




GUAM
board of accountancy

October 28, 2014

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

32-14-2193
Office of the Speaker
Judith T. Won Pat, Ed.D


Date: 10-28-14
Time: 9:32am
Received By: 

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 October 16, 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 October 16, 2014 Meeting

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

2014 OCT 28 AM 9:45



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

Board Meeting – October 16, 2014

AGENDA

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

MINUTES OF MEETING

September 18, 2014

I. CALL TO ORDER:

The meeting was called to order at 4:07 p.m. by Chairman John Onedera. The meeting was held in the GBOA Conference Room.

Members Present: John Onedera, Chairman
Todd Smith, Vice Chairman
Dafne Shimizu, Asst. Secretary-Treasurer

Excused Absence: Francis Quinto Baha, Secretary-Treasurer
Jennie Chiu, Member
John P. Camacho, Ex-Officio Member

Also Present: Dave Sanford, Executive Director
Michele B. Santos, Asst. Executive Director
David Highsmith, Asst. Attorney General, Legal Counsel
Arleen Gay, Board Secretary

II. APPROVAL OF MINUTES:

Motion was made by Todd Smith and seconded by Dafne Shimizu to approve the Board minutes of August 21, 2014, as presented. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. **Draft Bill for Law Changes Update:** The Executive Director and Board members agreed to table this item until the inception of the new legislative body and then begin the transmittal process again.

B. **Endowment Update:** The Executive Director told the members that in speaking with staff from the Guam Legislature regarding the status on the passing of Bill No. 303, he was told that this would probably occur with the next Legislative session which was scheduled to be held during the month of October. He told the members that once we get feedback on the passing of the bill and it becomes enacted into law, then we can move forward with the Endowment Fund program with the UOG.

- C. **Notice of Complaint and Hearing:** The Board members reviewed the proposed letter of Notice of Complaint and Hearing, with Legal Counsel advising that the letter was okay but that a signed received acknowledgment should be gotten and a follow-up call made to the person after delivery, to see if something could be worked out in the way of some kind of compensation. Discussion was had on the possibility of a fine and revocation of the license. A reprimand would not apply because the individual was no longer licensed and had not renewed his license for several years. Also the possibility of a cease and desist order was discussed. The Board members agreed that the letter should go out as presented, with the attached cited sections of the law that apply, along with copies of the audit report and the financial statements prepared by the individual in question. The Board would await a response to the letter before determining how the matter would be handled.

IV. NEW BUSINESS:

A. **Requests for Approval:**

- **CPA Exam Applications:** Motion was made by Dafne Shimizu and seconded by Todd Smith to approve the CPA Exam Applications for the month of August, 2014, as presented. There being no further discussion or objections, the motion carried.
- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Todd Smith and seconded by Dafne Shimizu to approve the Applications for Initial Certification and License to Practice, with the exception of applicant No. 9 which was indicated for disapproval. There being no further discussion or objections, the motion carried. (Note: Correction to the Board meeting listing of Applications for Initial Certification & Licensure held on August 21, 2014, Item No. 23: Applicant name corrected to read Ms. Ying-Ying Hsiung.)

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **New Report Guidelines for Int'l Education Services Providers:** NASBA's Pat Hartman sent out to all Executive Directors a sample letter addressed to approved service providers of international education evaluations. The letter outlines new structural requirements for evaluation reports and specifically addresses some areas of concern that have arisen when a service provider provides an international evaluation. The Executive Director explained that NASBA was simply trying to standardize what was expected in an evaluation letter when a candidate requests for one. For information purposes only.
- **Peer Review Update:** The Executive Director explained to members that this Peer Review Update was a result of inquiries NASBA had received concerning issues relating to correspondence received from Peer Review Administrators regarding the changes made to Peer Review reports which are made available through AICPA's FSBA (Facilitated State Board Access) database. He said that this came about as a result of U.S. DOL recently finding CPAs were performing audits of

pension plans and not reporting them for peer review. He said he did not feel that this affected Guam as he was not aware of any firm licensed in Guam that had any issue with this.

- **Peer Review – Merged Firm:** The Executive Director said that he had received notice from David Burger, Burger & Comer, of their merger with Scott Magliari's firm; the notice also including a response from the Oregon Society of CPAs on Mr. Burger's question to them of who should be peer reviewed because of the merger. In the email from the Oregon Society, they had advised Mr. Burger that when two firms merge, the successor firm follows the peer review schedule of the firm that brought the higher percentage of work to the merged practice. Mr. Burger's interpretation was that his newly merged firm would not be required to be peer reviewed until 2017, or three years after the merger. In discussion, it was agreed by all members that because Scott Magliari had not renewed his license for this year and because he did have the majority of client audit cases, he should not only renew his license but also be peer reviewed for 2014-2015. It was also agreed that this action was simply a name change and that the merged firm should apply for a firm license. The Executive Director said that he would inform Mr. Burger of the Board's requests and in turn have Mr. Burger notify Scott Magliari to have a peer review done for this current year, plus he would need to renew his current license.

Also Discussed:

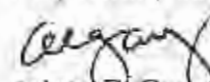
- The Executive Director reported on the financial report for August 2014, telling the member that this report was an estimated report due to the non-receipt of the NASBA surcharge payment. He explained that he based his estimate on last year's August report and that for year to date it had shown an approximate 4% increase. He said that we were still on target with our budget projection.
- **Administrative Services Contract Renewal/Approval:** Discussion was had on the Administrative Services Contract renewal. This renewal would be the second one year option out of the three year contract. The Executive Director told the members that he had basically only changed the numbers and years of last year's renewal contract. He also explained how he had arrived at a 6% increase in pay for the GBOA employees. The staff had not received an increase in their hourly wages for several years. The only increases received had been each year for the benefits. He said he had gotten his wage rates from the revised Guam Procurement Law and U.S. DOL Occupational Employment Statistic Survey under the Wage & Determination section for Guam to arrive at a 6% increase in the hourly rate to the staff with a 5.1% overall labor cost increase to the Board. He also told the members that this would not be an issue with the budget.

Motion was made by Todd Smith and seconded by Dafne Shimizu to approve the Professional Licensing Board Administrative Services Agreement between Sanford Technology Group LLC and the Guam Board of Accountancy, Supplemental Agreement No. 3, to become effective October 1, 2014. There being no further discussion or objections, the motion carried. The Executive Director thanked the Board on behalf of the staff for the wage increase.

VI. ADJOURNMENT:

There being no further business, motion was made by Todd Smith and seconded by Dafne Shimizu to adjourn the meeting at 5:11 p.m. The motion carried.

Respectfully submitted:



