NASBA

2020 BOARD OF ACCOUNTANCY
HIGHLIGHTS & PROFILES
OF RECENT REGULATORY DEVELOPMENTS

NASBA

2020 State Board Highlights of Recent Regulatory Developments

BOARD ADMINISTRATION-RELATED QUESTIONS

Board Staff Changes

AL - The AL Board created the position of enforcement coordinator and promoted from within the office. This position will be responsible for coordinating all investigations along with proactive activity such as comparing the IRS PTIN list to our database for inactive/retired CPAs that may be practicing, researching internet to see if inactive/retired CPAs are practicing, coordinating site visits, etc.

AZ - There have been changes in our exam and registration area with the retirement and resignation of two administrative assistant two positions, in December 2019 and January 2020 respectively. One of the two positions have been filled.

CA - Hired a new licensing chief in January 2020 (an existing position).

CT - A secretary who supported us left state service. We recently added a paralegal to assist.

DE - Miriam Wilson is the newest professional member.

DC - Adrianne Lord-Sorensen is the new legal counsel replacing Kia Winston.

HI - Our secretary changed within the past year.

IN - Michael Barton became Board chair this time last year and there are three current Board members.

MN - The investigator position was filled by Jamie Eschbach.

MO - Missouri named a new executive director in 2019.

NY - From May 2019, there have been five of eight new staff members hired.

NC - Mary Beth Britt retired in November 2019 after 15 years of service to the Board.

OH - Two retirements; hired an investigator and administrative assistant.

OK - We have deleted Kelcey LeBlanc and added Kylee Thompson as an administrative assistant.

PR - The new chair/president is Francisco A. Fernandez.

TX - Marissa Mahoney was hired in March 2020 as a program supervisor in the Licensing Division.

She will be focusing her time on all things related to firms, including new registrations, peer review, non- CPA owners, and the unauthorized practice of public accountancy.

WA - In 2019, we added Thomas Sawatski and Carol Morgan to our Board.

Budget Constraints

AK - Increased travel restrictions in place; Board unable to travel at desired level. Limitations on in-person Board meetings; Board is allowed one in-person meeting per year.

AZ - The Arizona Board of Accountancy maintains a healthy fund balance and an adequate appropriation for its operational expenses.

CA - Due to the COVID-19 pandemic, the Governor proposes to borrow $10 million from the California Board of Accountancy (CBA) fund to support the state's General Fund. Further, state departments are limited to hiring for mission critical positions and the Governor's Administration has requested to begin collective bargaining to reduce state employee salaries by 10 percent beginning June 2020. Finally, the Governor directed state departments to lower spending by five percent beginning in the 2021-2022 fiscal year through travel reductions, improved state processes, and increased delivery of online services.

CT - Limitations due to the budget continue. COVID-19 has strained resources even more.

DC - The Board continues to experience budget constraints that are currently in effect by the DCBOA umbrella agency, Department of Consumer and Regulatory Affairs.

GA - Governor mandated FY20 budget reduced 6% and FY21 must be reduced by 14% due to COVID-19 State Revenue decline.

HI - The Department that oversees all professional boards and commission of Hawaii is currently discussing the projections of their budget with the State legislature.

ID - Governor Little has asked all state agencies to have a plan to reduce their budgets by 5% for the upcoming FY21.

LA - We currently have no budget constraints or restrictions.

MS - There could be a budget cut imposed by our legislature for the fiscal year ending June 30, 2021.

MO - Currently funding is adequate.

MT - The Board is the only enterprise funded regulatory board, so it won't be tied to any budget cuts due to COVID-19 although all out of state travel and contracts must be approved by the Department, which could initiate Board spending cuts.

NH - No budget constraints other than no travel allowance.

NY - There is no out-of-state travel.

NC - Board budgeted a $280,000 decrease in Exam revenue and a $225,000 decrease in Exam expenses.

OH - Our Budget allotments have been taken by the Governor's office and only requested payments to our State Budget Analyst are being processed.

OK - Limited to what the legislature allows us to spend.

PA - Travel Ban

TX - None at this time. Subject to change based on budget reductions at the state level.

WA - The Washington State Office of Financial Management has asked our state's agencies to identify options for reducing budgets by 15%.

WV - There are always budget constraints. As a result of the pandemic, the Board has found it necessary to update our server and some equipment which was not budgeted this year. Our renewals today appear to have a greater number of licensed CPAs who are changing their status to "INACTIVE."

WY - The State of Wyoming will be looking at a significant budget shortfall. At this point, there is limited impact to the Board as we are self-funded but could impact us in the future.

Disaster Planning

AL - The AL Board's electronic data is managed by the Alabama Office of Information Technology and is subject to testing for backups and recovery.

AZ - In 2016, the Arizona Board improved its network backup processes from tape that was only backed up daily and could only keep two weeks of data and would be cumbersome to recover with an off-site solution that is backed up every 15-minutes and data can be recovered instantaneously.

CA - The CBA maintains and annually updates an Emergency Operations Plan under the purview of the CBA’s umbrella agency, the Department of Consumer Affairs.

CT - The State Board of Accountancy records are supported by the statewide disaster plan.

DC - The Board maintains an Emergency Operations Plan under the purview of the DCBOA umbrella agency, the Department of Consumer and Regulatory Affairs.

ID - The Board files a Disaster Preparedness Plan each year with the next report due by August 31, 2020. The Board also now has a Continuous Operations Plan to be utilized in cases such as the COVID-19 pandemic.

MN - Completed and refined as process changes.

MS - Adopted a Disaster Recovery Plan in late 2019.

MO - Missouri follows state emergency preparedness plans.

MT - State Plan

NH - Agency has a COOP plan, where staff will relocate should there be a natural disaster or facility issue.

NY - Umbrella organization plan

OH - Ohio's Critical Event Preparation & Response Policy can be found at https://das.ohio.gov/Portals/0/DASDivisions/DirectorsOffice/pdf/policies/humanresources/Critical%20Event%20Preparation%20and%20Response.pdf?ver=2020-03-06-103329-123

OK - We have a disaster plan in place to take care of fire, tornado and other disasters.

PA - COOP Program - Continuity of Operations to allow state agencies to continue to work through a disaster.

PR - All data is secured on NASBA's system.

TX - We've had a disaster recovery plan for over 10 years and will continue to maintain it.

UT - UT has moved toward permanent measures for teleworking and paperless processing as a result of the COVID-19 situation. The state wants employees prepared to work from remote locations when disasters of all types may prevent office use.

WA - We have an ongoing ICOOP plan.

WY - We follow the State of Wyoming disaster plan which has been updated due to COVID-19.

File Retention/Storage/Cybersecurity

AL - The AL Board uses Laserfiche for file storage. This system is robust in its capability, usability and file retrieval.

AZ - Board staff finalized a revised record retention schedule that was submitted for approval to the state's Library and Archives on March 2, 2020. The schedule was simplified, which will improve efficiency and cost savings. The Board complies with all security initiatives required by the Arizona Department of Administration's Arizona Strategic Enterprise Technology office.

CA - The CBA maintains records pursuant to a retention schedule and policies/procedures developed by the California Department of Consumer Affairs. The CBA received a high rating for a comprehensive security assessment of the CBA’s Information Technology systems conducted by the California Military Department in May 2019.

CT - The CT SBOA conforms to the statewide retention policy.

