COVID-19: Governor Proclamation/Executive Order Summary

Impacting Boards of Accountancy

(As of 4.19.2020)

Alabama

Proclamation by Governor

Because person-to-person contact increases the risk of transmitting COVID-19, the Governor of Alabama finds that it would promote the safety and protection of the civilian population to adopt measures that reduce the necessity of in-person meetings.

Arizona

Executive Action

Under the Executive Order, state agencies and boards will defer requirements to renew licenses that have an expiration date between March 1, 2020 and September 1, 2020 by six months from the expiration date, unless those requirements can be completed online. Additionally, they will defer requirements to complete continuing education by six months, unless those requirements can be completed online. State agencies and boards will suspend any rules that prevent or limit the amount of online or alternative learning hours permitted to issue or renew a license and will make every attempt to implement electronic or remote format examinations for licensure. Additionally, state agencies and boards will issue provisional licenses to applicants who have met all other requirements of Arizona statute and administrative code but cannot take the exam because it isn't provided via electronic or remote format. Provisional licenses expire 20 days after testing centers re-open.

Connecticut

Executive Action

Authorizes boards to extend any statutory or regulatory time requirements, decision-making requirements, hearings, or other time limitations or deadlines, procedure or legal process pertaining to matters under their respective jurisdiction, functions or powers for a period not to exceed 90 days. Boards may issue orders necessary to implement and effectuate this order and must publicly post and maintain order on their website.

Executive Action

Suspends sections of statute requiring in-person open meetings for public agencies by allowing meetings to be held remotely by conference call, videoconference or other technology provided that: 1) the public has the ability to view or listen to the meeting; 2) the meeting is recorded and posted on website within seven (7) days, 3) notice and agenda is posted on website in advance, 4) materials relevant to agenda are submitted to agency at least twenty-four (24) hours prior, 5) speakers participating in meeting are identified.

Delaware

Executive Action

State offices will remain open, except that all State of Delaware employees able to telecommute are required to telecommute (work from home) wherever possible.

Guam

Executive Action

Governor's executive order temporarily suspends public's right to attend government meetings.

Hawaii

Executive Proclamation

Suspends Chapter 92 to the extent necessary to enable boards to conduct business in person or through remote technology without holding meetings open to the public. Boards shall consider reasonable measures to allow public participation consistent with social distancing practices, such as providing notice of meetings, allowing submission of written testimony on agenized items, live streaming meetings, and posting minutes of meetings online. No board deliberation or action shall be invalid, however, if such measures are not taken.

Indiana

Executive Action

Requires all agency or board personnel to telework. All licenses set to expire during public health emergency is automatically extended to May 22, 2020. Suspends open door law requiring public agencies to adopt policy for electronic participation and suspend the requirement to have members physically present for meetings. For duration of public health emergency, agencies may meet via teleconference or videoconference if a quorum of members can participate and notice is publicly made.

Iowa

Executive Action

Suspends requirements to hold a public meeting provided a governmental body can provide meeting notice and provide a teleconference number.

Kansas

Executive Action

Extends renewal dates for professional and occupational licenses, certificates, permits or registrations (in good standing as of March 12, 2020) through the remainder of the pandemic and remain valid 90 days following the termination of the state of disaster emergency. All boards must waive late or delinquent fees and extend deadlines for continuing education requirements 90 days following the termination of the state of disaster emergency.

Louisiana

Executive Action

Governor granted authority to boards to extend "non-essential" deadlines by 30 days if necessary, to respond to the COVID19 issue (at the time of the issuance of the proclamation the end date was April13).

Also, proclamation allows all state agencies, boards and commissions, and local political subdivisions to facilitate essential governmental meetings via teleconference or video conference during the duration of this emergency. Boards must make efforts to provide for observation and input by members of the public.

Maryland

Executive Action

Extends expiration dates for licenses, permits, registrations and other authorizations that are set to expire during the state of emergency and health emergency. Expiration dates extends to the $30^{\rm th}$ day after the date by which the state of emergency is terminated and health emergency is rescinded.

Massachusetts

Executive Action

Extends registration of any professional license, certificate, or registration that is in good standing and it set to expire, or will expire, during the state of emergency for up to 90 days following the termination of the state of emergency.

Executive Action

Suspends requirements to hold public meeting as long as government body can provide alternative means for the public to join the meeting (e.g. teleconference number, internet, satellite radio, videoconference).

Michigan

Department Action

The Michigan Dept. of Licensing and Regulatory Affairs (LARA) recognizes that the traditional in-person delivery of CPE is not possible and conflicts with the CDC recommendation and other Executive Orders. Through the education cycle ending June 30, 2020, LARA will recognize CPE that is taken through all electronic means, including webinars, self-study, e-learning, etc.

