



GUAM

board of accountancy

April 24, 2014

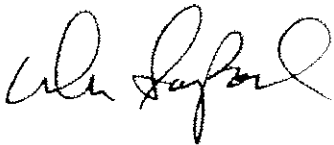
Honorable Eddie B. Calvo
Governor of Guam
Executive Chambers
POB 2950
Hagatña, GU 96932

Dear Governor Calvo:

In compliance with Public Law 31-233, Chapter 8, Title 5GCA, Section 38, §8113.1, attached is an electronic copy of minutes, agenda and other attachments to our Board meeting held on April 17, 2014.

Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Sincerely,



Dave N. Sanford
Executive Director

Attachment: Electronic copy of April 17, 2014 Meeting

cc: Honorable Judith T. Won Pat
Speaker, 32nd Guam Legislature

1552

32-14-1552
Date: 4-24-14
Time: 9:41 am
Received: [Signature]

2014 APR 24 AM 10:32
[Signature]

GUAM BOARD OF ACCOUNTANCY
335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

Board Meeting – April 17, 2014

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GUAM BOARD OF ACCOUNTANCY
335 S. Marine Corps Drive, Suite 101, Tamuning, GU 96913

MINUTES OF MEETING

March 20, 2014

I. CALL TO ORDER:

The meeting was called to order at 4:11 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

Members Present: John Onedera, Chairman
Francis Quinto Baba, Secretary-Treasurer
Dafne Shimizu, Asst. Secretary-Treasurer
Jennie Chiu, Member

Excused Absence: Todd Smith, Vice Chairman
John P. Camacho, Ex-Officio Member
David Highsmith, Asst. Attorney General, Legal Counsel

Also Present: Dave Sanford, Executive Director
Michele B. Santos, Asst. Executive Director
Arleen Gay, Board Secretary

II. APPROVAL OF MINUTES:

Motion was made by Francis Quinto Baba and seconded by Dafne Shimizu to approve the Board minutes of January 23, 2014, as presented, with the addition to Section III under Old Business, Item C: The Board members previously agreed to approve the request made by the University of Guam to amend the original reimbursement requirement. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. Draft Bill for Law Changes Update: The members reviewed the final draft bill. The Executive Director explained that he took the 2003 law and compiled it with the 2006 law changes, along with the UAA exposure drafts for the revised definitions and incorporated them all into this final draft. He said that the rules will accommodate the updated law and will match with the updated law. The rules will support all of the changes in the law. Changes included in the draft are adoption of the 150 hour education requirement with a 5 year grace period (150 hours to get a license, not to sit); ability to sit up to 18 months before you actually obtain your degree; and revised definitions,

specifically the definition of 'attest'. It was agreed that all members would take more time to review the proposed changes and to let the Executive Director know of any questions or changes.

B. Endowment Update: Discussion was had on the revised Endowment Agreement. The Executive Director went over the changes with the members. He said the UOG Endowment Fund's Finance Committee had agreed to a flat 2% maximum fee. The costs and expenses charged against the Fund shall be a maximum of 2.0% of the Fund's three year average balance determined annually as of the end of the fiscal year. Also he made a change in Section 2 under Purpose that said to the effect that since the Board of Accountancy is the Advising Agency, we essentially put the money in, we advise what we want and how we want them to conduct the activities such as visiting professors, and we receive the money to pay for said use. He said he created a Standing Committee and would get advice of Legal Counsel on how to word the language that would leave the membership open and have continuity in the membership.

The Executive Director told the members that he had already spoken to Senator Ben Pangelinan regarding the proposed Endowment plan and the Senator said the money would have to be appropriated, but did not think it would be an issue.

C. Amendment to GBOA/UOG MOU: The members reviewed the amendment to the UOG MOU and had no problems with it. It was agreed that the Executive Director would forward the draft agreement on to the UOG staff for their review and approval.

IV. NEW BUSINESS:

A. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Francis Quinto Baba and seconded by Dafne Shimizu to approve the CPA Exam Applications for the months of January and February, 2014, as presented. There being no further discussion or objections, the motion carried.
- **NTS Extension Request:** The Board unanimously approved the request from candidate Khaled Ibrahim to extend his NTS for two more months due to visa problems. His NTS expires on February 14, 2014 and with his relocating and trying to take the test in another location, along with political unrest in the UAE, he experienced problems with his Visa and needed more time to get his documents in order. Because he had submitted documentation and the belief that his was a legitimate request, Dafne Shimizu made motion and was seconded by Jennie Chiu, to extend his NTS until the end of May. There being no further discussion or objections, the motion carried.
- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the Applications for Initial Certification and License to Practice, as recommended, with

corrections to two applicants, Item no. 21 – Yi-Jung Lo and Item 22 – Yuko Muto. Listing indicated 'Active Non Attest' where it should have indicated 'Inactive Non Attest' on both applicants.

- **Grades – October/November Window 2013:** Motion was made by Francis Quinto Baba and seconded by Jennie Chiu to approve the grades for the October/November 2013 Window. There being no further discussion or objections, the motion carried. Please note for the record, an amendment to this listing of grades was made to delete the highlighted item on page 37 which indicated candidate Tsai, Chia-Ying had passed the Reg portion of the exam. NASBA records indicate that while the applicant did show up and sit for the exam, there was a technical problem with the computer which caused the exam to terminate with approximately an hour and a half left into the exam. The applicant was given a refund and allowed to test at another time. This is an exception, thus the amendment/deletion of said candidate from the approved listing.

B. BOG Request/Approval to Include Board Member on Signature Card: Motion was made by Dafne Shimizu and seconded by Francis Quinto Baba to add member Jennie Chiu's name as signatory on the Bank of Guam account and to be made retroactive to the initial opening of the account. There being no further discussion or objections, the motion carried.

C. Request for CPE Extension to December 31, 2014 (John Halloran): Discussion was had on John Halloran's request to extend his CPE 120 hour-requirement until the end of December due to the hardship of obtaining the 120 credit hours required, along with all the other requirements he is having to accomplish in order to attain his reinstatement as a CPA. The Board members agreed to Mr. Halloran's extension request.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **Candidate Concerns 13Q4:** The Executive Directors reviewed the Candidate Concerns Report for 13Q4 which indicated concerns such as plug-in release in the fourth quarter of last year to include a remedy for the slow load times in the simulations and adding a comma to the calculator; updating of their tutorial, revamping the candidate bulletin into an interactive document for easier use and extension of the fall testing window globally due to a late Thanksgiving Holiday. Mention was made of the impending typhoon coming to Guam which did not occur and did delay the opening of the Guam testing center by a couple of hours. Testing events last quarter of 2013 were at an 8.5% decrease over the previous quarter, however the trend showed a clear increase for the year. Complaints were still down around 500. Also included was a listing of all accommodations and considerations available to those who are handicapped.
- **BOE Meeting Highlights:** The Executive Director went over the highlights of the AICPA/BOE meeting in January. Among the highlights was the discussion of the flattening volume of domestic CPA candidates. He said that while the number

of accounting graduates is increasing, it is not translating to an increased number of CPA candidates, meaning a lot of people are graduating with accounting degrees but are not applying to take the exam. The Executive Director also pointed out that in the Director's Report, Michael Decker reported that they are working on developing new item types and reviewing currency items as part of the practice analysis that is going on. Overall, there were no really issues from a BOE standpoint.

- **NASBA Quarterly Communications Bundle:** The Executive Director reviewed NASBA's Quarterly Communications Bundle which included reports from various committees. Board of Directors meeting held in January in Palm Springs - highlighted topics included President Ken Bishop's discussion on the importance of NASBA legislation alerts; and the work of the Standards Study Group where they expect to develop action steps for raising the standard setting process which they will present at the Regional meeting in June.
- The October Board of Directors meeting held in Maui included highlighted reports from Chair Hansen who said at a recently attended FASB 40th birthday celebration, there was discussion of the need for sovereignty in standards setting. The need for standards with a nation's own voice and not through an international organization. IFRS adoption for the U.S. was not anticipated soon by those who spoke at the IFRS gathering. Colleen Conrad said representatives of the Association of Chartered Accountants paid a visit to the Nashville office with concerns about what titles they could use and how to become CPAs. With the chartered accountants coming to NASBA and asking how to become CPAs, the IQAB has hit a dead end with the MRA's. There will not be anymore MRAs in the near future. The report of the Global Strategies Committee stated they had adopted a paper defining the global strategy, the purpose to provide the background and recommendations to help NASBA to define an approach to the international accounting and auditing community.
- **Focus Questions Responses:** The Executive Director reviewed the executive summary of the last previous focus questions, along with a summary of written responses by jurisdictions.
- **New Focus Questions/Exposure Draft:** The Executive Director went over his responses to the focus questions which were due by April 1, 2014. He explained his responses to the members and asked that if there were any changes or additions, to please let him know. Discussion also included the exposure draft referred to in the focus questions and the Executive Director reviewed his responses with the members. More discussion was had on compilation engagements and association, with having a name associated with financial statements in reports of which one had nothing to do with. Under the item of 'What is happening in your jurisdiction' it was suggested that mention be made of the law update changes

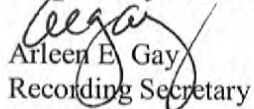
Also Discussed:

- The Executive Director presented the financial report for February 2014, telling the members that he did not see any issues and that we would meet our budget projection.
- Discussion was had on the Citizens Centric Report and the 2010, 2011, 2012 and 2013 reports prepared by a member of the Chair's staff at Ernst & Young. The Executive Director said that for the 2014 report he would give a sample to NASBA who would be able to prepare the report after he gave them the necessary data to update. The 2014 report would not be due until August of 2015.
- The Executive Director said those members wishing to attend the June Western Regional Meeting to be held in St. Louis to let him know.

VI. ADJOURNMENT:

There being no further business, motion was made by Dafne Shimizu and Francis Quinto Baba to adjourn the meeting at 6:00 p.m.. The motion carried.

Respectfully submitted:


Arleen E. Gay
Recording Secretary


Approved:

JOHN ONEDERA
Chairperson

I MINA'TRENTAI DOS NA LIHESLATURAN GUÅHAN
2014 (SECOND) REGULAR SESSION

Bill No. 303-32 (cor)

Introduced by:

V.C. Pangelinan 

AN ACT TO APPROPRIATE THE SUM OF ONE MILLION DOLLARS (\$1,000,000) FROM THE FUND BALANCE OF THE GUAM BOARD OF ACCOUNTANCY FUND TO THE UNIVERSITY OF GUAM ENDOWMENT FOUNDATION, INC. FOR THE CREATION AND IMPLEMETATION OF THE HERMINIA DIERKING AND JOHN PHILLIPS VISITING PROFESSOR AND LECTURER PROGRAM.

2014 APR - 1 AM 11:37 

1 **BE IT ENACTED BY THE PEOPLE OF GUAM:**

2 **Section 1. Legislative Findings and Intent.** *I Liheslaturan Guåhan* finds
3 that the Guam Board of Accountancy (GBOA) wishes to enter into an agreement
4 with the University of Guam Endowment Foundation, Inc. (Foundation) to
5 establish an “Agency Advised Endowment Fund Agreement” establishing a Guam
6 Accountancy Endowment Fund (Fund) for the purpose of enhancing the University
7 of Guam (UOG) School of Business Accountancy Degree Program (Program).

8 *I Liheslatura* further finds that the Fund will be administered under the
9 direction of a standing committee of the GBOA to be composed of several
10 members from the GBOA, UOG, and other accounting professionals in our
11 community.

12 *I Liheslatura* further finds that the purpose of the Fund will be used to
13 support activities that will directly enhance the quality of the Program and that the
14 GBOA continue to provide leadership, mentoring, and guidance with an outside

1 perspective in the learning experience for UOG students who are pursuing their
2 degrees in the field of accounting.

3 It is, therefore, the intent of *Lihe slatura* to appropriate a specific sum from
4 the Guam Board of Accountancy Fund to fund the program which the Foundation
5 *shall* hold and administer as agreed upon by the GBOA and the Foundation for the
6 creation of a visiting professor and lecturer program at the UOG specifically for
7 the direct enhancement of the Program.

8 **Section 2. Appropriation to the Foundation.** The sum of One Million
9 Dollars (\$1,000,000) is appropriated from the fund balance of the GBOA Fund to
10 the Foundation for the purpose of establishing an endowment fund to be known as
11 the Guam Accountancy Endowment Fund.

12 Such Fund *shall* be administered and governed as agreed upon between the
13 Foundation and the GBOA, pursuant to the Agency Advised Endowment Fund
14 Agreement whereby the Fund *shall* fund a visiting accounting professor and
15 lecturer program specific to directly enhancing the UOG School of Business
16 Accountancy Program.

17 The GBOA or a duly created standing committee of the GBOA *shall* create
18 and adopt rules and regulations for the visiting accounting professor and lecturer
19 program. The visiting accounting professor and lecturer program *shall* be called
20 the Herminia Dierking and John Phillips Visiting Professor and Lecturer Program.

21 **Section 3. Severability.** *If* any provision of this Act or its application to any
22 person or circumstance is found to be invalid or contrary to law, such invalidity
23 *shall* not affect other provisions or applications of this Act which can be given
24 effect without the invalid provisions or application, and to this end the provision of
25 this Act are severable.

AGENCY ADVISED ENDOWMENT FUND AGREEMENT

Between
the University Of Guam Endowment Foundation, Inc.
and
the Guam Board Of Accountancy (the "Agency")

THIS AGREEMENT (the "Agreement") is made and entered into as of May 1, 2014, by and between The University of Guam Endowment Foundation, Inc. (the "Foundation"), and the Guam Board of Accountancy (the "Agency").

Recitals

WHEREAS, the Agency desires to establish an agency advised endowment fund in the Foundation; and

WHEREAS, the Foundation is a Guam nonprofit corporation exempt from federal income taxes under Internal Revenue Code ("Code") §501(c)(3), a public charity described in Code §170(b)(1)(A)(vi), and accordingly an appropriate institution within which to establish such an agency advised endowment fund; and

WHEREAS, the Foundation is willing and able to hold and administer such an agency advised endowment fund, subject to the terms and conditions hereof;

General Provisions

NOW THEREFORE, the parties agree as follows:

1. GIFT AND FUND DESIGNATION. The Agency hereby transfers irrevocably to the Foundation the property (cash, publicly traded securities, or other assets) described in the attached Exhibit A to establish an agency advised endowment fund to be known as the GUAM ACCOUNTANCY ENDOWMENT FUND (the "Fund"). Subject to the right of the Foundation to reject any particular gift, from time to time the Foundation may accept additional irrevocable gifts of property from the Agency or from any other source to be added to the Fund, all subject to the provisions hereof. All gifts, bequests, and devises to this Fund shall be irrevocable once accepted by the Foundation.

2. PURPOSE. The purpose of the Fund shall be to provide support to the Agency (a single tax-exempt nonprofit quasi-governmental organization described in 22 GCA §35104) and its activities for direct enhancement of the University of Guam School of Business accountancy degree program (the "Program"), as advised by the Agency and directed by the Board of Directors of the Foundation (the "Board"). Such Agency advice shall be determined by and provided to the Board by a standing committee of the Agency, composed of the following members:

Agency: _____
Foundation: _____

AGENCY ADVISED ENDOWMENT FUND AGREEMENT

Committee Chair:

- Chairperson, Guam Board of Accountancy

Committee Members to be appointed by Committee Chair from among the following:

- additional Agency board members desiring to serve
- Senior Vice President, UOG Academic and Student Affairs
- Dean, UOG School of Business and Public Administration
- Vice President, UOG Administration and Finance
- President and/or Executive Director, Guam Society of CPAs
- President and/or Executive Director, Guam Chapter, Association of Government Accountants

Committee Liaison to Foundation:

- Executive Director, Guam Board of Accountancy

Such support shall be used to further the educational or other exempt purposes of the Agency within the meaning of Code §170(c)(1) or §170(c)(2)(B) and 22 GCA §35104 and shall be consistent with the mission and purposes of the Foundation.

3. DISTRIBUTIONS. The ordinary income, capital appreciation (realized and unrealized), and principal (both historic dollar value and any principal contributions, accumulations, additions, or reinvestments) allocable to the Fund, net of the fees and expenses set forth in this Agreement, may be committed, granted, or expended pursuant to the distribution (or spending) policy of the Foundation, as such policy may be amended from time to time by the Foundation, solely for purposes specified in this Agreement. The Foundation's distribution (or spending) policy, as applied to endowments such as the Fund, shall be designed to take into account total return concepts of investment and spending, with the goal of preserving the real spending power of endowments over time while balancing the need for consistent spending to support the educational and similar exempt purposes of such endowments.

If any gift to the Foundation for the Fund is accepted subject to conditions or restrictions as to the use of the gift or income therefrom, such conditions and restrictions will be honored, subject, however, to the authority of the Board to vary the terms of any gift if continued adherence to any condition or restriction is in the judgment of the Board unnecessary, incapable of fulfillment, or inconsistent with the educational purposes of the Foundation. No distribution shall be made from the Fund that may in the judgment of the Foundation jeopardize or be inconsistent with the Foundation's Code §501(c)(3) status or result in the imposition of any excise tax, penalty, or other tax, fine, or assessment under the Code. In the event the Foundation loses its status under Code §501(c)(3), this Agreement shall terminate.

4. RECOMMENDATIONS FOR DISTRIBUTIONS. Subject to the Foundation's principles and procedures for advised funds, the commitments, grants, or

Agency: _____

Foundation: _____

AGENCY ADVISED ENDOWMENT FUND AGREEMENT

expenditures from the Fund contemplated in this Agreement shall be made to the Agency at such time or times and in such amount or amounts as may be determined by the Foundation; provided, however, that the Agency may from time to time submit to the Foundation recommendations regarding specific purposes or amounts for distributions to the Agency. All recommendations from the Agency shall be advisory, and the Foundation may accept or reject them, applying reasonable standards and guidelines with regard thereto.

5. ADMINISTRATIVE PROVISIONS. Notwithstanding anything herein to the contrary, the Foundation shall hold and administer the Fund, and all contributions and assets allocable to the Fund, subject to the provisions of applicable law and the Foundation's Articles of Incorporation and Bylaws, as amended from time to time. The Board shall oversee distributions from the Fund and shall have all powers of modification and removal specified in United States Treasury Regulation §1.170A-9(e)(1)(v)(B).

The Board agrees to provide the Agency a copy of any annual examination of the finances of the Foundation as reported by independent certified public accountants.

This Agreement constitutes the entire agreement of the parties and any future modification hereof must be in writing. This Agreement and all related proceedings shall be governed by and interpreted under the laws of the Territory of Guam. Any action with respect to this Agreement shall be brought in the Superior Court of Guam.

6. CONDITIONS FOR ACCEPTANCE OF GIFTS. The Agency agrees and acknowledges that the establishment of the Fund is made in recognition of, and subject at all times to, applicable law and the terms and conditions of the Articles of Incorporation and Bylaws of the Foundation, as amended from time to time, including, but not by way of limitation, provisions for:

- a. Presumption of Donors' intent;
- b. Variance from Donors' direction; and
- c. Amendments.

7. CONTINUITY OF THE FUND. The Fund shall continue so long as assets are available in the Fund and the purposes of the Fund can be served by its continuation. If the Fund is terminated, the Foundation shall use any remaining assets in the Fund exclusively for educational purposes that:

- a. are within the scope of the educational and other exempt purposes of the Foundation; and
- b. most nearly approximate, in the good faith opinion of the Board, the original purpose of the Fund.

Page 3 of 6

Agency: _____
Foundation: _____

AGENCY ADVISED ENDOWMENT FUND AGREEMENT

8. NOT A SEPARATE TRUST. The Fund shall be a component part of the Foundation. All money and property in the Fund shall be held as general assets of the Foundation and not segregated as trust property of a separate trust.

9. ACCOUNTING. The receipts and disbursements of the Fund shall be accounted for separately and apart from those of other gifts to the Foundation.

10. INVESTMENT OF FUND ASSETS. The Foundation shall have all powers necessary, or in its judgment desirable, to carry out the purposes of the Fund including, but not limited to, the power to retain, invest, and reinvest the assets of the Fund and the power to commingle the assets of the Fund for investment purposes with those of other funds or the Foundation's general assets.

11. COSTS OF THE FUND. It is understood and agreed that the Fund shall share a pro rata portion of the total investment and administrative costs and expenses of the Foundation. Those costs and expenses charged against the Fund shall be a maximum of two percent (2.0%) of the Fund's three year average balance determined annually as of the end of the Foundation's fiscal year. Any costs and expenses incurred by the Foundation in accepting, transferring, or managing property donated to the Foundation for the Fund, including without limitation the Foundation's costs and expenses (including reasonable attorneys fees) of any claim or proceeding with respect to the Fund in which the Foundation is prevailing party, also shall be paid from the Fund.

Execution

IN WITNESS WHEREOF, the Agency and the Foundation, by duly authorized officers, have executed this Agreement as of the day and year first above written.