DC - The DC Board files are backed up by secure cloud servers. There are two servers located in two different places. The DC Board file retention policy is three years. Records for years 1963 – 2011 and records between 1963 – 2011 can be requested from DCRA, however please note, they are housed offsite and can take additional retrieval time.

HI - The Department was currently in the process of switching over to a new file processing and storage system with Salesforce but that has been delayed.

ID - The Board follows a combination of retention plans, which include the Idaho State Retention policy and a Board policy for items not included in the statewide plan.

IN - File retention is governed by state law and rules. License and litigation files are scanned electronically per a timetable and submitted for destruction or are archived based on the state law and rules.

LA - We have a record retention policy.

MN - Retention schedule in place.

MS - Document scanning continues; An Information Security Policy was adopted in late 2019.

MO - Missouri follows record retention guidelines set by the Secretary of State.

MT - State Plan

NY - Umbrella organization plans

OH - State of Ohio's Record Management Program for State Agencies:
https://das.ohio.gov/Portals/0/DASDivisions/DirectorsOffice/pdf/policies/recordsandprinting/RM-01.pdf

OK - This is handled by the state security system.

PR - NASBA stores all of our documents.

TX - Records are stored in accordance with the Texas State Records Retention Schedule. Records are stored in accordance with the Records Management document. We have multi-layered cybersecurity protection.

WA - We implemented an electronics document management system in 2019,

WV - The Board has an official record retention policy. Cybersecurity is always a concern and more so now with Board staff working from home. The Board is in the process of upgrading its internal network hardware and software.

WY - Our records are managed and archived based on the State of Wyoming retention schedules.

Special Board Committee Activity

AL - The AL Board currently has two Board members serving on committees, Delbert Madison: Communications Committee and Dr. Steve Grice: Education Committee. The ED, Boyd Busby, serves on the Legislative Support Committee.

AZ - The Arizona Board of Accountancy is supported by six advisory committees including tax practice, accounting and auditing, peer review, law review, certification and continuing professional education committees.

CA - The CBA is supported by four advisory committees the: Enforcement Advisory Committee, Mobility Stakeholder Group, Peer Review Oversight Committee, and Qualifications Committee.

CT - We have submitted revised regulations to, among other things, allow continuous testing.

DC - There is a committee dedicated to exploring ways to get International applicants to apply for the CPA exams and licensure in DC.

HI - The Board is still looking into how PTIN registrations may be confused as holding out as CPAs.

ID - The Board continues to utilize volunteers for its Investigative, CPE and PROC committees. The Board also worked with NASBA's Cheryl Farrar to evaluate and make its strategic plan more meaningful and developed.

IN - The Rules Committee consists of two Board members that are currently reviewing the new statute and rules for competency-based learning.

LA - The Board Ethics Committee met and approved courses to meet the Board's 2020 Professional Ethics requirement.

MN - Rules work.

MO - Missouri utilizes Complaint Committee to review complaints and make recommendations to full Board for consideration.

MT - Regional PROC meeting with NV State Society. NASBA - Dan Vuckovich - UAA Committee; Mike Huotte - Communications Committee; Grace Berger, ED Committee

NH - Board established a rules committee, which has started the process to make recommendations to the full board regarding rule / statute changes.

NY - Ongoing. Regulation updates were submitted in 2016 and have not been reviewed by the lawyer.

NC - The Board formed a joint task force with the NCCPA Association to protect client records in case a CPA becomes disabled, incapacitated, or dies and has no plan for the practice to continue.

OH - The Board committees have not yet been able to meet but will hold a virtual meeting on June 5, 2020.

OK - We lost Karen Cunningham as a public member and she has not been replaced. Mike Sanner has served his full two terms, effective June 30, and will be replaced by Sandra Siegfried on July 1.

TX - Governor Abbott has relaxed the requirements of the Open Meetings Act to permit state agencies to conduct its meetings by video-conference in order to eliminate large in-person gatherings. The Board and its enforcement committees have met by video conference and will continue to do so as necessary.

WA - We are working on legislation to align our Board's classification of CPA Inactive to align with that of other state boards.

WV - The Board has appointed a Search Committee to find the Executive Director replacement when she retires at the end of 2020.

WY - Committees have been assigned to review the remaining chapters of rules to be revised.

COVID-19 Temporary Measures

AL - The AL Board's physical office was closed from March 16 to May 1. All employees were able to work from home due to the technology put in place over the last two years, so the Board operations was not hindered due to the Governor's stay at home order.

AK - Some Division staff are working remotely, and front offices are closed to the public

AZ - Most recently due to COVID-19, only 50% of our workforce was able to telework. While the technology was available to enable the other 50% to telework, the nature of the specific work did not lend itself to this opportunity. As a result, the outcomes for some business processes were delayed.

CA - The CBA office has been closed to the public since the Governor issued a stay-at-home order on March 19, 2020. Most CBA staff are teleworking; however, a limited number of staff are in the office each day (while adhering to physical distancing guidelines) to process applications, payments, and other mail. All expiring Notices to Schedule and CPA Exam Credits were extended to December 31, 2020.

CT - All CPE has been extended from June 30 to December 31, 2020. All NTS and exam scores that expire from April 1 to December 30 are extended to December 31, 2020.

DE - All Board meetings are done via teleconference.

DC - We are on telework at this time so electronic submission of official documentation is preferred. Documents such as official transcripts from institutions, CPA scores from other state boards and all evaluation reports and other documents from NASBA are preferred to be sent electronically.

GA - Physical office closed and staff teleworks except for ED. Board approved all NASBA recommendations for exam candidate extensions.

GU - Office shut down for 3-4 weeks. Some staff are working from home. Board is open as of 5/11/2020.

HI - Automatic extension of NTS and exam credits to December and September 2020 respectively

ID - The Board has operated its day to day operations primarily by a remotely working staff. The Board also made a public Proclamation to address different aspects affected by the COVID-19 pandemic relating to the exam, CPE, peer review and licensure, for example.

IA - Holding board meeting via Zoom.

LA - The state issued stay-at-home orders and staff has been working remotely where it can. Interaction with vendors and service providers has been hit or miss, depending on each's policy, state location, and electronic environment. Extension requests of all kinds (NTS, exam credits, CPE, Peer Review, etc.) were almost immediate and the Board has monitored outcomes to determine the best course of action. To date, it has approved the recommendations of NASBA to extend NTS and exam credits to the end of the year, and will review whether CPE extensions are needed at its July board meeting.

MN - Remote work although the office is open. Thus, staff rotate in as scheduled. CPE and Exam deadlines extended. Anticipate peer review to be extended as well.

MS - Some staff are working remotely during the pandemic.

MO - Presently, following social distancing guidelines. Board office remains open with some staff teleworking.

MT - Most staff working remotely. Skype Board meetings only. No travel approved.

NV - Board staff is currently working remotely and alternating days when we go into the office to pick up mail and perform any other work needed at the office. The Board held its first virtual Zoom meeting. The Board continues to monitor the State's roadmap to recovery and the opening of businesses.

NH - Agency and Board staff have continued to operate doing all business electronically via email while staff works primarily from home.

NY - All staff are working from home.

NC - Board office has been operational with limited staff in March and April. With exception of two at risk staff, everyone is in the office. We are closed to the public.

ND – North Dakota is giving a 3-month extension to complete CPE.

OH - Board staff have been working off-site since the Governor's State of Emergency declaration and have maintained continuity of all board functions, OK - Our offices are closed to the public, but we are maintaining partial staff in the office and working from home routines.