Arleen E. Guy
Recording Secretary

	TURST#	APP REC'D	AUD	REC	PAR	REG	Last Name	First Name	State/Country
	GU14095844	9/2/2014			x		Al Qallo	Mohammed	Canada
	GU14095819	9/2/2014			x		Halsh	Yuan-Lun	TR
	Initial	9/2/2014					Joseph	Daniel	Antigua
	GU14095812	9/2/2014			x		Kozuya	Hirabayashi	Japan
	GU14095666	9/2/2014	x	x		x	Liao	Fang-Yi	Taiwan
	GU13104178	9/2/2014	x				Liao	Yueh-Pa	Taiwan
	GU13085288	9/2/2014		x			Nishizaki	Takuya	Japan
	GU12084712	9/2/2014		x			Ueno	Tsuyoshi	Japan
	GU14035601	9/2/2014				x	Wu	Wan-Hsuan	Taiwan
	GU14095810	9/2/2014	x	x	x	x	Yang	Luyi	China
	GU13085070	9/2/2014	x	x	x	x	You	Junnan	Canada
	GU13025039	9/3/2014			x		Goto	Masaru	Japan
	Initial	9/3/2014	x	x	x	x	Hong	Hui-Heng	Taiwan
	GU12054706	9/3/2014		x			Kuniyoshi	Takayuki	Japan
	GU14085814	9/3/2014	x	x		x	Santos	Marie Antonieta	GU
	GU13095305	9/3/2014	x				Takizawa	Mai	Japan
	GU13125450	9/3/2014		x		x	Wang	Yuan-Chao	Taiwan
	GU12174909	9/4/2014	x			x	Moriya	Yui	Japan
	GU12064729	9/4/2014		x		x	Sakaguchi	Miki	Japan
	GU14095815	9/4/2014	x	x	x	x	Sakane	Yoshihiro	Japan
	GU12024586	9/4/2014	x				Sato	Nami	Japan
	GU14095681	9/4/2014	x				Sekimoto	Akiko	Japan
	GU13086275	9/4/2014	x		x		Some	Kimie	Japan
	GU12114909	9/4/2014				x	Sugaya	Shoshi	Japan
	GU14015492	9/4/2014		x			Takayoshi	Toshiki	Japan
	GU12114914	9/4/2014					Zhang	Li-Cheng	Canada
	GU14095819	9/5/2014	x	x	x	x	Gardner	Quelisha	IL
	GU14015515	9/5/2014	x				Huang	Po-Wai	Taiwan
	GU13105401	9/5/2014	x				Salem	Hesham	Kuwait
	GU14055701	9/5/2014	x	x			Shelkh	Imran	U.A.E
	GU13115416	9/5/2014	x				Yamauchi	Naomi	Japan
	GU14015522	9/5/2014		x		x	Yokota	Tomoko	Japan
	GU14045852	9/8/2014	x		x		Hwang	f-Chin	Taiwan
	GU13105386	9/8/2014	x				Lin	Yu	IL
	GU14095618	9/8/2014	x	x	x	x	Liu	Chao-En	Taiwan
	GU14095620	9/8/2014	x				Said	Michael	Qatar
	GU14105857	9/8/2014	x	x			Wang	Di	GA
	GU13095305	9/8/2014		x		x	Yeh	Shany	Taiwan
	GU14095692	9/8/2014			x		Zorae	Mohammad	Egypt
	GU09032174	9/9/2014		x	x		Guavara	Jose III	GU
	Initial	9/9/2014	x	x	x	x	Kuo	I-Chun	FL
	GU14095821	9/9/2014	x	x	x	x	Morimoto	Keiko	United Kingdom
	GU13045131	9/9/2014	x	x	x	x	Tu	Wei-Lun	Taiwan
	GU14095662	9/9/2014		x		x	Wang	Chun-Ho	Taiwan
	GU14095822	9/9/2014	x				Wong	Yi-Ju	Taiwan
	GU12124931	9/10/2014			x	x	Abdelmagied	Amgad	Kuwait
	GU13075212	9/10/2014	x				D'Souza	Privanka	U.A.E
	Initial	9/10/2014	x	x	x	x	Hou	Ya-Wen	Taiwan
	GU12084711	9/13/2014			x		Lee	I-Chun	Canada
	GU13095847	9/10/2014	x	x		x	Lin	I-Chun	Taiwan
	GU13095320	9/10/2014	x				Miyazaki	Nobuhiko	Japan
	GU13065188	9/10/2014	x				Palayo	Ismael	GU
	GU09063188	9/10/2014			x	x	Pulido	Abigail	GU
	GU14095827	9/10/2014	x	x	x	x	Shimizu	Takaaki	Japan
	GU14035573	9/10/2014	x	x	x		Sio	Hao-I	China
	GU13075237	9/11/2014	x				Abdelkader	Mohamed	Saudi Arabia
	GU02051288	9/11/2014	x			x	Kuro	Yoshio	Japan
	GU06073151	9/11/2014			x		Naeshivo	Al	Singapore
	Initial	9/11/2014	x		x		Sun	Pu	Singapore
	GU14095826	9/11/2014				x	Tamada	Satoshi	Japan
	GU14095630	9/12/2014			x		Kawabe	Yohel	Hong Kong
	GU08053062	9/12/2014	x	x			Kawahara	Kazunari	Japan
	GU14095828	9/12/2014			x		Nogami	Motoyuki	Japan
	GU14055652	9/12/2014			x	x	Sequeira	Praveen	U.A.E
	GU11084362	9/12/2014			x		Suro	Fumio	Japan
	GU14015492	9/12/2014	x				Takouchi	Toshiki	Japan
	GU14035603	9/15/2014	x	x			Chen	Hsuan-Hui	NY
	GU14045627	9/15/2014		x		x	Chen	Yao-Jui	Taiwan
	GU14095681	9/15/2014	x	x	x	x	Chueh	Yan-En	Taiwan

GU14095831	9/15/2014	x	x	x	x	Chueh	YannEn	Taiwan
GU08123766	9/15/2014		x	x		Hizuka	Yoshiaki	CA
GU13035101	9/15/2014	x			x	Hsieh	Ren-Jay	Taiwan
GU14035800	9/15/2014				x	Huang	Yu-Chih	IL
GU13105387	9/15/2014	x	x			Jen	Pei-Yi	Taiwan
GU13125407	9/15/2014		x			Kaneshiki	Yuta	Japan
GU13065178	9/15/2014		x			Katsube	Kazushi	Japan
GU14025526	9/15/2014	x	x		x	Kajima	Kazutashi	Japan
GU14035675	9/15/2014		x			Morinaka	Taisel	Japan
GU14095838	9/15/2014		x	x		Tanaka	Sho	Japan
GU13025357	9/15/2014				x	Tajchi	Fahar	IL
Initial	9/15/2014		x		x	Wong	Cheok Lam	Macau
GU13045104	9/15/2014	x				Cheng	Yu-Hsiang	Taiwan
GU14025524	9/15/2014	x			x	Fukao	Sanshiro	Japan
GU13065193	9/15/2014				x	Hasan	Mustafa	U.A.E
GU13025019	9/16/2014	x			x	Kondo	Toshinori	Japan
GU13105375	9/16/2014		x			Muramoto	Akishi	Japan
GU14025566	9/16/2014	x				Okudaira	Yui	Japan
GU13104888	9/16/2014	x	x		x	Sala	Kazuhiro	Japan
GU14095834	9/16/2014	x	x	x	x	Su	Tianxiang	China
GU13095329	9/16/2014			x		Sugiura	Yusuke	NY
GU14015493	9/16/2014				x	Yamasaki	Yusuke	Japan
GU14095825	9/17/2014	x				Abay	Brandt Liza	GU
GU14055676	9/17/2014		x	x		Chen	YianJun	IL
GU14135598	9/17/2014	x	x	x	x	Cho	Ting-Feng	TX
GU14045688	9/17/2014	x			x	Fujinami	Yuma	Japan
GU13095338	9/17/2014				x	Hsu	Chun-Pin	TX
GU14085770	9/17/2014	x				Iwai	Takashi	Japan
GU08051082	9/17/2014	x	x			Kambe	Yuko	Japan
GU14045658	9/17/2014	x				Kobayashi	Shigekazu	Japan
GU09083535	9/17/2014		x		x	Kuo	Yi-Ting	Taiwan
GU14025530	9/17/2014	x		x		Kurahashi	Taruyoshi	Japan
GU13095356	9/17/2014	x	x	x		Kuimoto	Shigeaki	Japan
GU14094375	9/17/2014			x		Kusuda	Harumi	Japan
GU13075228	9/17/2014		x		x	Lee	Bo-Zhang	Taiwan
GU13125430	9/17/2014				x	Lin	LI-Ping	Taiwan
GU11094378	9/17/2014		x		x	Matsuhisa	Tsutomu	Germany
GU13105377	9/17/2014		x			Makaya	Jun	Japan
GU13045026	9/17/2014		x	x		Soneda	Chizuru	Japan
GU13095086	9/17/2014	x	x	x		Tseng	Je-Ling	Taiwan
GU14095833	9/17/2014	x		x		Valliyeparambil	Vijaya	U.A.E
GU12044827	9/17/2014	x			x	Yonekura	Shinya	Japan
GU12034518	9/18/2014				x	Hayashi	Jin	Japan
GU12074751	9/18/2014				x	Inocencio	Ian Phillip	GU
GU13125466	9/18/2014				x	Kao	Yi-Ting	TX
GU13105381	9/18/2014	x			x	Nakamura	Kimia	IA
GU13105370	9/19/2014		x	x		Chen	Hsiiao-Yun	Taiwan
GU13035049	9/19/2014	x			x	Matsumoto	Yu	Japan
GU12124950	9/19/2014	x			x	Nakayama	Akitoshi	Japan
GU12054678	9/19/2014	x				Sakata	Yoko	Japan
GU14075753	9/19/2014	x			x	Shinozaki	Saori	Japan
GU14035688	9/19/2014	x				Tan	Shanying	Japan
GU14015620	9/19/2014	x			x	Tsang	Kli Ying	China
GU13085276	9/19/2014	x			x	Ueki	Yusuke	Japan
GU14095832	9/22/2014			x	x	Chen	Xiaoyi	NJ
GU13105362	9/22/2014		x			Chiu	Mei-Hua	Taiwan
GU14035607	9/22/2014		x		x	Hsu	Fu-Ching	Taiwan
GU13075210	9/22/2014	x				Kawakami	Hiroshi	Japan
GU14095839	9/22/2014			x	x	Mizuno	Yi	Japan
GU12104853	9/22/2014			x		Obasawara	Kaisharu	Japan
GU07042774	9/22/2014	x	x	x		Okada	Keon	Japan
GU14025570	9/22/2014		x			Ono	Kazuhiro	Japan
GU14015487	9/22/2014	x			x	Rahmy	Neda	U.A.E
Initial	9/22/2014	x			x	Sun	Xueling	IL
GU14025562	9/22/2014	x				Wang	Chun-Ho	Taiwan
GU14095837	9/23/2014				x	Boje	Thomas Jude	Saipan
GU13105366	9/23/2014	x		x		Chang	Li-Li	Taiwan
GU13105367	9/23/2014	x		x		Chang	Ting Ting	Taiwan
GU13055171	9/23/2014	x	x			Fujiki	Yo	Japan
GU12085250	9/23/2014				x	Hirota	Raito	Japan
GU13105380	9/23/2014		x		x	Jin	Lili	Japan