FOUNDATION:

**GOVERNMENT OF GUAM
Guam Board of Accountancy
(Agency):**

JESSE A. LEON GUERRERO
Chairman
University Of Guam Endowment Foundation, Inc.
Date: _____

JOHN R. ONEDERA, CPA
Chairman
Guam Board of Accountancy
Date: _____

Agency: _____
Foundation: _____

AGENCY ADVISED ENDOWMENT FUND AGREEMENT

CERTIFIED FUNDS AVAILABLE:

JOHN R. ONEDERA, CPA
Certifying Officer
Date: _____

DOCUMENT NO.: _____
CONTRACT NO.: _____

VENDOR NO.: _____
AMOUNT: \$1,000,000.00

APPROVED as to LEGALITY and FORM:

APPROVED:

LEONARDO M. RAPADAS
ATTORNEY GENERAL OF GUAM

EDDIE BAZA CALVO
GOVERNOR OF GUAM

Date: _____

Date: _____

Agency: _____
Foundation: _____

AGENCY ADVISED ENDOWMENT FUND AGREEMENT

EXHIBIT A

LIST OF INITIAL DONATIONS TO FUND

Cash:

Guam Board of Accountancy (the Agency) to be deposited with the Foundation on or before May 1, 2014	\$ 1,000,000.00
--	-----------------

Agency: _____
Foundation: _____

AMENDMENT #1 TO
MEMORANDUM OF UNDERSTANDING
BETWEEN
GUAM BOARD OF ACCOUNTANCY
AND
UNIVERSITY OF GUAM

This AMENDMENT #1 made this ____ day of _____, 2014, by and between the UNIVERSITY OF GUAM, a public corporation established pursuant to Public Law 19-40, for and on behalf of the School of Business and Public Administration, University of Guam, hereinafter referred to as "University" and the Guam Board of Accountancy established under Public Law 27-58 (the Guam Accountancy Act of 2003), hereinafter referred to as the "Board".

WITNESSETH THAT:

WHEREAS, the University and Board signed a Memorandum Of Understanding dated January 9, 2012, (MOU) to exchange and to share certain resources with the objectives of establishing and maintaining the Becker U.S. CPA Professional Development Series, hereinafter referred to as the "Becker" accounting courses, curricula, program or materials, as part of the curriculum at the University; and

WHEREAS, the University has altered the Becker accounting courses offering timeline and desires now to amend the reimbursement terms of such MOU to match such altered timeline, for the benefit of the Guam residents participating in the Becker accounting courses;

NOW, THEREFORE, in consideration of the mutual covenants and agreements herein contained, the parties hereto agree to amend the MOU terms, as follows:

The University Shall:

3. Submit to the Board a list of approved students that have completed any of the three individually offered Becker-based graduate Accounting courses and are eligible for reimbursement of their course materials costs per the Board's scholarship reimbursement terms stated below.

Guam Board of Accountancy Shall:

3. Directly reimburse those students reported to the Board by the University on its list of approved students eligible for the Board's scholarship reimbursement program; such reimbursement for each eligible student for the completion of any one of the three individually offered Becker accounting courses is limited to a maximum of one-third (1/3) of fifty percent (50%) of the Becker course materials' then current retail price based upon receipts for such expenditures; all reimbursements will be paid by check upon approval of the Board's chairman and executive director, or such other Board member as the Board may from time to time designate.

4. To be eligible for the Board's scholarship reimbursement program, in addition to any of the University's academic or other such requirements, an approved student must be a resident of Guam and must have passed any one of the three Becker-based graduate Accounting courses with a minimum grade point of 3.0. The University shall verify, approve and report such eligibility to the Board based upon the University's records for each reported student, such records to be held available for review by the Board or the Board's designee prior to release of any reimbursement payments.

IN WITNESS WHEREOF, the parties hereto have executed this amendment #1 the day and year first above written.

UNIVERSITY OF GUAM:

GUAM BOARD OF ACCOUNTANCY:

Annette Taijeron Santos, D.B.A.
Interim Dean, SBPA

David N. Sanford, Executive Director

Date: _____

Date: _____

Dr. Robert A. Underwood, President
University of Guam
Date: _____

John E. Onedera, Chairman
Guam Board of Accountancy
Date: _____

Anita Borja Enriquez, D.B.A.
Interim Senior Vice President for
Academic & Student Affairs
University of Guam

Date: _____

Victorina M. Y. Renacia, Legal Counsel
University of Guam
Date: _____



GUAM

board of accountancy

A Report to Our Citizens

Fiscal Year 2010



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Management

- Dave Sanford, Executive Director
- Michele Santos, Asst. Executive Director

Board Members

- John E. Onedera, CPA, Chairperson
- Todd S. Smith, CPA, Vice-Chair
- Jennie L. Chiu, CPA, Member
- Francis D.L. Quinto, CPA, Secretary
- Dafne M. Shimizu, CPA, Treasurer
- John Camacho, Ex Officio Member

Demographics

	Count
Male Guam Candidates	527
Female Guam Candidates	307

Degree Type	Candidate Count
Bachelor's Degree	713
Advanced Degree	128

About Us

The Guam Board of Accountancy (GBA) is an agency of the Government of Guam, located in the Pacific Island American Territory of Guam. GBA is a member of the National Association of State Boards of Accountancy (NASBA) and administers the national Certified Public Accountants examination produced by the American Institute of Certified Public Accountants (AICPA). GBA is responsible for maintaining professional standards and practices to safeguard the public interest, through certifying, licensing, and/or regulating all Certified Public Accountants practicing in the Territory of Guam.

Our Purpose and Goals

It is the policy of the Territory of Guam, through the Guam Accountancy Act of 2003, and the purpose of the GBA to promote the reliability of information that is used for guidance in financial transactions or for accounting for, or assessing, the financial status or performance of commercial, noncommercial, and governmental enterprises. GBA establishes entry-level requirements for CPAs, qualifies candidates to take the national CPA Examination, administers the national CPA Examination, issues candidates' grades and ultimately certifies candidates as possessing the requisite professional skills to effectively practice public accounting in the Territory of Guam. GBA further ensures the continued competency of all Guam licensed CPAs through Board oversight and approval of continuing professional education (CPE) sponsors and by requiring all CPA licensees practicing in Guam to meet annual CPE reporting requirements, including professional ethics education, as well as participation in tri-annual Peer Review Programs.

Licensing and the CPA Examination



Exam performance

2010			
Section	Sitting	Avg. Score	% Pass
AUD	569	62.8	25.5%
BEC	841	65.7	34.2%
FAR	603	63.3	33.7%
REG	493	62.6	31.6%

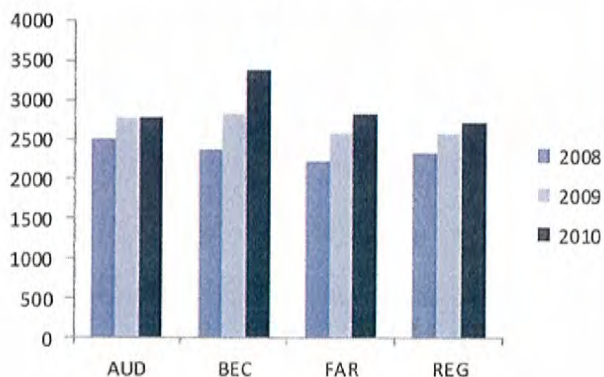
Passing score = 75%

The above examination statistics pertain specifically to Guam candidates only. The same candidate may be counted in more than one section total.

CPA Candidates Origin	2008	2009	2010
Korea	4100	4519	4591
Japan	4183	4802	5590
Other	1145	1413	1489

The above testing event totals include candidates from other jurisdictions sitting in the GCTC.

In 2010, a total of 12,421 exam sections were administered compared to 11,765 in 2009.



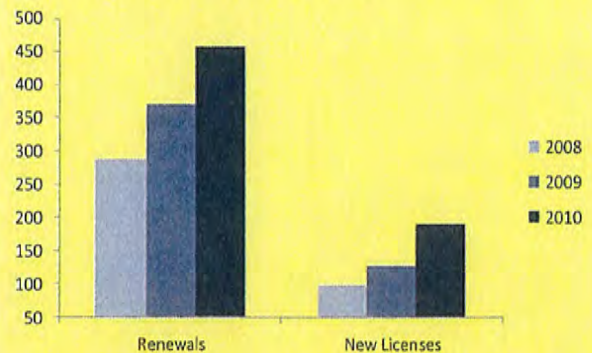
The graph above displays the number of total candidates sitting for the exam from years 2008 to 2010.

Licensing Requirements

As of April 26, 2006, the requirements for a Guam CPA certificate include:

1. A baccalaureate degree, including 24 semester hours of upper division accounting courses and 24 semester hours of upper division business courses
2. Completion of the uniform CPA exam
3. Two years of experience, only one year for applicants with 150 semester hours of education, performing auditing or accounting-related duties acceptable to the Board under the direct supervision of and verified by an actively licensed CPA.

Licenses Summary



In 2010, 191 new individual licenses were issued and 459 were renewed.

Did you know?

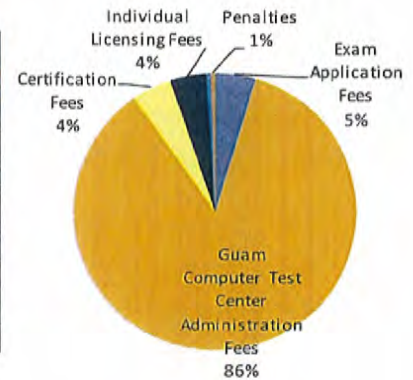
- Paper based CPA exams were given only two times a year (May and November). The very first computer based test was held on April 5, 2004.
- The all time record for total candidates sitting for the CPA exam in Guam (2,095) was set in November 2003.
- Doris Flores Brooks was the first woman and Chamorro CPA in Guam.
- Japan was the first country to have the US CPA exam administered outside the US.

Our Finances



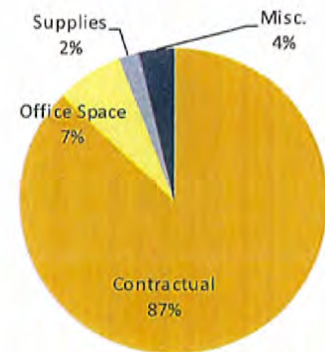
Revenues

	FY2008	FY2009	FY2010
	Actual	Actual	Actual
REVENUES SUMMARY			
Guam Computer Test Center Administration Fees	\$617,550	\$657,750	\$762,150
Exam Application Fees	20,975	28,881	40,776
Certification Fees	22,125	26,600	39,550
Individual Licensing Fees	23,405	27,435	37,050
Penalties/Miscellaneous Fees/Interest	2,179	3,759	4,605
Firm Licensing Fees	2,200	3,550	4,000
TOTAL REVENUES	\$688,434	\$747,975	\$888,131



Expenditures

	FY2008	FY2009	FY2010
	Actual	Actual	Actual
Contractual			
Administrative Services Contract	\$254,862	\$270,021	\$275,038
Others (Publications, Dues, etc.)	29,302	14,200	14,269
Copier Services	3,149	5,262	5,811
Web/Database development	5,516	935	0
Office Space	23,868	23,868	23,868
Supplies	5,025	5,892	6,889
Small Equipment	2,775	2,819	376
Miscellaneous			
Postage	1,114	8,535	10,600
Notices/Compliance Investigations/Others	425	5,173	1,348
Training	3,460	410	580
Bank Charges	0	15	30
TOTAL EXPENDITURES	\$329,496	\$337,130	\$338,809



The Guam Board of Accountancy Fund was established under PL 27-58 to administer and enforce the licensing of and the regulation of the conduct and professional work of Certified Public Accountants on Guam. The Guam Code Annotated Title 22, Subsection 35104 (d) states, "all fees and money collected by the Board under this Chapter shall be accounted for by the Board and deposited in a special fund known as the "Guam Board of Accountancy Fund". All monies in this fund are subject to legislative appropriation for GBA's use in pursuit of its authority and shall be utilized solely for administering the Guam Accountancy Act of 2003, as amended.

2010 Highlights



Outline of Events: Oct 2009 - Sept 2010

- JAN** NASBA Visit - Ken Bishop and Joe Cote
- Introduce International Exam Administration Plan.
- FEB** Reviewed Guam Computer Test Center contract with NASBA's CPAES division
- Original signed July 2003, up for renewal in July 2010.
- APR** Board adopted Educational Requirements Policy due to Maine candidates with minimal education attempting to transfer grades to Guam for licensing.
- JUN** Contract with CPAES extended from August 2010 through July 2015
- increased the Guam surcharge fee from \$100/section to \$110/section, split 50/50 with CPAES.
- JUL** AICPA released new CPA Exam Guide for Candidates.
- SEP** NASBA began new CEO search
AICPA announced IFRS would be included on the 2011 CPA exam.



We want to hear from you! Do you like this report? Do you believe it should include more information? Please contact Michele Santos at 647-0813 ext. 601, or email licensing@guamboa.org. For further information, please visit our website at www.guamboa.org



Mobility

Mobility is the ability of a licensee to gain a practice privilege outside their principle place of business, without additional licensing or fees, and for CPA firms, the ability to reduce the occurrences of obtaining a firm registration or license.

The concept of mobility allows licensed CPAs and CPA firms to more readily practice across state jurisdictions. In January 2010, Individual Mobility adoption issue was discussed when NASBA visited the island.

- CPAmobility.org is an online tool to assist CPAs in navigating practice privilege requirements for working in other states, free of charge.
- A CPA can learn whether his or her existing home state's registration is mobile and if additional notice/paperwork is required to work in the state.

Testing in Japan

The Guam Computer Test Center (GCTC) administered the very first computer-based US CPA Exam in April 2004. Since opening its doors, the GCTC has been the highest volume single testing center in the world, accounting for more than 15,200 paid CPA exam sections and seating over 3,000 Japanese candidates during 2010.

Guam Board of Accountancy

A Report to Our Citizens

Fiscal Year 2011

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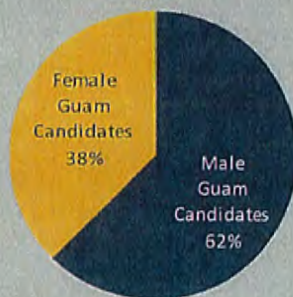
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- Michele Santos, Asst. Executive Director

Board Members

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- Todd S. Smith, CPA, Vice-Chair
- Jennie L. Chiu, CPA, Member
- Francis D.L. Quinto, CPA, Secretary
- Dafne M. Shimizu, CPA, Treasurer
- John Camacho, Ex Officio Member

Demographics



Degree Type	Candidate Count
Bachelor's Degree	500
Advanced Degree	78



About Us

The Guam Board of Accountancy (GBA) is an agency of the Government of Guam, located in the Pacific Island American Territory of Guam. GBA is a member of the National Association of State Boards of Accountancy (NASBA) and administers the national Certified Public Accountants examination produced by the American Institute of Certified Public Accountants (AICPA). GBA is responsible for maintaining professional standards and practices to safeguard the public interest, through certifying, licensing, and/or regulating all Certified Public Accountants practicing in the Territory of Guam.

Our Purpose and Goals

It is the policy of the Territory of Guam, through the Guam Accountancy Act of 2003, and the purpose of the GBA to promote the reliability of information that is used for guidance in financial transactions or for accounting for, or assessing, the financial status or performance of commercial, noncommercial, and governmental enterprises. GBA establishes entry-level requirements for CPAs, qualifies candidates to take the national CPA Examination, administers the national CPA Examination, issues candidates' grades and ultimately certifies candidates as possessing the requisite professional skills to effectively practice public accounting in the Territory of Guam. GBA further ensures the continued competency of all Guam licensed CPAs through Board oversight and approval of continuing professional education (CPE) sponsors and by requiring all CPA licensees practicing in Guam to meet annual CPE reporting requirements, including professional ethics education, as well as participation in tri-annual Peer Review Programs.

Licensing and the CPA exam

Exam performance

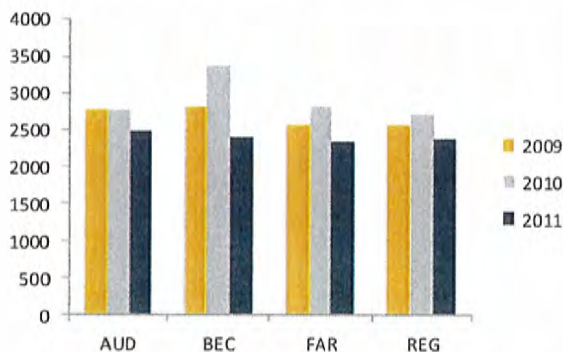
2011			
Section	Sitting	Avg. Score	% Pass
AUD	432	67.9	37.3%
BEC	317	65.2	25.9%
FAR	368	68.8	48.6%
REG	421	65.1	27.6%

Passing score = 75%

CPA Candidates Origin	2009	2010	2011
Korea	4519	4591	3907
Japan	4802	5590	4133
Other	1413	1489	1594

The above testing event totals include candidates from other jurisdictions sitting in the GCTC.

In 2011, a total of 10,667 exams were administered compared to 12,421 in 2010.



The graph above displays the number of total candidates sitting for the exam from years 2009 to 2011.



What is a CPA?

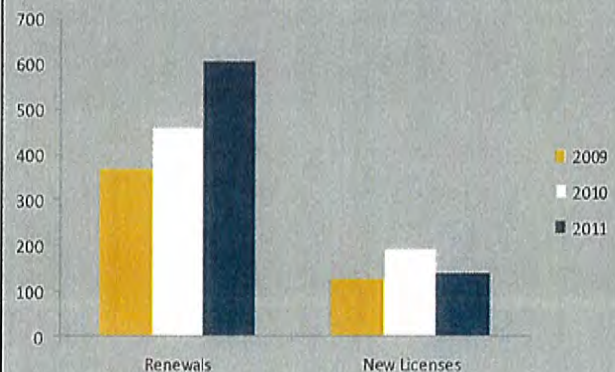
- An *Expert* in accounting, auditing, and tax matters.
- A general business advisor to entities of all types, sizes, and objectives.
- A personal financial advisor to individual clients, friends, or family.

Licensing Requirements

As of April 26, 2006, the requirements for a Guam CPA certificate include:

1. A baccalaureate degree, including 24 semester hours of upper division accounting courses and 24 semester hours of upper division business courses
2. Completion of the uniform CPA exam
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Licenses Summary



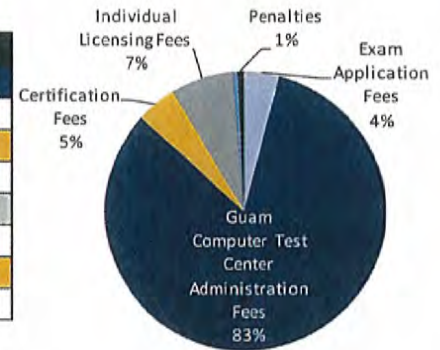
In 2011, 140 new individual licenses were issued and 609 were renewed.

Our Finances



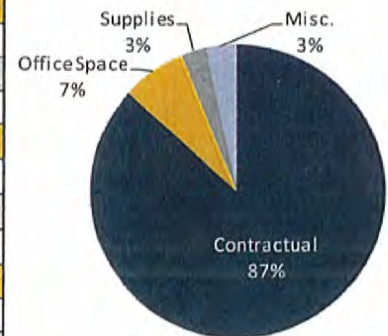
Revenues

	FY2009 Actual	FY2010 Actual	FY2011 Actual
Guam Computer Test Center Administration Fees	\$657,750	\$762,150	\$531,315
Individual Licensing Fees	27,435	37,050	48,250
Certification Fees	26,600	39,550	29,250
Exam Application Fees	28,881	40,776	26,875
Penalties/Miscellaneous Fees/Interest	3,759	4,605	5,147
Firm Licensing Fees	3,550	4,000	3,000
TOTAL REVENUES	\$747,975	\$888,131	\$643,837



Expenditures

	FY2009 Actual	FY2010 Actual	FY2011 Actual
Contractual			
Administrative Services Contract	\$270,021	\$275,038	\$270,135
Others (Publications, Dues, etc.)	14,200	14,269	15,068
Copier Services	5,262	5,811	5,874
Web/Database development	935	0	0
Office Space	23,868	23,868	23,868
Supplies	5,892	6,889	9,610
Small Equipment	2,819	376	511
Miscellaneous			
Postage	8,535	10,600	10,140
Notices/Compliance Investigations/Others	5,173	1,348	1,234
Training	410	580	0
Bank Charges	15	30	0
TOTAL EXPENDITURES	\$337,130	\$338,809	\$336,440



- Net excess of revenues over expenditures was \$307,397 in 2011, vs. \$549,322 in 2010.
- The first two windows (Aug - Nov 2011) of the international exam administration in Japan resulted in a +60% loss of the Japanese CPA candidate base sitting in the GCTC.
- In regards to Japanese candidates, 3,157 sections were administered which is down from 5,795 in 2010. Japan accounted for 38% of the candidates in 2011 vs. 48% in 2010.
- This loss of 1,100+ Japanese candidates translated into an estimated loss of \$160,000 in total GCTC revenues and \$1.2mm in Guam tourism spending.

2011 Highlights



Outline of Events

October 2010 - September 2011

DEC	NASBA Mutual Recognition Agreement (MRA) with CPA Australia expired, but the MRA with the Institute of Chartered Accountants Australia (ICAA) remains in effect.
JAN	<ul style="list-style-type: none">- Board received its GSA procurement delegation after staff completed training by GSA Chief Procurement Officer.- AICPA launched new CBT-e test with revised simulations, most significant change to the CPA exam since inception in 2004.- UOG/Becker CPA Exam Review curriculum including MOU with Board for reimbursement of students' materials costs (based on Becker 50% discount).
FEB	AICPA Peer Review Board Exposure Draft Foreign Auditors operating in USA without proper licensing. Over 100 such unlicensed audits in Texas alone.
MAR	International Testing - Registration starts May 2011, first test window is August 2011.
APR	Board approved \$25 fee increase initiative to cover credit card usage fees; public hearing held July 2011, increase effective November 2011.
SEP	Board approved SCA based amendment to administrative service contract due to changes in the DOL Wage Determination for Guam.

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- The Becker Review Course was implemented in 2011. GBOA provides scholarship reimbursement of books and materials.
- 50% up to a maximum of \$2,000.
- 9 students in UOG's Fall 2011 were awarded \$1,695 each (\$15,255 total).



- The Accountancy Licensee Database (ALD) is a central repository of licensee and firm information.
- Ideally will become the most comprehensive, current and accurate source of licensing information about individual licensed accountants and accounting firms in the U.S.
- Today, 35 boards are contributing licensee and firm information to ALD and 14 more have committed to joining.