PA - Governor has waived the CPE self-study limitation of 40 hours and is allowing licensees to obtain all 80 total hours required to be in self-study courses for the CPE reporting period 2020 and 2021. Additionally, the Governor has extended the CPA Examination credits for those parts expiring during the COVID-19 crisis for 180-days after the end of the crisis.

PR - Due to "stay in home policy," the Board is holding their meetings virtually.

TN - The entire staff has been working at home since mid-March. We have conducted business as usual except for the printing and mailing of licensees. Copies can be downloaded and printed via the licensee's account.

TX - Our physical offices are closed to the public until further notice and the majority of our staff are working remotely. We published many important COVID-19 news alerts on our website – at least 14 news alerts for candidates and at least five news alerts for licensees.

UT - UT moved to working remotely for 90% of the office staff. UT worked with NASBA to allow for extension of exam credit and NTS expiration for those candidates who were inconvenienced by COVID-19 testing availability.

VA - VA government has been open and services available. Many Board staff are working remotely on a staggered scheduled. The VA Board of Accountancy's office is closed to the public. However, phone and email services are still readily available each day.

WA - We are currently operating within Governor's Office social distancing guidelines.

WV - Yes, Board staff are currently working from home as much as possible. The Board has granted extensions for NTS and exam credit sections per NASBA recommendations.

State Consolidation of Boards

AZ - There was a bill in the 2016 legislative session that required a study committee to evaluate the consolidation of non-health occupational boards, which would include the Board of Accountancy. The study was published in September of 2016. There has been no activity during the 2017, 2018, 2019 or 2020 legislative session regarding board consolidation that impacts the Arizona Board of Accountancy.

CT - There has been no recent consolidation of boards in CT.

DC - The Board is already an umbrella agency.

ID - Prior to the COVID-19 pandemic, the Idaho Bureau of Occupational Licensing had its name changed to the Idaho Department of Occupational and Professional Licensing. There was thought this could be the beginning of a push to move all self-regulatory boards under the direction of this department, but discussions with the prior Bureau Chief and our liaison with the Governor's office have stated this is not the intent of the change.

MN - We share a back office with another Board, no news on any consolidation of Boards.

MS - No consolidation currently being considered.

MO - No plans for consolidation.

MT - Already Umbrella agency

NV - The Board continues to respond to requests for information from the Legislative Sunset Committee and the Executive Branch Audit Committee.

NY - No, already part of an umbrella organization.

OK - We have survived another term of the legislature without any consolidation effort.

PR - There is no intention as of today to consolidate the Board of Accountancy.

WV - The West Virginia legislature appears to be heading toward state board consolidations.

WY - Government Efficiency Commission Report has suggested possible consolidation of Boards. At this time, no further action has been taken on the recommendation, but all independent boards are paying special attention to this issue.

Technology Applications & Website Improvements (Online License Renewals)
AL - The AL Board has currently completed the following website/process projects: Complete online exam application process, a secure online complaint portal, an online CPE approval process. Also, one of the most popular additions to our website has been the one-page quick guide to AL requirements to sit for the exam and licensure requirement.

AZ - On January 1, 2016, the Board began to post discipline on its CPA directory. The Arizona Board of Accountancy released its online renewal in July 2012 and consistently works to keep both its online renewal and website update due to various legislative changes over the years. In 2018, the Board's IT staff created a File Exchange which allows confidential information to be shared with Board and committee members through a portal to enhance security, however, the Board is currently studying a different file sharing technology to accomplish the same objective.

CA – The CBA continues to develop its Business Modernization Project that will modernize its technology to support significantly increased online services for its stakeholders. While that multi-year project is underway, the CBA is also developing a system to allow individuals to file an initial licensure application and make payment through the CBA website.

CT - SBOA credential holders use the online license renewal feature more than any other credential holder that the Department of Consumer Protection oversees with few exceptions.

DC - All applications, including renewal and reinstatement applications are processed online using our credentialing licensing system. The Department of Consumer and Regulatory Affairs recently revamped their website and DCBOA's page can be assessed through the new website. The Board staff continues to work with our umbrella agency to improve the website.

GA - New website platform and design for the State was rolled out this year to improve the user experience.

GU – Guam is working to streamline and automate license renewals

HI - The Department was currently in the process of switching over to a new file processing and storage system with Salesforce but that has been delayed.

ID - Idaho is targeting July 1, 2020 as the date it implements its new licensing database.

IN - Tech Apps and Website Improvements: Renewals and applications are now available online.

LA - The Board approved moving to NASBA's CPE Tracking system last April and is planning to implement that system this year.

MN - Online renewals for many years. We now have an online application for initial applicants.

MS - A website update is in process.

MT - Midst of website update. Applications and renewals already online, but looking to improve the experience.

NY - Online Application Form launched in January 2020. In 2020, the Department allows for the submission of transcripts and experience via email.

ND - New Website with new online features

OH - Ohio went live with CPE Audit Service in fall 2019, and continues to use Ohio's state licensing platform, eLicense.

OK - We are having some difficulty replacing our current system, which expires in January of 2021.

PR - All applications for examination, licensure, and renewals are online thru the NASBA's system.

TN - Our agency has used Micropact/Tyler Tech since 2015. We will be launching an update to this platform this summer to include new features and improvements for staff, licensees and the public.

TX - Multiple changes due to COVID-19 accommodations. We offer online license renewals for individuals and firms. Website improvements are planned for functionality, mobile devices, and accessibility. We will move to new servers to allow for more changes to technology applications.

UT - UT is finalizing measures to participate in ALD Verify. UT is progressing toward making online renewal mandatory and omitting paper applications.

VA - VA launched a new website in February 2020 with a new, clean and sophisticated design. The site is now mobile friendly, and the user experience and functionality significantly increased. VA is upgrading their existing licensing application system to include an enforcement module, and moving to a hosted environment in summer 2020.

WA - We are currently developing a new licensing system.

WV - No online application improvements this year.

WY - Continued work with InLumon on our new licensing system (OPAL). New website was launched in February 2020.

CANDIDATE-RELATED QUESTIONS

Changes in Education Requirements

CA – While not a change in education requirements, the CBA has sponsored legislation to enable applicants to sit for the Uniform CPA Examination prior to completing their educational requirements.

CT - There was no change to the education requirements.

DC - There are no recent changes to the educational requirements.

NY - The Board formally recognized data analytics courses that are taken from the Accounting Department as an accounting course. Assessment and Credit Banks are not accepted toward 150 requirements.

OH - The Board re-enacted a rule in 2019 permitting candidates to apply to sit for the Exam within 90 days of completing their 150th semester credit.

TX - TX Board had an emergency rule making on March 12, 2020 to temporarily eliminate the 15 hours of face-to-face accounting courses due to the COVID-19 closures of colleges and universities. This was valid for 120 days and was extended an additional 60 days on May 15 by Board action. An amendment to Board Rule 511.57 was made by the Board on May 15 to eliminate the 15 hours of face-to-face accounting courses. This would allow an applicant to take the 30 semester hours of upper level accounting in any format established by the university. The amendment is presented for public comment and may be finally adopted by the Board at a subsequent meeting. The Board is now accepting electronic transcripts from educational institutions in an effort to assist applicants during the COVID-19 closures of colleges and universities.

WV - There are no new changes in education requirements to report this year

WY - Data Analytics was added in the list as a business course.

Changes in Experience Requirements

TX - To assist applicants and CPAs who are validating work experience, we are accepting a supervising CPA's electronic signature on work experience forms.

