proclamation from the Board here: https://isba.idaho.gov/

Illinois

The Illinois Board of Examiners is now accepting electronic transcripts, per its website: https://www.ilboe.org/.

Indiana

The Professional Licensing Agency will have the majority of staff working remotely in the coming weeks. While routine operations of the agency will continue, please note that there may be disruptions or delays in the processing of your requests. Please prioritize the usage of email to communicate with our staff whenever possible and scan any documents that need to be processed.

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CPE: The limit of online self-study has been lifted for the period of time as allowed by the Governor. Now through (updated) April 30, 2020, 100% of continuing education acquired may be online self-study. This provision may be extended for a longer period of time. Updates will be posted on this website. Source: https://plb.iowa.gov/documents/accountancy-covid-19-provisions

Kansas

The April 24, 2020 Board meeting has been cancelled due to the Governor's Executive Order concerning the COVID 19 virus, and as of this time, has not been rescheduled. This may cause delays in licensing.

Kansas is allowing greater flexibility for remote CPE. According to a notice released on March 20, 2020: "There is no restriction on the number of CPE hours that one may obtain by webinar, telephone, or self-study. The only restriction we have is that CPE must be obtained through the AICPA, a state CPA Society, or a course sponsor approved by the National Association of State Boards of Accountancy." Read the entirety of the notice here:

http://www.ksboa.org/pdf/COVID19%20NOTICE%20REGARDING%20CONTINUING%20EDUCATION%20REQUIREMENTS.pdf

The Kansas Board has been receiving inquiries regarding any limitation on pass/fail credits in response to colleges and universities offering their courses online due to the COVID19 virus. Within the 150-semester hour requirement, there are specific course requirements found within the "Concentration of Accounting", as defined in Rules and Regulations, which limit the number of "alternative" credits (to include pass/fail) to 6 semester hours, for any of the courses or electives included in the 83-semester hour "Concentration of Accounting." Read more about this requirement <a href="https://example.com/here-number-numb

Kentucky

Limited Board staff are currently working, however, due to the current circumstances, we will not allow anyone in the office. The best way to reach us is via email at cpa@ky.gov.

According to the Kentucky Board <u>website</u>, there may be delays in licensing as Board meetings are cancelled and delayed. The March board meeting was cancelled. The next meeting is scheduled for April 23rd however that is also subject to change.

Louisiana

Maine

Given the COVID-19 health emergency, social distancing and other precautions in compliance with Maine CDC recommendations, access to the Gardiner Annex of the Department of Professional and Financial Regulation is restricted to employees and contractors. For the safety of the public and Board staff, we are requesting that all parties use our online, email or telephone services whenever possible to transact business, make inquiries or file complaints. During this time, the Board intends to continue to deliver high quality services to regulated entities and to the general public while focusing on delivering those services remotely.

Maryland

According to an Order of the Governor of the State of Maryland, license renewal deadlines will be temporarily extended to June 1. This is subject to being extended as the response to the coronavirus develops. Read the entirety of the order here: https://governor.maryland.gov/wp-content/uploads/2020/03/Licenses-Permits-Registration.pdf.

The offices of the Maryland Board of Public Accountancy currently have limited access to the public. E-mails are preferable to phone calls at this time. Check the <u>contacts</u> page of the Board website for telephone numbers and e-mail addresses of individual staff members, or you may send your concerns to the <u>general e-mail address</u> and your message will be routed to the appropriate person.

Massachusetts

Massachusetts is granting 90-day automatic CPE extensions and extending licensure renewal. Source link is forthcoming.

Michigan

Minnesota

Board staff are currently working from home. Please contact the staff via e-mail at this time. See "Staff/Location" under "Contact Us" or use the general email box: boa@state.mn.us.