GUAM

board of accountancy

A Report to Our Citizens

Fiscal Year 2012

About Us

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Demographics

	Count
Male Guam Candidates	420
Female Guam Candidates	255

Degree Type	Candidate Count
Bachelor's Degree	613
Advanced Degree	59



Licensing and the CPA exam

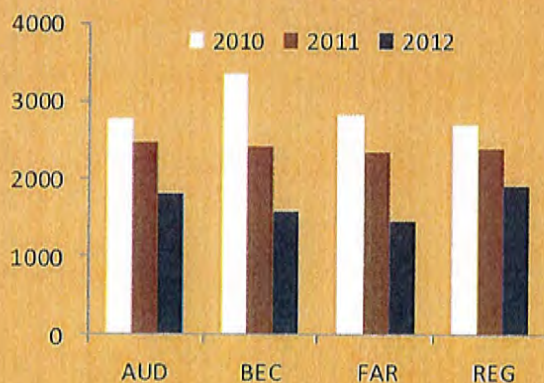
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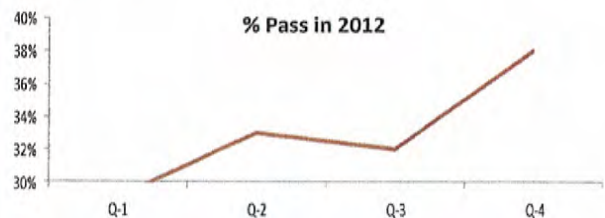
The graph above displays the total number of candidates sitting for the exam from years 2010 to 2012. The number of candidates have declined throughout the three year period for all four parts of the exam.



Exam performance

2012			
Section	Sitting	Avg. Score	% Pass
AUD	557	67.6	32.5%
BEC	541	65.9	27.5%
FAR	506	66.4	38.9%
REG	530	66.7	35.1%

Passing score = 75%

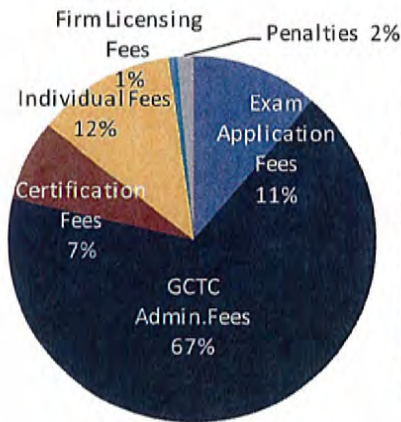


CPA Candidates Origin	2010	2011	2012
Korea	4591	3907	3243
Japan	5590	4133	1616
Other	1489	1594	1913

The above testing event totals include candidates from other jurisdictions sitting in the GCTC.

A significant decline in candidates originating from Japan occurred due to the opening of three testing centers in Japan.

Our Finances

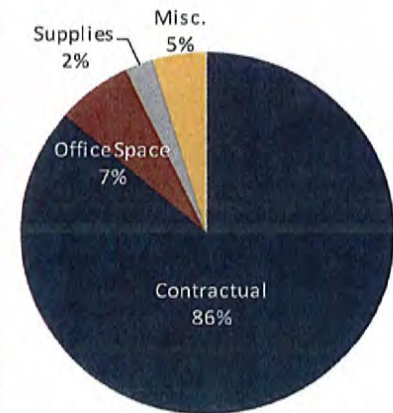


Revenues

	FY2010 Actual	FY2011 Actual	FY2012 Actual
Guam Computer Test Center Administration Fees	\$762,150	\$531,315	\$402,985
Individual Licensing Fees	37,050	48,250	72,425
Exam Application Fees	40,776	26,875	66,976
Certification Fees	39,550	29,250	42,875
Penalties/Miscellaneous Fees/Interest	4,605	5,147	8,840
Firm Licensing Fees	4,000	3,000	4,025
TOTAL REVENUES	\$888,131	\$643,837	\$598,126

Expenditures

	FY2010 Actual	FY2011 Actual	FY2012 Actual
Contractual			
Administrative Services Contract	\$275,038	\$270,135	\$272,707
Education & Testing	0	0	15,255
Others (Publications, Dues, etc.)	14,269	15,068	14,392
Copier Services	5,811	5,874	5,529
Web/Database development	0	0	0
Office Space	23,868	23,868	23,868
Supplies	6,889	9,610	8,603
Small Equipment	376	511	2,689
Miscellaneous			
Postage	10,600	10,140	12,466
Bank Charges	30	0	2,322
Notices/Compliance Investigations/Others	1,348	1,234	1,978
Training	580	0	50
TOTAL EXPENDITURES	\$338,809	\$336,440	\$359,859



- Net excess of revenues over expenditures was \$238,267 in 2012, vs. \$307,397 in 2011.
- GBOA is entirely self-sustaining and spends no taxpayer dollars.
- GBOA does not receive any funds from any US Federal Government or the Government of Guam.
- Funds are derived directly from CPA applications, examination and licensing fees, chiefly examination fees generated by the Guam Computer Testing center (GCTC).

2012 Highlights



150 hour requirement

- NASBA/AICPA has recommended UAA Changes to adopt the 150 hour requirement.
- Most states have now adopted the 150 hour requirement.

Indeed, Guam's 150 hour requirement enacted in 2003 was responsible for the 75% decline in Guam candidates from 2002 to 2006. Yet, when the 150 hour requirement was rolled back to a baccalaureate degree or equivalent in mid-2006, Guam candidates began immediately increasing. Almost universally, exam candidates decreased significantly with the 150 hour requirement, even though the number of accounting majors was increasing. Therefore, an unacceptable number of accounting graduates were not taking the exam or being licensed.

Testing in Japan

This influx of Asia-based exam candidates was responsible for an average \$5-6mm in annual Guam tourism revenues from 2004 - 2011. The first two windows (Aug - Nov 2011) of international exam administration in Japan resulted in a +60% loss of the Japanese CPA candidate base sitting in the GCTC. This loss of 1,100+ Japanese candidates translated into about \$160,000 in total GCTC revenues and \$1.2mm in Guam tourism spending.

By December 2012, this loss exceeded 2,000 Japanese candidates sitting for more than 3,800 exam sections, resulting in a direct reduction of \$330,000 in GCTC revenues and over \$2.0mm in Guam tourism receipts.



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Outline of Events: Oct 2011 - Sept 2012

- | | |
|-----|---|
| OCT | AICPA implements improved CPA exam early score reporting. |
| NOV | Updated licensee database for interface to NASBA Accountancy Library Database. |
| DEC | Pursued Guam Visa Waiver for Chinese CPA candidates at GVB's Guam/China Symposium. |
| JAN | - Credit Card acceptance implemented to enhance collection of foreign candidate payments.
- IQEX transition to using the CPA exam Regulation section effective November 2012.
- Statements on Standards for CPE Programs re: self-study requirements revisions.
- NASBA Express Score Release free service enabling candidate On-line Score retrieval adopted. |
| FEB | - NASBA Call Center (Guam) fully operational providing responses to exam candidates' questions 16 hours daily. |
| MAR | - UOG/GBA presented reimbursement checks to UOG students.
- GCTC paid events for Jan - Feb 2012 were lowest since inception in 2004. |
| APR | Board approved monthly payment to UOG for \$1mm appropriated by legislature from GBA fund. |
| JUN | - NASBA/AICPA UAA committee begins discussing changes to definitions of "independence" and "attest".
- NASBA announces launch of new International Evaluation Service as of July 1, 2012. |



GUAM

board of accountancy

A Report to Our Citizens

Fiscal Year 2013

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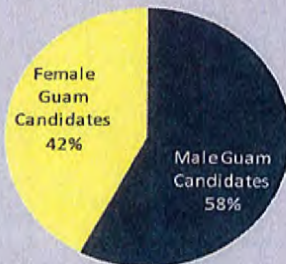
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Demographics



Degree Type	Candidate Count
Bachelor's Degree	772
Advanced Degree	42

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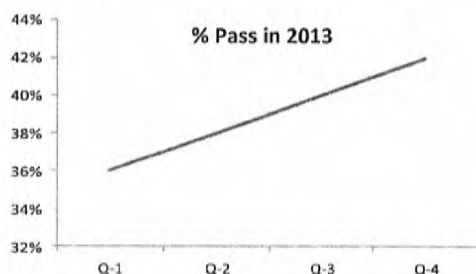
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Licensing and the CPA exam

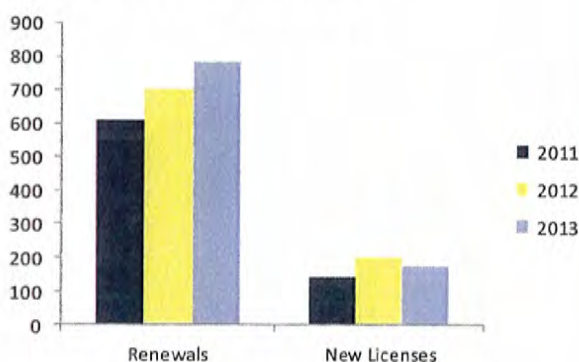
Exam performance

2013			
Section	Sitting	Avg. Score	% Pass
AUD	638	66.7	33.4%
BEC	608	69.2	39.0%
FAR	585	67.4	43.3%
REG	534	67.1	40.5%

Passing score = 75%



Licenses Summary



In 2013, 173 new individual licenses were issued and 783 were renewed.



Licensing Requirements

1. A baccalaureate degree, including 24 semester hours of upper division accounting courses and 24 semester hours of upper division business courses.
2. Completion of the uniform CPA exam.
3. Two years of experience, only one year for applicants with 150 semester hours of education, performing auditing or accounting-related duties acceptable to the Board under the direct supervision of and verified by an actively licensed CPA.

Application and Examination Fees

You must pay a non-refundable application fee with your application (found in www.guamboa.org). Fee is \$50.00, payable to Guam Board of Accountancy.

Section	Fees
AUD	\$ 195.35
BEC	\$ 176.25
FAR	\$ 195.35
REG	\$ 176.25

The above examination fees are paid to NASBA. Fees are paid after Guam sends an Authorization to Test (ATT) to NASBA and you are billed.

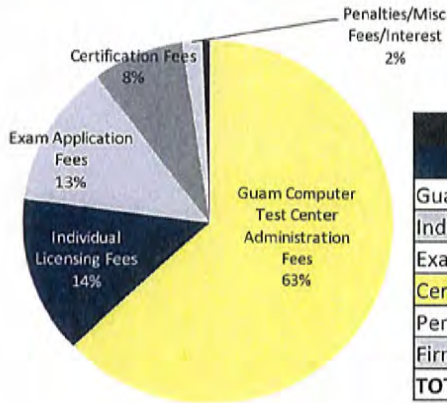
A GCTC surcharge of \$110 per test section must be paid directly to NASBA by all candidates other than Guam residents. Pay this fee at <http://www.nasba.org/nasbaweb.nsf/exam>

You may schedule examinations during the first two months of each calendar quarter, as follows:

Testing Months	No Testing
JAN - FEB	MAR
APR - MAY	JUN
JUL - AUG	SEP
OCT - NOV	DEC



Our Finances

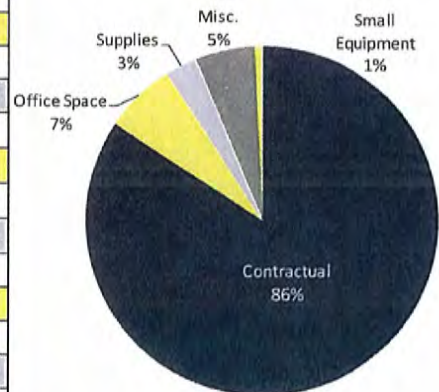


Revenues

	FY2011 Actual	FY2012 Actual	FY2013 Actual
Guam Computer Test Center Administration Fees	\$531,315	\$402,985	\$391,490
Individual Licensing Fees	48,250	72,425	87,100
Exam Application Fees	26,875	66,976	79,050
Certification Fees	29,250	42,875	49,200
Penalties/Miscellaneous Fees/Interest	5,147	8,840	10,590
Firm Licensing Fees	3,000	4,025	3,800
TOTAL REVENUES	\$643,837	\$598,126	\$621,230

Expenditures

	FY2011 Actual	FY2012 Actual	FY2013 Actual
Contractual			
Administrative Services Contract	\$270,135	\$272,707	\$274,867
Others (Publications, Dues, etc.)	15,068	14,392	22,100
Copier Services	5,874	5,529	5,920
Web/Database development	0	0	375
Education & Testing	0	15,255	0
Office Space	23,868	23,868	23,868
Supplies	9,610	8,603	10,174
Small Equipment	511	2,689	2,907
Miscellaneous			
Postage	10,140	12,466	11,990
Bank Charges	0	2,322	4,784
Notices/Compliance Investigations/Others	1,234	1,978	2,691
Training	0	50	50
TOTAL EXPENDITURES	\$336,440	\$359,859	\$359,726



- Net excess of revenues over expenditures was \$261,504 in 2013, vs. \$238,267 in 2012.
- GBOA is entirely self-sustaining and spends no taxpayer dollars.
- GBOA does not receive any funds from any US Federal Government or the Government of Guam.
- Funds are derived directly from CPA applications, examination and licensing fees, chiefly examination fees generated by the Guam Computer Testing center (GCTC).



2013 Highlights

Outline of Events: Oct 2012 - Sept 2013

- DEC** - NASBA/AICPA/PROMETRIC announce international testing expanded to all exam windows.
- Board approves rules change to 25 GAR 2105 (a) (1) submitting list of licensees to Guam DRT.
- FEB** - Per Guam, "AAA" the rule change for 25 GAR 2105(a)(1) is effective May 1, 2013; thus only a list of licensees will be sent to Guam DRT, and the GBA Chair's singular signature will appear on licenses.
- Board discusses draft law changes concerning individual mobility and 150 hour education requirement; circulates draft to GSCPA members.
- MAR** - AICPA ARSC declares "compilation" is not an assurance service.
- GUAM joins NASBA Accountancy Licensee Database and CPAVerify with first licensee data Submission.
- APR** - Board explores establishing accountancy focused "agency advised endowment" through the UOG Endowment Fund, restricts GBA fund balance for contribution
- JUL** GBA website replaces licensee pdf listings with interactive CPAVerify link for searching licensed CPAs nationwide.
- AUG** - Guam Computer Test Center wins award from Prometric secret shopper program.
- NASBA/AICPA extend international exam delivery contract through 2024.
- SEP** - Board meets with Japanese exam prep school to discuss 150 hour education requirement, 24/24 respective accounting/business educational credit hours requirement, and candidates sitting for the exam before completing all education requirements, with completion required within 18 months of first sitting.



- The Accountancy Licensee Database (ALD) is a central repository of licensee and firm information.
- Ideally will become the most comprehensive, current and accurate source of licensing information about individual licensed accountants and accounting firms in the U.S.
- Today, 35 boards are contributing licensee and firm information to ALD and 14 more have committed to joining.
- Guam submitted its first licensee data in March.

150 hour requirement

Given that, as of January 2013, only a handful of jurisdictions do not require 150 hours of education for licensure. Guam must now look to doing so to remain "substantially equivalent", thus affording our Guam licensed CPAs the opportunity to freely move between jurisdictions. Even so, the educational requirement to sit for the exam will remain a baccalaureate degree or equivalent, with only licensure requiring 150 hours.



We want to hear from you! Do you like this report? Do you believe it should include more information? Please contact Michele Santos at 647-0813 ext. 601, or email licensing@guamboa.org. For further information, please visit our website at www.guamboa.org

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU14045627	3/3/2014	x	x	x	x	Chen	Yao-Jui	Taiwan
2	GU14035577	3/3/2014		x			Hassanein	Ahmed	Egypt
3	GU12124957	3/3/2014		x		x	Hirako	Shun	Japan
4	GU11094408	3/3/2014		x			Hsu	Jui-Lin	Taiwan
5	GU13085273	3/3/2014	x		x	x	Itami	Satoru	Japan
6	GU03111879	3/3/2014	x	x		x	Kim	Nayeon	Korea
7	GU12084796	3/3/2014		x		x	Matsuzawa	Akiko	Japan
8	GU14035575	3/3/2014	x		x	x	Morinaka	Taisei	Japan
9	GU14035572	3/3/2014			x		Nadar	Kumaravel	Qatar
10	GU12014537	3/3/2014	x				Okajima	Nobuaki	Japan
11	GU12114899	3/3/2014	x				Oyama	Kentaro	Japan
12	GU14035576	3/3/2014				x	Ramanujan	Dhivya	U.A.E.
13	GU14035574	3/3/2014			x	x	Sato	Masatoshi	Japan
14	GU14035573	3/3/2014	x	x	x	x	Sio	Hao I	Macau
15	GU13015011	3/3/2014	x		x		Watanabe	Ryoichi	Japan
16	GU12034600	3/3/2014	x			x	Yamashita	Hideyuki	Japan
17	GU13035093	3/3/2014			x		Yoshida	Sora	Japan
18	GU14035579	3/4/2014		x	x		Mizumoto	Minako	Japan
19	GU14035578	3/4/2014	x		x		Okuma	Shinichi	Japan
20	Initial	3/5/2014			x		Bilal	Mohammad	U.A.E.
21	GU14035583	3/5/2014	x	x	x	x	Chen	Hsuan-Hui	Taiwan
22	GU13085290	3/5/2014	x				Hanna	Shenouda	Kuwait
23	GU14035582	3/5/2014	x	x	x	x	Kajjura	Kazuhito	Japan
24	GU13035068	3/5/2014		x			Kikuchi	Noriko	Japan
25	GU14035581	3/5/2014	x	x	x	x	Lee	Po-Chung	Taiwan
26	GU13125475	3/5/2014		x		x	Lin	Ting-An	Taiwan
27	GU13085255	3/5/2014	x			x	Ogawa	Hirofumi	Japan
28	GU12024586	3/5/2014	x				Sato	Nami	Japan
29	GU14035584	3/5/2014			x		Suzuki	Hironori	Japan
30	GU11094387	3/5/2014		x	x		Yanaga	Eri	Japan
31	GU13014987	3/6/2014	x				Akutsu	Manabu	Japan
32	GU13085269	3/6/2014	x	x	x	x	Honda	Tomomi	Japan
33	GU14035586	3/6/2014	x		x		Kasahara	Hiroo	CA
34	GU12024561	3/6/2014			x		Kihara	Makoto	Japan
35	GU11104432	3/6/2014	x				Oizumi	Koshi	Japan
36	GU12114905	3/6/2014			x		Saito	Kengo	Japan
37	GU12054679	3/6/2014	x		x		Sakata	Yoko	Japan
38	GU14035585	3/6/2014	x		x		Wu	Tsui-Lan	Taiwan
39	GU130250820	3/7/2014	x		x	x	Amano	Shiho	Japan
40	GU13014990	3/7/2014		x			Huang	Wei-Chen	Taiwan
41	GU13035051	3/7/2014	x	x			Kato	Hiroyasu	Japan
42	GU13065178	3/7/2014	x	x	x	x	Katsube	Kazushi	Japan
43	GU12054706	3/7/2014	x				Kuniyoshi	Takayuki	Japan
44	GU13055157	3/7/2014	x				Lin	Chun-Hung	Taiwan
45	GU11084363	3/7/2014			x		Sakurai	Hiroki	Japan
46	GU14035587	3/7/2014	x				Smith	Tyler-Charles	HI
47	GU13045132	3/7/2014			x		Zhou	Mengjia	China
48	Initial	3/10/2014		x			Al-Sulaimani	Ammar	U.A.E.
49	GU10124211	3/10/2014	x				Chiu	Eileen	GU
50	GU13075212	3/10/2014		x	x		D'Souza	Priyanka	U.A.E.
51	GU13065190	3/10/2014				x	Duco	Moreyna	GU
52	GU13035101	3/10/2014	x			x	Hsieh	Ren-Jey	Taiwan
53	GU14035597	3/10/2014	x	x	x	x	Li	Yuanyuan	MD
54	Initial	3/10/2014	x	x	x	x	Liu	Shih-Hua	Taiwan
55	GU14035596	3/10/2014	x		x		Lo	Yi-Hua	Taiwan
56	GU13095310	3/10/2014		x		x	Lu	Tai-Yun	Taiwan
57	GU12014533	3/10/2014	x		x		Ogden	Ronalisa	FL
58	GU13095321	3/10/2014		x			Shalaby	Wesam	Saudia Arabia
59	GU14035588	3/10/2014	x		x		Tan	Shanying	Japan
60	GU14035595	3/10/2014	x		x		Wu	Meng-Huan	Taiwan
61	GU12084803	3/11/2014	x			x	Chou	Tzu-Yun	Taiwan
62	GU14035589	3/11/2014		x	x		Hamad	Mohamed	Saudia Arabia
63	GU13025019	3/11/2014				x	Konda	Toshihito	Japan
64	GU13105372	3/11/2014	x				Lee	Han-Yu	China
65	Initial	3/11/2014	x	x			Ni	Pei-Shan	Taiwan
66	GU13085288	3/11/2014		x		x	Nishizaki	Takuya	Japan
67	GU13065188	3/11/2014		x		x	Pelayo	Ismael	GU