Trends in Candidate Population

AZ - The Board updated its rules and selected NASBA International Evaluation Services (NIES) as its sole source provider for foreign transcript evaluations. The rule has only been effective since February 4, 2019, but it has created a loss of applications to sit for the Uniform CPA Exam largely from candidates from India.

CA - From the 2017-2018 to the 2018-2019 fiscal years, the CBA saw about a four percent increase in the number of CPA examination applications (21,455 to 22,337) and about a 12 percent increase in the number of initial CPA licensure applications (3,234 to 3,628).

CT - Our licensing population remains steady.

DC - No major changes. Candidate population remains stable.

ID - Idaho has seen a decline in the number of applications for both licensure in the past 12-months as well as exam candidates. The Board was holding pretty steady to prior year numbers until March when the COVID-19 pandemic brought things to a halt.

IN - The statistics for Indiana show that more licensees are choosing the retired status than becoming Active, but there is a steady rate in new candidates.

LA - Remains materially unchanged.

MT - COVID-19 related decrease in exam candidates. Increase in new license applications.

NH - Recent rule change regarding requiring applicants to provide a social security # and provide an affidavit certifying they intend to practice in NH has limited international applicants.

NY - Remains strong. In 2019, there were 2,700 licenses issued.

ND - Remains consistent.

OH - Exam extensions are being requested by candidates due to COVID-19.

PR - NASBA provides this information to the Board.

TN - Candidate population appears steady.

TX - We have not experienced a drop in the number of exam candidates or new licensees. Since March 2020, we have experienced a significant decrease in the number of applicants taking the CPA Exam. This is due to the closure of the Prometric test centers and the social distancing that is required.

VA - To date VA has identified a slight decline (6%) in new candidates.

WA - Our percentage of licensees living outside of the U.S. continues to increase.

WV - Like most states, during the COVID pandemic, the number of exam candidate applications are down this year.

WY - No significant changes in exam candidate or licensee population.

Military Licensing

AL - The AL Board removed the reciprocity application fee for all spouses of active duty members of the U.S. Armed Forces.

AZ - There has been a provision in place since Laws 2011, Ch. 240, SB 1458 and Laws 2017, Ch. 39.

CA – The CBA continues to expedite processing for license applications for veterans and military spouses.

DC - The Board may exempt a licensee from continuing education requirements for reason of individual hardship including health, military service, foreign residence, retirement, or other good cause if the licensee does not hold oneself out to the public as a CPA and does not issue audit reports or certify other reports and statements.

ID - HB248 which was passed during the 2019 legislative session is still in effect and as result we expedite applications for military personnel, their spouses and/or military veterans; make allowances for military experience meeting experience requirements; and make allowances for military education to be applied to the education requirements.

MN - Statutes and rules in place.

MO - Missouri recently passed legislation to put measures in place for non-military spouse reciprocity.

MT - Already in place to allow Board to make determination.

NV - The Board can license both military and spouses of military personnel upon receipt of a completed application.

NY - None for active military members. There is military spouse licensing from 2017.

TN - Active duty military personnel who move to TN may operate for 1-year without obtaining a reciprocal license if actively licensed in another state. Notification is required.

TX - With the implementation of rules that were adopted to accommodate members of the military on active duty, military veterans and military members, and veteran spouses, the Board has seen a small number of applicants apply for the CPA Exam.

UT - UT has adopted legislation to expedite licensing of military personnel and spouses across all of the professionals the Division administers.

WV - Effective July 1, 2020, the legislature adopted regulations permitting military personnel and their spouses to make application for licensure with no fee required.

WY - Universal licensure bill was proposed during 2020 session but did not pass.

PRACTICE-RELATED QUESTIONS

Compliance Assurance (Peer Review Oversight)
AL - The AL Board will accept any extensions that are approved by the firm AE.

AZ - The Board updated its rules, effective April 5, 2020, to remove competing and confusing language to already incorporated Standards on Reporting on and Performing Peer Reviews. For instance, the Board's rules required that the Board approve a peer review extension. However, administering entities also approve extensions. The Board will now rely on the administering entity, which will decrease confusion for firms who often didn't realize that they also needed to seek Board approval.

CA - In September 2019, the CBA approved a framework (developed in conjunction with the AICPA and the California Society of CPAs (CalCPA)) to monitor and assess the decrease in the California peer reviewer population.

CT - We work in concert with the state's AE, the Connecticut Society of CPAs, which includes meeting with the Society.

DC - Virginia Society of CPAs is our administering entity for peer review.

HI - Extension of peer review dates has been approved.

ID - With the move to the Nevada Society of CPAs as the primary Administering Organization for Idaho firms, the Idaho PROC has not been as active as in the past as we are waiting to see if a more regionalized PROC will be bettered suited to provide oversight to the Nevada program.

IN - The Illinois State CPA Society took over peer review for Indiana.

MN - Committee is dormant; however, the Board has a robust enforcement program that includes review of peer review reports.

MS - The Board received an annual report from its PROC at March 2020 meeting.

MT - Working with other boards on a regional PROC.

NV - The Board continues to monitor peer review completion closely and appreciates the additional information FSBA.

NY - PROC had one new licensed member in 2019. The PROC continues to monitor all firms with rating of a pass with deficiency or fail on its peer review report. The PROC has monitored the changes to Chapter 3 of the Peer Review Standards. The PROC is assessing the impacts due to the COVID related issues for peer review.

OH - The Board has undertaken discussion of additional oversight of firms whose peer reviews are repeatedly deficient and has worked with its peer review administering entity to improve enforcement efforts.

OK - The impact of Covid-19 will impact all of the attest services and peer reviews.

PR - There is no active PROC in place.

TN - There is no active PROC in place.

TX - We monitor the peer review program at the Administering Entity (TXCPA) with a three-member Peer Review Oversight Board that are not members of the State Board. They provide assurance that the Administering Entity is in conformity with the peer review standards.

VA - VA continues to have an active Peer Review Oversight Committee.

WA - We recently re-instated our PROC and continue to review our approach to peer review.

WV - The Board is following NASBA's lead with regard to Peer Review extensions for 2020.

WY - The Board's Chapter 9 rules are under revision at this time. Working with the Mountain Region states to develop a multi-state PROC.

Continuing Professional Education (Ethics CPE and/or Exam Requirements)
AL - The AL Board recently completed major changes to CPE to more closely align with the UAA. Two items to note, (1) we added 2 hours of ethics to obtain CPE reciprocity and (2) fortuitously we removed the cap on self-study and this change is easing the burden of obtaining live CPE during the issues caused by COVID-19.

AZ - Effective February 4, 2019, the Board has a new rule that allows for nano-learning up to a maximum of four credit hours and CPE reciprocity.

CA - The CBA is developing regulatory changes to allow blended learning and nano learning, and continuing education credits to be earned in one-fifth increments after the initial hour is earned.

CT - Last year was the first year we allowed nano-learning and blended learning.

DC - Four hours of CPE in ethics earned biannually is required to renew a DC CPA license. There is no ethics examination requirement.

ID - The Board has an active CPE Committee that handles the yearly audit. The CPE Committee also supports the CPE Reciprocity initiative, but there is currently a moratorium on rules in the state of Idaho if certain qualifications aren't met.

IN - Competency-based rules are currently being discussed and drafted by the Board's Rules Committee.

LA - There is a Professional Ethics requirement for 2020. Annual reporting implemented four years ago is still an issue for some of our CPAs, but we continue to work on it.

