



Alabama State Board of Public Accountancy

NASBA, AICPA and Prometric Invoke Emergency Testing Period

In anticipation of the reopening of Prometric test centers and in response to the COVID-19 situation, NASBA, AICPA and Prometric have made the decision to invoke an emergency testing period. We understand candidates are concerned about their testing options and, therefore, we are implementing this emergency testing period to provide additional testing opportunities. As part of this procedure, the 20Q2 testing window will be extended from June 10, 2020, to June 30, 2020.



As previously noted, NASBA will extend all NTSs expiring between April 1 – June 30, 2020, until December 31, 2020, and Prometric will waive all rescheduling fees.

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Board Grants Extensions in Response to the Prometric Test Center Closures

Notice to Schedule (NTS) & Exam Credit Extensions

All NTS and Exam credit with expirations from April 1, 2020 to December 30, 2020, will be extended until December 31, 2020. At this time, no action is required by candidates and there is no need to contact NASBA or the Alabama State Board of Public Accountancy. NASBA will automatically update your NTS expiration and credit expiration and will send you an email verification.

Prometric Test Center Closures

On March 17, 2020, the Alabama Board e-mailed candidates regarding the closure of test centers due to COVID-19. Effective May 1, Prometric has re-opened and continues to re-open test centers in selected areas of the United States and Canada minimally impacted by the virus. As the virus shifts throughout the country, decisions will be made to close some test centers and open others as it becomes prudent. Please consult [Prometric's website](#) for test center status and availability.

In order to protect the health and wellbeing of test takers and staff, specific social distancing procedures will be implemented. This will require that fewer testing appointments be available to schedule in order to allow appropriate distance between test takers in the centers. Additional operating guidelines will include allowing candidates to wear masks, wiping down all desks between test events, ongoing disinfection of test centers and more. Information and instructions about new procedures at test centers will be provided to all scheduled candidates.

CONTINUOUS TESTING

During this unique time, we understand CPA Exam candidates are concerned about their testing options. Although Prometric Test Centers in many parts of the world are currently closed due to the COVID-19 virus, we wanted to share some good news with you.

In response to numerous candidate requests, we are pleased to announce Continuous Testing for CPA Exam candidates will begin July 1, 2020. Under the new Continuous Testing model, candidates will have the ability to take the Exam year-round, without restriction,

other than waiting to receive scores from prior attempts of the same section or when there is a major change to the Exam. Continuous Testing will replace the existing CPA Exam Testing Window model, which only permits candidates to test during designated time frames each calendar quarter.

The Alabama Board has already made the necessary Rule changes to allow for continuous testing. Candidates who test through Alabama will be able to test under the new continuous testing model when it begins July 1.

PEER REVIEW EXTENSIONS

The following information was sent out by e-mail to effected firm resident managers on May, 8, 2020, in response to the AICPA Peer Review Board meeting on May 7, 2020. 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
Anna.baker@asbpa.alabama.gov
PO Box 300375
Montgomery AL 36130-0375

Excerpt from Article in the Journal of Accountancy:

“On May 7, 2020 the AICPA Peer Review Board granted six-month extensions for peer reviews, corrective actions, and implementation plans with original due dates between Jan. 1 and Sept. 30 of this year. The PRB took the action to relieve firms that are struggling because of the impact of the coronavirus pandemic on their daily operations and their clients. Despite the extended due dates, firms do not need to wait an additional six months and are encouraged to have their reviews performed as soon as they are able.”

To view the full article, [click here](#).

Online Exam Applications for New Exam Candidates

Both New and Re-Exam candidates can now submit an on-line application to take the CPA exam. If you are a re-exam candidate who has never applied online, before you begin the application process you will need the following:

1. Your Jurisdiction ID
2. The dates and grades received on sections previously tested

Since the online application process is new for some candidates, there could be some issues along the way. If you come across any problems while completing your application online, please first contact Alabama Interactive by [email](#) or phone at 334-261-1990. If you have questions about the application process itself, your main contact at the Board office will be Ms. [Anna Baker](#).

[Exam Application](#)

<https://www.asbpa.alabama.gov/exam.aspx>

What You Need to Know about CPE

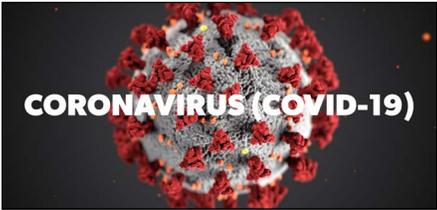
The CPE Rules have been updated with extensive changes that can be viewed on our website. These new changes apply to all hours earned on or after October 1, 2019, so make sure you know the requirements before renewal begins on October 1, 2020.