68	GU08083188	3/11/2014		x		x	Pulido	Abigail	GU
69	Initial	3/11/2014	x	x	x	x	Sun	Wen-Chia	Taiwan
70	GU13115425	3/11/2014	x				Valondo	Marites	GU
71	GU11104434	3/11/2014	x	x	x	x	Zhang	Linli	China
72	Initial	3/11/2014	x	x	x	x	Zhang	Yu	NJ
73	GU13045110	3/12/2014		x			Chin	Yu-Hsi	Taiwan
74	GU12124948	3/12/2014	x	x			Hayama	Yosuke	Japan
75	Initial	3/12/2014	x			x	Hsieh	Hsuan	TX
76	GU12124977	3/12/2014				x	Huang	Yuan	IL
77	Initial	3/12/2014	x	x	x	x	Hwang	I-Chin	Taiwan
78	GU11114460	3/12/2014	x				Inoue	Seiji	Japan
79	GU13045139	3/12/2014	x			x	Ito	Sakura	Japan
80	GU12044647	3/12/2014		x			Kotani	Jun	Japan
81	GU12124954	3/12/2014		x	x		Liu	Yi-Hsuan	Taiwan
82	GU12084806	3/12/2014			x		Lo	Sung Man	Hong Kong
83	GU12124963	3/12/2014			x	x	Ma	Xing Yu	IL
84	GU14035590	3/12/2014			x		Mu	Kai-Min	CA
85	GU12024586	3/12/2014		x			Sato	Nami	Japan
86	GU14035591	3/12/2014			x		Sekiguchi	Akito	Japan
87	GU14035592	3/12/2014	x	x	x	x	Tai	Won-Jane	Taiwan
88	GU14035593	3/13/2014	x	x	x	x	Cui	Huimei	GA
89	GU12084797	3/13/2014	x	x	x	x	Hanano	Shinko	Japan
90	GU14035600	3/13/2014	x	x	x	x	Huang	Yu-Chih	IL
91	GU11104441	3/13/2014			x		Kang	Lung	Taiwan
92	GU13055162	3/13/2014	x	x			Ko	Ming-Chun	TX
93	GU14035601	3/13/2014	x	x	x	x	Wu	Huang	IL
94	GU12054682	3/13/2014				x	Yaegashi	Takako	Japan
95	GU14035594	3/13/2014	x	x	x	x	Yatsunami	Satoru	Japan
96	GU14025524	3/14/2014	x		x	x	Fukao	Sanshiro	Japan
97	GU09043342	3/14/2014				x	Kanakubo	Masaru	Japan
98	GU11094375	3/14/2014				x	Kushida	Harumi	Japan
99	GU13095349	3/14/2014	x			x	Nakao	Kojiro	Japan
100	GU10084110	3/14/2014		x		x	Sato	Hironobu	Japan
101	GU12064741	3/14/2014	x		x		Shinohara	Makoto	Japan
102	GU12034603	3/14/2014		x		x	Tseng	Yu-Hsuan	Taiwan
103	GU11084370	3/14/2014	x				Yonezawa	Akiko	CA
104	Initial	3/17/2014	x	x	x	x	Abuarjah	Mohammad	Jordan
105	GU13095315	3/17/2014	x		x		Ali	Abdirahman	Qatar
106	Initial	3/17/2014	x	x	x	x	Aquino	Jackie	Bahamas
107	GU13035090	3/17/2014	x		x		Arai	Yayoi	Japan
108	GU13115402	3/17/2014	x	x			Chen	Yu-Hsuan	TX
109	GU13065185	3/17/2014		x			Fujimura	Kazunori	Japan
110	GU13095354	3/17/2014				x	Hsiao	Hui-Yu	Taiwan
111	GU08033047	3/17/2014	x	x			Huang	Hsueh-Ling	Taiwan
112	GU14045624	3/17/2014			x		Hussein	Ahmad	U.A.E.
113	GU14025528	3/17/2014	x	x	x	x	Iwai	Eitaro	Japan
114	GU12084799	3/17/2014	x				Jeon	Paul	GU
115	GU01111114	3/17/2014	x	x			Kato	Yoshiteru	Japan
116	GU11124494	3/17/2014	x				Kawade	Yusaku	Japan
117	GU12034591	3/17/2014				x	Kuo	Wan-Chin	TX
118	GU12034607	3/17/2014				x	Murata	Shuichi	Japan
119	GU12114911	3/17/2014		x			Shimahata	Koji	Japan
120	GU13115405	3/17/2014			x		Uchida	Yuta	Japan
121	GU14035602	3/17/2014			x	x	Yoshino	Takaaki	Japan
122	Initial	3/18/2014	x	x			Cul	Jing	China
123	GU11124485	3/18/2014	x				Eguchi	Nobuo	Japan
124	GU13105373	3/18/2014			x		Hang	Guo	IL
125	GU12054706	3/18/2014		x			Kuniyoshi	Takayuki	Japan
126	Initial	3/18/2014	x		x		Lin	Hong	China
127	Initial	3/18/2014	x			x	Lin	Qu	China
128	Initial	3/18/2014	x			x	Mao	Jun	China
129	GU12084775	3/18/2014	x			x	Nakamae	Hisato	Japan
130	GU07042774	3/18/2014	x	x	x		Okada	Kaori	Japan
131	GU11034248	3/18/2014		x			Okamine	Masami	China
132	GU01051614	3/18/2014	x	x	x		Tanabe	Tsukasa	Japan
133	GU12114917	3/18/2014	x				Tani	Koichi	Japan
134	GU14035604	3/18/2014	x	x	x	x	Tsai	Tsung-Huan	Taiwan
135	GU12064712	3/18/2014		x			Ueno	Tsuyoshi	Japan
136	Initial	3/18/2014		x	x		Wang	Wen	IL

137	GU13095355	3/18/2014	x				Yamamoto	Ryoji	Japan
138	Initial	3/18/2014	x	x	x	x	Yang	Li-Hui	Taiwan
139	GU13125441	3/18/2014	x		x		Zhao	Qing	TX
140	GU13125481	3/19/2014	x	x		x	Chang	Chia-Hsuan	Taiwan
141	GU10094150	3/19/2014		x			Inoue	Shingo	Japan
142	GU03051092	3/19/2014		x	x		Kambe	Yuko	Japan
143	GU08023002	3/19/2014		x	x		Matsui	Kiyotada	Japan
144	GU12084801	3/19/2014			x		Mori	Emi	Japan
145	GU12114903	3/19/2014				x	Saida	Takeshi	Japan
146	GU10084104	3/19/2014		x	x		Sato	Daisuke	Japan
147	GU13115415	3/19/2014			x		Terashima	Ryogo	Japan
148	GU12124926	3/19/2014	x				Yamazaki	Masahiro	Japan
149	GU13045124	3/19/2014		x	x	x	Yen	Tung Hu	Japan
150	GU13075233	3/19/2014		x		x	Zeng	Yan	NJ
151	GU12114914	3/19/2014		x			Zhang	Li Cheng	Canada
152	GU10074059	3/20/2014	x	x	x		Ikeda	Sho	Japan
153	GU13065199	3/20/2014		x		x	Kai	Asako	Japan
154	GU13105375	3/20/2014	x				Muramoto	Atsushi	Japan
155	GU13095305	3/20/2014			x		Takizawa	Mai	Japan
156	GU14025535	3/20/2014			x		Watanabe	Junko	Japan
157	GU14015493	3/20/2014	x				Yamasaki	Yusuke	Japan
158	GU14035607	3/21/2014	x	x	x	x	Hsu	Fu-Ching	Taiwan
159	GU13095320	3/21/2014	x			x	Miyazaki	Nobuhiko	Japan
160	GU13055154	3/21/2014	x				Nishishita	Nahoko	Japan
161	Initial	3/21/2014			x		Shaban	Mahmoud	Saudia Arabia
162	GU13065180	3/21/2014	x		x		Shimamoto	Daisuke	Japan
163	GU13095307	3/21/2014	x			x	Tan	Andrew	Singapore
164	GU12104872	3/21/2014		x			Yamada	Yasuhiro	Japan
165	Initial	3/24/2014	x		x		Elewa	Ahmed	Saudia Arabia
166	GU14035606	3/24/2014		x	x		Inoue	Atsushi	Japan
167	GU12074766	3/24/2014	x			x	Kurotsu	Shotaro	Japan
168	GU12064711	3/24/2014			x		Lee	I-Chun	Canada
169	GU08012981	3/24/2014		x			Oka	Natsuko	Japan
170	GU14035609	3/25/2014	x	x	x	x	An	Chin-Yen	Taiwan
171	GU14035608	3/25/2014			x	x	David	Blesson	U.A.E.
172	GU14045626	3/25/2014	x	x	x	x	LI	Yanyan	Philippines
173	Initial	3/25/2014	x	x	x	x	Lin	Ting-Yun	Taiwan
174	GU13095303	3/25/2014		x		x	Momozaki	Toshiko	Japan
175	GU14035610	3/25/2014	x		x		Nonaka	Hiromi	Singapore
176	GU14015492	3/25/2014	x				Takeuchi	Toshiki	Japan
177	Initial	3/25/2014	x				Turkmen	Faruk	Netherlands
178	GU12034592	3/26/2014	x		x	x	Chan	Katty	Hong Kong
179	GU11064292	3/26/2014		x	x		Kawamura	Hitomi	Japan
180	Initial	3/26/2014	x		x		Lee	Chou-Yen	Taiwan
181	GU14035613	3/26/2014			x		Musmar	Firas	Saudia Arabia
182	GU11024240	3/26/2014		x			Nishimoto	Nao	VA
183	GU13014992	3/26/2014		x			Ono	Fumikazu	Singapore
184	GU13085293	3/26/2014		x	x		Ye	Changnan	VA
185	GU14035616	3/27/2014	x	x	x	x	Ide	Etsushi	Japan
186	GU14035617	3/27/2014	x	x	x	x	Kurata	Hisaya	Japan
187	GU12064718	3/27/2014				x	Matsumoto	Hideaki	Japan
188	GU14035614	3/27/2014		x	x		Nagasawa	Naoki	Japan
189	GU07092879	3/27/2014	x	x			Narisawa	Junichiro	Japan
190	GU13095352	3/27/2014			x		Onari	Keiji	Japan
191	GU14035615	3/27/2014	x		x		Yamamoto	Yuki	Japan
192	GU14025529	3/28/2014	x				Kitamae	Hideya	Japan
193	Initial	3/31/2014			x		Hsu	Yu-Wei	Taiwan
194	GU12044651	3/31/2014		x	x		Kakuta	Mami	Japan
195	GU14035618	3/31/2014	x	x	x	x	Liu	Chao-En	Taiwan
196	GU13085248	3/31/2014				x	Tamura	Ryota	Japan
197	GU13075237	3/31/2014			x		Elsayed	Mohamed	Saudia Arabia
Total by Section			108	92	102	81			

Ralia Mendiola-Gogue

From: Amgad Ali <amgad_cpa@yahoo.com>
Sent: Wednesday, March 26, 2014 1:03 AM
To: Ralia Mendiola-Gogue
Subject: Re: NTS Notification Service
Attachments: Doctor's Report.jpg; GWLASER5F 102513 043207.PDF

Follow Up Flag: Follow up
Flag Status: Flagged

Dear Mrs. Ralia,

Please find attached the doctor's report as per your request at the previous emails.

In addition to the extension of the attached NTS, please do your best to extend the entire "enrolling 18 months period" allowed to pass the four exams because of the same reason.

Please try to do the extension of the NTS ASAP so I can set for the exam in next May.

Thank you & best regards,

Amgad Moneer Ali

From: Ralia Mendiola-Gogue <exammgr@guamboa.org>
To: 'Amgad Ali' <amgad_cpa@yahoo.com>
Sent: Tuesday, 18 March 2014, 2:42:45
Subject: RE: NTS Notification Service

Mr. Ali,

The board needs the doctor's certification that states your injury and therapy to be truly certain it is you. I can present it to the board they will ask me how true is it that it is you and not someone else.

That is the policy.

Regards,

[Mrs. Ralia Mendiola-Gogue](#)

Exam Manager
Guam Board of Accountancy
335 S. Marine Corps Dr. Ste. 101
Tamuning, Guam 96913
Tel:671-647-0813 ext.605
Fax:671-647-0816
Email: exammgr@guamboa.org
admin@guamboa.org

From: Amgad Ali [mailto:amgad_cpa@yahoo.com]
Sent: Tuesday, March 18, 2014 9:08 AM
To: Ralia Mendiola-Gogue
Subject: Re: NTS Notification Service

Dear Mrs. Ralia,

No problem regarding the required \$50 fees, I will send you a signed credit card authorization form to deduct the amount.

Regarding the required doctor's report, what are the required information exactly to be included in the report in order for it to be satisfactory to the board? (Is the details I mentioned in my previous email is enough?)

Thank you & best regards,

Amgad Moneer Ali

From: Ralia Mendiola-Gogue <exammgr@guamboa.org>
To: 'Amgad Ali' <amgad_cpa@yahoo.com>
Sent: Tuesday, 18 March 2014, 1:42:34
Subject: RE: NTS Notification Service

Mr. Ali,
There is also a fee of \$50, you must pay before this goes before the board.
Regards,

[Mrs. Ralia Mendiola-Gogue](#)

Exam Manager
Guam Board of Accountancy
335 S. Marine Corps Dr. Ste. 101
Tamuning, Guam 96913
Tel:671-647-0813 ext.605
Fax:671-647-0816
Email: exammgr@guamboa.org
admin@guamboa.org

From: Amgad Ali [mailto:amgad_cpa@yahoo.com]
Sent: Tuesday, March 18, 2014 5:09 AM
To: exammgr@guamboa.org
Cc: licensing@guamboa.org
Subject: Fw: NTS Notification Service

Dear Ralia,

Please find the attached NTS which will expire by 04/24/2014.

Please know that I got my right hand broken at 01/23/2014 and I had an operation named ORIF (Open Reduction & Internal Fixation) at 02/03/2014.

Currently, I removed the internal fixation and will the physiotherapy sessions by the end of this month which are expected to last for 1 month.

Due to the aforementioned situation and emergent circumstances, I did not get ready for REG exam and I will not be before the expiry date of the NTS at 04/24/2014, so I am asking for an extension for the NTS for 1 month at least.

Please be knowing that X-Ray photos for the injury are attached.

Your prompt reply in such matter will be highly appreciated.

Thank you & best regards,

Amgad Moneer Ali

----- Forwarded Message -----

From: NTS Notification Service <cbtnts@nasba.org>

To: amgad_CPA@yahoo.com

Sent: Friday, 25 October 2013, 12:32:00

Subject: NTS Notification Service

CPA Examination Candidate:

Your state board has found you eligible to take the Uniform CPA Examination. Since you requested to receive your NTS by e-mail, to view and print your notice, open the attached file using Adobe Acrobat Reader version 5.0 or greater.

If you do not have Adobe Acrobat Reader please visit <http://www.adobe.com/products/acrobat/readstep2.html> to download a current version of the software.

Please do not reply to this e-mail message. If you have any questions please contact NASBA: toll free: 1-866-MY-NASBA.

Please take a moment to complete our application satisfaction survey.
Survey: <http://www.zoomerang.com/Survey/WEB22BA6PKJYS7>

Thank You.

To Whom It May Concern

Medical Report

Name: **AMGAD MONEER ALI ABDELMAGEED** M. R. No.: **490380**
 D.O.B: **20/09/1983** / Sex: **Male** Date: **24/03/2014**
 Civil ID: **A07206727** Nationality: **EGYPTIAN**

Mr. Amgad has been admitted to the hospital at 23/1/2014 with a diagnosis of Comminuted Fractures at the 3rd and 4th metacarpals of his right hand which required a surgical intervention.

Consequently, an ORIF (Open Reduction and Internal Fixation) surgery has been conducted to Mr. Amgad at 3/2/2014, after that the right hand had to be kept in a slab for 5 weeks. Later on 10/3/2014 the slab has been removed.

It is important to mention that for the hand to restore its normal function, there is a need for physiotherapy sessions which might need from three to six weeks then to be reassessed after.

This report has been issued upon patient's request with no responsibility to the hospital.

Dr. Dia Eddin Al Azzeh
 Medical Director

المدير العام
 Dr. Dia Eddin Al Azzeh
 Medical Director
 Al Salam International Hospital



Dr. Hesham M. Abdel Fattah
 Consultant (Orthopaedics)

Dr. Hesham M. Abdel Fattah
 Consultant Orthopaedics
 Al Salam International Hospital
 2014







Notice To Schedule (NTS)

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE THE EXAM WITHOUT THIS DOCUMENT!

You have been approved by **Guam Board of Accountancy** to take the following CPA Examination section(s):

AMGAD MONEER ALI ABDELMAGEED
MASAA REAL ESTATE COMPANY GRAVITY TOWER 3RD FL
AHMAD AL-JABER STREET, P.O. BOX 1168 DASMAN
SHRAQ, 15462
KUWAIT

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
REG	5301167	5301167	10/24/13	04/24/14

Passport Name: **AMGAD MONEER ALI ABDELMAGEED**

Check the accuracy of your name: The same version of your name must appear on your application, this Notice to Schedule (NTS), and on the identification (ID) you present at the testing center. If your name on this Notice is not correct, contact your state board of accountancy or its designee at least 10 days before your test appointment.

Schedule your exam: We recommend you schedule your exam within **5-7 days** of receipt of this Notice. Use the online scheduler at www.prometric.com/cpa or call the Customer Service Call Center at 800-580-9648.

Take the Exam Tutorial and Sample Test at www.cpa-exam.org to review features unique to this exam. Candidates are encouraged to review the tutorial to become familiar with the functionality of the examination.

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

- Take this NTS, along with two forms of identification, to the test center. **You will not be allowed to take the exam if you do not have this NTS and acceptable identification (ID) with you!**
- All Uniform CPA Examination candidates are advised to read the Candidate Bulletin available at www.nasba.org
- Arrive at the test center at least 30 minutes before your scheduled examination. A digital photo will be taken as part of the check-in procedures. Late arrivals may not be able to take the exam.
- Your ID will be scanned and swiped in a magnetic strip and barcode reader and biometrics will be used to capture your finger print to increase security and identity validation.
- Be aware that once you enter your password to start the exam, you have limited time to read and respond to the introductory screens. If that time is exceeded, the exam will automatically terminate and it will not be possible to restart the exam.
- During the exam you may only take a break during scheduled break times (i.e., from the time you end one examination section testlet until you begin the next testlet). The exam clock continues to run during breaks.

To reschedule or cancel a test appointment: You may reschedule or cancel at www.prometric.com/cpa or by contacting the Customer Service Call Center. If you reschedule fewer than 30 business days before your appointment, you will incur a rescheduling fee. No cancellations are allowed 24 hours or less from your appointment time.

YOU MUST TAKE THIS NTS TO THE TEST CENTER. YOU WILL NOT BE PERMITTED TO TAKE

Acceptable Forms of Identification

The same version of your name must appear on your application, this Notice to Schedule and on the identification you present at the testing center. You must present two forms of identification at the testing center, one of which must include a recent photograph and your signature and be on the list of primary forms of identification below. The other identification must include your signature. Neither form of identification may be expired.

Primary Forms of Identification:

- Valid (not expired) government issued driver's license with photograph and signature. The license must be printed in English to the extent required to compare the name with the one on the NTS and to confirm validity.
- Valid (not expired) state identification card with a recent photograph and signature issued by one of the fifty U.S. states or by a U.S. territory. (Candidates who do not drive may have an identification card issued by the agency which also issues driver's licenses.)
- Valid (not expired) government issued passport with a recent photograph and signature.
- United States military identification card with a recent photograph and signature.

Secondary Forms of Identification:

- Additional government issued identification from the above list.
- Accountancy Board-issued identification.
- Valid credit card (with signature).
- Bank automated teller machine (ATM) card (with signature).
- Valid bank debit card (with signature)

The following are UNACCEPTABLE forms of identification:

- Draft classification card.
- Social Security card.
- Student identification card.
- United States permanent residency card (green card).

International Test Center Candidates:

- For primary ID, candidates MUST bring to the appointment a valid, non-expired Passport meeting specific country issuance criteria. If Passport is unsigned, a secondary ID is required (refer to the Candidate Bulletin for issuance and secondary ID details).

If the test center staff has questions about the identification presented, you may be asked for additional proof of identity. You may be refused access to an examination and forfeit the examination fee for that session if the staff believes that you have not proven your identity.

Admittance to the test center and examination does not imply that your identification is valid or that your scores will be reported if subsequent investigations reveal impersonation or forgery.

Prohibited Items - Items that cannot be taken into the testing room include but are not limited to:

Books Briefcase Calculator/Portable Computer Calculator Watch Camera, Photographic or Scanning Device Cellular Phone Cigarette/Tobacco Product Container of any kind Dictionary Earphone Earplug (not provided by Test Center) Eraser Eyeglass Case	Food or Beverage Handbag/Backpack/Hip Pack Hat or Visor (except head coverings worn for religious reasons) Headsets or Audio Earmuffs (not provided by Test Center) Jewelry - Pendant Necklace or Large Earrings Newspaper or Magazine Non-Prescription Sunglasses Notebook Notes in any written form Organizer/Day Planner Outline Pager/Beeper	Paper (not provided by Test Center) Pen/Pencil (not provided by Test Center) Pencil Sharpener Personal Digital Assistant or Electronic Devices Plastic Bag Purse/Wallet Radio/Transmitter/Receiver Ruler/Slide Ruler Study Material Tape/Disk Recorder or Player Umbrella Watch Weapon of any kind
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October 24, 2013

AMGAD MONEER ALI ABDELMAGEED
MASAA REAL ESTATE COMPANY GRAVITY TOWER 3
AHMAD AL-JABER STREET, P.O. BOX 1168 DASM
SHRAQ, 15462
KUWAIT

To Whom It May Concern:

This will confirm that AMGAD MONEER ALI ABDELMAGEED has applied to take the Uniform CPA Examination as a Guam Board of Accountancy candidate.

They are eligible to take the following examination:

REG

10/24/13

04/24/14

This letter may be used for documentation purposes when applying for a visa. Any questions regarding the validity of this letter should be addressed to Guam Board of Accountancy.