MN - No change. We use the NASBA Center for Public Trust Ethics Course in some enforcement matters.

MO - As of January 2020, CPE requirements changed for 120 CPE in three years/6 ethics to 40 annually/2 ethics.

MT - 120/rolling 3-year period, and include 2 hours of ethics. 50% from technical subjects. Recognize CPE reciprocity.

NY - The newly licensed CPAs were previously exempted from CPE for first three years. Now are required to complete CPE in first full calendar year after becoming licensed. This was a law and regulation change.

NC - The Board added nano and blended learning to CPE, CPAs report CPE credits in minutes this renewal period, and ethics CPE has been reduced from two hours to one hour beginning with the 2021 renewal period.

OH - The Board updated its return to practice rules to require the completion of CPE in AA, taxation and PSR/ethics.

OK - No change, but we expect requests for extensions if the pandemic continues into the 4th quarter.

PR - CPAs are required to have 3 CPE credits in Ethics according to AICPA Professional Standards and 120 CPE credits in total for a 3-year period.

RI - Effective 05/21/2020, Emergency Amendments to ease burden of compliance with Continuing Professional Education were adopted. The link to the amendments is as follows: https://rules.sos.ri.gov/regulations/part/400-00-00-1. The Board will be following with the public comment process to make these Emergency Amendments permanent.

TN - Beginning in 2019, annual license renewals now require a listing of CPE earned rather than a check the box confirmation.

TX - We now recognize other jurisdiction CPE compliance for licensure in Texas (CPE mobility).

VA - The Board recently voted on their intentions to change the 2021 VA required ethics. The new model will include more options for VA licensed CPAs.

WA - Nothing new since the recent changes implementing a 20-hour minimum requirement and other changes though our Rule.

WY - The Board's Chapter 5 rules were revised in 2019 and are in the process of being updated to incorporate the latest statement on standards and fields of study.

Covid-19 Extensions & Requirement Changes

AK - All NTS and exam scores that expired 4/1/20-12/30/20 are extended to 12/31/20.

AZ - Executive Order 2020-17 required that 1) the requirement to renew licenses with a registration due date or an expiration date between March 1, 2020 and September 30, 2020 be deferred for six months, unless those requirements can be completed online; 2) defer requirements to complete continuing professional education by six months; and 3) provide fee waivers. All candidates with an NTS expiring or a conditional credit expiring between April 1 – September 30, 2020 have been automatically extended to December 31, 2020 by NASBA.

CA - The deadline for licensees renewing in March, April, and May 2020 to complete their required continuing education was extended until November 4, 2020. The AICPA Peer Review Board approved a six-month extension for CPA firms with peer review related due dates between January 1, 2020 and September 30, 2020.

CO - NTS and credit extensions through December 2020.

CT - All CPE has been extended from June 30 to December 31, 2020.

DE - Credit Extensions (only if expired April 1-Dec 31, 2020) are extended till Dec. 31, 2020.

DC - NTS with expiration dates of April 1, 2020 to December 30, 2020 will be extended until December 31, 2020. Credit with expiration dates from April 1, 2020 to December 30, 2020 will be extended until December 31, 2020. Pass/Fail courses The District of Columbia Board of Accountancy 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. The 2018 Continuing Professional Education Audit the DCBOA held a special meeting on April 9 to extend the deadline to submit the required documentation for 2018 CPE audit. The following decision were made: The Board voted to extend the audit compliance requirement to a date to be determined, subsequent of the lifting of the Mayor’s Public Health Emergency Order.

GA - Board accepted AICPA extension program for Peer Review.

HI - Other than the extension of NTS scores, exam credits, and peer reviews, no other extensions in response to COVID-19 have been granted.

ID - The Board made a Proclamation on April 28, 2020 that provided extensions for NTS's, credit and 2019 CPE without penalty. The Board granted authority to Board staff to approve NTS extensions for up to 180 days and exam credit extensions at 90 increments based on a case by case basis. The Board did not extend the deadline for timely yearly license renewals nor at this time did they extend the 2020 CPE reporting. The Board is set to meet in June and July to discuss progress and make amendments to the Proclamation as needed.

IA - Provisions for exam credit extensions and allowing 100% of CPE to be online self-study

LA - Our due date to earn hours is December 31st and extensions of that date will be reviewed at the July Board meeting.

MN - Numerous extensions granted.

MS - The Board has followed NASBA recommendations for CPA Candidates and the CPE Reporting deadline.

MO - Missouri put in place waivers related to NTS and exam credit expirations.

MT - Already granted exam conditional score extensions through Sept. 30. Will be considering the new recommendation to extend to the end of the year.

NH - Board issued a standing order effective March 13, 2020 extending CPE renewal requirements to October 31, 2020 and another standing order providing an 18-month extension on exams taken prior to March 17, 2020.

NY - The Board recommended extended candidates with examination sections expiring on 6/30 or 9/30 until 12/31.

NC - NTS extension and Exam Section credit for limited time.

OH - The Board is following NASBA guidelines with regard to Exam score extensions; and Ohio HB 7 has extended firm renewal dates to 12/1/2020 or 90 days post-state of emergency.

OK - We have adopted the December 31 deadlines recommended by NASBA.

PA - Governor has waived the CPE self-study limitation of 40 hours and is allowing licensees to obtain all 80 total hours required to be in self-study courses for the CPE reporting period 2020 and 2021. Additionally, the Governor has extended the CPA Examination credits for those parts expiring during the COVID-19 crisis for 180-days after the end of the crisis.

PR - The Board extended all credits and NTS's until 12/31/2020.

TN - No CPE extensions at this time. Reporting deadline is 12/31/2020 and all CPE can be taken in a self-study format, if necessary.

TX - We have granted 90-day extensions for CPE reporting, phasing out the extension by the end of August 2020 (pending further updates for return to work guidance by the state). Renewal fees are expected to be paid on time. Compliance with our new fingerprinting requirement has been extended to the licensee's FY2021 renewal period. Firms with peer reviews due through September 30, 2020 will be extended by six months based on AICPA action.

UT - UT worked with NASBA to allow for automatic extension of exam credit and NTS expiration for those candidates who were inconvenienced by COVID-19 testing availability.

VA - VA extended all CPA exam candidates NTS and 18-month credits expiring between April 1, 2020 and Dec. 30, 2020, until Dec. 31, 2020.

WA - We are following NASBA guidelines for extension on test section credit and NTS.

WV - For those licensees and exam candidates whose concerns were not addressed with a blanket extension and considered on a case-by-case basis.

WY - Various exam candidate extensions in place for expiration dates between April 1, 2020-August 31, 2020. Peer review extensions granted for due dates between January 1, 2020-September 30, 2020 for six months.

Enforcement Activities & Effectiveness (Cross-Border, Disciplinary)
AL - The AL Board has great relationships and information sharing with our bordering states.
The AICPA Peer Review Board on May 7 decided to 6-month extensions for firms who had ORIGINAL due dates between January-September 2020.

AZ - The Board adopted disciplinary guidelines in August 2018 to increase consistency in enforcement.

CA - In the 2018-2019 fiscal year, the CBA closed about 37 percent more investigations, compared to the 2017-2018 fiscal year (3,688 to 2,356). During the same time period, the average days to close an investigation decreased from 201 to 119 days.

CT - We reached out to another state for a few cases that we opened. We are in contact with other states regarding an on-going matter.

DC - All complaints are brought before the Board for review and a determination. We have one board investigator.