Nebraska

Executive Action

Governor Pete Ricketts issued an executive order to permit state and local governmental boards, commissions, and other public bodies to meet by videoconference, teleconference, or other electronic means through May 31, 2020. The Governor's order stipulated that all such virtual meetings must be available to members of the public, including media, to give citizens the opportunity to participate as well as to be duly informed of the meetings' proceedings. The Governor's order did not waive the advanced publicized notice and the agenda requirements for public meetings.

Nevada

Executive Action

All licenses and permits issued by a state agency or board that are set to expire or expire during the declared emergency will be extended for 90 days from the current expiration

date, or 90 days from the date that the declared state of emergency on March 12, 2020 is terminated (whichever is later).

Executive Action

Suspends various provisions of the open meetings act such as requiring a physical location of public meeting. Requires public bodies to make teleconference or videoconference meeting details available to the public.

New Hampshire

Executive Action

Temporarily amends public access to meetings. Waives requiring a quorum of a public body be physically present unless immediate action is imperative. Allows public body to meet as long as the public has access to meeting via telephone, video, or other electronic means and notice is given in advance.

New Jersey

Executive Action

Suspends requirement that a meeting room be available to the public and that a speakerphone or monitor is provided at the physical location of the meeting. Meeting notice must include telephone or live stream details so public can access meeting.

Rhode Island

Executive Action

Rescinds prohibitions regarding use of telephonic or electronic communication to conduct meetings, provided that the public body is meeting for an essential purpose and makes provisions to ensure public access to the meeting of the public body for members of the public through adequate, alternative means.

South Dakota

Executive Action

Temporarily suspends portion of open meetings law so that no public body conducting a meeting via teleconference has to designate a physical location for the public to access the meeting. Public body must make arrangements for public to access meeting via telephone or internet.

Tennessee

Executive Action

The provisions governing the initial issuance and renewal of licenses, permits, and certifications issued by the Dept. of Commerce and Insurance and the boards, commissions, and agencies administratively attached to the Dept. are suspended to the extent necessary to give the Commissioner and boards, commissions and agencies discretion to reasonably extend the deadline for obtaining the required education, continuing education, or in-service credit as necessary to respond to effects of COVID-19.

Executive Action

Allows for meetings to be held by electronic means rather than being required to gather a quorum of members physically present at the same location, subject to certain conditions.

Executive Action

Suspends open meetings law to the extent necessary to allow a governing body to meet and conduct its business via electronic means if the body determines meeting electronically is vital to protecting public health, safety, and welfare. Governing body must make reasonable efforts to ensure public has live access to electronic meeting and make the audio and/or video recording available no later than two (2) business days after the meeting.

Texas

Executive Action

Temporarily suspends certain open meeting statutes to allow for telephonic or videoconference meetings of governmental bodies that are accessible to the public in an effort to reduce in-person meetings that assemble large groups of people. The public may participate during any telephonic or videoconference meeting. To hold a telephonic or videoconference meeting, a governmental body must post a written notice that gives the public a way to participate remotely, such as a toll-free dial-in number, and that includes an electronic copy of any agenda packet that officials will consider at the meeting. A governmental body must provide the public with access to a recording of any telephonic or videoconference meeting.

Utah

Executive Action

Public body may hold an electronic meeting even if the public body has not adopted a resolution, rule, or ordinance governing the use of electronic meetings. A public body that convenes or conducts an electronic meeting is not required to: post written notice at their principal office; establish one or more anchor locations for the public meeting; provide space and facilities at an anchor location so that interested persons and the public may physically attend and monitor the open portions of the meeting. Public body must provide means for public to access live audio or video of meeting and provide comments electronically.

Executive Action

Waives or suspends the portions of the open meeting law that require in-person meetings or contact. Agencies must provide an option(s) for the public to attend the proceedings through, at minimum, telephonic access, and may also include other electronic, internet or other means of remote access, and provides the ability for all persons attending the meeting to hear each other at the same time.

Wisconsin

Executive Action

Admin. Rules: Wis. Admin. Code § Accy 2.304 Description of Rules: Candidates for certified public accountant certifications. Status: Suspended in part and ordered as follows: "Candidates for examination. (1) A candidate shall be allowed to sit for each

section of the uniform certified public accountant examination individually. (2) A candidate shall retain credit for any section passed for 18 months 24 months. A candidate may not retake a failed section within the same calendar quarter. (3) A candidate must pass all sections of the uniform certified public accountant examination within a rolling 18-month 24-month period that begins on the date that the first section is passed. (4) If any section of the uniform certified public accountant examination is not passed within the rolling 18-month 24-month, credit for any section passed outside the 18-month 24-month period shall expire and that section shall be retaken."