Continuing Education: Licensees/registrants should plan to meet the June 30, 2020, deadline for **earning** the CPE that must be reported prior to their 2021 renewal in the fall. The Board reminds those who have yet to earn all their CPE and have a three-year reporting requirement (were licensed prior to July 1, 2017) of these preexisting options for CPE:

- Live internet-based courses (the instructor is remote but live, not prerecorded) can be taken to meet the 24-credit "group/blended" learning requirement.
- Self-study courses from <u>NASBA-approved sponsors</u> of such courses can be used to meet other three-year reporting requirements.

Everyone is encouraged to review the <u>Continuing Education</u> page now, well prior to the June 30 earning deadline.

Mississippi

According to its <u>website</u>, the Board voted to extend the deadline on the current CPE period from June 30, 2020 until October 31, 2020. This blanket extension will provide our licensees with 16 months to obtain the required 40 hours of CPE. Accordingly, the online CPE reporting due date will be extended from August 1, 2020 until December 1, 2020. Additionally, carryover hours into the subsequent 8-month CPE period (scheduled to end on June 30, 2021), has been increased from 20 hours to a 40-hour maximum.

Missouri

Due to the COVID-19 pandemic currently affecting our State, the processing of U.S. Postal Service, FedEx, UPS, and all other forms/methods of mail service received by the Division of Professional Registration and its boards, commissions, committees and office, will be delayed for a period of two weeks. Timely mailing of any items will be based upon the postmarked date on the piece of mail. Correspondence through telephone and email will continue to be available. For the email address or telephone number of the board, commission, committee or office you wish to contact, please go to www.pr.mo.gov. While the boards, commissions, committees and offices will be able to renew and issue licenses, they will not issue a paper license at this time. You may verify your licensure status at www.pr.mo.gov.

Montana

Due to the evolving COVID-19 situation in Montana, all Montana Department of Labor & Industry offices are closed to the public to protect the health and safety of clients and staff. Board services are available through remote delivery.

By law, Montana allows for relaxed interstate licensure requirements in this situation, for CPAs volunteering there. Source link is forthcoming.

Nebraska

The Nebraska Board of Public Accountancy staff are working remotely until further notice. Staff will continue to visit the office for short time frames to pick up supplies, mail, and other items as needed. It should be noted the Board Office remains operational and is not closed and will continue to provide services although there might be delays in processing some requests. Staff continues to monitor telephone calls into the office and email needed for response. If you have any questions and/or concerns, do not hesitate to contact the Board office at (402) 471-3595 or at Dan.Sweetwood@Nebraska.gov.

The Nebraska act and rules allow students to finish the spring 2020 semester online.

Clarification for Students Taking Courses as Pass/No-Pass: With many colleges and universities transitioning to remote learning for the remainder of the spring semester, we are aware that some schools are revising their policy on the number of courses which can be taken as Pass/No-Pass rather than the standard letter grade. In turn, this could result in candidates having questions about the acceptability of Pass/No-Pass courses to satisfy the education requirements to sit for the CPA exam. The Board's Education & Examination Committee has reviewed this situation, and would like to clarify that there are no restrictions in the Public Accountancy Act, the Board's Rules and Regulations, nor in the policies in the Education Guidelines, which prevent courses taken as Pass/No-Pass from being used to satisfy the education requirements so long as a grade of Pass and credit hours are earned for the course. Read more here: https://nbpa.nebraska.gov/sites/nbpa.nebraska.gov/files/doc/P-NP%20Courses 0.pdf.

State Board Licensing Renewals: Board staff continues to review operations under the COVID-19 virus outbreak. As of today, staff does not foresee a significant disruption in the renewal license process after discussion with our online provider Nebraska Interactive. Staff anticipate opening the online portals as before on May 1, 2020. Licensees will receive emails and a postcard reminding those that need to renew their permit or registration in 2020. The Board strongly encourages permit holders and registrants to renew online this year. For those that will utilize paper applications, there could be possible delays in processing those applications in this current environment. Read more about renewing during the COVID-19 outbreak here.