GU14095541	9/29/2014							Romiyama	Yuia	JY
GU07092879	9/23/2014							Nanrawa	Junichiro	Japan
GU12104522	9/23/2014							Ri	Yuning	CA
GU12074747	9/23/2014	x	x					Ryu	Mohoko	Japan
GU12104872	9/23/2014							Yamada	Yasunio	Japan
GU09103212	9/23/2014							Yanaguchi	Kazuhisa	Japan
GU14025546	9/24/2014	x						Chang	Chien-Yun	Taiwan
GU13025018	9/24/2014							Ikeda	Ru	Japan
GU14085542	9/24/2014							Nemoto	Tetsuhiko	Japan
GU14065715	9/24/2014							Su	Yi-Lin	TW
GU14045535	9/24/2014							Tatsuwaki	Kazuki	Japan
GU08073138	9/24/2014	x	x					Yamamoto	Fumiya	Japan
GU14095843	9/25/2014	x						Aman	Joan Rochallo	Saipan
GU13025082	9/25/2014	x						Amano	Shiho	Japan
GU13105395	9/25/2014	x						Asif	Muhammad	U.A.E
GU06053043	9/25/2014	x						Huang	Hsueh-Ling	Taiwan
GU14075521	9/25/2014	x						Lau	Kam Ki	Hong Kong
GU08113255	9/25/2014							Merikawa	Mitsuyo	Japan
GU13115412	9/25/2014	x	x					Tatematsu	Yoshihiro	Japan
GU14052756	9/25/2014							Wang	Xiaoqing	China
GU09053474	9/25/2014							Yamaji	Masataro	Japan
GU13105384	9/26/2014							Mizuno	Satoru	Singapore
GU14085846	9/26/2014							Sawada	Kelauke	Laos
GU14075741	9/26/2014							Turkmen	Faruk	Netherlands
GU14095645	9/28/2014	x	x					Mikado	Fuminô	Japan
GU13075235	9/29/2014							Chang	Jen-Chieh	Taiwan
GU14095647	9/29/2014							Chiu	Yi-Huen	TW
GU14055648	9/29/2014							Hiraoka	Akira	Japan
GU11054277	9/29/2014	x	x					Iitani	Koschi	Japan
GU13115417	9/29/2014							Katsuyama	Ken	Japan
GU12074761	9/29/2014	x	x					Nagashima	Katsuke	Japan
GU19085282	9/29/2014	x	x					Salto	Ayota	Japan
GU14025554	9/29/2014							Suzuki	Hironori	Japan
GU12440645	9/29/2014	x	x					Takimoto	Daisuke	Japan
GU12084780	9/29/2014	x						Lipadhyayula	Veerendra	Japan
GU13035691	9/30/2014	x						Azuma	Kohel	Japan
GU12054706	9/30/2014							Kuniyoshi	Takayuki	Japan
GU12084805	9/30/2014							Lo	Sung Man	Hong Kong
GU13085252	9/30/2014							Nakajima	Hironobu	Japan
Initial	9/30/2014							Tsal	Chun-Li	Taiwan
GU13115405	9/30/2014							Uehida	Yuia	Japan
Total by Section		34	75	77	77					

Rafia Mendiola-Gogue

From: 倉田 尚弥 <jobyly@hotmail.co.jp>
Sent: Monday, October 06, 2014 9:32 AM
To: Rafia Mendiola-Gogue
Subject: CPA Exam date cancellation and change due to Typhoon

Dear Mrs.Raila,

Since we have typhoon here in Japan today and traffic is all dead in Tokyo area, I am not able to reach the examination site in Ochanomizum, Tokyo. In addition to that, the government issued a heavy rain and flood evacuation warning.

I scheduled the BEC test today October 6th in japan time, please let me know how I can reschedule it.

The problem is I did not find any available schedule date before my NTS expiration, Oct 15th.

Pleaease let me know how I should arrange the schedule.

the news about typhoon is;

<http://www.japantoday.com/category/national/view/powerful-typhoon-dumps-rain-on-japan>

Best Regards,
Hisaya Kurata

From: exammgr@guamboa.org
To: jobyly@hotmail.co.jp
Subject: CPA Exam Acceptance
Date: Thu, 27 Mar 2014 16:17:13 +1000

Mr. Kurata,

Please see attached.

If you should have any questions feel free to email me.

Regards,

Mrs. Ralu Mendillo Goggin

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

Michele B. Santos

From: Abdirahman Sh Ali [aa084036@student.qu.edu.qa]
Sent: Tuesday, October 14, 2014 7:39 AM
To: Michele B. Santos
Subject: Re: Request for NTS

Dear Ms Santos

thank you very much for your great support as usual.
I would just like to make the whole scenario clear for the board.
Tensions in the middle east especially where am residing Qatar and other countries in the gulf countries UAE & Bahrain.
UAE & Bahrain doesn't have ambassadors here in Qatar because of the tensions. they only accept online visa application.

From: Michele B. Santos <licensing@guamboa.org>
Sent: Monday, October 13, 2014 12:18 AM
To: Abdirahman Sh Ali
Subject: Request for NTS

Dear Mr. Ali,
Our board meeting is this Thursday and I would like to present your case to the Board.
Do you have anything more official other than these emails to support your case?
In my experience more formal letters are given if a VISA is rejected. Also please make sure your destination is specified.

Thanks

Michele E. Santos

Asst. Executive Director/Licensing Admin
Guam Board of Accountancy
671-647-0813 ext 601

Ralia Mendiola-Gogue

From: Joe Tate <jtate@nasba.org>
Sent: Wednesday, October 08, 2014 12:53 AM
To: Ralia Mendiola-Gogue
Subject: RE: Ali, Abirahaman

Hi Ralia,

Thank you. The NTS has been extended to 10/31/14, until further notice.

Joe Tate
National Candidate Database Coordinator (NCD)

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

1-866-696-2722
Phone: 615.880.4261
Fax: 615.880.4261
Email: jtate@nasba.org
www.nasba.org

NOTICE TO CANDIDATES:

To prepare for each section of the Uniform CPA Examination candidates are responsible for reviewing the Uniform CPA Examination tutorial and sample tests. Failure to follow the directions provided in the tutorial and sample tests, including the directions on how to respond, may adversely affect candidate scores. The tutorial and sample tests are posted on the CPA Exams website at www.aicpa.org/cpa-exam under the heading Tutorial and Sample Tests.

For detailed information about what to expect on the day of your test visit Prometric's website at www.prometric.com; select the CPA link; and select "Prepare for Test Day" at top of the page.

NOTICE:

This email message and all attachments transmitted with it may contain legally privileged and confidential information intended solely for the use of the addressee. If the reader of this message is not the intended recipient, you are hereby notified that any reading, dissemination, distribution, copying, or other use of this message or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by telephone (615-880-4200), and delete this message and all copies and backups thereof. Thank you.

From: Ralia Mendiola-Gogue [mailto:exammgr@guamboa.org]
Sent: Monday, October 06, 2014 6:10 PM
To: Joe Tate
Subject: RE: Ali, Abirahaman

Hi Joe,
Thanks, as soon as the board decides I will let you know.

Mrs. Ralia Mendiola-Gogue

Hi Joe,

We will not be able to get an actual date until the board meeting which is scheduled for Oct. 16.

Is there a way we can hold that date until then.

Let me know.

Regards,

Mrs. Ralia Mendiola-Gogue

Exam Manager

335 S. Marine Corps Dr, Ste.101

Tamuning, GU 96931

671-647-0813 ext.605

Fax: 671-647-0816

exammgr@gramboa.org

admin@gramboa.org

From: Joe Tate (<mailto:jtate@nasba.org>)

Sent: Saturday, October 04, 2014 6:55 AM

To: Ralia Mendiola-Gogue

Subject: RE: Ali, Abirahaman

Importance: High

Hi Ralia,

Since he is not currently scheduled, there will be no fee to extend.

Note: Since his NTS expired on 10/1/14, to keep the system from expiring his NTS before I receive the actual date to extend the NTS. I changed his end date to 10/6/14 [temporarily].

Joe Tate

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For detailed information about what to expect on the day of your test visit Prometric's website at www.prometric.com; select the CPA link; and select "Prepare for Test Day" at top of the page.

NOTICE:

From: Abdirahman Sh Ali
Sent: Friday, September 26, 2014 8:48 AM
To: Ralia Mendiola-Gogue
Subject: Re: NTS Extention - Abdirahman ALI

YES am scheduled in Bahrain.

My sincere wishes of success;
Abdirahman Sh.
Assistant Web Content Editor

From: Ralia Mendiola-Gogue <exammgr@guamboa.org>
Sent: Friday, September 26, 2014 4:24 AM
To: Abdirahman Sh Ali
Subject: RE: NTS Extention - Abdirahman ALI

Mr. Ali,
I would have to put your request before the board.
However the board meeting is not until October 16,
Did you schedule already?
Regards,

Mrs.Ralia Mendiola-Gogue
Exam Manager
335 S. Marine Corps Dr. Ste.101
Tamuning, GU 96931
671-647-0813 ext.605
Fax: 671-647-0816
exammgr@guamboa.org
admin@guamboa.org

-----Original Message-----
From: Abdirahman Sh Ali [mailto:aa084036@student.qu.edu.qa]
Sent: Wednesday, September 24, 2014 6:20 PM
To: Ralia Mendiola-Gogue
Subject: Re: NTS Extention - Abdirahman ALI

dear Ms Ralia,

Thank you so much for you quick respond. i save the email and send u as an outlook my be that's why it doesnt open. now i took a picture of them and attach you in this email. please note both Bahrain and Dubai among others removed their ambassadors from Qatar due to a trouble in the relationships between these countries which make them accept only online visas. thank you again

From: Ralia Mendiola-Gogue <exammgr@guamboa.org>
Sent: Wednesday, September 24, 2014 1:54 AM
To: Abdirahman Sh Ali
Subject: RE: NTS Extention - Abdirahman ALI

Mr. Ali,

I was unable to open your first 2 attachments, could you please try and send them again.