Sincerely,

Guam Board of Accountancy

Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
1. Mr. Edwin Kan Hing Lee Hong Kong	Cert # 305 Reinstatement Inactive	Bridgeway Advisors Group Ltd. 11/2001 to present Credit Suisse First Boston 9/1998 to 10/2001		Rec'd only CPA Cert when We were two tier		None	Approval
2. Ms. Yoko Tsuji (Mlura) Tokyo, Japan	Cert # 672 Reinstatement Active Attest	Ernst & Young Sustainability Co. Ltd. 2001 to present		Last renewed 6/30/2008		None	Approval
3. Ms. Ya-Hui Lan Taiwan	Cert # 1278 Reinstatement Inactive	Times Square Int'l Corp 2012 to present PricewaterhouseCoopers Taiwan 2004-2012		Last renewed 6/30/2011		None	Approval
4. Ms. Trisha Arora India	Init Cert LTP Active - Non Attest	Deloitte & Touche, India 8/2011 to present	Shri Tam College of Commerce Delhi University, India	100% Audit/Attest Services	Kent Francois Virginia Good Standing	None	Approval
5. Ms. Radhika Chandra India	Init Cert LTP Active- Non Attest	Deloitte & Touche India 8/2011 to present	University of Delhi BA	100% Audit Attest Services	Kent Francois Virginia Good Standing	None	Approval
6. Mr. Andre Lester Davis Guyana	Init Cert LTP Active - Non Attest	Banks DIH Ltd. 12/2003 to present Engineering & Construction Inc 11/2003 to 12/2003	University of Guyana BS Acctg	60% Accounting Services 40% Management Advisory Services	George Vaughn Guam Good Standing	None	Approval
7. Ms. Shakshi Dhuria India	Init Cert LTP-Active Non Attest	Deloitte & Touche AERS India Private Ltd. 8/2010 to present	Shri Ram College - Delhi University BA	100% Audit Attest Services	Kent Francois Virginia Good Standing	None	Approval
8. Ms. Ziyuan Huang Shenzhen, China	Init Cert LTP - Active Non Attest	China Info Technology Inc. 6/2011 to present Kerry Properties Ltd 4/2010 to 6/2011 Deloitte Shenzhen Office 7/2007 to 4/2010	Sha An Normal University BA	10% Acctg Services 60% Financial Services 10% Tax/Tax Advisory Services 20% Management Advisory Services	Yue Chen Hawaii Good Standing	None	Approval
9. Ms. Bonnie Yat Ling Li Hong Kong	Cert #1976 LTP - Active Non Attest	Winton Capital Asia Ltd 2/2014 to present Pacific Eagle Asset Mgmt Ltd. 4/2009 to 12/2011	York University, Canada BA Seneca College, Canada	85% Acctg Services 15% Management Advisory Services	Byron Khoo Washington Good Standing	Currently inactive	Approval
10. Mr. Chenfei Li California, USA	Init Cert LTP - Active Non Attest	Hsu, Yim Leung & Koo LLP 6/2013 to present G & S Express Transport 1/2013 to 5/2013 Sunshine Tax Agent Co 6/2009 to 12/2009	Tianjin Univ of Finance & Economics BA McNeese State Univ MBA	44% Accounting Services 35% Tax/Tax Advisory Serv 16% Audit/Attest Services 5% Financial Services	Yue Chen Hawaii Good Standing	None	Approve

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
11	Mr. Yi Luo Beijing, China	Init Cert LTP - Active Non Attest	Edding Pharm China Co.Ltd 6/2013 to present Yiling Pharmaceuticals 3/2011 to 5/2013 Shine Wzy Pharmaceuticals 11/2006 to 12/2010	Univ of British Columbia MBA Jinan University BA Econ	20% Accounting Services 15% Audit/Attest Services 15% Financial Services 10% Tax/Tax Advis Services 20% Consulting Services 20% Management Advis Serv	Yue Chen Hawaii Good Standing	None	Approval
12	Mr. Mohit Rajan Mehta India	Init Cert LTP - Active Non Attest	Deloitte & Touche India 8/2010 to present	Univ of Pune BA	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
13	Mr. Masataka Otsuka Chiba, Japan	Init Cert LTP - Active Non Attest	Kuroda Electric Co. 7/2011 to present Minoura Corp 3/1998 to 4/2011	Doshisha Unviveristy BA University of Guam	60% Accounting Services 30% Financial Services 10% Mgmt Advisory Serv	Hirokazu Sasaki New York Good Standing	None	Approval
14	Ms. Amrutha Ramakrishnan India	Init Cert LTP - Active Non Attest	Deloitte & Touche India 8/2011 to present	Stella Maris College India BA	100% Audit/Attest Serv	Kent J. Francois Virginia Good Standing	None	Approval
15	Mr. Dilip Shankar India	Init Cert LTP - Active Non Attest	Deloitte AERS India 8/2010 to present	RKM Vivekananda Collge BA	100% Audit/Attest Serv	Kent J. Francois Virginia Good Standing	None	Approval
16	Mr. Hiroshi Shikamura Tokyo, Japan	Init Cert LTP - Active Non Attest	KPMG AZSA LLC 1/2014 to present BOO Hongo Tsugi Tax & Consulting 3/2013 to 3/2013 Recruit Administration Co 2/2012 to 11/2012	Waseda University BA & MBA	100% Accounting Services	Toyaki Miwa Guam Good Standing	None	Approval
17	Mr. Sriram Vidyannanth India	Init Cert LTP - Active Non Attest	Deloitte Consulting India 9/2012 to present Deloitte AERS India 8/2009 to 9/2012	Bangalore University BA	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
18	Ms. Ying-Chun Chen Taiwan	Init Cert LTP Inactive		National Taiwan Univ BA			None	Approval
19	Mr. Ryo Goda Kanagawa, Japan	Init Cert LTP Inactive	Sumitomo Corp 11/2006 to 2/2014	Keio University BA Cal State East Bay			None	Approval
20	Mr. Ahmed Gomaa Hamed Saudi Arabia	Init Cert LTP Inactive	Arrivadh Holding Co. 11/2008 to present	Al Azhar University BA			None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
21	Ms. Yu He Shanxi, China	Init Cert LTP - Inactive	None Currently Dept of Acctg. Paragon Events 5/2012 to 8/2012	Taiyuan Science & Technology Univ BA Univ of Miami - MA			None	Approval
22	Ms. Roug-jhen Jhang Taiwan	Init Cert LTP -inactive	Taiwan Digital Services 7/2013 to present Electronic Arts Computer SW Co. Ltd 4/2010 to 10/2012	Chung-Yuan Christian Univ BA			None	Approval
23	Ms. Jianing Ma Dubai, UAE	Init Cert LTP Inactive	Accreda Corp Services 12/2012 to present Fuji Xerox of Shanghai 7/2004 to 8/2012	Shanghai Univ of Finance & Economics BA			None	Approval
24	Mr. Rajesh Ratnakar Shenoy Dubai, UAE	Init Cert LTP Inactive	Rivoli Group 2/2007 to present	Univ of Bombay BA			None	Approval
25	Ms. Szuting Tseng Wang GUAM	Init Cert LTP Inactive	First Comm'l Bank 5/2012 to 8/2012 Nikko Hotel Guam 2/2012 to 3/2012	Univ of Hawaii Hilo BBA			None	Approval
26	Mr. Kageaki Yamada Chiba, Japan	Init Cert LTP Inactive	Sumitomo Mitsui Banking Corp 4/2006 to present	Yokohama City University BA Univ of Guam			None	Approval

EXAM ATTENDANCE

WINDOW 39

January/February 2014

Jurisdiction Candidate ID	Examination Section ID	Jurisdiction Application Date	Attendance Date	First Name	Last Name	Exam Section	P/F	Expires
GU13045125	5130958	20130416	20140222	MUHAMMAD	AHSAN	AUD	F	
GU13014987	5271848	20130916	20140202	MANABU	AKUTSU	AUD	P	
GU13014987	5333254	20131212	20140216	MANABU	AKUTSU	BEC	P	8/31/2015
GU13014987	5333255	20131212	20140209	MANABU	AKUTSU	REG	F	
GU13095315	5260919	20130718	20140131	ABDIRAHMAN	ALI	FAR	F	
GU13105374	5301181	20131015	20140217	MUHAMMAD	AMIN	REG	P	8/31/2015
GU12054687	5247000	20130819	20140227	KOICHI	ANDO	BEC	F	
GU12054664	5336362	20131217	20140217	TOMOHIKO	ANZAI	AUD	F	
GU11104425	5301185	20131022	20140212	HIROTAKA	ARAI	FAR	P	passed all 4
GU13085287	5248266	20130823	20140227	RYO	ARAKAWA	FAR	P	8/31/2015
GU13105395	5304326	20131022	20140119	MUHAMMAD	ASIF	REG	P	7/31/2015
GU13035091	5301174	20131022	20140119	KOHEI	AZUMA	BEC	F	
GU12094831	5304377	20131017	20140120	KATHERINE	BAUTISTA	BEC	P	7/31/2015
GU10033865	5335104	20131216	20140216	MIKIO	BEPPU	FAR	F	
GU10033865	5335105	20131216	20140209	MIKIO	BEPPU	REG	F	
GU12034611	5259709	20130909	20140226	CHI-HUNG	CHAN	AUD	F	
GU12034611	5259710	20130909	20140228	CHI-HUNG	CHAN	BEC	F	
GU12034611	5259711	20130909	20140227	CHI-HUNG	CHAN	FAR	F	
GU13075211	5234774	20130805	20140116	MING-HAN	CHAN	AUD	P	passed all 4
GU13075211	5234775	20130805	20140228	MING-HAN	CHAN	BEC	P	passed all 4
GU13125481	5346259	20131231	20140224	CHIA-HSUAN	CHANG	BEC	P	passed all 4
GU13125481	5346261	20131231	20140226	CHIA-HSUAN	CHANG	REG	F	
GU12114896	5351287	20140107	20140218	CHI-MING	CHANG	BEC	P	passed all 4
GU13075238	5230174	20130513	20140110	JEN-CHIEH	CHANG	FAR	P	7/31/2015
GU14015506	5361481	20140121	20140220	LING-CHUAN	CHANG	REG	P	8/31/2015
GU13125446	5330728	20131127	20140228	WEI-EN	CHANG	BEC	F	
GU13105370	5291640	20131009	20140213	HSIAO-YUN	CHEN	AUD	P	8/31/2015
GU14025548	5376961	20140121	20140228	WEI-HAO	CHEN	FAR	P	8/31/2015
GU13075223	5222396	20130708	20140117	YAPING	CHEN	AUD	P	7/31/2015
GU13075223	5222397	20130708	20140116	YAPING	CHEN	FAR	P	7/31/2015
GU13125448	5330743	20131209	20140225	YI-CHING	CHEN	FAR	P	8/31/2015
GU13115402	5309963	20131024	20140215	YU-HSUAN	CHEN	REG	P	8/31/2015
GU14015502	5360627	20130123	20140226	YU-JIUN	CHEN	FAR	P	8/31/2015
GU13035064	5239314	20130808	20140124	KUAN-YU	CHENG	BEC	F	
GU13045104	5336284	20131217	20140225	YU-HSIANG	CHENG	BEC	F	
GU13125473	5346224	20131209	20140225	YU-HUA	CHIEN	FAR	P	08/31/215
GU13045110	5281510	20130927	20140224	YU-HSI	CHIN	BEC	F	

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January/February 2014

GU13045110	5281511	20130927	20140224	YU-HSI	CHIN	REG	P	8/31/2015
GU10124211	5314032	20131112	20140226	EILEEN	CHIU	AUD	F	
GU13105362	5326650	20131204	20140128	MEI-HUA	CHIU	BEC	F	
GU13105362	5326651	20131204	20140127	MEI-HUA	CHIU	FAR	P	7/31/2015
GU12064730	5287299	20131003	20140228	YI-HUI	CHIU	BEC	P	passed all 4
GU12064730	5287300	20131003	20140228	YI-HUI	CHIU	REG	P	passed all 4
GU13065182	5277896	20130923	20140221	SHEN-CHIH	CHOU	AUD	P	passed all 4
GU11084356	5322381	20131125	20140228	SHIH-YANG	CHOU	BEC	P	passed all 4
GU12084803	5200371	20130625	20140127	TZU-YUN	CHOU	AUD	F	
GU12084803	5200372	20130625	20140128	TZU-YUN	CHOU	REG	F	
GU12074752	5212048	20130708	20140210	JANICE	COSTINIANO	AUD	F	
GU13014997	5263429	20130911	20140225	GERLIE	CUENCO	AUD	F	
GU12054669	5325201	20131203	20140127	ANDRE	DAVIS	REG	P	passed all 4
GU12044652	5329214	20131210	20140228	MARIO	DORSEY	AUD	P	passed all 4
GU13075212	5322384	20131125	20140102	PRİYANKA	D'SOUZA	AUD	F	
GU13075212	5322385	20131125	20140223	PRİYANKA	D'SOUZA	REG	F	
GU08073141	5286425	20130924	20140224	DANIELLE	ECLAVEA	REG	F	
GU11124485	5336282	20131217	20140224	NOBUO	EGUCHI	AUD	F	
GU11114478	5333265	20131212	20140102	ELDEIASTI	ELDABI	BEC	F	
GU13125443	5328827	20131114	20140228	JUNKO	FROM	BEC	P	8/31/2015
GU13125443	5328828	20131114	20140131	JUNKO	FROM	FAR	P	7/31/2015
GU12124969	5344092	20131028	20140214	YEN-CHUN	FU	AUD	F	
GU12104889	5340809	20131223	20140223	RYOMA	FUJIBAYASHI	BEC	F	
GU13075217	5213288	20130709	20140203	TAKAFUMI	FUJIHARA	AUD	F	
GU13055171	5342635	20131227	20140224	YO	FUJIKI	REG	P	08/31/215
GU13065185	5342629	20131227	20140128	KAZUNORI	FUJIMURA	AUD	P	7/31/2015
GU13065185	5342630	20131227	20140226	KAZUNORI	FUJIMURA	BEC	F	
GU13035100	5326110	20131205	20140128	CHIHIRO	FUJITA	FAR	P	7/31/2015
GU14025524	5370483	20140203	20140225	SANSHIRO	FUKAO	AUD	F	
GU14025524	5370484	20140203	20140219	SANSHIRO	FUKAO	BEC	P	8/31/2015
GU14025524	5370485	20140203	20140221	SANSHIRO	FUKAO	FAR	F	
GU14025524	5370486	20140203	20140227	SANSHIRO	FUKAO	REG	F	
GU13025042	5274976	20130920	20140223	NORIO	FUNATOGAWA	FAR	F	
GU04032174	5293162	20131010	20140131	JOSE	GUEVARA	BEC	P	7/31/2015
GU13105373	5293142	20131003	20140226	HANG	GUO	AUD	P	8/31/2015
GU13105373	5293143	20131003	20140131	HANG	GUO	BEC	P	7/31/2015
GU13045147	5263458	20130912	20140210	AHMED GOMAA	HAMED	AUD	P	passed all 4
GU13085299	5253660	20130808	20140223	SUMIE	HANEDA	AUD	F	
GU13085299	5336278	20131217	20140124	SUMIE	HANEDA	FAR	P	7/31/2015

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GU13085290	5252565	20130828	20140210	SHENOUDA	HANNA	FAR	P	8/31/2015
GU13085252	5290699	20131008	20140209	KENTARO	HARAGUCHI	BEC	P	passed all 4
GU13065193	5198711	20130418	20140227	MUSTAFA	HASAN	AUD	P	8/31/2015
GU09113732	5325217	20131203	20140227	EMI	HASUMI	AUD	F	
GU09113732	5325218	20131203	20140214	EMI	HASUMI	BEC	F	
GU09113732	5271855	20130916	20140131	EMI	HASUMI	REG	F	
GU09023379	5222469	20130718	20140206	HAJIME	HATAKEYAMA	BEC	F	
GU12124948	5315394	20131114	20140202	YOSUKE	HAYAMA	AUD	F	
GU12124948	5273126	20130918	20140223	YOSUKE	HAYAMA	BEC	F	
GU12124924	5314030	20131112	20140224	MASATO	HAYASHI	AUD	P	8/31/2015
GU13085278	5325261	20131202	20140227	YU	HE	REG	P	passed all 4
GU13125453	5335024	20131202	20140226	SHINJI	HIGASHINE	AUD	F	
GU14025532	5371052	20140205	20140228	FUMIYASU	HIKICHI	BEC	P	8/31/2015
GU14025532	5371053	20140205	20140227	FUMIYASU	HIKICHI	FAR	P	8/31/2015
GU03050994	5345782	20131231	20140216	HAJIME	HIRAI	REG	F	
GU12124957	5217239	20130712	20140110	SHUN	HIRAKO	REG	F	
GU08053109	5345788	20131231	20140202	MASASHI	HIRANO	AUD	P	8/31/2015
GU13085250	5340641	20131217	20140227	REIKO	HIROTA	BEC	P	8/31/2015
GU12074764	5295477	20131015	20140109	WEI-LING	HO	AUD	F	
GU12074764	5295478	20131015	20140110	WEI-LING	HO	BEC	F	
GU12074764	5295479	20131015	20140110	WEI-LING	HO	REG	P	07/31/215
GU13085269	5239847	20130808	20140110	TOMOMI	HONDA	AUD	F	
GU13085269	5239848	20130808	20140209	TOMOMI	HONDA	BEC	F	
GU13035066	5301171	20131022	20140119	HIROYOSHI	HORIKAWA	BEC	F	
GU13025017	5315336	20131113	20140212	TAKUYA	HOSOE	AUD	P	passed all 4
GU13095354	5336373	20131218	20140226	HUI-YU	HSIAO	AUD	P	8/31/2015
GU13095354	5336374	20131218	20140225	HUI-YU	HSIAO	REG	F	
GU13095338	5274632	20130917	20140221	CHUN-PIN	HSU	AUD	F	
GU13095338	5274633	20130917	20140110	CHUN-PIN	HSU	BEC	P	7/31/2015
GU13095338	5274635	20130917	20140210	CHUN-PIN	HSU	REG	F	
GU11094408	5325864	20131120	20140210	JUI-LIN	HSU	BEC	F	
GU11094408	5325865	20131120	20140211	JUI-LIN	HSU	FAR	P	8/31/2015
GU13035083	5315996	20131113	20140113	WEI-TZU	HSU	BEC	P	passed all 4
GU13035083	5315997	20131113	20140114	WEI-TZU	HSU	FAR	P	passed all 4
GU13045134	5349203	20131220	20140207	HAN-HSUAN	HUANG	REG	F	
GU08033047	5336358	20131217	20140225	HSUEH-LING	HUANG	AUD	F	
GU08033047	5336359	20131217	20140224	HSUEH-LING	HUANG	BEC	F	
GU13025029	5219478	20130716	20140116	SAU-CHIEN	HUANG	AUD	P	7/31/2015
GU13025029	5219479	20130716	20140115	SAU-CHIEN	HUANG	BEC	P	0731/2015

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GU13025029	5219480	20130716	20140117	SAU-CHIEN	HUANG	REG	F	
GU13014990	5259712	20130909	20140211	WEI-CHEN	HUANG	BEC	F	
GU13115411	5315235	20131112	20140212	YITING	HUANG	AUD	P	8/31/2015
GU13115411	5315236	20131112	20140210	YITING	HUANG	REG	P	8/31/2015
GU13035061	5255876	20130904	20140116	YI-TZU	HUANG	BEC	P	passed all 4
GU12124977	5286220	20131002	20140226	YUAN	HUANG	REG	F	
GU13075218	5326770	20131118	20140107	ZIYAN	HUANG	AUD	P	passed all 4
GU13075218	5326771	20131118	20140106	ZIYAN	HUANG	REG	P	passed all 4
GU12054684	5345854	20140102	20140218	YOSHIKUNI	IDE	AUD	P	passed all 4
GU10064023	5322383	20131125	20140202	TOSHINARI	IGARASHI	REG	P	8/31/2015
GU13045106	5342631	20131227	20140224	KEI	IJJIMA	AUD	P	passed all 4
GU13045106	5253664	20130830	20140127	KEI	IJJIMA	REG	P	passed all 4
GU13025018	5336356	20131217	20140216	RYU	IKEDA	REG	F	
GU10074059	5301844	20131022	20140202	SHO	IKEDA	AUD	F	
GU10074059	5301845	20131022	20140223	SHO	IKEDA	BEC	F	
GU13125440	5326106	20131203	20140228	MASATOSHI	INADA	FAR	F	
GU11114460	5251624	20130827	20140223	SEIJI	INOUE	AUD	F	
GU11114460	5251625	20130827	20140209	SEIJI	INOUE	BEC	F	
GU11054277	5336349	20131217	20140224	KOICHI	IRITANI	AUD	F	
GU11054277	5336350	20131217	20140128	KOICHI	IRITANI	REG	F	
GU13105398	5306177	20131029	20140214	NORITO	ISHIMARU	FAR	F	
GU13085273	5245896	20130809	20140225	SATORU	ITAMI	BEC	P	8/31/2015
GU00051837	5291829	20130924	20140227	JUNICHIRO	ITO	AUD	P	8/31/2015
GU13045139	5248157	20130822	20140223	SAKURA	ITO	AUD	F	
GU13045139	5248158	20130822	20140109	SAKURA	ITO	REG	F	
GU14025528	5369869	20131202	20140226	EITARO	IWAI	AUD	F	
GU14025528	5369870	20131202	20140228	EITARO	IWAI	BEC	F	
GU14025528	5369871	20131202	20140224	EITARO	IWAI	FAR	F	
GU14025528	5369872	20131202	20140221	EITARO	IWAI	REG	F	
GU12124929	5237229	20130806	20140225	YASUYUKI	IWAI	AUD	F	
GU13045135	5361057	20140122	20140225	TOSHIMITSU	IZUMI	FAR	P	8/31/2015
GU13105387	5302586	20131022	20140106	PEI-YI	JEN	AUD	F	
GU13105387	5302587	20131022	20140107	PEI-YI	JEN	FAR	P	7/31/2015
GU12084799	5352509	20140110	20140218	PAUL	JEON	AUD	F	
GU13055167	5326657	20131204	20140117	YEONWOO	JI	FAR	P	7/31/2015
GU13105380	5297684	20131016	20140224	LILI	JIN	FAR	F	
GU11124492	5325211	20131203	20140224	YUICHIRO	KABASHIMA	AUD	P	passed all 4
GU11124492	5325212	20131203	20140127	YUICHIRO	KABASHIMA	REG	P	passed all 4
GU13065199	5205974	20130627	20140117	ASAKO	KAI	BEC	F	