Nevada

The Nevada State Board of Accountancy offices are currently operating remotely. The best way to reach the Board office is to send an email to cpa@nvaccountancy.com or leave a message at (775) 786-0231. Staff will be responding to all messages upon receipt. Mail and packages will be delivered to the Board's office and will be picked up for processing. There is limited access to the Board office building. If you are unable to provide information through telephone, email, mail or fax and you need to come to the office, it is recommended that you call first and arrangements can be made to meet you at a scheduled time.

New Hampshire

Due to the current State of Emergency around the COVID-19 Health Advisory, all board and licensing business is being done electronically via email at this time. Please do not call the office or any board phone at this time. Please contact Dawn Couture, dawn.couture@oplc.nh.gov and your inquiry will be responded to as soon as possible during normal business hours, Monday-Friday, 8:00am–4:00pm.

The New Hampshire Board of Accountancy held a meeting on April 13, 2020. During this meeting the Board discussed the National State of Emergency and the New Hampshire State of Emergency related to COVID-19. At this meeting the Board issued an order effective March 13, 2020, regarding continuing education requirements. The following was approved by the Board. Red the full order here.

The Board hereby authorizes and approves a waiver of CPE's required for the triennial or annual period ending June 30, 2020, and to renew the petitioner's license on a conditional basis subject to the licensee's completion of the required 120 hours of CPE by October 31, 2020. In the case of a licensee that is unable to complete the required 20 hour annual CPE requirement in a non-renewal year ending on June 30, 2020, those licensees are also granted an extension to October 31, 2020 to complete the 20 hour requirement for the period ending June 30, 2020. This Standing Order shall terminate on October 31, 2020.

New Jersey

New Mexico

New York

Under an <u>executive order</u>, New York is accepting electronic notarization in lieu of traditional notarization when required for licensure documents.

The Office of the Professions will accept official electronic transcripts and/or Form 2 Applications from educational institutions (i.e. colleges/universities) or designated third-party transcript entities **located in the United States**. Instructions and information on the criteria required for these submissions are available on each professions' Application Forms page, under the Electronic Education Documentation section.

CPE: Some regulations restrict licensees to a certain percentage of self-study for continuing education requirements. In response to the evolving situation with the Novel Coronavirus (COVID-19), and for those licensees whose registrations are due to renew March 1 - September 1, 2020, the Department will grant an adjustment to all licensees to complete up to 100% of the continuing education as self-study, so long as it is taken from a Department-approved provider and is in an acceptable subject area for the specific profession.

Registrations: Please be advised that there will be delays in the printing and mailing of registration certificates and license parchments due to the COVID-19 State of Emergency. OP's Online Registration Renewal will remain continuously available and licensees are encouraged to timely registered if possible. OP's Verification Searches will remain up-to-date and is a primary source for license and registration verification.

See the New York Office of the Professions' <u>COVID-19 Frequently Asked Questions</u> page for ongoing updates.

North Carolina

The North Carolina State Board of CPA Examiners office is currently closed. The Board staff is not in the office, and cannot answer phone calls, respond to voice mail messages, process applications or other documents, or access the Board's systems. Some staff members have limited access to <u>e-mail</u>, and they will reply to email messages as they are able.

As of March 25, 2020, the Board has not made any changes to the annual CPE requirement as a result of COVID-19. The deadline for completing CPE to be eligible for renewal next year (2021) is December 31, 2020. There are many online CPE activities available and the Board encourages you to take advantage of those offerings. The Board will continue monitoring the COVID-19 situation and decide if changes to the CPE requirement are necessary.

Annual Certificate Renewal: The Board anticipates that the annual certificate renewal will be available in May. Additional information will be sent by email and will be published in the Activity Review.