GA - Conducted many projects to clean up Firm Licensing resulting in discipline and fine collections for firms operating without an Active license.

GU - Candidate cheating issue.

ID - The Idaho Board has cooperated with the IRS, SEC and PCAOB during the past 12 months on disciplinary matters.

IN - Unlicensed practice is in focus for Indiana. Investigations are processed by the Indiana Attorney General's Office.

LA - We do not have much disciplinary enforcement activity from out-of-state CPAs or firms.

MN - We have a fairly strong program and have developed a good working relationship in the last two years with the State Auditor.

NY - The discipline is part of the umbrella organization. From 2019, the Directors of Professional Conduct, Investigations, and Legal Services are all new. The Director of Prosecutions remains vacant.

OH - Board staff have been following up on peer review firm deficiencies and enforcement of unlawful advertising/practice.

TN - Action has begun with our IT group to provide enforcement actions to the ALD. In 2019, 97 complaints were received.

TX - The state continues to address the health of citizens with limitations on congregating. This has affected the enforcement process at the State Office of Administrative Hearings where this agency's contested cases are tried. The agency's enforcement committees have continued their work and negotiated settlements are reached telephonically. Most of the enforcement staff has been working from home with VPN access to the agency's files and office mainframe.

WV - In the past year, the Board has processed 10 complaints with one licensee surrendering his certificate and one licensee whose certificate was revoked.

WY - We investigate all complaints brought to the Board, as well as initiate investigations when violations are found such as CPE deficiencies, peer review non-compliance, using the CPA title without a license, or practicing without a firm permit. We continue to make an effort to resolve and close investigation files as quickly as possible.

Fees/Fines, State Board Financing & Independence

AZ - Effective April 5, 2020, the Board has a rule that provides for a fee decrease for registrations due from July 1, 2020 - June 30, 2021. The standard registration fee for active is $300 and is reduced to $275 and the standard registration fee for inactive is $150 and is reduced to $137.50.

CA – Effective January 1, 2020, the California State Legislature increased the CBA's initial and renewal fees to $250.

CT - There has been no change to the structure of our fees or civil penalties.

DC - There has been no change to the structure of our fees. The Board can impose a civil fine not to exceed $25,000 for each violation by an applicant or a firm registered or permitted to practice in the District.

ID - The Idaho Board is projecting to have a deficit during FY20. This due to an outlay of cash on a one-time expense of a new licensing database. Outside of exam revenue, projections for other revenues and expenses for the FY are still on target.

LA - There is a bill currently making its way through our legislators that would require licensing boards to waive fees assessed to businesses for the next year in response to the COVID-19 pandemic. That could affect our revenue by 10-12%. We found delinquent and reinstatement revenue increased last year because fees were increased on a progressive basis as the year goes by.

MN - Fees and fines go to the general fund.

NY - The NY Board is part of an umbrella organization. Fees for new applications increased by $50 due to the change in law for CPE of newly licensed individuals that did not contain the CPE fee.

NC - We are an independent state agency and our funds are not state budget funds.

OH - The Board collected an additional $75,487.50 in fines from renewing licensees who failed to complete at least 20 CPE credits per reporting year.

PR - The PR Board establishes fines and disciplinary actions depending on findings on a case by case basis.

TX - Individual fees are now $75.00 annually (license fee - $65/scholarship fee - $10). Retired and Disabled fee is $15 per year. Firm fees are $60 with an additional organizational fee based on the number of CPAs and non-CPA firm owners (up to $25 per person).

UT - UT has been given fine authority across all professions to site for unprofessional conduct. Until 2020, the CPA profession had fine authority only for unlawful conduct.

Mobility /Substantial Equivalency

AL - The AL Board has no notice, no fee individual and firm mobility and the Board constantly monitors the activity of other jurisdictions to make sure we maintain substantial equivalency.

AK - The Board is working on legislation for firm mobility.

AZ - Laws 2019, Ch. 55, HB 2569 - Occupational licensing, reciprocity - universal license recognition.

CA – The CBA previously determined that all states are substantially equivalent to the NASBA Guiding Principles of Enforcement and continues to monitor them.

CT - We have individual mobility, and continuing education reciprocity.

DC - The DC Board has adopted the mobility legislation for individual mobility, but not firm mobility.

HI - The mobility bill for this current legislative session has essentially been shelved due to the COVID-19 pandemic

IN - Mobility and substantial equivalency are in place for except for two tier states with registered accountancy licenses instead of certified licenses.

PR - PR currently has individual mobility.

TX - Out-of-state firms are now permitted to provide attestation engagements for Texas clients without notification to the Board (firm mobility). Previously licensed firms have been transitioning out of the annual firm renewal process for the last 10-months.

WA - No new trends. Although we have noticed that other jurisdictions have placed limitations on substantial equivalency.

WY - Full firm mobility effective July 1, 2019. Sixteen non-resident firms took advantage of firm mobility during the 2020 renewal period.

Referrals from State Agencies/Federal Agencies

AL - The AL Board continues to work closely with the AL Contractors Board to verify that those issuing compilations are licensed to practice and are in peer review.

AZ - The Board does receive disciplinary referrals from the PCAOB, IRS and AICPA.

CT - We refer to and take referrals from other states and federal agencies.

DC - The DC Board gets referrals from federal agencies such as the IRS and State Agencies.

GA - Continue to receive referrals from DOL & neighboring States.

ID - The Idaho Board worked with referrals from the IRS, SEC and PCAOB during the past 12 months.

IN - The Board has received AICPA referrals this last year.

MN - Yes, and if we take action after a referral, we provide information back to the referring agency.

MO - Missouri reviews all referrals.

NY - We continue to receive referrals from other state and federal agencies.

NC - We rarely receive a referral except for those we receive from NASBA in the quarterly email.

OH - The Board follows up on all referrals from state/federal agencies and takes action in accordance with the Ohio Revised Code.

PR - We have received referrals from several state agencies.

TN - We continue to receive referrals from the AICPA, PCAOB, DOL and other state regulatory boards in TN. We recently finalized two DOL referrals after working with the AICPA in their Cooperative Enforcement Process.

TX - Within the past year, we have received four referrals from California and five from the PCAOB.

WA - Some referrals or issues have been identified by Federal agencies.

WY - The Board investigates and responds to all referrals from other state boards, state and federal agencies.

PUBLIC OUTREACH-RELATED QUESTIONS

Communications & Social Media Initiatives (Presence on Facebook, Twitter, LinkedIn, YouTube, Etc.)

AL - The AL Board currently is posting updated information on Twitter and Facebook. The Board created a special COVID-19 web page for information related to this event.

CA - The CBA is active on the Facebook, Twitter, and LinkedIn platforms and makes recordings of CBA meetings available on YouTube.

CT - There is information available in the Department of Consumer Protection website. Our agency also uses Instagram and Twitter. We send blast emails, such as when the revised regulations were approved.

DC - Our umbrella agency, The Department of Regulatory and Consumer Affairs, maintains an active presence on social media platforms. We can include Board information on these platforms.

ID - Idaho began having NASBA issue its semi-annual newsletter and other important communication pieces. For example, communication about the Board's activities around COVID-19 and the rule making process.

IN - Newsletter is currently being drafted.

LA - The Board maintains a Twitter account and anticipates adding Facebook and LinkedIn soon.

MN - All but YouTube and Twitter.

NY - Umbrella organization under New York State Education Department.

NC - Our communications officer has a strong presence on social media besides producing an 8-page monthly newsletter.