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GU13065199	5362014	20140123	20140227	ASAKO	KAI	REG	F	
GU12044651	5325209	20131203	20140228	MAMI	KAKUTA	BEC	F	
GU12044651	5325210	20131203	20140121	MAMI	KAKUTA	FAR	F	
GU03051092	5336379	20131218	20140227	YUKO	KAMBE	BEC	F	
GU03051092	5336380	20131218	20140212	YUKO	KAMBE	FAR	F	
GU13115410	5315232	20131112	20140209	TAKUMI	KAMEYAMA	BEC	F	
GU13105382	5298247	20131001	20140109	KAZUMASA	KAMIYA	FAR	F	
GU09043442	5323781	20131202	20140212	MASARU	KANAKUBO	REG	F	
GU12014548	5338359	20131220	20140111	RIYAKO	KANAZAWA	AUD	P	passed all 4
GU12014548	5338360	20131220	20140130	RIYAKO	KANAZAWA	REG	P	passed all 4
GU13125437	5325258	20131202	20140131	YUTA	KANESHIKI	AUD	P	7/31/2015
GU13125437	5325259	20131202	20140228	YUTA	KANESHIKI	FAR	P	8/31/2015
GU13035076	5105778	20130211	20140114	CHUN-YEN	KAO	AUD	F	
GU13035076	5105779	20130211	20140113	CHUN-YEN	KAO	BEC	P	7/31/2015
GU13035076	5105780	20130211	20140115	CHUN-YEN	KAO	FAR	P	7/31/2015
GU13035076	5105781	20130211	20140116	CHUN-YEN	KAO	REG	F	
GU13125466	5342328	20131223	20140224	YI-TING	KAO	FAR	P	8/31/2015
GU13125452	5335022	20131212	20140209	MITSUMORI	KASAHARA	AUD	F	
GU13035051	5333440	20131213	20140211	HIROYASU	KATO	AUD	F	
GU13035051	5333441	20131213	20140210	HIROYASU	KATO	BEC	F	
GU13065178	5182666	20130606	20140109	KAZUSHI	KATSUBE	REG	F	
GU11124494	5344047	20131227	20140228	YUSAKU	KAWADE	AUD	F	
GU13065187	5344107	20131230	20140221	YURI	KAWAI	AUD	F	
GU13065187	5323951	20131202	20140225	YURI	KAWAI	BEC	P	8/31/2015
GU13065187	5344108	20131230	20140224	YURI	KAWAI	REG	F	
GU13075210	5214479	20130513	20140111	HIROSHI	KAWAKAMI	BEC	F	
GU12024561	5333262	20131212	20140203	MAKOTO	KIHARA	FAR	F	
GU12024561	5323774	20131202	20140224	MAKOTO	KIHARA	REG	F	
GU13035068	5322377	20131126	20140204	NORIKO	KIKUCHI	REG	P	8/31/2015
GU12054703	5368031	20140130	20140226	JUNGRYUL	KIM	AUD	F	
GU03111879	5294031	20131011	20140121	NAYEON	KIM	AUD	F	
GU03111879	5294032	20131011	20140123	NAYEON	KIM	BEC	F	
GU03111879	5294033	20131011	20140120	NAYEON	KIM	FAR	P	7/31/2015
GU03111879	5294034	20131011	20140124	NAYEON	KIM	REG	F	
GU12044654	5342625	20131227	20140228	KEISUKE	KIMURA	BEC	P	passed all 4
GU12034623	5325251	20131203	20140214	MASAO	KIMURA	REG	P	8/31/2015
GU13125435	5325257	20131203	20140224	HISASHI	KINOSHITA	FAR	P	8/31/2015
GU13014995	5363117	20140124	20140226	TOMOHIKO	KINOSHITA	REG	F	
GU08103234	5271921	20130917	20140224	KEISUKE	KISHIMOTO	FAR	F	

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GU08103234	5271922	20130917	20140216	KEISUKE	KISHIMOTO	REG	F	
GU14025529	5371048	20140204	20140228	HIDEYA	KITAMAE	AUD	F	
GU13055162	5195491	20130611	20140127	MING-CHUN	KO	BEC	F	
GU13055162	5341165	20131218	20140104	MING-CHUN	KO	FAR	P	7/31/2015
GU13055162	5341166	20131218	20140227	MING-CHUN	KO	REG	P	8/31/2015
GU13055151	5301173	20131022	20140225	SHINICHI	KOBAYASHI	REG	P	8/31/2015
GU13125458	5336966	20131217	20140227	YOSHIMITSU	KODAMA	AUD	P	8/31/2015
GU13125458	5336968	20131217	20140214	YOSHIMITSU	KODAMA	FAR	P	8/31/2015
GU12034621	5255871	20130904	20140224	KAZUAKI	KOIKE	REG	F	
GU13095302	5257971	20130903	20140119	YOSHIHIRO	KOMAMURA	AUD	F	
GU13025019	5317666	20131119	20140202	TOSHIHITO	KONDA	REG	F	
GU13125436	5332024	20131202	20140224	RYUHEI	KONDO	BEC	P	08/31/215
GU12044647	5331110	20131211	20140209	JUN	KOTANI	AUD	P	8/31/2015
GU12044647	5271847	20130916	20140223	JUN	KOTANI	BEC	F	
GU12054688	5344095	20131230	20140225	TAKAYOSHI	KUDO	FAR	F	
GU12124925	5289446	20131001	20140227	AKIKO	KUMAOKA	AUD	F	
GU12124925	5289449	20131001	20140209	AKIKO	KUMAOKA	REG	F	
GU12024556	5308802	20131104	20140113	DINESH	KUMAR	AUD	F	
GU12024556	5308803	20131104	20140226	DINESH	KUMAR	BEC	F	
GU12054706	5329211	20131210	20140209	TAKAYUKI	KUNIYOSHI	AUD	F	
GU12054706	5255873	20130904	20140223	TAKAYUKI	KUNIYOSHI	BEC	F	
GU13125468	5346211	20141227	20140226	I-CHUN	KUO	AUD	P	8/31/2015
GU13125468	5346213	20141227	20140224	I-CHUN	KUO	FAR	P	8/31/2015
GU12034591	5340841	20131223	20140228	WAN-CHIN	KUO	REG	F	
GU13055169	5271863	20130916	20140109	HIROAKI	KURIHARA	BEC	F	
GU13055169	5271864	20130916	20140228	HIROAKI	KURIHARA	REG	F	
GU13095336	5273390	20130916	20140104	SHIGEAKI	KURIMOTO	FAR	F	
GU12074766	5338358	20131220	20140228	SHOTARO	KUROTSU	AUD	F	
GU12074766	5281508	20130927	20140216	SHOTARO	KUROTSU	REG	F	
GU13125442	5326640	20131121	20140223	FUMIHIKO	KUSASHIO	AUD	F	
GU13125442	5326641	20131121	20140209	FUMIHIKO	KUSASHIO	BEC	F	
GU11094375	5336369	20131217	20140224	HARUMI	KUSHIDA	REG	F	
GU13075206	5283703	20131001	20140113	CHUI SIM	LAW	BEC	F	
GU13075206	5283704	20131001	20140114	CHUI SIM	LAW	FAR	F	
GU13075228	5230098	20130723	20140117	BO-ZHANG	LEE	REG	F	
GU13105372	5291833	20131007	20140211	HAN-YU	LEE	AUD	F	
GU13105372	5341353	20131224	20140210	HAN-YU	LEE	REG	P	8/31/2015
GU13035075	5323775	20131202	20140106	HSIAO-MEI	LEE	REG	P	passed all 4
GU12064711	5311372	20131107	20140130	I-CHUN	LEE	AUD	P	7/31/2015

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GU12064711	5311373	20131107	20140227	I-CHUN	LEE	BEC	P	8/31/2015
GU12064711	5311374	20131107	20140214	I-CHUN	LEE	FAR	F	
GU12064711	5311375	20131107	20140115	I-CHUN	LEE	REG	P	7/31/2015
GU13095360	5286208	20130906	20140115	JUI-CHE	LEE	AUD	F	
GU13095360	5286209	20130906	20140114	JUI-CHE	LEE	BEC	P	7/31/2015
GU13095360	5286210	20130906	20140114	JUI-CHE	LEE	FAR	P	7/31/2015
GU12064714	5338354	20131220	20140127	SOL LEE	LEE	AUD	P	passed all 4
GU13095334	5269672	20130913	20140115	HONGFENG	LI	AUD	F	
GU13095334	5269673	20130913	20140114	HONGFENG	LI	BEC	P	7/31/2015
GU13095334	5269674	20130913	20140116	HONGFENG	LI	FAR	P	7/31/2015
GU13095334	5269675	20130913	20140117	HONGFENG	LI	REG	F	
GU13095325	5269539	20130911	20140120	TUNG	LI	BEC	F	
GU13095325	5269540	20130911	20140117	TUNG	LI	FAR	F	
GU13035092	5271931	20130917	20140108	YANJIANG	LI	FAR	P	7/31/2015
GU12124971	5309930	20131029	20140116	AI-LING	LIANG	AUD	F	
GU13025023	5177442	20130606	20140124	YI-WEN	LIAO	AUD	F	
GU13025023	5177443	20130606	20140123	YI-WEN	LIAO	BEC	F	
GU13055157	5340630	20131220	20140212	CHUN-HUNG	LIN	AUD	F	
GU13055157	5340631	20131220	20140210	CHUN-HUNG	LIN	REG	P	8/31/2015
GU12034588	5206468	20130701	20140117	HSIN-YU	LIN	AUD	F	
GU13035065	5289470	20131007	20140108	I-MIN	LIN	AUD	F	
GU13125467	5342347	20131223	20140228	JUNG-AN	LIN	FAR	P	8/31/2015
GU13125430	5325244	20131202	20140214	LI-PING	LIN	AUD	F	
GU13125430	5325245	20131202	20140213	LI-PING	LIN	FAR	P	
GU14015498	5360606	20131227	20140226	MING-JING	LIN	FAR	P	08/31/215
GU13105396	5315340	20131024	20140214	YU	LIN	REG	F	
GU13125449	5330749	20131209	20140225	YU-SYUAN	LIU	FAR	P	8/31/2015
GU13045145	5154301	20130501	20140224	HSIAO-CHUAN	LIU	AUD	F	
GU13045145	5154302	20130501	20140225	HSIAO-CHUAN	LIU	FAR	F	
GU13035084	5311196	20131107	20140227	YISHA	LIU	REG	F	
GU12084806	5305396	20131029	20140121	SUNG MAN	LO	AUD	F	
GU12084806	5305397	20131029	20140228	SUNG MAN	LO	FAR	F	
GU13085267	5239197	20130724	20140110	JIANGJIANG	LU	AUD	F	
GU13095310	5279509	20130910	20140117	TAI-YUN	LU	AUD	P	7/31/2015
GU13095310	5279510	20130910	20140116	TAI-YUN	LU	FAR	P	7/31/2015
GU13045130	5135569	20130125	20140227	JIANING	MA	AUD	P	passed all 4
GU13045130	5135570	20130125	20140213	JIANING	MA	BEC	P	passed all 4
GU13045130	5135571	20130125	20140102	JIANING	MA	FAR	P	passed all 4
GU13045130	5135572	20130125	20140130	JIANING	MA	REG	P	passed all 4

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GU13075240	5230189	20130715	20140215	JINGCHUN	MA	FAR	P	08/31/215
GU09023357	5301187	20131023	20140224	RITSUKO	MAEKAWA	AUD	F	
GU13035103	5121357	20130405	20140224	FARHAN RIAZ	MALIK	AUD	P	passed all 4
GU13035103	5121358	20130405	20140227	FARHAN RIAZ	MALIK	BEC	P	passed all 4
GU13035103	5121359	20130405	20140219	FARHAN RIAZ	MALIK	FAR	P	passed all 4
GU13035103	5121360	20130405	20140215	FARHAN RIAZ	MALIK	REG	P	passed all 4
GU12054667	5302765	20131024	20140117	CHONG HEI	MAN	AUD	P	7/31/2015
GU12054667	5302766	20131024	20140115	CHONG HEI	MAN	REG	F	
GU13045114	5271857	20130916	20140211	YOKO	MARIANO	BEC	P	passed all 4
GU14015486	5352140	20140108	20140217	YASUHIRO	MATSUDA	FAR	P	08/31/215
GU12064718	5336370	20131217	20140210	HIDEAKI	MATSUMOTO	AUD	P	8/31/2014
GU12064718	5336371	20131217	20140224	HIDEAKI	MATSUMOTO	REG	F	
GU13055173	5170365	20130531	20140223	JUN	MATSUMOTO	FAR	F	
GU12084796	5343190	20131227	20140208	AKIKO	MATSUZAWA	AUD	P	8/31/2015
GU08043059	5279493	20130924	20140110	HIROSHI	MIYAKAWA	BEC	F	
GU12044641	5154319	20130503	20140119	NAOHIRO	MIYANO	FAR	F	
GU13014993	5234769	20130805	20140209	HIDEYUKI	MIYAZAKI	AUD	P	passed all 4
GU13095320	5262695	20130909	20140131	NOBUHIKO	MIYAZAKI	AUD	F	
GU13095320	5262698	20130909	20140228	NOBUHIKO	MIYAZAKI	REG	F	
GU13095303	5255854	20130903	20140214	TOSHIKO	MOMOZAKI	AUD	P	8/31/2015
GU12084801	5255633	20130827	20140223	EMI	MORI	FAR	F	
GU00111130	5369139	20140131	20140226	KENICHIRO	MORISHIMA	FAR	F	
GU12114909	5314029	20131112	20140108	YUI	MORIYA	BEC	P	7/31/2015
GU13105375	5297511	20131015	20140223	ATSUSHI	MURAMOTO	FAR	P	8/31/2015
GU12034607	5314028	20131112	20140120	SHUICHI	MURATA	AUD	F	
GU12034607	5258703	20130906	20140224	SHUICHI	MURATA	REG	F	
GU13065202	5335019	20131212	20140117	YUKO	MUTO	AUD	P	passed all 4
GU13085254	5340837	20131223	20140216	RYO	NAGAIKE	AUD	P	passed all 4
GU12074761	5336376	20131218	20140216	KEISUKE	NAGASHIMA	BEC	F	
GU13085262	5318487	20131120	20140119	HIRONOBU	NAKAJIMA	AUD	P	7/31/2015
GU12084775	5279503	20130925	20140223	HISATO	NAKAMAE	AUD	F	
GU12114904	5336279	20131217	20140223	AKIHIRO	NAKAMURA	REG	P	passed all 4
GU13105389	5302593	20131022	20140216	KEISUKE	NAKAMURA	FAR	F	
GU13125447	5330731	20131209	20140121	ASUKA	NAKAO	BEC	P	7/31/2015
GU13095349	5280213	20130709	20140224	KOJIRO	NAKAO	REG	F	
GU13105377	5297535	20131016	20140223	JUN	NAKAYA	FAR	P	8/31/2015
GU13025039	5331103	20131211	20140117	KWOK	NG	AUD	P	passed all 4
GU11024240	5383233	20140225	20140227	NAO	NISHIMOTO	BEC	F	
GU13085288	5256922	20130801	20140121	TAKUYA	NISHIZAKI	BEC	F	

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GU13085288	5256923	20130801	20140225	TAKUYA	NISHIZAKI	FAR	P	8/31/2015
GU13095356	5286202	20130930	20140108	IKUO	NOGAMI	BEC	P	7/31/2015
GU13095356	5364891	20140127	20140226	IKUO	NOGAMI	FAR	P	8/31/2015
GU13035098	5316180	20131115	20140228	KAO	NOMURA	AUD	F	
GU13115420	5322223	20131122	20140224	NAOYA	NOMURA	AUD	F	
GU14015499	5359820	20140113	20140225	SEIKI	OCHI	AUD	P	8/31/2015
GU14015499	5359821	20140113	20140214	SEIKI	OCHI	BEC	P	8/31/2015
GU12104853	5302856	20131025	20140108	KATSUJHARU	OGASAWARA	BEC	F	
GU13085255	5238968	20130806	20140119	HIROFUMI	OGAWA	AUD	F	
GU13085255	5238971	20130806	20140209	HIROFUMI	OGAWA	REG	F	
GU12014533	5238369	20130731	20140207	RONALISA	OGDEN	FAR	F	
GU12024582	5283698	20131001	20140224	JUNKO	OHARA	REG	F	
GU11084361	5362020	20140123	20140228	TAKAMITSU	OHASHI	BEC	F	
GU11074320	5282139	20130924	20140131	MASAO	OHKI	AUD	F	
GU11074320	5282140	20130924	20140119	MASAO	OHKI	FAR	F	
GU13115419	5322221	20131121	20140224	WATARU	OHTAKA	FAR	P	8/31/2015
GU07042774	5271941	20130917	20140112	KAORI	OKADA	AUD	F	
GU07042774	5271942	20130917	20140222	KAORI	OKADA	FAR	F	
GU12014537	5333263	20131212	20140202	NOBUAKI	OKAJIMA	AUD	F	
GU12014537	5333264	20131212	20140223	NOBUAKI	OKAJIMA	BEC	P	8/31/2015
GU11034248	5344106	20131230	20140225	MASAMI	OKAMINE	BEC	F	
GU13095351	5280225	20130924	20140226	KUNIO	OKUNUKI	AUD	F	
GU13095351	5280226	20130924	20140110	KUNIO	OKUNUKI	FAR	P	7/31/2015
GU13095352	5279507	20130924	20140208	KEIJI	ONARI	AUD	F	
GU13095352	5338355	20131220	20140223	KEIJI	ONARI	FAR	F	
GU13014992	5340839	20131223	20140131	FUMIKAZU	ONO	BEC	F	
GU11094402	5315337	20131113	20140227	KENJI	ONO	BEC	F	
GU13045111	5348491	20140103	20140203	LEXTER JAKE	ORIONDO	AUD	P	8/31/2015
GU13105376	5296669	20131015	20140208	YASUHIRO	OSAKO	BEC	P	8/31/2015
GU13115408	5311862	20131107	20140213	TOMOKO	OSAWA	AUD	F	
GU11074348	5295470	20131015	20140129	MASATAKA	OTSUKA	AUD	P	passed all 4
GU12074769	5279488	20130924	20140223	YUSUKE	OTSUKA	FAR	F	
GU12114899	5279491	20130924	20140210	KENTARO	OTSUKA	AUD	F	
GU13095359	5286197	20130928	20140205	SEUNG HYUN	OYAMA	BEC	P	8/31/2015
GU13095359	5286199	20130928	20140206	SEUNG HYUN	PAIK	REG	F	
GU13095306	5258648	20130729	20140131	JO-CHIA	PAN	AUD	F	
GU13095306	5258649	20130729	20140220	JO-CHIA	PAN	BEC	F	
GU13095323	5317667	20131114	20140221	ZHIMING	PAN	AUD	F	
GU13095323	5277633	20130909	20140219	ZHIMING	PAN	BEC	F	

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GU13095323	5277634	20130909	20140220	ZHIMING	PAN	FAR	F	
GU13075227	5315230	20131112	20140218	LIN-WEI	PAO	BEC	P	passed all 4
GU13075227	5315231	20131112	20140219	LIN-WEI	PAO	REG	P	passed all 4
GU13065188	5263461	20130912	20140228	ISMAEL	PELAYO	REG	F	
GU13095311	5259969	20130910	20140213	ROMMEL	PUGUON	AUD	F	
GU13095311	5259970	20130910	20140227	ROMMEL	PUGUON	BEC	F	
GU13095311	5259971	20130910	20140206	ROMMEL	PUGUON	FAR	P	8/31/2015
GU13095311	5259972	20130910	20140220	ROMMEL	PUGUON	REG	P	8/31/2015
GU08083188	5356904	20140114	20140226	ABIGAIL	PULIDO	BEC	F	
GU08083188	5200345	20130625	20140106	ABIGAIL	PULIDO	REG	F	
GU13105390	5304312	20131022	20140115	ATTA	RAHMAN	REG	P	7/31/2015
GU12074747	5340836	20131223	20140227	MIHOKO	RYU	REG	F	
GU08083180	5356926	20140113	20140202	KOTARO	SAEKI	BEC	F	
GU12114903	5326766	20131206	20140224	TAKESHI	SAIDA	REG	F	
GU12114905	5323778	20131202	20140212	KENGO	SAITO	FAR	F	
GU13085282	5245957	20130801	20140209	RYOTA	SAITO	BEC	F	
GU08063117	5271967	20130918	20140119	HIROAKI	SAKAGUCHI	BEC	P	7/31/2015
GU08063117	5271968	20130918	20140216	HIROAKI	SAKAGUCHI	REG	F	
GU13105397	5306173	20131029	20140224	MASATSUGU	SAKAI	FAR	F	
GU11114477	5308804	20131104	20140228	SHINICHI	SAKAI	FAR	F	
GU10084118	5342637	20131227	20140127	TAKESHI	SAKAMAKI	REG	P	7/31/2015
GU12054679	5342628	20131227	20140131	YOKO	SAKATA	FAR	F	
GU10084104	5325215	20131203	20140216	DAISUKE	SATO	BEC	F	
GU10084104	5325216	20131203	20140216	DAISUKE	SATO	FAR	F	
GU12024586	5336286	20131217	20140224	NAMI	SATO	BEC	F	
GU12024586	5322380	20131126	20140119	NAMI	SATO	FAR	P	7/31/2015
GU13085261	5237232	20130725	20140127	CINDELLE	SAZON	FAR	F	
GU13085256	5238974	20130806	20140209	HITOSHI	SEKI	BEC	F	
GU11114471	5295732	20131016	20140127	YOSHITAKA	SEKI	REG	F	
GU12104881	5288991	20131004	20140126	SAMIR	SHAH	REG	P	7/31/2015
GU13095321	5262723	20130909	20140223	WESAM	SHALABY	BEC	F	
GU12074765	5239941	20130808	20140227	XIAOCHUAN	SHEN	AUD	F	
GU12094815	5282138	20130926	20140106	YONGJUAN	SHENG	FAR	P	7/31/2015
GU10094169	5325205	20131203	20140219	QING	SHI	BEC	P	passed all 4
GU10094169	5325206	20131203	20140228	QING	SHI	FAR	P	passed all 4
GU10094169	5325207	20131203	20140224	QING	SHI	REG	P	passed all 4
GU12074749	5248259	20130823	20140202	KANJI	SHIMADA	AUD	F	
GU12114911	5336352	20131217	20140209	KOJI	SHIMAHATA	BEC	F	
GU12114911	5336353	20131217	20140228	KOJI	SHIMAHATA	REG	P	8/31/2015