North Dakota

The North Dakota Board held a special meeting on March 24 to institute new license renewal and CPE completion deadlines. The following decision were made, per the Board website:

- The renewal application date has not changed. The due date is June 30, 2020. Failure to renew
 by July 31, 2020, will result in a \$100 late fee. If you fail to renew by August 31, 2020, your
 certificate will be involuntarily relinquished and you will no longer be authorized to practice
 public accountancy.
- The deadline for completing your continuing education has been extended by 90 days. The deadline for completing your continuing education for the 2019 reporting period is now September 30, 2020.
- If you have completed your continuing education by the renewal deadline of June 30, 2020, you
 should submit your continuing education form at that time. Please keep in mind if you are using
 the extension to complete your continuing education hours for the 2019 reporting period, you
 cannot report those hours during the 2020 reporting period.
- Licensees may also choose to complete all of their required continuing education hours via self-study.

Ohio

All Accountancy Board of Ohio staff are working from home temporarily. You can find e-mail contact information on the **Board website**.

The May 1, 2020 Accountancy Board Meeting has been canceled. This may lead to delays in licensing.

Oklahoma

According to the Oklahoma Accountancy Bard website, the Governor of Oklahoma issued Executive Order 2020-07, which states: "All occupational licenses issued by any agency, board, or commission of the State of Oklahoma that expire during this emergency shall be extended so long as this Order is in effect. All occupational licenses extended during this Order will expire fourteen (14) days following the withdrawal or termination of this Order."

The OAB will continue to conduct normal business operations and process all license renewals and permit applications that are submitted.

Oregon

In response to COVID19 efforts, Oregon Board of Accountancy staff are working remotely, however the office is open but closed to the public unless a specific meeting has been scheduled. You may also email boa.info@oregon.gov as that email address is being monitored by additional staff.

CPE Concerns: We understand that some if not most CPE live courses have been cancelled. At this time, we encourage licensees to seek online courses to ensure you obtain the required hours for renewal. As of March 16, 2020, the Board is not granting exceptions to the annual requirement. Failure to meet CPE requirements will result in a CPE penalty. (16-hours for active licensees and 8-hours for inactive licensees). The Board will periodically reassess and post on our website any changes.

Pennsylvania

Due to the public health risk surrounding the Coronavirus, we are currently unable to accept walk-in customers and phone calls. For all inquiries, please utilize the email addresses found on the <u>Board</u> Contact Information webpage.

Puerto Rico

Rhode Island

Renewal notices will be sent out via email only. Permits are issued for three-year terms and renewals are due on June 30th of that third year. This is a hard deadline that you are responsible for meeting. There are penalties to late renewal.

South Carolina

According to their <u>website</u>, the South Carolina Board of Accountancy is delaying CPE decisions until later in the reporting period, once the COVID-19 situation develops further: "In regards to CPE reporting, it is still early in the reporting period, so this is not something that we have enough information to address at this point. The Board will continue to monitor the COVID19 situation as it unfolds and will take appropriate action on this issue, if necessary."

South Dakota

Tennessee

All Tennessee Department of Commerce and Insurance (TDCI) Divisions (including the Board of Accountancy) are open and fully operational Monday through Friday during regular business hours (8:30 a.m. to 4:30 p.m. CDT). In the best interest of public health, our team is working remotely during the COVID-19 pandemic.

For your safety, we ask Tennesseans to please follow social distancing protocols and refrain from unscheduled in-person visits to our offices. Please work directly with agency staff via telephone or email on matters requiring staff attention.

Pass/Fail Courses: The Board will accept any course taken as pass/fail as long as the student receives earned semester/quarter 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.

The <u>continuing education rules</u> in Tennessee do not limit the number of self-study hours, thereby allowing all 80 hours to be obtained via self-study, with limited exceptions.

Check here for more COVID-19 updates from the Tennessee Board.

Texas

The offices of the Texas State Board of Public Accountancy are open and operational, and will continue to perform the essential functions of the agency while providing the highest level of service possible. Please note that physical office is not open for visitors. The best way to contact the Board is by email. A list of agency emails can be found here: http://www.tsbpa.state.tx.us/general/contacts.html.

The Texas 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. Read more about this rule on the Texas State Board of Public Accountancy website.