Regards,

Mrs. Ralia Mendiola-Gogue

Exam Manager

335 S. Marine Corps Dr. Ste.101

Tamuning, GU 96931

671-647-0813 ext.605

Fax: 671-647-0816

exammgr@guamboa.org

admin@guamboa.org

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

From: Abdirahman Sh Ali [mailto:aa084036@student.qu.edu.qa]

Sent: Tuesday, September 23, 2014 4:28 PM

To: Ralia Mendiola-Gogue

Subject: NTS Extention - Abdirahman Ali

Dear Ms Ralia,

I am writing you concerning my NTS extension Request, I have been dealing with an ongoing problems such as medical emergencies, over responsibilities in my work, must start again my masters after my two semesters of withdrawal was over us I withdraw struggling with FAR and finally and most importantly rejection of visa from both Bahrain and Dubai and Lebanon is very risky now regarding the military conflicts in that region.

I appreciate everything you have done thus far to accommodate my needs, as I do not wish to drop out of CPA due to my all problems. Your agreement to excuse my documented NTS extension has been greatly appreciated.

I would greatly appreciate your consideration for an Extension of my NTS to get the visa approval either from Dubai or Bahrain they rejected but am trying to other means. All of these problems are documented and they are in Arabic documents. But for now I will attach you the documentation of the visa rejection which are in English in this email. If you are in agreement, I would like to submit my Exam even if the extension is in 30 days.

Again, I thank you for the kindness you have shown me, as well as your consideration for this request. Please let me know your answer at your earliest convenience.

Sincerely,

Abdirahman Ali

CPA Candidate @ Guam State

From: Abdirahman Sh Ali

Sent: Tuesday, July 15, 2014 4:43 AM

To: Ralia Mendiola-Gogue

Subject: RE: [Marketing Mail] RE: [Marketing Mail] RE: NTS Notification Service

Many thanks Ralia for your constant support. Am proud of you

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

From: Ralia Mendiola-Gogue [mailto:exammgr@guamboa.org]

Sent: Tuesday, July 15, 2014 4:25 AM

To: Abdirahman Sh Ali

Mail > Inbox 216 items

- Abd irahman Ali
 - Inbox
 - Drafts
 - Sent Items
 - Deleted Items
 - Conversation History
 - Junk E-Mail (1)
 - Notes
 - RSS Feeds
 - Search Folders
- Contact List
- Other Contacts
 - Abdulaziz Alkhalifa
 - Ali Al-Marri
 - Ali Alnuaimi
 - Azwa Al-Motawah
 - Ashwaq Al-Motawah
 - Essa Al-Zeyara
 - Mohammed Ali Abobaker
 - Noorhoda Abdulla Al-Kuw
 - Saif Khalife
 - Yousef AlbinAli

New Delete Move Filter View

Search Entire Mailbox

Conversations by Date Newest on Top

Yesterday

- رسوم الاقامة
 - Mohsen Ahmed Ahmed Ali Tue 9:04 AM
 - مراجعة وثيقة جديدة بديوان المحاسبة
 - Administrative Finance Affo... Tue 8:50 AM

Last Week

- Ewa Hotel
 - Abdulla Mohsen Nagl Humran Thu 9/18
 - Bahrain eVisa Application**
 - evisa@gdnpr.gov.bh Thu 9/18
- Missed call from Eslam Mo...
 - Eslam Mohamed Atifi Wed 9/17
- Visa Payment Errors
 - Evisa Wed 9/17
- الافتتاحيات المنظمة للتبادل التجاري
 - Ghina Nadi El Korti Mon 9/15
- اجتماع يوم الثلاثاء الساعة العاشرة
 - Legal Affairs; Aly Mokhtar Sa... Mon 9/15
- تذكير

Bahrain eVisa Application

evisa@gdnpr.gov.bh

To: Abd irahman Ali

Actions

Thursday, September 18, 2014 12:29 PM

Reference: 1854037

Sorry, but your application for an eVisa for Bahrain for ABDIRAHMAN OSMAN cannot be completed on-line.

Please contact NPRA or send us email on evisa@gdnpr.gov.bh.

Regards,
Nationality, Passports & Residence Affairs, Visa & Residence Directorate,
Kingdom of Bahrain

Mail > Inbox 7 results in entire mailbox

- Favorites
- Abdirahman Ali
 - Inbox
 - Drafts
 - Sent Items
 - Deleted Items
 - Conversation History
 - Junk E-Mail (1)
 - Notes
 - RSS Feeds
 - Search Folders
- Contact List
 - Other Contacts
 - Abdulaziz AlKhalifa
 - Ali Al-Marr
 - Ali Almuaimi
 - Amna Al-Motaweh
 - Ashwaq Al-Motawan
 - Essa Al-Zeyara
 - Mohammed Ali Abobaker
 - Nooralhoda Abdulla Al-Kuw
 - Saife Khalife
 - Yousef AlbinAli
 - Add contact...

New - Delete - Move - Filter - View

flydubai

Conversation by Date - Newest on Top

Older

Inquiry

Abdirahman Ali; flydubai hol... 6/5/2014

- Abdirahman Ali I have been waiting your respond so long. Please respond to me. 6/5/2014
- Abdirahman Ali Soft Reminder 6/5/2014
- Abdirahman Ali 6/5/2014
- Abdirahman Ali 6/5/2014

flydubai holidays (flydubai.holidays@manna.com.qa) Actions

To: Abdirahman Ali

Inbox Sunday, June 01, 2014 10:01 AM

You forwarded this message on 6/5/2014 6:36 AM.

Dear Mr. Abdirahman,
Good morning ,

As per immigration rules for flydubai , kindly note that we are not able to do the visa for Somalis nationality .

Kind regards.

Mohamed Ibrahim | Holidays and Visa consultant.
Space Travel-Flydubai Distributor
Doha-Qatar
tel. +9744227345 | Mob +97466150752
flydubai.holidays@manna.com.qa | flydubai.com

- Abdirahman Ali But in the remark the application says that they don't issue visas for Somalis. Can we still proce... 6/1/2014
- Abdirahman Ali 6/1/2014
- Abdirahman Ali 6/1/2014
- Abdirahman Ali From: Abdirahman Ali Sent: Thursday, May 29, 2014 ... 5/31/2014
- Abdirahman Ali Hi As our per phone call can you please verify wether am eligible to get visa on arrival on D... 5/29/2014
- Abdirahman Ali Soft Reminder 3/24/2014
- Abdirahman Ali Thanks 3/11/2014
- flydubai-holidays Dem-zin--Good-morning--Kindly-note-that-you-can't-get-visa-on-arrival--you-have-to-apply-- 3/11/2014
- Abdirahman Ali hi as our per phone call can you please verify wether am eligible to get visa on arrival on d... 3/10/2014
- Abdirahman Ali hi as our per phone call can you please verify wether am eligible to get visa on arrival on d... 3/10/2014



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):

ABDIRAHMAN SH OSMAN ALI
DAFNA-ONICDA, VILLA 10
DOHA, 2713

QATAR

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	5402036	5402036	03/17/14	09/17/14
FAR	5402037	5402037	04/01/14	10/05/14

Passport Name: **ABDIRAHMAN SH OSMAN ALI**

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

Guam Board of Accountants
 Application for Initial Certification and License by Award
 Board Meeting of October 26, 2019