OH - The Board maintains a Facebook page to communicate via social media.

OK - We have a presence on Facebook.

PR - The PR Board does not engage in any social media activities.

TN - The Board does not have official social media pages.

TX - We use social media to share relevant and timely news and updates that affect the accounting profession. (1,595 FB followers, 763 Twitter) In addition to email blasts and website announcements, we've been using social media to share urgent news and updates related to the coronavirus and have found it to be effective to disseminate information quickly.

VA - VA continues to have an active presence on Facebook and Twitter and posts regularly on both channels.

WY - We continue to try to increase our social media presence and will be working with the NASBA Communications team to further expand communications to licensees and exam candidates. We do have a biannual newsletter we hope to increase to quarterly or monthly.

Relationships with Interested Parties (Professional, Academic, Student groups)

AL - The AL Board has two or three meetings each year on college campuses and the ED speaks at AL universities many times throughout the year.

AK - The Board continues to maintain a great working relationship with the State Society.

CA - In the past year, the CBA expanded its partnership with the CalEPA to grow its outreach efforts towards the licensee community. Considering the COVID-19 outbreak, the CBA is developing plans to increase the availability of online outreach materials.

CT - We work with the CT Society of Certified Public Accounting.

DC - We work closely with the Greater Washington Society of CPAs (GWCPA's) and have a great working relationship. They regularly attend our Board meetings, are a great resource and offer great insights from the public during our meetings. We also team up regularly to conduct outreach activities within the community, such as periodic outreach events at several post-secondary institutions during the year. We hope to build relationships with other related academic officials and student organizations.

GA - Board Members & ED did numerous presentations at College campuses and GSCPA events.

GU - The Board sponsored events with University of Guam and its Junior Accountants Society.

ID - The executive director continued to do on-site and then Zoom visits to Idaho's colleges and universities during the year. The Board, in conjunction with the Idaho Society of CPAs attended multiple events together to help support the profession in Idaho.

IN - Once a year, the Board would like to hold a Board meeting on a college campus.

LA - We enjoy a strong relationship with our State Society and partner with them on reaching out to future CPAs with presentations around the state. This past year, we visited eight universities and met with hundreds of students.

MN - Yes, although very little with student organizations.

MO - Missouri maintains working relationships with professional CPA organizations.

MT - Annually meet with accounting educators. Annually conduct Board meeting on college campus and engage with students.

NC - We have a great relationship with our state CPA association. We have an annual joint dinner, breakfast, issues forum, and the Executive staff meet for breakfast monthly to discuss any issues.

OH - The Board held its annual college visit at Miami University in September 2019; provided support to the Ohio CPA Foundation's Accounting Careers Awareness Program (ACAP); and board staff attended a CPA career event held at Ohio State in winter 2019.

OK - We continue to work with outside parties and provide speakers when requested.

PR - The Board maintains a good relationship with the PR State Society.

TN - The chairman and executive director participated in a few speaking engagements in the past year. The executive director also works with the state society to attend one of each chapter meeting during the year.

TX - Staff meets with accounting students at universities and student auxiliaries. Also meets with accounting faculty members to provide updated information on the CPA Exam and Board requirements. During the COVID-19 closures, the Board has provided vital information to applicants on our website as well as social media outlets.

WV - The Board has one meeting each year on a West Virginia college campus. The Executive Director speaks at student and educator conferences.

WY - Ongoing effort to continue relationships with the University of Wyoming Accounting Department and the Wyoming Society of CPAs.

MISCELLANEOUS QUESTIONS

Legal Cases and Decisions

MN - Currently have a case at the Court of Appeals on withholding records.

PR - In 2019, the State, Board and CPA Society were sued by two CPA's in relation to compulsory enrollment with the PR CPA Society. Case still in processes.

TX - The Texas Public Accountancy Act allows the Board to take disciplinary action based upon a “revocation, or suspension of, or a voluntary consent decree concerning, the right of the person, or the person’s partner, member, or shareholder, to practice before a state or federal agency for a reason the board determines warrants its action.” An administrative law judge (ALJ) ruled that the state or federal agency determination could not support Board discipline without the Board offering expert testimony evidence. The Board would therefore have to prove up its case with its own expert witness and could not rely on the other state or federal agency’s determination. We do not agree with the ALJ’s interpretation of state law and his decision is being appealed. The coronavirus has delayed that appeal and most of the cases being heard at the State Office of Administrative Hearings.

Sunset Legislation or Reviews or Extensions

AL - The AL Board's sunset bill was approved in the 2020 legislation giving operating authority for four years.

AK - Board is currently in the middle of the sunset review process.

CA - Sunset extended in 2019, next review in 2023.

ID - Sunset reviews were set to begin in FY20, but did not due to the fact the Idaho legislature did not reauthorize the administrative rules of agencies. The sunset provisions were to get attention in March, but COVID-19 surfaced, and agencies are now in a holding pattern as to what agencies may be in the cycle for this upcoming period. An Executive Order from the Governor called for an agency to be reviewed once every five years.

MN - None, although our Biennial report requires the same features as a sunset review.

NV - The Legislative Sunset Review is in session and has requested various information from Boards.

OK - We just completed our sunset review and will be reviewed again in 2023.

TN - The Tennessee Board went through a sunset review during the past year and received an extension of six years.

TX - The agency has undergone Sunset Review and was found to be well managed and was recreated for another 12 years. Legislation to create a majority non-CPA member Board was pulled down as a result of opposition. NASBA assisted the Board in addressing that issue. The proposed majority non-member Board was replaced with legislation creating an office in the Governor’s Office to review, and if appropriate veto, state agency rules that improperly affect market competition.

Rule Amendments Being Considered or in Process

AK - Board has a draft bill in process; general cleanup and addition of firm mobility are included.

CA - The CBA has pending rulemakings on the following topics: Continuing Education (nano and blending learning); Substantial Relationship, Financial Crimes, and Rehabilitation Criteria/Disciplinary Guidelines; initial licensure and renewal fee increase; developing a notification form related to the CBA mobility program; updating the definition of what evidence is satisfactory related to meeting the CBA's educational requirements; updating the attest experience forms; selling, transferring, or discontinuing a practice; updating the peer review reporting form; and continuous testing.

CT - We are pursuing changes in the regulations to allow continuous testing. We are also seeking changes in our statutes to, among other things, require credential holders to keep records for seven years.

DC - We are in the process of revising our regulations.

GA - Board adopted Continuous Testing Rule change.

GU - Continuous Testing rule change.

HI - The Board was at its public hearing step in the Rule amendment process, but that has been delayed due to the State's COVID-19 response.

ID - The Governor has ordered a moratorium on administrative rule making due to the overhaul of administrative rules during the previous fiscal year.

IN - The competency-based CPE rule is currently in process.

MS - The Board removed the peer review requirement for firms only performing preparation engagements.

MO - Missouri is currently reviewing educational requirements.

MT - Recently adopted continuous testing language.

NV - The Board has initiated regulation changes that would expedite the approval process for licenses.

NH - CPE Rules being reviewed.

NY - Large package of changes were proposed in 2016 that are still in legal's queue. There are changes to the examination regulation due to the continuous testing and 18-month window calculation that are anticipated July 1st effective date.

OH - Rules regarding peer review are being amended for clarity, along with five-year review of rules regarding the Board's scholarship fund, personal confidential information kept by the Board, as well as removing the term "exam windows" from rules related to the CPA exam.