- 1. The CPE Rules have been updated.** Some of the most notable changes include the addition of a **2 hour ethics requirement**, the elimination of limits on self-study, expansion of out of state CPE reciprocity and a new way to calculate CPE hours (See the chart at the end of this article).
- 2. You MUST have documentation for the CPE you report.** All CPE must be independently verified by the course sponsor. Active licensees must obtain certificates of completion from course sponsors and retain them for a period of 5 years. If you have a question about whether the documentation you received for a course is acceptable, please contact the Board.
- 3. Do not report a course on your registration form that you cannot support with documentation.** You are signing under penalty of perjury that all representations are true and accurate, so make sure that your CPE certificates support each course you claim on your form. Claiming a course that you cannot support with acceptable documentation is grounds for disciplinary action.
- 4. You are responsible for making sure that course sponsors mark your attendance.** Please make sure that you sign in and out. If you forget to sign in or out, the course sponsor does not have to give you credit for attending the entire course. Be sure to sign in and out when you attend a live course and make sure you stay logged in the entire time during webinars. If you walk away from your computer, your attendance may not be documented, and the course sponsor may not issue you CPE credit.
- 5. Self-study CPE must be a formal course of study with an evaluation.** Reading journal articles on your own and other such independent study are not considered self-study CPE. Each self-study course must be a formal course of study, and the course sponsor must use a qualified assessment to evaluate completion before credit is allowed.
- 6. Know your fields of study.** The field of study should be listed on each of your certificates; it will determine how you can claim the course on your registration form. Please note that if the field of study is taxation or finance, you cannot claim it for accounting and auditing CPE. Only accounting or auditing fields of study may be claimed for accounting or auditing CPE. Your documentation should line up with your reporting. If you have any questions regarding field of study in general or questions about the field of study for a specific course, please contact the Board.
- 7. The Board has a CPE Approval Process in place.** If you find an industry specific conference or course you would like to attend that will contribute to your professional competence in your line of work, you can seek to have the course approved for CPE. The Board reviews courses daily and works with sponsors from many different industries that overlap with the professional work of our licensees. There is a CPE Approval Request form on the Board's website that can be submitted by either an attendee or sponsor representative. If you request approval as an attendee, you must work with the course sponsor to get independently verifiable documentation that is required for your records. If the sponsor does not provide you with a certificate of completion or attendance, you cannot claim it for CPE.
- 8. The Board staff is available to help with any questions you might have about CPE.** Please do not make assumptions that the CPE you have always been claiming is acceptable. The Rules have changed, documentation is required, and it is your responsibility to make sure you meet the requirements. Thus, if you are unsure about the CPE that you would like to claim, please reach out to the Board with any questions you might have. Nicole Robinson is the CPE Administrator and her contact information is at the end of this newsletter.

CALCULATIONS OF HOURS OF CREDIT CHART

Qualifying CPE Program	Minimum initial credit that must be earned	After first credit has been earned, credit may be earned in these increments
Group	One (50 minutes)	One-fifth or one-half
Blended learning	One (50 minutes)	One-fifth or one-half
Self-study	One-half (25 minutes)	One-fifth or one-half
Nano-learning	One-fifth (10 minutes)	Not applicable (single nano-learning program is one-fifth credit)





COVID-19's Effect on CPE

The Board sent out the following e-mail regarding beneficial CPE delivery methods Rule changes in light of course cancellations due to COVID-19. If you find that after searching for available online options for CPE you are still unable to complete your CPE by September 30, 2020, you may submit an e-mail request for a CPE extension to Nicole Robinson. Any individuals who request a CPE extension must use the paper registration form when submitting their 2020-2021 Registration Form and will not be able to use the online process with credit card option. Please be sure to exhaust all other CPE options available to you before submitting a CPE extension request.

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 review the summary of CPE Rule changes as you plan out the remainder of your CPE courses for this fiscal year.



FOCUS ON ENFORCEMENT

The Alabama State Board of Public Accountancy is committed to protecting the public, and this protection of the public requires an active focus on enforcement. One major step the Board has taken in the area of enforcement is the hiring of an Enforcement Coordinator. On October 1, 2019, Teresa Taylor moved into this position. If Teresa's name sounds familiar, it is because she has been serving the Board since 2004 as the Executive Assistant. Teresa's skilled attention to detail and heart for making sure the Board office ran well made her the perfect candidate for the job. Teresa works side by side with Executive Director Boyd Busby to make sure no rock is unturned when it comes to protecting the public of Alabama.



Teresa Taylor

Some of the activities the Board staff have implemented include the following:

- Researching CPAs with an inactive or retired status that continue to practice public accountancy,
- Inquiries made to a non-Alabama CPA about their status on applying or completing reciprocal license. This would include out of state CPAs whose principle place of employment is in Alabama who are required to hold an Alabama CPA license,
- Inquiries made to firms that have multiple open businesses with the Secretary of State (The Board allows a CPA to own and operate only one CPA firm),
- New CPAs that have not registered within 6 months of being licensed, and
- CPAs that registered as having an active PTIN, that work on their own, but have not registered as a firm (The Board considers this practicing).



**A SPECIAL THANK YOU TO THE UNIVERSITY OF ALABAMA
AND TROY UNIVERSITY FOR HOSTING THE BOARD'S
NOVEMBER 2019 AND JANUARY 2020 BOARD MEETINGS.**



Members of the Alabama State Board of Public Accountancy attend the board meeting at the University of Alabama.



Members of the Alabama State Board of Public Accountancy attend the board meeting at Troy University.



Members of the Alabama State Board of Public Accountancy with Troy Chancellor Dr. Jack Hawkins.

UPCOMING BOARD MEETING DATES

July 17, 2020

Board Office in Montgomery, AL

September 16, 2020

Auburn University in Auburn, AL

NOTE: Board meetings are open to the public. Applicants, candidates, and licensees are encouraged to attend.

SOCIAL MEDIA

The ASBPA is now on Facebook and Twitter! Follow us for the latest news and updates!



IMPORTANT INFORMATION!

The following information must be reported to the Board within 30 days of a change. Not reporting such information has led to missed communication and even revocation of CPAs and PAs. It is the CPA's responsibility to notify the Board of:

1. Change of address
2. Change of employer
3. Change of Resident Manager
4. Firm Opening or Closing





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Wesley Reid
Special Projects