Page 4

	Name of Applicant	Application fee	Employer/period	Schools Attended	Experience	U.S. CPA Vetting Investigation Status	Differentials Held	Recommendation
1	BGM, LLC	Firm PTP	Walter of Berger S. Cohen and Scott Magliari, CPA					Approval
2	Mr. Lihuan Gou Beijing, China	IE MC Cert LTP Active - ATTEST	Beijing Renshivake Co. Beijing, China			Maline Good Standing	None	Approval
3	Mr. Chen Jun Zhang Beijing, China	SE MC Cert LTP Active - ATTEST	Waldemar Media Group Beijing, China			Maline Good Standing	None	Approval
4	Ms. Rana M. Al-Jarrah Dubai, UAE	Cert R 1930 LTP Active - ATTEST	Wicematechhowe Doopara Dubai 9/2013 to present Dubai Electricity & Water Authority 1/2011 to 9/2013		100% monthly invoices	Zachary Khan MC Cert Good Standing	None	Approval - currently has an inactive license
5	Mr. Shih-Yang Chou Taiwan	MC Cert LTP Active - ATTEST	Deloitte & Touche Taiwan 10/2008 to 6/2014	National Taiwan Univ BA	60% night shift services 20% Pay/ as Advisers	Karen Elving Le Maline Good Standing	None	Approval
6	Ms. Kuan-Yu Lin Taiwan	Cert ME 75C LTP Active - ATTEST	KPMG 6/2005 to present Deloitte Touche Tohmatsu 5/2005 to 10/2007		5% Accounting Serv 20% Audit/audit Serv 80% Financial Serv 50% Tax/ as Advisers Serv 10% Consulting Serv 5% Management advisory Serv	Xi-Han Tsai Maline Good Standing	None	Disapprove-currently has an inactive license. If/when does not get fraine an active attest license
7	Mr. Shaunka Kuchante Guam	MC Cert LTP Active - ATTEST	Ernst & Young LLP Guam 2/1/2011 to present	Marwan Pacific University MS in MBA	100% audit - attestatory	John F. Stedern Maline Good Standing	None	Approval
8	Ms. Phinditvongchai Dik-chuang (Guam)	MC Cert LTP Active - ATTEST Non Active	Graduate School - India Contractor 5/2010 to 4/2011 Deloitte Boston 8/2009 to 11/2009	University of Florida BS in Accounting	50% in complete accounts 50% in audit services	John F. Stedern Maline Good Standing	None	Approval

	Name of Applicant	Appellation/Title	Employer/Period	School/Attended	Experience	U.S. EPA Verifier/ Jurisdiction	Other Licenses/ IELA	Recommendations
17	Mr. Sushant Rajendra Khilraj Patil	III Cert LTP-Active Non-Attest	Deloitte A&P Services Ltd 07/2011 to present	University of Miami BA	100% Audit, water Serv	None None	Approval	
18	Mr. Ananta Rajesh Patil Tomb, India	III Cert LTP-Active Non-Attest	Sumitranagar Institute CWA 10/2007 to present	University of Technology BS Cal State East Bay	70% Accounting Services 15% Financial Serv 15% Consulting Services	Texas Area Illinois Good Standing	Approval	
19	Mr. Shreyas Sunil Inhe	III Cert LTP-Active Non-Attest	Quilon & Toulouk A&P India PVT Ltd. 01/2003 to present	University of Madras	100% Audit Attest Services	None	Approval	
20	Mr. Eswar Mahesh Tomar, India	III Cert LTP-Active Non-Attest	M/S Omelva Associates MBMT Co. Ltd 7/2011 to present Compu Japan Japan Kase Insurance Co of Europe 11/2007 to 3/2011 Wells Japan Holdings, NY 3/2005 to 8/2007	University of Oxford BA, MEd Cal State East Bay	90% Accounting Services 5% Financial Services 5% Management Adv Serv	David S. Fitzpatrick Canton Good Standing	Approval	
21	Ms. Sabaan Khilraj Khayana, India	III Cert LTP-Active Non-Attest	Deloitte & Touche A&P India PVT Ltd 8/2011 to present	University College, Univ of Delhi BS	100% Audit Attest Serv	None	Approval	
22	Mr. Shabir Mahmood India, Qatar	III Cert LTP-Active Non-Attest	Aluminium Technology Auxiliary Industries 7/2005 to present M/S Ind (China) Ltd 1/2004 to 3/2006 Ejaz Engineering & Finishing Pvtly 1/2000 to 12/2003	University of Punjab BA Institute of Eng & Management	50% Accounting Serv 10% Financial Services 30% Consulting Servs	Kevin J. Francis Virginia Good Standing Malibu Sany Kalsbren Colorado Good Standing	Approval	
23	Mr. Weeay Phisan Mitsubishi	III Cert LTP-Active Non-Attest	Cowidon 3/2013 to present Mellite 9/2010 to 1/2013 MAG 7/2006 to 8/2010	Universidad Tecnológica De Santiago BS UCLA	100% Audit Attest Ser	None	Approval	
24	Mr. Purnendu Bhoj Singapore	III Cert LTP-Active Non-Attest	Bank of Tokyo Mitsubishi LPT 8/1986 to present	Yonsei University, BA Cal State East Bay	100% Audit, Agres, Ser 10% Consulting Servs	None	Approval	

Name of Applicant	Application for	Employer/Printed	School Attended	Experiences	U.S. CPA Candidate Jurisdiction Status	Other Employer held	Recommendation
17 Mr. Jibabith Prasath Yamli Tades, India	Int. Cert. LTP-Active Non AT/EEI	Reliance Tower 4/65 India 8/2013 to present	University of Madras BA	2008 Audit/Accounting Services	Territorial Council Yamli Good Standing	None	Approval
18 Mr. Huan Parck Cebu, PHIL	Int. Cert. LTP-Active Non AT/EEI	Grac America Inc 4/2013 to present	Central University BA M.A. in Chartered Accountants	2008 Audit/Accounting Services	Professional Council Cebu Good Standing	None	Approval
19 Mr. Kouko Tachikawa Tokyo, Japan	Int. Cert. LTP-Active Non AT/EEI	Yamaguchi Hime Corp 10/2011 to present Resident Corporation 4/2009 to 1/2011	Kyushu University BA California State Univ University of Nevada	100% Accounting Services	Kyushu Good Standing	None	Approval
20 Mr. Kiyosaki Maki Yokohama, Japan	Int. Cert. LTP-Active Non AT/EEI	Rejyo Electric Corp 11/2011 to present The Bank of Tokyo Mitsubishi UFJ 11/2008 to 11/2011	Kyoto University BA Dartmouth College University of Guam	20% Accounting Services 30% Audit/Accounting Services 20% Financial Services 30% Consulting Skills 40% Management Advise Services	Hokkaido New York Good Standing	None	Approval
21 Ms. Yeman Wu Hong Kong	Int. Cert. LTP-Active Non AT/EEI	KEE Asia Finance Ltd 9/2013 to present	Case Western Reserve Univ MBA Zhejiang Univ BA	40% Accounting Serv 50% Financial Serv 10% Consulting Skills	Yue Chen Hawaii Good Standing	None	Approval Initial Final Good following
22 Mr. Wen-Hao Chen Taiwan	Int. Cert. LTP-Inactive	None Listed	National Taiwan Univ BA Univ of Texas at Dallas MA			None	Approval
23 Mr. Wangheng Elex China	Int. Cert. LTP-Inactive	Industry Diagnostics Inc 7/2014 to present Capital Industries Construction Inc 11/2015 to 7/2018 Yongji International Consultants 10/2010 to 2/2012	Capitomo University BA Zhejiang University (MBA)			None	Approval
24 Mr. Yu-Wen Chen Taiwan	Int. Cert. LTP-Inactive	None currently Zimmer(Shanghai) Medical Int'l Trading Co 4/2011 to 10/2013 Zimmer Taiwan 6/2001 to 3/2011	Mowat Univ Australia Nat'l Central Univ Taiwan BA Chinese Culture Univ			None	Approval

	Name of Applicant	Applicant for	Employer/period	Schools attended	Experiences	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
25	Ms. Yau-Han Chong Taiwan	Int Cert LTP - inactive	Tyco Electronics Holdings 7/2013 to present HONG TAIWAN 4/2007 to 8/2011 None listed	National Chengchi Univ BA			Name	Approval
26	Mr. Wu Hui-Chun Taiwan	Int Cert LTP - inactive	None listed	National Tsinghua Univ BA Univ of Kansas at Dallas masters University MS, WI			None	Approval
27	Ms. Lin I-sha Taiwan	Int Cert LTP - inactive	Transmax Global Trading Co. 4/2011 to 9/2014 EMM & YOUNG TAIWAN 9/2010 to 1/2011	Indiana University MS, WI			Name	Approval
28	Mr. Chiu-Hsiung Japan	Int Cert LTP - inactive	PHARM EXHIBITS PRODUCTION Center Ltd. 10/2011 to present NAJEF INC 4/2007 to 9/2011	Nipponichi University BA Cal State-East Bay			None	Approval
29	Mr. Hongfeng U Singapore, China	Int Cert LTP - inactive	Integrated Silicon Solution 3/2007 to present	Rotterdam Business School MA Shanghai Institute of Technology, BA			Name	Approval
30	Ms. Jueg-jin Lin Taiwan	Int Cert LTP - inactive	None listed	National Taiwan Univ BA			None	Approval
31	Mr. Yi Ren Luo Singapore, China	Int Cert LTP - inactive	KPMG Shanghai 1/2014 to present Ernst & Young Singapore 10/2010 to 1/2013	Univ of Texas at Dallas MS Accounting Shanghai Jiao Tong Univ BA			Name	Approval
32	Mr. Jingchun Ma New Jersey, USA	Int Cert LTP - inactive	HSBC Securities USA Inc. 5/2013 to present Bank of China, NY Branch 7/2012 to 6/2013 Bloomberg LP 7/2001 to 2/2012	Tsinghua Univ China BA Vanderbilt Univ MS New York University MBA St Mary's University			Name	Approval

