

State of New Hampshire
OFFICE OF PROFESSIONAL LICENSURE AND CERTIFICATION
DIVISION OF TECHNICAL PROFESSIONS
Board of Accountancy
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STANDING ORDER

WAIVER OF REQUIREMENT TO PASS ALL EXAMINATIONS IN 18 MONTHS

Pursuant to NH RSA 309-B: 5, V and Ac 303.02 (a) and (b), applicants seeking licensure as a Certified Public Accountant (“CPA”) are required to pass all sections of the Uniform Certified Public Accountant Examination, administered by the National Association of State Boards of Accountancy (“NASBA”), within 18 months of the examination at which the first section was passed.

Effective March 13, 2020, the Governor of the State of New Hampshire declared a State of Emergency and issued Executive Order 2020-4, as extended by Executive Orders 2020-05, 2020-08, 2020-09, 2020-10, and 2020-14, due to the worldwide COVID-19 pandemic. Subsequent to the declaration of a State of Emergency, the Governor issued a Stay at Home order transitioned to a Safer at Home Advisory per Emergency Order 52 to all non-essential employees and residents of the State of New Hampshire. The public health pandemic affecting New Hampshire and the world has caused applicants for licensure in many professions to seek extensions of testing requirements as a direct result of circumstances beyond the applicant’s control.

By the powers vested in the Board of Accountancy (“Board”) pursuant to NH RSA 309-B: 5, VII and Ac 303.02 (c)(d) and (e), the Board may waive the testing requirements set forth in NH RSA 309-B: 5, V , and Ac 303.02 (a) and (b) by petition of the applicant

and upon a showing by the applicant, by reason of circumstances beyond the applicant's control, the applicant was unable to meet such requirement(s).

By Motion and Approval of the Board:

- The Board recognizes COVID-19 and the corresponding declared National State of Emergency and declared New Hampshire State of Emergency constitute circumstances beyond an individual's control.
- The Board hereby authorizes an extension of the 18 month time frame to complete the examination. The Board has authorized an extension of 290 days for each section of the examination passed prior to March 17, 2020.
- The Board hereby authorizes the Business Administrator for the Board of Accountancy, or the Division Director of the Technical Professions for the Office of Professional Licensure and Certification to act in accordance with this Standing Order until such time the order terminates or expires.

This Standing Order shall expire December 31, 2020.

Date: July 20, 2020

By Order of the Board;



Thomas W. Musgrave, CPA
Board Chairman