The Texas Board is temporarily accepting electronic transcripts. According to their <u>website</u>: "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."

The Texas Board is making provisions regarding delays in fingerprinting due to COVID-19. Read more on the Board website: http://www.tsbpa.state.tx.us/pdffiles/COVID-19 Licensing.pdf.

The Texas Board is continuing renewal payments without delays. Read more on the Board website: http://www.tsbpa.state.tx.us/pdffiles/COVID-19 Licensing.pdf.

Utah

The Utah Department of Commerce's Division of Occupational and Professional Licensing is temporarily limiting business interactions to online transactions and email communications. The Division is currently working to connect the phone system with employees' work-at-home situations. In the meantime, please reach out using email. Click here for a Directory of Email Addresses.

Fingerprinting services at the Division are temporarily suspended: Because of the temporary suspension of FBI fingerprint background checks, DOPL is issuing temporary licenses based on Utah-only background checks. At this time, applicants will be required to obtain the FBI fingerprint check within 180 days of receiving their temporary license. If an applicant's later fingerprint check does not reveal any concerning information, their license application will be considered complete. If concerning information is revealed, DOPL may investigate and take action against the license. Applicants who fail to obtain the required fingerprint check may face disciplinary action.

Vermont

The Office of Professional Regulation (OPR) is closed to the public. We are observing an increase of questions as a result of COVID-19. These are often profession specific. If you have a question please email it to the licensing administrator for the profession.

All licensing services can be accessed online 24/7 through our secure website. Profession specific information if applicable can be found on your <u>profession page</u>.

The Vermont Office of Professional Regulation will allow a continuing education renewal extension of up to 180 days and provide alternatives to face to face continuing educational opportunities impacted by COVID-19. Online courses and training will be allowed. Read the Policy for Continuing Education and Impacts of COVID-19 here: https://cms.sec.state.vt.us:8443/share/s/AkPaa4uFQTuBzkySr5EyQg.

Virgin Islands

Virginia

Visit the <u>COVID-19 Updates</u> page on the Board website for ongoing information on the Board's response to this pandemic.

The Virginia Board of Accountancy has been monitoring the outbreak of COVID-19 and its impact. The VBOA is committed to maintaining operations during this time. However, to protect the health of the staff, the Henrico office is **not** open to the public. Many staff are working remotely and the best way to contact us during this time is through email at boa@boa.virginia.gov. However, questions by telephone can be answered between 9 a.m. to 3:30 p.m. Monday through Thursday and 9 a.m. to 12:30 p.m. on Fridays.

Pass/Fail courses: 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.

Washington

West Virginia

The West Virginia Board is allowing for remote CPE. According to their <u>website</u>: "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."

Identogo fingerprinting services: Please be aware that Identogo facilities are closing for various periods of time due to the COVID-19. If you have scheduled a fingerprint appointment for a criminal history record check as part of the CPA license application process, be sure to check with the facility to make sure it is currently open. https://www.identogo.com/locations/west-virginia

Method for Providing Verifications During the COVID-19 Pandemic: Requests to Provide a Verification of License or Exam Scores: If you need a verification of license sent to another jurisdiction or employer, please make the request and pay for the service via the Board's online resource at https://www.boa.wv.gov/verifications/index.asp?cpa. We also request you to provide an email address that Board staff can send that verification. We will will fulfill your request as quickly as possible. However, some historical records are not available through our online system and we may not have access to the information needed to complete your verification form while working from our homes. Therefore, Board staff may not be able to provide a turnaround as quickly as we normally do.

Since the deadline for filing CPE Reports for the 2019 calendar year was January 31, 2020, no extension of time is necessary.

CPA license and firm permit renewals will be available through our online payment system on May 1, 2020. The renewal deadline of June 30 is set by Board statute. To date, the Governor has not issued an Executive Order extending the deadline set forth in that statute. However, for extenuating circumstances, the Board will consider requests for an extension of time to complete a renewal and approve on case-by-case basis.

Wisconsin

Wyoming