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA/Venturing Jurisdiction State	Other Licenses held	Recommendation
33	Mr. Masam Mohamed M. Murradin Kuwait UAE	Int Cert LTP - Inactive	Abulmali-Airport E&P 4/2007 to present KPMG, Rome, Rimini, Timmon B/E to 1/2000 to 4/2004 Yam Abu Ghazir B Co 6/2004 to 6/2005	Univ of Sri Jay Edwards Papua NS Inst of Chartered Accs. India St. New Hampshire Univ			None	Approval
34	Mr. Waheer JAMM. Masood Doha, Qatar	Int Cert LTP - Inactive	Supreme Education Council 4/2012 to present Qatar National Bank 9/2002 to 3/2012	Qatar University BA			None	Approval
35	Mr. Shinichi Sakamoto Japan	Int Cert LTP - Inactive	Ono Chemical Japan 4/2012 to present Sapporo Breweries 7/2009 to 7/2012	Brno University BA Cal State East Bay			None	Approval
36	Mr. Koji Shimamura Japan	Int Cert LTP - Inactive	Sakata Int Corporation 4/1998 to present	Kwansei Gakuin Univ BA Cal State East Bay			None	Approval
37	Ms. Chih-Yun Tseng Taiwan	Int Cert LTP - Inactive	None Listed	National Taiwan Univ BA Univ of Texas at Dallas MA			None	Approval
38	Ms. Hsin-Chieh Tseng Taiwan	Int Cert LTP - Inactive	None Listed	National Taiwan Univ BA Univ of Texas at Dallas MA			None	Approval
39	Mr. Hideyuki Yamadaka Japan	Int Cert LTP - Inactive	WPI Ltd. 10/2004 to 9/2014	Univ of British Columbia BA Langara College B.C. Cal State East Bay			None	Approval
40	Mr. Jia-Ren Yan Taiwan	Int Cert LTP - Inactive	None-Currently PricewaterhouseCoopers Internship. 1/2012 to 2/2012	National Taiwan Univ BA Univ of Texas at Dallas MA			None	Approval
41	Mr. Satoru Yamamoto Japan	Int Cert LTP - Inactive	Nomura Research Institute Ltd 4/2011 to present	Kyoto University BA Bradley Univ			None	Approval

Michele B. Santos

From: Michele B. Santos [licensing@guamboa.org]
Sent: Friday, August 22, 2014 7:58 AM
To: 'Yenan Wu'
Subject: RE: General inquiry about the CPA

it will be up to the Board. I don't think it will be a problem but like I said its up to the board.
thank you for disclosing this.

Michele B. Santos

Asst. Executive Director/Licensing Admin
Guam Board of Accountancy
671-647-0813 ext 601

21 on list
Yenan Wu

From: Yanan Wu [mailto:ynw.cwru@gmail.com]
Sent: Thursday, August 21, 2014 8:04 PM
To: Michele B. Santos
Subject: Re: General inquiry about the CPA

Dear Michele,

I have a Master Degree of Accountancy from a U.S. university, so I guess my one year working experience would be good. However, very unfortunate, I once pledged to a disorderly conduct, misdemeanor 3 when I studied in Ohio in 2012, and it was nothing about dishonest neither violence, it was an argument with my roommate on the lease, because at that time she refused to pay the rent and her name was not on the lease contract so that's why I argued with her, and finally the court fined me with \$320. I have attached the detailed legal docs about my case for your reference.

I could have people that know me quite well to fill the moral character reference form, and prove that I'm of good character and as worthy to be a licensed certified public accountant, but I'm worrying that whether you would deny my application due to my history. I sincerely hope that you could look into my case, and still give me a chance to get certified as a public accountant. Thank you so much for your consideration.

Best Regards,

Kimberly

2014-08-20 7:20 GMT+08:00 Michele B. Santos <licensing@guamboa.org>:

Dear Kimberly,

If you have 150 semester hours or a Masters Degree you need only 12 months of work experience for your license. Guam also offers an inactive license which does not require any work experience. See attached.

Michelle B. Santos

Asst. Executive Director/Licensing Admin

Guam Board of Accountancy

[671-647-0813](tel:671-647-0813) ext 601

From: Yanan Wu [<mailto:ynw.cwu@gmail.com>]

Sent: Tuesday, August 19, 2014 3:22 PM

To: licensing@guamboa.org

Subject: General inquiry about the CPA

Dear Mr./Ms.,

I have passed CPA exam last year, and then have been working for a Korean bank as a financial analyst for one year, I don't know if my one-year working experience is enough to get qualified as a certified public accountant in Guam, could you give me a clue on that? Thank you.

Best Regards,

Kimberly

Cleveland Heights Municipal Court
Information on criminal case number 1101865

Click [here](#) for docket entries

Party Involved

Defendants Name: **WU, YENEN**
 A.K.A.:
 Address: 2536 Overlook Road A
 City/State/ZIP: **CLEVELAND HTS OH 44108**
 Telephone #: Confidential
 Social Security #: Confidential
 # of Priors:
 Warrant(s): [Click Active T.P.O.s:](#)

Date of Birth: Confidential
 Race: Undocumented
 Sex: Female
 Eye Color: Brown
 Height: 5'05
 Weight: 140 Pounds
 Hair Color: Black

Complainant/Officer

Name: Victim
 Agency Code: State Of Ohio (Clt)
 Unit Number:

D.B.A.:
 Address: 2536 Overlook Apt 301
 City/State/ZIP:

Violation Information

File Date: 10/13/2011
 Ticket Number:
 Violation Date: 10/08/2011
 Violation Time: 18:00
 Violation Description: Dr M3

Section #: **509.03A1**
 Degree: 3rd Degree Misdemeanor
 Points:
 BMV Offense Code:
 Waive Amount:

Hearing Information

Hearing Date: 05/14/2012
 Hearing Time: 08:30 AM
 Hearing Type: TR
 Mandatory?: Undocumented
 Time Waived?: Undocumented
 Judges Initials: ADB

Waive Attorney?: Undocumented
 Attorney Name: Jays M Schlachet
 Attorney Code:
 Time Limit Days: 0
 Time Limit Status: A
 Time Limit Jail:

Miscellaneous Information

Summons Issue Date:
 Summons Issued How: Warrant
 Summons Returned Date:

Status/Location Date: 05/14/2012
 Status Code: Closed
 ITN Number: 023953KB

Transactions

Waived?: Undocumented
 Payer: Wu, Yenen
 Pay Date: 05/14/2012
 Payment Type: Check
 Current Balance:

Receipt #: 1211093
 Received By: LW
 Balance Due Date:
 Bond Paid to Date: .00
 Bond Amount Refunded: .00
 Bond Amount Available: .00

Fee Description

Fine:
 Local Costs:
 Legal Research:
 Computerization:
 Victim of Crime:
 General Revenue:
 Sundries:
 Sheriff Fees:
 Miscellaneous:

	AmountOwed	Paid to Date
Fine:	150.00	150.00
Local Costs:	99.00	99.00
Legal Research:	6.00	6.00
Computerization:	.00	.00
Victim of Crime:	9.00	9.00
General Revenue:	.00	.00
Sundries:	.00	.00
Sheriff Fees:	1.00	1.00
Miscellaneous:	51.00	51.00
Total Costs:	326.00	326.00

Yin W. Chiu @ Cleveland Courts

Total Costs:

326.00

Cleveland Heights Municipal Court
Docket entry on criminal case number 1101865

Click [here](#) for case information

Case Number: CRB 1101865

Defendant(s): YU, YENEN

10/13/2011

- o CASE WAS FILED WITH COURT
- o COMPLAINT & AFFIDAVIT FOR WARRANT FILED
- o WARRANT ON COMPLAINT ISSUED \$20.00
- o WARRANT ON COMPLAINT ISSUED

11/01/2011

- o NOTICE OF APPEARANCE AND REQUEST FOR SPECIAL HEARING FILED
- o BY ATTY LEVY

11/03/2011

- o MOTION DENIED. DEF'D SHOULD REPORT TO CHPO FOR PROCESSING
- o BUCHANAN, J

11/08/2011

- o PERSONAL RECOGNIZANCE ISSUED
- o DEFENDANT ENTERED NOT GUILTY PLEA WITH TIME WAIVER & SIGNED
- o RIGHTS AND RESPONSIBILITIES FORM
- o BOND SET IN COURT FOR \$1000.00 PERSONAL WOUND AJ/BARDN
- o HEARING SET 12/13/2011 @ 1:30 PM - PT
- o SCHEDULED BY: VAJ
- o BOOKING SHEET AND ITN
- o WARRANT WAS RECALLED

11/16/2011

- o FEE FOR BAIL BOND \$25.00
- o WARRANT WAS RETURNED

11/29/2011

- o MOTION FOR PRODUCTION OF WRITTEN SUMMARIES OF ANY ORAL
- o STATEMENTS OF DEFENDANT TO ANY LAW ENFORCEMENT OFFICER
- o FILED BY THE ATTY
- o DEMAND FOR DISCOVERY FILED BY THE ATTORNEY
- o DISCOVERY

12/03/2011

- o PLAINTIFFS RESPONSE TO DEFENDANTS REQUEST FOR DISCOVERY
- o UNDER CRIM.R.18 AND PLAINTIFFS REQUEST FOR DISCOVERY UNDER
- o CRIM.R.16 FILED BY THE PROSECUTORS OFFICE