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GU13065180	5288976	20131004	20140119	DAISUKE	SHIMAMOTO	FAR	F	
GU13014998	5290710	20131008	20140119	TAKAYUKI	SHIMIZU	FAR	F	
GU12064741	5335112	20131216	20140227	MAKOTO	SHINOHARA	AUD	F	
GU10023852	5116468	20130320	20140227	IKUKO	SHIRAIISHI	AUD	P	passed all 4
GU10064049	5279500	20130925	20140218	KWAN HO ALBERT	SIU	AUD	F	
GU10064049	5279501	20130925	20140219	KWAN HO ALBERT	SIU	BEC	F	
GU13075235	5230149	20130726	20140225	SISI	SONG	BEC	F	
GU14015504	5361444	20131227	20140226	JUN-MEI	SU	FAR	P	8/31/2015
GU11084367	5245601	20130620	20140123	YEN-NONG	SU	AUD	F	
GU11084367	5245602	20130620	20140124	YEN-NONG	SU	BEC	P	7/31/2015
GU12104865	5283705	20131001	20140223	SATOSHI	SUGAYA	AUD	F	
GU13095340	5273438	20130916	20140213	REN	SUMIKURA	FAR	F	
GU12094837	5280556	20130926	20140204	DI	SUN	AUD	P	8/31/2015
GU12094837	5280557	20130926	20140203	DI	SUN	REG	F	
GU13125476	5346233	20131227	20140207	CHING-JU	SUNG	FAR	F	
GU11084362	5306211	20131031	20140223	FUMIO	SUTO	FAR	F	
GU13125434	5325238	20131203	20140226	YOHEI	TAKADA	AUD	P	8/31/2015
GU13125434	5325240	20131203	20140202	YOHEI	TAKADA	FAR	P	8/31/2015
GU14015492	5353985	20140110	20140219	TOSHIKI	TAKEUCHI	FAR	P	8/31/2015
GU12044646	5344105	20131230	20140224	DAISUKE	TAKIMOTO	FAR	P	8/31/2015
GU13095305	5257162	20130904	20140216	MAI	TAKIZAWA	FAR	F	
GU13085248	5238949	20130802	20140111	RYOTA	TAMURA	BEC	F	
GU13085248	5344188	20131227	20140224	RYOTA	TAMURA	REG	F	
GU13095307	5258655	20130826	20140218	ANDREW	TAN	AUD	F	
GU13095307	5258656	20130826	20140221	ANDREW	TAN	BEC	P	8/31/2015
GU13095307	5258657	20130826	20140218	ANDREW	TAN	FAR	P	8/31/2015
GU13095307	5258658	20130826	20140228	ANDREW	TAN	REG	F	
GU10023821	5340802	20131223	20140226	TOMOKO	TANABE	BEC	P	8/31/2015
GU01051614	5336365	20131217	20140201	TSUKASA	TANABE	AUD	F	
GU01051614	5336366	20131217	20140111	TSUKASA	TANABE	BEC	F	
GU01051614	5336367	20131217	20140224	TSUKASA	TANABE	FAR	F	
GU13075221	5222377	20130708	20140119	KEISUKE	TANAKA	FAR	P	7/31/2015
GU13105364	5289212	20131003	20140227	MAMORU	TANAKA	BEC	F	
GU12114917	5342600	20131202	20140226	KOICHI	TANI	AUD	F	
GU13095357	5286201	20130930	20140117	FAHAD	TELCHI	FAR	F	
GU12034612	5335116	20131216	20140225	CHEN-LIANG	TENG	REG	P	passed all 4
GU13115415	5317208	20131115	20140223	RYOGO	TERASHIMA	FAR	F	
GU13085265	5239029	20130729	20140213	CHIA-YING	TSAI	BEC	P	8/31/2015
GU11104442	5273131	20130918	20140219	ANDREW	TSENG	AUD	F	

GU14015503	5360634	20131227	20140226	CHIEN-YUN	TSENG	FAR	P	8/31/2015
GU13125478	5346248	20131227	20140225	HSIN-CHIEH	TSENG	FAR	P	8/31/2015
GU12034603	5297582	20131017	20140102	YU-HSUAN	TSENG	BEC	F	
GU12034603	5297583	20131017	20140102	YU-HSUAN	TSENG	REG	F	
GU12124932	5262461	20130906	20140119	YUTA	TSUJI	REG	P	7/31/2015
GU13095361	5286213	20130920	20140201	TATSUYA	TSUKADA	BEC	F	
GU13095361	5286215	20130920	20140223	TATSUYA	TSUKADA	REG	F	
GU12104863	5363122	20140124	20140226	MARIKO	TSUNEMATSU	AUD	F	
GU12104863	5217237	20130712	20140111	MARIKO	TSUNEMATSU	BEC	F	
GU13125454	5335034	20131213	20140228	JUN	UCHIDA	FAR	P	8/31/2015
GU13115405	5310197	20131031	20140225	YUTA	UCHIDA	FAR	F	
GU12064712	5336351	20131217	20140228	TSUYOSHI	UENO	AUD	P	8/31/2015
GU13125469	5345743	20131227	20140208	RYUJI	URATANI	FAR	F	
GU13075231	5227566	20130724	20140202	NAONOBU	USHIKU	AUD	P	8/31/2015
GU13115425	5325264	20131127	20140226	MARITES	VALONDO	FAR	P	8/31/2015
GU13085279	5308981	20131105	20140110	BERNARD	WAI	AUD	P	7/31/2015
GU13085279	5305290	20131029	20140108	BERNARD	WAI	REG	P	7/31/2015
GU12044644	5257216	20130905	20140227	YOSHIYUKI	WAKAMATSU	AUD	F	
GU12024573	5335125	20131216	20140209	KIYOSHI	WAKI	AUD	P	8/31/2015
GU13095326	5263456	20130911	20140221	CHIA-LING	WANG	AUD	P	8/31/2015
GU13105371	5291642	20131009	20140224	HSIAO-TING	WANG	AUD	F	
GU13105371	5291643	20131009	20140225	HSIAO-TING	WANG	FAR	F	
GU11124508	5288980	20131004	20140214	SZUTING	WANG	REG	P	passed all 4
GU12124940	5304125	20131028	20140226	XIAO	WANG	FAR	F	
GU13065201	5333253	20131212	20140216	DAISUKE	WATANABE	REG	P	8/31/2015
GU13055172	5294036	20131011	20140202	HITOKI	WATANABE	BEC	P	passed all 4
GU13055172	5294037	20131011	20140201	HITOKI	WATANABE	FAR	P	passed all 4
GU14025535	5371862	20140205	20140223	JUNKO	WATANABE	FAR	F	
GU13085257	5361052	20140121	20140228	TOMOHIRO	WATANABE	BEC	F	
GU13095328	5269552	20130912	20140225	I-SHAN	WEN	AUD	P	passed all 4
GU13095328	5269555	20130912	20140113	I-SHAN	WEN	REG	P	passed all 4
GU13125465	5342324	20131223	20140225	LI-YUN	WEN	FAR	P	8/31/2015
GU14015508	5362986	20131202	20140224	WEI-CHEN	WU	REG	P	8/31/2015
GU13025041	5297682	20131018	20140211	YA-CHUN	WU	AUD	P	8/31/2015
GU13025028	5193121	20130619	20140211	YI-RU	WU	AUD	F	
GU13025028	5193122	20130619	20140210	YI-RU	WU	BEC	F	
GU13025028	5344104	20131230	20140210	YI-RU	WU	REG	F	
GU14015496	5357743	20131223	20140224	WEI	XIA	AUD	P	8/31/2015
GU13115409	5314034	20131112	20140127	HAILE	XIE	BEC	F	

GU11114475	5366875	20140127	20140228	BAIZI	XU	FAR	P	8/31/2015
GU13075232	5230139	20130715	20140103	CONGGONG	XU	AUD	F	
GU13075232	5230140	20130715	20140103	CONGGONG	XU	BEC	F	
GU12054682	5345785	20131231	20140228	TAKAKO	YAEGASHI	REG	F	
GU12094841	5340609	20131220	20140104	NOBUE	YAGI	BEC	P	passed all 4
GU12104872	5333248	20131212	20140130	YASUHIRO	YAMADA	AUD	P	7/31/2015
GU12104872	5371047	20140205	20140226	YASUHIRO	YAMADA	BEC	F	
GU13075236	5230154	20130728	20140208	TOMOHIRO	YAMAGUCHI	FAR	F	
GU13095355	5282175	20130927	20140223	RYOJI	YAMAMOTO	AUD	F	
GU12124928	5344101	20131230	20140225	RYUJI	YAMAMOTO	FAR	F	
GU12034600	5274980	20130920	20140127	HIDEYUKI	YAMASHITA	AUD	F	
GU13095341	5273454	20130916	20140129	SAORI	YAMASHITA	BEC	F	
GU08113265	5291839	20131010	20140130	TETSUJI	YAMASHITA	AUD	F	
GU08113265	5291842	20131010	20140226	TETSUJI	YAMASHITA	REG	F	
GU13115416	5317216	20131115	20140209	NAOMI	YAMAUCHI	FAR	F	
GU12084778	5336357	20131217	20140216	TAKASHI	YAMAUCHI	BEC	P	passed all 4
GU13085280	5245946	20130815	20140210	DAISUKE	YAMAZAKI	AUD	F	
GU12124926	5197223	20130621	20140223	MASAHIRO	YAMAZAKI	AUD	F	
GU12124926	5336378	20131218	20140202	MASAHIRO	YAMAZAKI	REG	P	8/31/2015
GU13125472	5346220	20131217	20140225	JIA-ROU	YAN	FAR	P	8/31/2015
GU11094387	5263428	20130911	20140209	ERI	YANAGA	BEC	F	
GU13105366	5289322	20130930	20140106	YI-CHUN	YEH	AUD	F	
GU13105366	5289324	20130930	20140107	YI-CHUN	YEH	FAR	P	7/31/2015
GU12114918	5322376	20131127	20140225	TOMOKO	YOKOO	AUD	P	passed all 4
GU14015522	5368545	20140130	20140225	TOMOKO	YOKOTA	AUD	P	8/31/2015
GU12044627	5247002	20130821	20140127	SHINYA	YONEKURA	FAR	P	7/31/2015
GU14025543	5376143	20140210	20140219	MAKOTO	YONEYAMA	AUD	F	
GU11084370	5248762	20130819	20140224	AKIKO	YONEZAWA	AUD	F	
GU13125445	5328832	20131206	20140221	HISATO	YOSHIDA	FAR	P	8/31/2015
GU13035093	5255867	20130904	20140201	SORA	YOSHIDA	FAR	F	
GU12094843	5274778	20130919	20140119	TETSUYA	YOSHIDA	BEC	F	
GU14025526	5370492	20140108	20140226	MASA HARU	YOSHIKAWA	FAR	F	
GU13115404	5309969	20131031	20140119	MASAYUKI	YOSHIOKA	REG	F	
GU99050254	5315329	20131113	20140218	PETER	YU	BEC	P	8/31/2015
GU13125444	5326653	20131014	20140218	MINGYUE	YUAN	AUD	F	
GU13125444	5326654	20131014	20140128	MINGYUE	YUAN	BEC	P	7/31/2015
GU13125444	5326655	20131014	20140220	MINGYUE	YUAN	FAR	P	8/31/2015
GU13125444	5326656	20131014	20140219	MINGYUE	YUAN	REG	F	
GU13075234	5289091	20130829	20140128	ZHANZHAN	ZENG	BEC	P	7/31/2015

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GU13075234	5289092	20130829	20140127	ZHANZHAN	ZENG	FAR	F	
GU13065189	5223409	20130618	20140127	JING	ZHANG	AUD	P	7/31/2015
GU12114914	5340797	20131223	20140214	LI CHENG	ZHANG	BEC	F	
GU13125441	5328808	20130904	20140222	QING	ZHAO	AUD	F	
GU14015485	5352083	20131218	20140220	SIYU	ZHENG	FAR	P	8/31/2015
GU13025015	5280206	20130924	20140217	SIJIA	ZHONG	AUD	P	8/31/2015

Arleen E Gay

From: Dave Sanford <daves@stgg Guam.com>
Sent: Wednesday, April 02, 2014 10:03 AM
To: 'Arleen Gay'; Dafne Shimizu; David Highsmith; Francis Quinto; Jennie Chiu (GU - Guam); 'John. Onedera'; 'Michele Santos'; 'Todd S. Smith'
Subject: FW: NASBA Jurisdiction Reports: Testing Windows 2014 Q-1
Attachments: Board Guam 2014 Q-1.pdf

ARLEEN – please include in next board meeting package. Thanks! Dave

From: Matthew Wilkins [mailto:mwilkins@nasba.org]
Sent: Wednesday, April 02, 2014 12:07 AM
To: daves@stgg Guam.com
Subject: NASBA Jurisdiction Reports: Testing Windows 2014 Q-1

Hello Dave,

Attached are the consolidated reports of candidate performance on the Uniform CPA Examination for the first testing window of 2014. These reports are published at the end of each testing window and distributed as a service to the state boards of accountancy.

The two parts to each quarterly report is 1) an overall performance overview and 2) a jurisdiction specific report.

If you or your staff should have questions or recommendations feel free to contact our team at CPB@nasba.org.

Thank You,

Matthew Wilkins
Product Manager, NASBA Report

National Association of State Boards of Accountancy (NASBA)
150 Fourth Avenue North Suite 700
Nashville, TN 37219

Office: 615.312.3806
Cell: 615.516.2307
Email: mwilkins@nasba.org
NASBA

CPA Exam Performance: *All Jurisdictions*

2014 Q-1

Overall Performance

Unique Candidates	38,219
New Candidates	10,430
Total Sections	46,770
Passing 4th Section	5,078
Sections/Candidate	1.22
Pass Rate	48.4%
Average Score	71.4

Section Performance

	Sections	Score	% Pass
First Time	25,375	71.7	52.9%
Re-Exam	21,395	71.2	42.9%
AUD	12,490	72.4	47.4%
BEC	10,915	73.3	53.3%
FAR	11,791	69.1	44.1%
REG	11,574	71.2	49.2%

Top 3 Jurisdictions

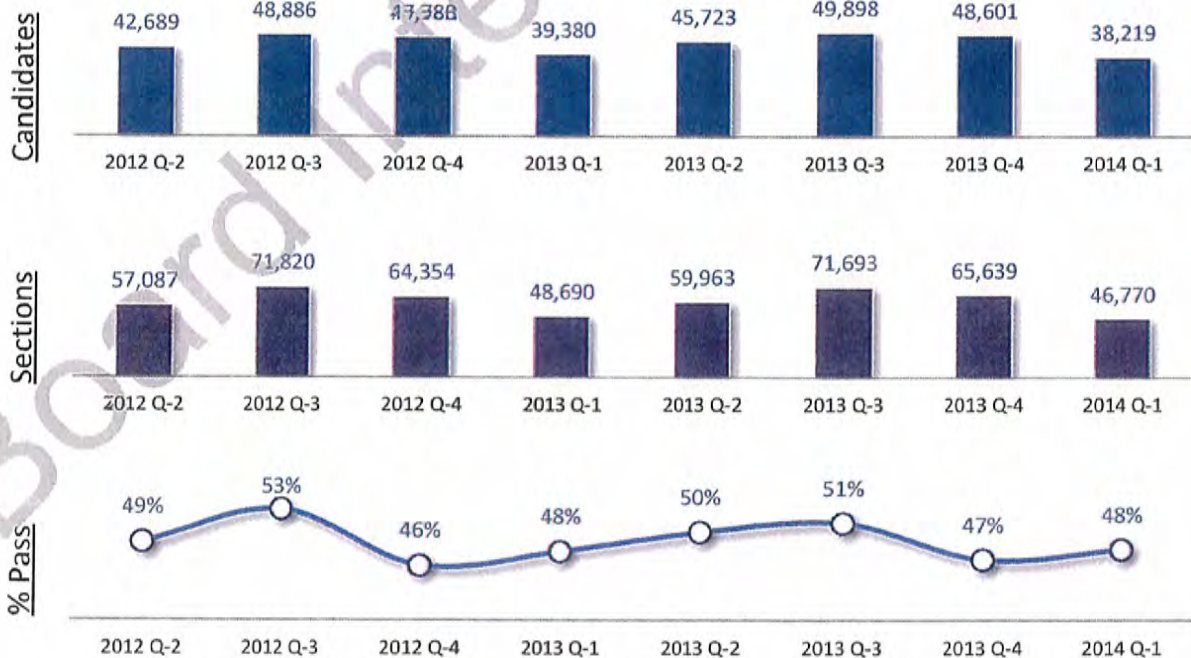
Most Candidates

1. California	5,150
2. New York	4,186
3. Texas	2,413

Highest Pass Rate

1. Utah	65.6%
2. Iowa	60.7%
3. South Carolina	58.6%

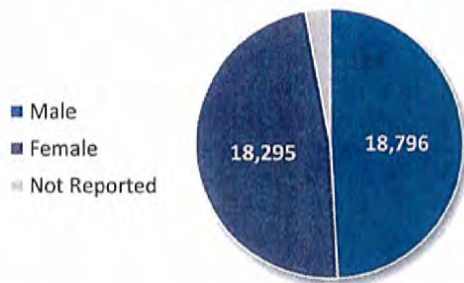
Exam Type by Percent



Data and Trends published by NASBA (www.nasba.org)
CPB@nasba.org

CPA Exam Performance: *All Jurisdictions*

Demographics



Residency

Candidate Count	
In-State Address	29,253
Out-of-State Address	5,506
Foreign Address	3,460
% of Candidates	
In-State Address	76.5%
Out-of-State Address	14.4%
Foreign Address	9.1%

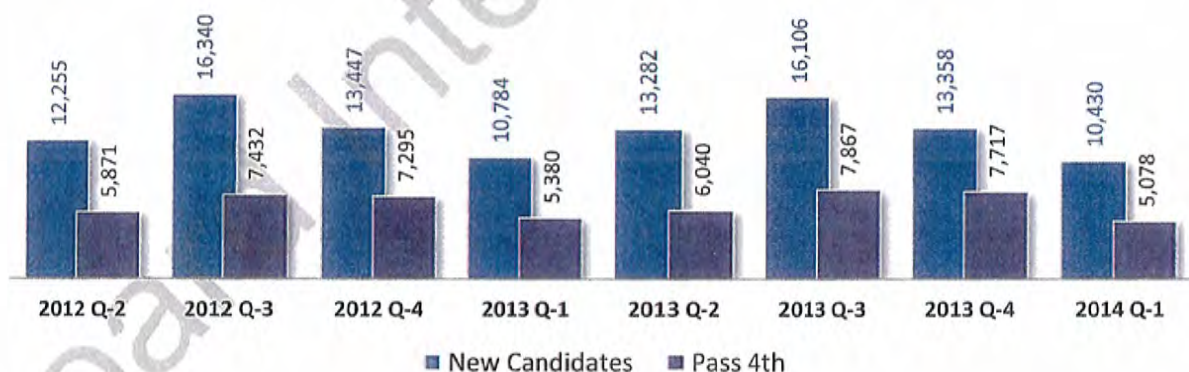
Average Age



Degree Type

Candidate Count	
Bachelor's Degree	26,969
Advanced Degree	5,429
Enrolled/Other	5,821
% of Candidates	
Bachelor's Degree	70.6%
Advanced Degree	14.2%
Enrolled/Other	15.2%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

- The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
- The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

2014 Q-1

Data and Trends published by NASBA (www.nasba.org)
 CPB@nasba.org

Overall Statistics for Testing Window 2014 Q-1

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	155	189	106	83	44.4%	70.6	32.1
Alaska	481	696	407	289	38.7%	68.1	31.6
Arizona	399	483	285	198	46.4%	70.8	30.7
Arkansas	196	245	127	118	47.8%	70.2	29.7
California	5,150	6,315	3,283	3,032	44.2%	69.8	30.3
Colorado	916	1,088	588	500	51.1%	72.1	31.2
Connecticut	480	549	281	268	49.5%	71.8	28.0
Delaware	207	269	119	150	42.0%	68.4	31.8
District of Columbia	61	83	57	26	39.8%	68.3	31.8
Florida	1,224	1,406	805	601	52.0%	73.3	31.0
Georgia	1,329	1,628	1,007	621	57.2%	74.4	29.0
Guam	360	512	281	231	42.4%	70.2	33.9
Hawaii	147	181	75	106	34.8%	69.3	32.2
Idaho	123	153	73	80	38.6%	69.4	32.7
Illinois	2,063	2,503	1,336	1,167	50.3%	72.2	28.6
Indiana	452	537	264	273	44.5%	70.7	29.6
Iowa	263	354	227	127	60.7%	75.3	26.4
Kansas	150	191	91	100	47.6%	72.1	28.9
Kentucky	388	472	267	205	46.8%	72.1	29.3
Louisiana	366	436	219	217	43.4%	69.2	29.4
Maine	416	631	336	295	46.3%	70.7	31.1
Maryland	735	890	405	485	45.4%	70.8	29.8
Massachusetts	1,170	1,373	749	624	52.3%	72.7	27.5
Michigan	758	882	478	404	54.0%	73.6	28.3
Minnesota	578	680	375	305	51.3%	72.6	27.8
Mississippi	143	168	96	72	42.3%	70.0	30.5
Missouri	462	555	289	266	54.8%	73.4	28.6
Montana	297	494	307	187	46.8%	70.2	28.4