TX - The Board adopted an emergency rulemaking at its March 12, 2020 Board meeting. Texas universities were closing their campuses and converting to online classes in order to minimize the spread of COVID-19. The Board's rules required 15 hours of in-person classroom coursework in order to qualify to sit for the CPA Exam. The emergency rulemaking immediately suspended the 15-hour requirement in order to allow students to complete their coursework the universities were offering online. The Board has also proposed a rulemaking to eliminate the 15-hour in-person classroom coursework on a permanent basis. The Board has begun “Rule Review” of all of its rules which is required to be performed by all Texas regulatory agencies every four years in order for the Boards to determine if a rule continues to be needed or revised or readopted.

VA - VA Board of Accountancy has conducted a periodic review of their regulations and have submitted changes. To date the changes have completed the first round of approvals and are moving into the public comment period.

WA - Title reform for use of the term CPA Inactive Certificate holder.

WV - The Board is in the process of reviewing its rules regarding whether each rule should be continued, changed or abolished and making the Board's findings available to the state legislature. The Board is also utilizing John Johnson to answer questions received from the Joint Government Organization Committee re: study topics to consider sharing services with other licensing boards.

WY - Remaining rules chapters to be revised during the next year.

2020 NASBA State Board Profile

(as of 5/27/20)

State	Board Composition CPAs-PAs-Public Members (Ex. 5-1-2)	Full-Time Staff	Annual Budget	Active Licensees*	Persons Regulated*	Firms Regulated*	Quality Review	Centralized - Yes/No
AK	5-0-2	1	N/A	1,372	1,817	463	Developing	Yes
AL	6-0-1	7	$1,704,000	7,111	9,346		N/A	No
AR	5-0-2	9	$1,200,000	3,700	5,743	697	Active	No
AZ	5-0-2	13	$2,045,300	10,111	11,254	1,127	Active	No
CA	7-0-8	98.9	$17.022 million (FY2019-2020)	74,619	99,167	6,381	N/A	Yes
CNMI	N/A	N/A	N/A	9	17		N/A	N/A
CO	N/A	N/A	N/A	16,212	18,593	1,387	N/A	Yes
CT	4-0-4	1.5	N/A	7,561	10,649	1,280	Active	Yes
DC	4-0-1	3	N/A	3,440	3,505	266	N/A	Yes
DE	4-2-2 and 1-Educator	0.25	N/A				N/A	N/A
FL	7-0-2	15	$1,539,921	33,092	37,602	8,290	N/A	Yes
GA	6-0-1	4	$771,134 (FY-20) $700,955 (FY-21)	21,088	21,089	2,061	None	No
GU	5-0-0	3	$800,000	4,217	4,227	55	Active	No
HI	1-6-2	2	N/A				N/A	Yes
IA	5-0-2	1.25	N/A	5,139	6,996	533	N/A	Yes
ID	6-0-1	3.75	$691,000 (includes a one time appropriation for a new licensing database. The FY21 appropriation is $570,600.)	2,840	3,295	214	Developing	No
IL (BOE)	10-0-2	8	$1,200,000	N/A	N/A	N/A	N/A	No
IL (DFPR)	6-0-0	2	N/A	23,372	40,847	1,906	N/A	Yes
IN	3-0-0	7	N/A	10,537	12,018	1,114	N/A	Yes
KS	5-0-2	3	$392,110	3,979	11,566	827	Active	No
KY	6-0-1	3	$649,500	8,560	8,574	1,343	None	No
LA	7-0-0	8	$1,051,600	7,778	10,514	1,937	Active	No

2020 NASBA State Board Profile

(as of 5/27/20)

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MA	4-0-0	3	N/A	19,737	19,737	1,012	N/A	Yes
MD	5-0-2	5	N/A	15,454	20,381	1,007	Developing	Yes
ME	4-0-1	0	N/A	2,102	2,111	373	N/A	No
MI	5-0-3	4	N/A	13,374	46,040	3,144	N/A	Yes
MN	7-2-0	4	$700,000	10,344	17,793	1,549	Inactive	N/A
MO	6-0-1	7	$890,,000	12,164	13,062	1,205	None	No
MS	7-0-0	5	$640,000	3,832	3,832	966	N/A	No
MT	5-0-2	0.5	$333,000	2,262	2,914	403	N/A	Yes
NC	5-0-2	12	$2,520,547	22,243	22,243	3,886	Active	No
ND	5-0-0	2	$300,000 (approx.)	2,982	2,982		N/A	No
NE	6-0-2	3	$431,000	2,715	3,712		Active	No
NH	5-0-2	3 responsible for BOA administration, along with other boards)	$670,000 (approx. annual revenue); budget wrapped into the OPLC "umbrella agency" budget.	6,076	6,101	493	None	Yes
NJ	7-2-2 (1 Govt Member)	8	$1,180,000	20,847	29,041	4,013	Active	No
NM	4-0-2	4	N/A	2,827	3,012	680	Active	Yes
NV	6-0-1	2	$723,470	3,434	3,434	743	N/A	No
NY	19-0-3 (2 CPA vacancies)	8	N/A (Umbrella Org.)	60,045	111,143		Active	Yes
OH	8-1-0	9	The Board has been allocated their requested budget monies for FY21 but they too will be held by the Governor and only Budget Analyst can approve purchases.	31,836	31,840	2,756	N/A	No
OK	5-1-1	11	$1,400,000	10,278	10,335	1,138	Active	No
OR	6-1-1	7.5	$2,830,141	7,222	7,918	925	None	No
PA	9-1-3	4	N/A				N/A	N/A

2020 NASBA State Board Profile

(as of 5/27/20)

State	Board Composition CPAs-PAs-Public Members (Ex. 5-1-2)	Full-Time Staff	Annual Budget	Active Licensees*	Persons Regulated*	Firms Regulated*	Quality Review	Centralized - Yes/No
PR	5-0-0	1	N/A	3,136	4,706	613	N/A	No
RI	4-0-1	1	N/A	1,888	3,224	775	None	Yes
SC	7-2-2	5	$670,000	6,143	6,524	1,935	Active	Yes
SD	5-0-1	2.2	$274,000	1,260	1,775	298	Active	No
TN	9-1-1 (1 Atty Member)	6	$952,000	11,284	17,230		None	Yes
TX	10-0-5	37	N/A	60,488	70,053	10,832	Active	No
UT	4-0-1	3	N/A	5,722		743	None	Yes
VA	6-0-1	13	$2.2 million	29,200	29,200	1,185	N/A	No
VI	2-0-0	2	$20,000	66	66	33	None	Yes
VT	N/A	2	$89,000				Yes	Yes
WA	6-0-3	10	$1.75 million	21,052	21,207	1,988	N/A	No
WI	5-0-2	12	N/A	12,874	12,874	458	N/A	No
WV	6-0-1	3	$536,000	2,218	2,385	364	N/A	No
WY	4-0-1	2	$366,000 (approx.)	778	974	355	N/A	No

***Active Licensees**: represents CPAs that are currently authorized to engage in the practice of public accounting.

***Persons Regulated**: represents CPAs that currently have a license and/or are currently paying some type of renewal fee; They may be active or non-active, however.

***Firms Regulated**: represents Firms that currently have a license and/or are currently paying some type of renewal fee; They may be active or non-active, however.

*Figures in the Active Licensees, Persons Regulated and Firms Regulated columns are derived from ALD data provided by the Board;

Blank = self reports this number - no records

Yellow = 2019 stats