12/15/2011

- o GOING FORWARD TO TRIAL
- o HEARING SET:02/09/2012 @ 8:30 AM - TR
- o SCHEDULED BY: SMP

01/25/2012

- o DEFENDANTS WITNESS LIST FILED BY THE ATTORNEY

01/30/2012

- o 1 # SUBPOENAS FILED BY PROSECUTOR \$8.00
- o ISSUED FOR SERVICE

02/09/2012

- o TRIAL CONTINUED IN COURT

03/06/2012

- o CASE CONTINUED, DID NOT SHOW ON DOCKET
- o HEARING SET:04/05/2012 @ 8:30 AM - TR
- o SCHEDULED BY: SMP
- o ASSIGNMENT NOTICE FOR NEXT COURT DATE ISSUED

03/27/2012

- 3 # SUBPOENAS FILED BY PROSECUTOR \$18.00
- ISSUED FOR SERVICE

04/03/2012

- 3/ SUBPOENA ISSUED BY PROSECUTOR RETURNED

04/05/2012

- CASE SET FOR TR ON 05/14/2012 AT 8:30 AM
- CASE CONTINUED IN COURT ON 04/05/2012 FROM 04/05/12
- TO 05/14/12. DEFO WITNESS UNABLE TO APPEAR. BUCHANAN, J

05/05/2012

- 1 # SUBPOENAS FILED BY PROSECUTOR \$6.00
- ISSUED FOR SERVICE

06/14/2012

- GENERAL CONDITION OF PROBATION REFERRAL FORM
- VIOLATION REDUCED FROM 2903.13A ASSAULT
- JOURNAL ENTRY: ON PROSECUTOR'S MOTION THERE ARE CHARGES
- AMENDED AND/OR DISMISSED, PLEA OF NOT GUILTY WITHDRAWN &
- PLEA NO CONTEST OR GUILTY IS ENTERED AND ACCEPTED AFTER
- EXAM OF DEFENDANT BY THE COURT, BUCHANAN, J
- COURT DISPOSITION - FINES & COSTS IMPOSED/PROBATION/TERMS &
- CONDITIONS OF SENTENCE, BUCHANAN, J
- CRIMINAL COSTS \$95.00
- FINE AMOUNT \$150.00
- FINANACIAL DETERMINATION OF ABILITY TO PAY EXECUTED BY
- DEFENDANT
- PAYMENT# 1211087 - AMOUNT \$ 320.00
- FINAL DISPOSITION SENT TO BCI
- ORDINANCE WITNESS OR JURY FEES \$3.00
- STATE WITNESS OR JURY FEES \$300.00
- ERROR CORRECTED R JURY FEES \$-297.00
- PAYMENT# 1211093 - AMOUNT \$ 8.00

Arleen E Gay

From: Dave Sanford <daves@stggua.com>
Sent: Thursday, October 09, 2014 8:59 AM
To: 'Arleen Gay'
Subject: FW: Draft of Recommended NASBA Bylaws Change
Attachments: 2014-1001 NASBA Bylaws + Proposed Amendments Blacklined.pdf

Arleen – please include in next board meeting package. Thanks! dave

From: Alfonzo Alexander [mailto:aalexander@nasba.org]
Sent: Thursday, October 09, 2014 2:25 AM
Subject: Draft of Recommended NASBA Bylaws Change

As you know, the NASBA Bylaws Committee reviews the official NASBA Bylaws of the association each year. This year the committee recommended changes to the NASBA Board of Directors (Board), and the Board agreed that the proposed changes should be brought to the full membership for adoption. The attached document is a black-lined version of the NASBA Bylaws showing proposed amendments prepared by the Bylaws Committee and recommended for consideration at the November 4, 2014 Annual Business Meeting. Please share with your board of accountancy members as you deem appropriate. We look forward to seeing you in Washington DC.

Alfonzo D. Alexander
President
NASBA Center for the Public Trust

Chief Relationship Officer
National Association of State Boards of Accountancy, Inc. (NASBA)
150 Fourth Avenue North, Suite 700
Nashville, TN 37219
Mobile 615-500-2321
Office: 615-312-3815
www.nasba.org
www.centerforpublictrust.org

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NASBA

BYLAWS

Amended October 29, 2013

Effective October 30, 2013

**2014 Proposed Changes (as of Sep. 29, 2014)
(for consideration at the 2014 Annual Meeting)**

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NASBA Bylaws
Amended October 29, 2013 + 2014 Proposed Changes (as of Oct. 1, 2014)

ARTICLE I – Name

The name of this organization shall be the National Association of State Boards of Accountancy, Inc. (hereinafter, the "Association"). The location of the Association's principal office shall be within the continental United States as the Board of Directors shall determine.

ARTICLE II – Purpose

The purpose of the Association shall be to provide an organization to protect, promote, foster and advance the common interests and welfare of boards of accountancy of the various states of the United States, its territories and the District of Columbia. The Association shall provide a forum for the exchange of information and obtaining assistance in discharging such boards' responsibilities for the administration of public accountancy laws and for the protection of the public interest as it is affected by the practice of public accountancy. The Association shall also promote the general welfare of its members for the accomplishment of the objectives herein above set forth. The Association shall not be organized for profit or organized to engage in a regular business of a kind ordinarily carried on for profit or carry on any activities which are inconsistent with the exempt status of organizations described in Section 501(c)(6) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

ARTICLE III – Membership

3.1 Member Boards.

3.1.1 The members of the Association shall be the boards, departments or instrumentalities confirmed by the Board of Directors as legally constituted by their respective states, territories and the District of Columbia of the United States of America to pass on the qualifications of, or to examine applicants for certification or licensure as, certified public accountants or similar licensed categories, or to regulate the practice of public accountancy within their jurisdiction.

3.1.2 Hereinafter the members of the Association shall be referred to as the "Member Boards." In a jurisdiction where there is more than one board, department or instrumentality as defined above, they collectively shall constitute a single Member Board under the provisions of these bylaws.

3.2 Delegates.

All duly appointed or elected individuals who are members of the Member Boards as determined by the respective Member Board's laws shall be Delegates of the Association. Delegates shall have the privilege of the floor and may propose motions, resolutions or other actions at all meetings of the Association and shall be eligible for service as Officers, Directors and members of committees of the Association.

3.3 Associates.

All former Delegates or persons who have been members of Member Boards shall be deemed Associates of the Association provided that their dues, established in accordance with these bylaws, have been paid in full for the

current fiscal year. Associate Dues will not be assessed for past NASBA Chairs and currently serving members of the Board of Directors. Associates shall have the privilege of the floor and may propose motions, resolutions or other actions at all meetings of the Association and shall be eligible for service as Officers, Directors and members of committees within the limitations established by these bylaws.

ARTICLE IV - Board of Directors and Officers

4.1 Board of Directors.

The business and affairs of the Association shall be under the direction of a Board of Directors.

4.2 Composition of Board of Directors.

The Board of Directors shall be composed of a Chair, Vice Chair, Past Chair, nine Directors-at-Large and a Regional Director from each Region established in accordance with the provisions of Article V of these bylaws. The Board of Directors shall also include the President and Chair of the Executive Directors Committee as *ex officio* non-voting members as provided in Sections 4.4 and 8.8, respectively.

4.3 Officers and Duties.

The Officers of the Board of Directors shall be a Chair, Vice Chair, Past Chair, Secretary and Treasurer. The Officers of the Board of Directors shall have the duties set forth herein. The duties of Directors shall be such as usually are attached to such offices and such other duties consistent with the provisions of these bylaws, resolutions or actions of the Member Boards at the Annual Meeting or any special meeting, or as may be determined from time to time by the Board of Directors. All members of the Board of Directors must meet the fiduciary duties of careful and prudent judgment, adherence to organizational purpose and rules, and avoidance of conflicts of interest. Neither Officers of the Board of Directors nor Directors shall receive compensation for their services to the Association.

4.3.1 Chair.

The Chair, when present, shall preside at all meetings in accordance with the latest edition of *Robert's Rules of Order, Newly Revised*, interpret these bylaws, appoint all committees that will be active during his or her tenure as Chair, and serve as an *ex officio* **non-voting** member of all committees except the Nominating Committee. The Chair may also designate the Vice Chair to serve as an *ex officio* **non-voting** member of any standing or non-standing committee other than the Nominating Committee or the CPA Examination Review Committee.

4.3.2 Vice Chair.

The Vice Chair shall, in the absence of the Chair, exercise the duties of and possess all the powers of the Chair. The Vice Chair shall also serve as a member of the Administration and Finance Committee. The Vice Chair may also be designated by the Chair as an *ex officio* **non-voting** member of any other standing and non-standing Committee other than the Nominating Committee or the CPA Examination Review Committee.

4.3.3 Secretary.

The Secretary shall be elected by the Board of Directors from the Directors-at-Large as soon as practicable following the installation of the new Board of Directors at the Annual Meeting. The Secretary shall perform the duties usual and incidental to the office that are required to be performed by law, and shall be responsible for

the minutes of the Board of Directors. The Secretary may delegate to the President and other staff the actual performance of any or all of the office's appropriate duties and authorize the President or staff to sign under their respective titles the correspondence conducted by them.