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Nebraska	120	133	76	57	47.4%	71.8	27.9
Nevada	151	181	108	73	55.8%	73.8	30.2
New Hampshire	1,823	2,460	1,386	1,074	43.3%	68.8	30.9
New Jersey	1,177	1,378	634	744	40.5%	69.2	28.9
New Mexico	188	255	150	105	47.1%	70.6	32.3
New York	4,186	4,938	2,551	2,387	48.3%	71.4	27.8
North Carolina	749	883	520	363	54.7%	73.0	29.5
North Dakota	98	117	66	51	51.3%	73.2	27.9
Ohio	1,045	1,243	615	628	48.3%	71.8	29.3
Oklahoma	247	306	172	134	48.4%	69.9	31.0
Oregon	291	340	205	135	52.9%	73.1	30.5
Pennsylvania	1,284	1,490	760	730	47.7%	71.5	27.5
Puerto Rico	388	447	224	223	34.2%	64.7	27.4
Rhode Island	61	67	40	27	43.3%	69.8	27.6
South Carolina	243	275	164	111	58.6%	73.9	28.8
South Dakota	64	71	44	27	50.7%	74.6	29.6
Tennessee	710	855	525	330	50.5%	72.8	28.6
Texas	2,413	3,002	1,773	1,229	54.7%	74.2	29.4
Utah	205	250	161	89	65.6%	76.9	31.4
Vermont	239	391	202	189	48.6%	71.2	27.5
Virginia	1,366	1,620	832	788	50.2%	72.5	30.3
Washington	1,104	1,420	879	541	47.5%	70.3	32.2
West Virginia	99	113	44	69	38.1%	68.1	29.4
Wisconsin	469	537	295	242	50.3%	73.2	28.9
Wyoming	28	33	16	17	51.5%	71.9	28.4

CPA Exam Performance Summary: 2014 Q-1

Guam

Overall Performance

Unique Candidates	360
New Candidates	121
Total Sections	512
Passing 4th Section	38
Sections/Candidate	1.42
Pass Rate	42.4%
Average Score	70.2

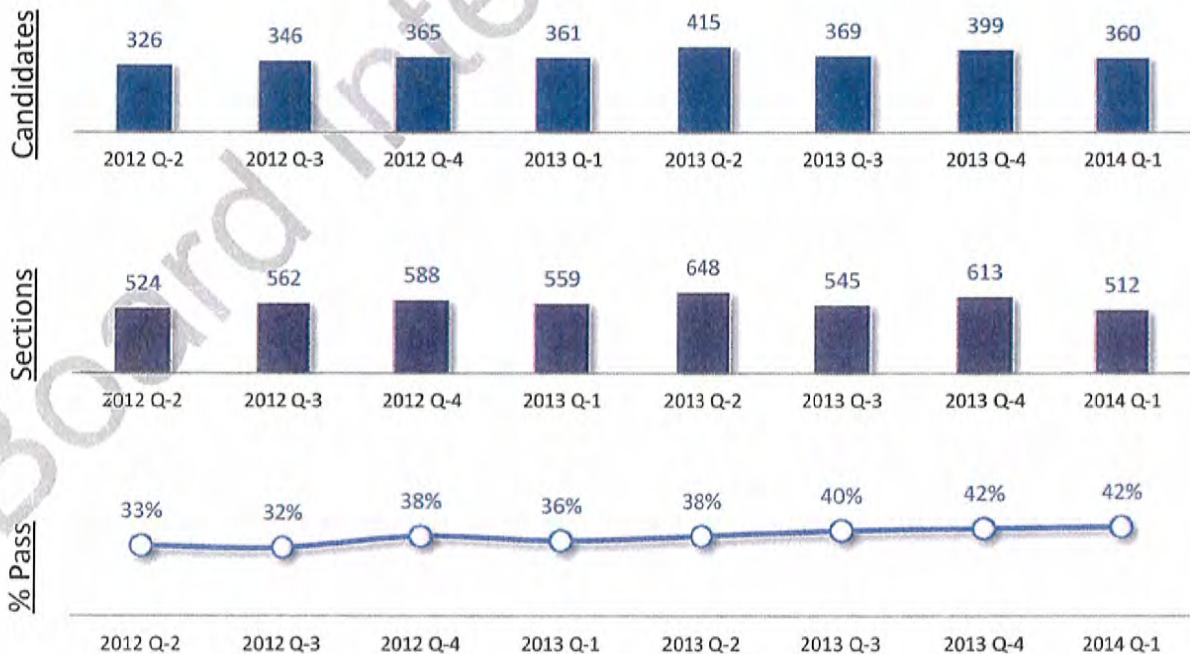
Section Performance

	Sections	Score	% Pass
First-Time	281	70.6	48.0%
Re-Exam	231	69.8	35.5%
AUD	155	69.4	37.4%
BEC	126	70.3	38.1%
FAR	126	72.5	54.0%
REG	105	68.8	41.0%

Jurisdiction Rankings (1 to 53)

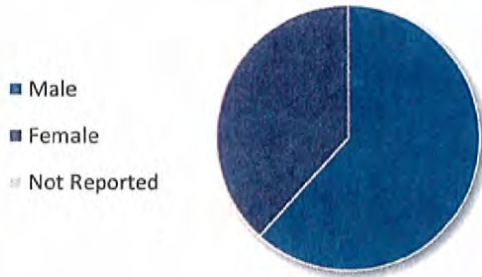
Candidates	Sections
29	25
43	37
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2014 Q-1

Demographics



Male Candidates	222	61.7%
Female Candidates	138	38.3%
Not Reported	0	0.0%

Average Age **33.9**

Age Rank **53**

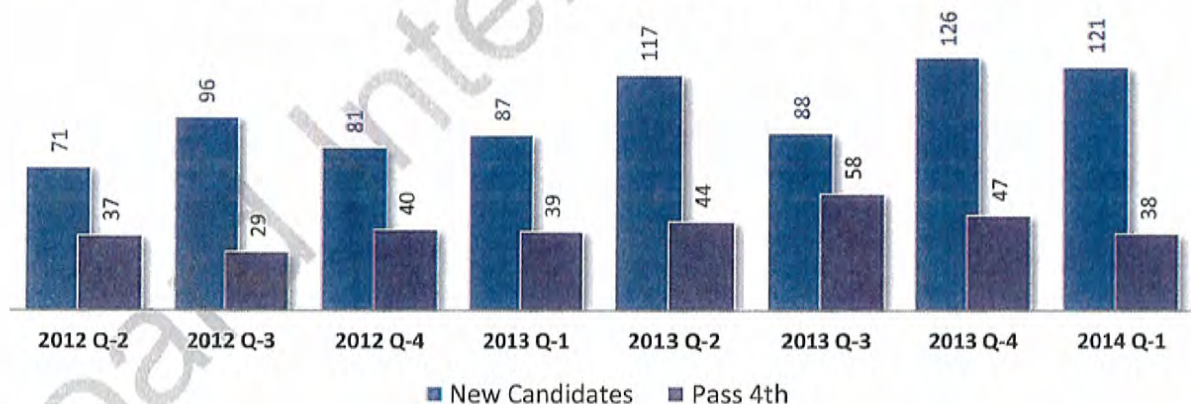
Residency

Candidate Count	
In-State Address	14
Out-of-State Address	49
Foreign Address	297
% of Candidates	
In-State Address	3.9%
Out-of-State Address	13.6%
Foreign Address	82.5%

Degree Type

Candidate Count	
Bachelor's Degree	338
Advanced Degree	13
Enrolled/Other	9
% of Candidates	
Bachelor's Degree	93.9%
Advanced Degree	3.6%
Enrolled/Other	2.5%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

1. The data used to develop this report was pulled from NASBA's Gateway System, which houses the Uniform CPA Examination's Application and Performance information for all 55 Jurisdictions.
2. The demographic data related to Age, Gender and Degree Type is provided by the individual candidates and may not be 100% accurate.

Guam

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Saturday, March 22, 2014 2:12 PM
To: 'Arleen Gay'
Subject: FW: Emergent DOL/Peer Review Matters

Please include in next Board meeting package. Thanks! Dave

-----Original Message-----

From: Dan Dustin [mailto:ddustin@nasba.org]
Sent: Saturday, March 22, 2014 7:22 AM
Subject: Emergent DOL/Peer Review Matters

Executive Directors:

We have recently learned of several potential issues related to the peer reviews of certain public accounting firms providing audits of pension plans subject to ERISA. The emergence of these issues were briefly discussed during two NASBA Regional Conference calls earlier this week.

Earlier this month, Ian Dingwall, Chief Accountant, Employee Benefits Security Administration at the U.S. Department of Labor (DOL), presented at the Executive Directors' Conference and discussed concern about the quality of audits of pension plans subject to ERISA. The DOL recently requested that the AICPA verify that all public accounting firms conducting audits of pension plans under ERISA were enrolled in peer review. The AICPA has been working with the DOL on this request.

The AICPA has also determined that some firms may not have appropriately identified the performance of ERISA pension plans prior to the completion of the firm's peer review. As such, these types of engagements may not have been reviewed during the peer review.

Public accounting firms that conduct audits in certain areas with a higher assessed level of peer review risk, such as the audit of pension plans subject to ERISA, must communicate this information to the peer review team and such types of engagement must be included in the selection of engagements reviewed by the peer review team. The AICPA is reviewing information provided by DOL to determine the extent of the non-compliance and is earnestly working with State Societies and Peer Review administrators to review and seek resolution to the issue.

NASBA has been in communication with some of the affected Boards of Accountancy, the AICPA and the Department of Labor to clearly understand the issue, to assess its magnitude and to provide information on possible remedies and/or actions to the Boards of Accountancy.

NASBA will continue to communicate progress with you to avoid possible confusion and misinformation from this matter.

If you have immediate questions or concerns, please contact me at 615-880-4208 or by email at ddustin@nasba.org<mailto:ddustin@nasba.org>.

Daniel J. Dustin, CPA
Vice President, State Board Relations

National Association of State Boards of Accountancy
150 Fourth Ave North, Suite 700
Nashville, TN 37219

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GUAM BOARD OF ACCOUNTANCY
FY2014 Revenue, Expense and Fund Balance Summary w/History and FY2014 Budget
 (Modified Accrual Basis: updated 4/17/14 mbs/dns)

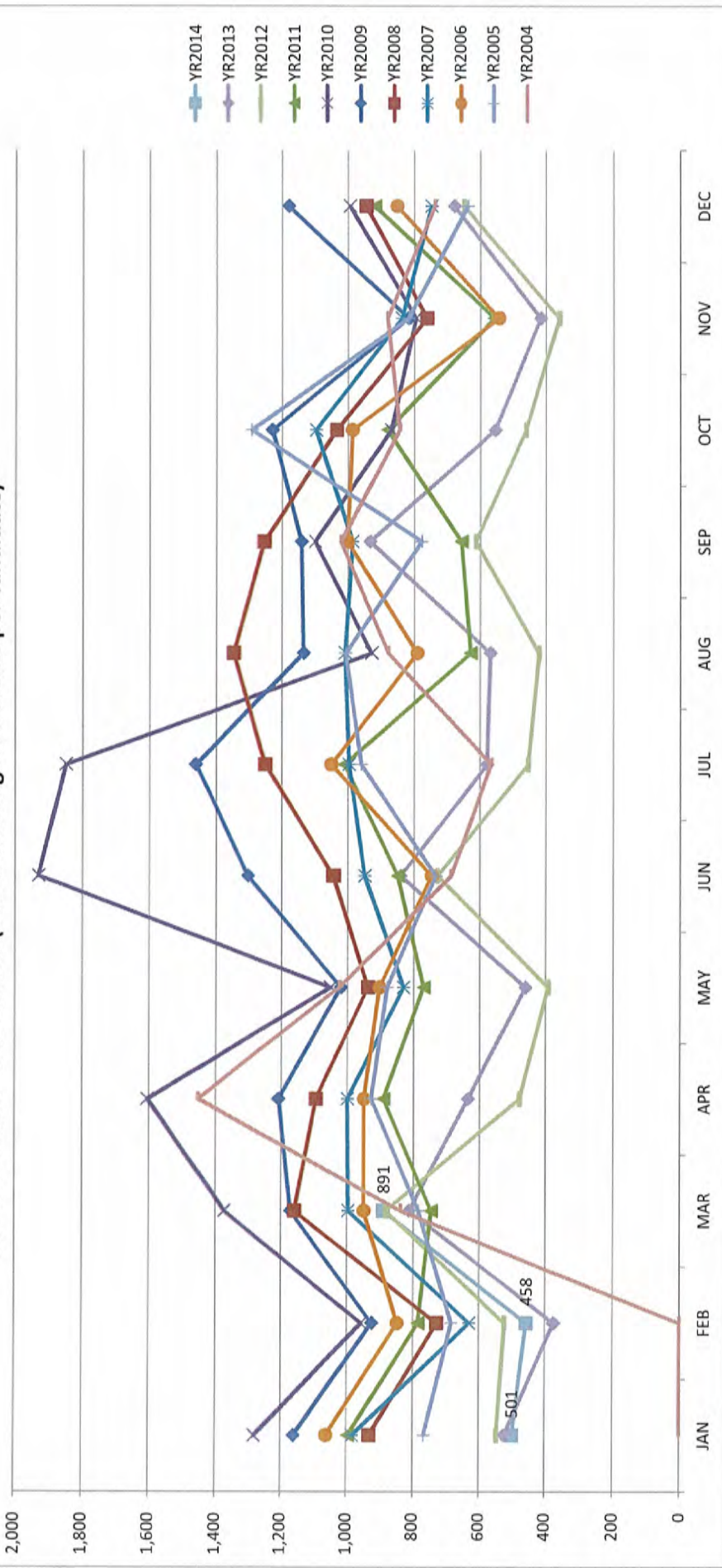
BUDGET CATEGORY	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual YTD 3/31/2014	FY2014 Approved Budget
Description	NOTES					
REVENUES SUMMARY						
Exam Application Fees	40,776	26,875	66,976	79,050	39,800	60,000
Guam Computer Test Center Administration Fees	762,150	531,315	402,985	391,490	190,630	306,000
Certification Fees	39,550	29,250	42,875	49,200	24,100	35,000
Individual Licensing Fees	37,050	48,250	72,425	87,100	30,375	69,000
Firm Licensing Fees	4,000	3,000	4,025	3,800	1,675	4,000
Penalties/Miscellaneous Fees/Interest	4,605	5,147	8,840	10,590	3,578	0
TOTAL REVENUES	888,131	643,837	598,126	621,230	290,158	474,000
220 Travel	0	0	0	0	0	0
230 Contractual						
Administrative Services Contract	275,038	270,135	272,707	274,867	135,804	285,000
Legal Services Contract	0	0	0	0	0	0
Copier Services	5,811	5,874	5,529	5,920	3,369	6,500
Education & Testing	0	0	15,255	0	0	45,000
Others (Publications, Dues, etc.)	14,269	15,068	14,392	22,100	0	16,000
Web/Database development & maintenance	0	0	0	375	0	15,000
233 Office Space	23,868	23,868	23,868	23,868	11,934	25,000
240 Supplies	6,889	9,610	8,603	10,174	3,217	7,500
250 Small Equipment	376	511	2,689	2,907	0	5,000
290 Miscellaneous						
Bank Charges	30	0	2,322	4,784	1,701	3,600
Postage	10,600	10,140	12,466	11,990	6,579	14,000
Training	580	0	50	50	0	4,000
Notices/Compliance Investigations/Others	1,348	1,234	1,978	2,691	254	0
363 Telephone Services	0	0	0	0	0	0
450 Capitalized Equipment	0	0	0	0	0	0
TOTAL EXPENDITURES	338,809	336,439	359,858	359,726	162,858	426,600
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	549,323	307,398	238,268	261,505	127,300	47,400
FUND BALANCE:						
Beginning	1,062,615	1,611,938	1,919,336	1,157,604	1,419,109	1,419,109
UOG Appropriation Paid (per PL 31-77)			(1,000,000)			
Ending	1,611,938	1,919,336	1,157,604	1,419,109	1,546,409	1,466,509
Consisting of:						
Cash - Bank of Guam (established FY2008)	1,582,267	672,088	93,292	344,918	516,669	
Cash - Time Certificates of Deposit	0	1,251,002	1,053,501	1,055,496	1,003,799	
Accounts Receivable-NASBA	54,450	36,190	32,945	50,765	48,620	
Accounts Payable	(24,779)	(39,944)	(22,134)	(32,044)	(22,679)	
Restricted Fund Balance	0	0	0	1,069,000	1,039,000	
Unrestricted Fund Balance	1,611,938	1,919,336	1,157,604	350,135	507,409	

NOTES:

(1) FY2010 Beginning Fund Balance Adjusted for sweep of FY2009 Treasurer of Guam Cash balance.

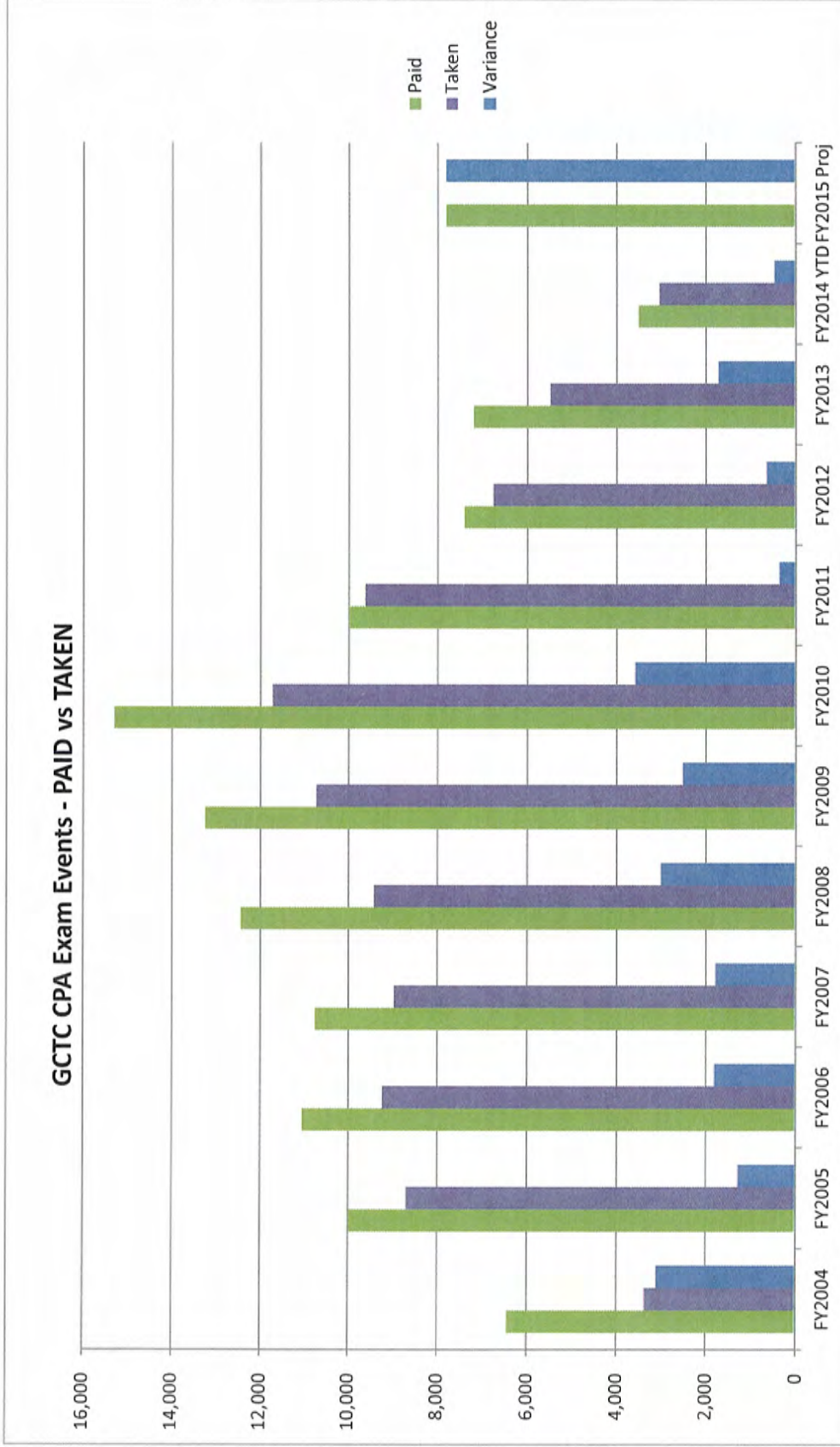
(2) During FY2014-Oct the Board paid \$33,309 of prior year obligations, shown as FY2013 expenditures. There are no outstanding prior year encumbrances as of 11/30/2013.

GCTC CPA Exam - PAID Events (CY2014 Average 1.8 events per candidate)



GUAM COMPUTER TEST CENTER

FY2014 Year to Date as of March 31st



GUAM COMPUTER TEST CENTER

GCTC Actual CPA Exam Events - Ethnicity Trends for FY2014