4.3.4 Treasurer.

The Treasurer shall be elected by the Board of Directors from the Directors-at-Large as soon as practicable following the installation of the new Board of Directors at the Annual Meeting. The Treasurer shall be responsible for the activities of the Administration and Finance Committee, and shall serve as its chair.

4.3.5 Regional Directors.

Regional Directors shall be elected as provided in Article VII, and shall be responsible for communications with the Boards of Accountancy in the Regions which they represent.

4.3.6 Past Chair.

The Past Chair shall serve as chair of the Nominating Committee in accordance with Article VII of these bylaws.

4.4 President.

A President shall be appointed by the Board of Directors and shall serve as the Chief Executive Officer of the Association. The President shall manage the affairs of the Association and have such duties and responsibilities as the Board of Directors shall determine. The President shall be salaried and shall report directly to the Chair who, with the consent and approval of the Executive Committee of the Board of Directors, will assign duties and powers in his or her areas of responsibility. The President shall employ and terminate staff, enter into routine contracts, and obtain legal consultation. The President shall also serve without additional compensation, in such other capacity relating to the business of the Association to which he or she may be elected or appointed by the Executive Committee of the Board of Directors. The President may be removed with or without cause by a resolution of the Board of Directors. The President shall serve as an *ex officio* **non-voting** member of the Board of Directors ~~without vote~~ and shall not be counted in determining the total number of authorized Directors. The President shall be granted the privilege of the floor at all meetings of the Association and the Board of Directors.

4.5 Qualification, Terms and Limitations of Office.

4.5.1 The Vice Chair and Directors shall be elected in accordance with these bylaws during the Business Session at Annual Meeting of the Association. The Vice Chair shall serve as such from the adjournment of the Business Session at the Annual Meeting at which he or she is so elected until the adjournment of the Business Session at the next following Annual Meeting, at which time he or she shall become Chair and shall serve as such until the adjournment of the Business Session at the next following Annual Business Meeting, at which time he or she shall become Past Chair and shall serve as a Director of the Association in accordance with the provisions of Section 4.2 of these bylaws.

4.5.2 No incumbent shall be elected to succeed himself or herself in the offices of Chair or Vice Chair.

4.5.3 No Past Chair shall be eligible to be re-elected as an Officer or Director.

4.5.4 Directors-at-Large shall be elected for three-year terms and may serve a maximum of two complete terms.

4.5.5 Regional Directors shall be elected for one-year terms and may serve a maximum of three complete terms.

4.5.6 A person who has succeeded acceded to or been appointed to fill a vacancy (serve an unexpired term) shall not have that service counted in the limitation of terms that can be served, provided that in no event shall an individual be eligible for election or appointment to fill an unexpired term if the individual has already served two complete terms as a Director-at-Large.

4.5.7 All members of the Board of Directors shall be Delegates or Associates. A simple majority of all members of the Board of Directors shall be Delegates at the time of or within six months of the Annual Business Meeting at which they are elected to their current office on the Board.

4.5.8 All Regional Directors shall be Delegates at the time of or within six months prior to their election or appointment.

4.5.9 To be eligible to serve as Vice Chair, an individual must have served as a Director-at-Large or Regional Director for a minimum of one year, but need not be a current member of the Board of Directors at the time of his or her election.

4.6 Vacancies.

4.6.1 A vacancy in the Chair position shall be filled by the Vice Chair.

4.6.2 A vacancy in the Vice Chair position shall be filled pursuant to Section 7.2.3. If necessary, the Chair shall continue to serve until this process is complete.

4.6.3 A vacancy in the Past Chair position shall not be filled until after the end of the current Chair's term.

4.6.4 All other vacancies on the Board of Directors shall be filled by the Board of Directors, and all such appointees shall serve the unexpired term of their predecessors in office.

4.7 Regular Meetings of the Board of Directors.

Regular meetings of the Board of Directors shall be held prior to the Annual Meeting of the Association and at such other times as the Board of Directors may designate.

4.8 Special Meetings of the Board of Directors.

The Chair may call special meetings of the Board of Directors at such time and place as he or she shall determine. Alternatively, the Chair shall call such special meetings at such time and place as may be designated in a written request of five or more members of the Board of Directors.

4.9 Notice and Waiver.

4.9.1 Notice of any regular or special meeting of the Board of Directors shall be sent by mail, e-mail, facsimile, telephone or shall be delivered personally or by other appropriate means to each Member Board and to each member of the Board of Directors, at his or her mailing address, as shown in the official records of the

Association, at least 21 days before such meeting if notified by mail, or five days if notified by other methods. Such notice, as far as practicable, shall contain a statement of the agenda for such meeting.

4.9.2 Meetings held and actions taken without notice as provided in these bylaws shall be valid if each member of the Board of Directors entitled to notice: (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting, and (3) such written consents or approvals are filed with the records of the meeting.

4.10 Quorum.

A majority of the Board of Directors shall constitute a quorum for the transaction of business at any regular or special meeting of the Board of Directors. If a majority of Directors are not present at any meeting of the Board of Directors, the majority of the Directors present may adjourn the meeting to a stated time and place without further notice. The vote of a majority of Directors present and voting at any meeting at which there is a quorum shall be an act of the Board of Directors.

4.11 Telephone Meetings.

The Board of Directors or any committee of the Board of Directors may conduct its meetings by means of conference telephone or similar communications equipment provided that all persons participating in the meeting can communicate with one another, and participation in such a meeting shall constitute presence in person at such meeting.

4.12 Mail, E-mail, or Facsimile Ballot.

The Chair may submit any action to the Board of Directors for vote by mail, e-mail, facsimile ballot or other appropriate means, provided the subject matter has been previously reviewed and discussed by the Board of Directors. Only ballots returned in the prescribed time will be counted. Any action approved by a majority of the Board of Directors shall be an act of the Board of Directors and shall be recorded in the minutes of the Board of Directors.

4.13 Resignation or Removal.

Any Officer or Director may resign at any time by giving written notice to the Chair, the Secretary or the full Board of Directors. Such resignation shall take effect at the time specified therein or, if no time is specified, at the time of acceptance by the Chair, Secretary or Board of Directors. Any Officer or Director who shall fail to attend two consecutive regular meetings of the Board of Directors shall be automatically removed from the Board of Directors. The Board of Directors may waive such automatic removal if it shall by majority vote determine that such failure to attend was caused by sufficient circumstances to excuse such absence. The position of Officer or Director removed under this provision shall be filled in accordance with Section 4.6 of this Article.

ARTICLE V - Regions

5.1 Purpose and Composition.

In order to establish closer communications between the Board of Directors and the Member Boards, as well as between Member Boards within geographical areas, and to assist the Association in achieving its stated purpose, all of the states, territories and the District of Columbia shall be divided into at least five, but not more than

nine, geographical Regions. The names, number and composition of Regions shall be determined from time to time by the Board of Directors.

5.2 Representation.

A Regional Director shall be nominated and elected in accordance with Article VII of these bylaws to serve terms as provided in Section 4.5.5 to represent the Board of Directors within each Region and to perform such other duties as may be designated by the Board of Directors. Each Region shall, in accordance with Article VII, elect one Delegate or Associate as a member of the Nominating Committee to represent in person their Region on the Nominating Committee and one Delegate or Associate as an alternate to participate in person in the event that the member cannot attend the meeting.

5.3 Regional Meetings.

Each Region shall hold a Regional Meeting not less than 60 days prior to the Association's Annual Meeting, at a time and place to be determined by the Board of Directors. The purposes of the Regional Meetings are to facilitate communications, elect the members and alternates of the Nominating Committee pursuant to Article VII and to transact other business.

ARTICLE VI - Meetings of the Association and Voting

6.1 Annual Meeting.

The Association shall hold an Annual Meeting at a time and place to be determined by the Board of Directors of the Association. The purposes of the Annual Meeting are to facilitate communications, elect the Vice Chair and Directors and to transact other business.

6.2 Special Meetings.

The Chair shall call special meetings of the Association when requested to do so by the Board of Directors or by at least one-third of the Member Boards on written application to the Chair, signed by the individual designated as the Presiding Officer of each of the said one-third of the Member Boards. Special meetings of the Association shall be held at such times and places as shall be designated by the Board of Directors.

6.3 Notice and Waiver.

6.3.1 Notice of each meeting of the Association or Regions shall be sent to each Member Board and to each Delegate and Associate at the mailing address shown in the official records of the Association at least 60 days before such meeting. Such notice, as far as practicable, shall contain a statement of the general business to be transacted. Notice of the Annual Meeting shall contain the report of the Nominating Committee as provided in Section 7.3.1.

6.3.2 Meetings held and actions taken without notice as provided in these bylaws shall be valid if each Member Board entitled to notice: (1) attends the meeting without protesting lack of notice either before or when such meeting convenes; or (2) signs a written waiver of notice or a written consent to holding the meeting or an approval of the minutes of the meeting, either before or after the meeting; and (3) such written consents or approvals are filed with the records of the meeting.

6.4 Quorum.

A quorum for the transaction of business at any meeting of the Association shall be one or more Designated Voting Representatives from a majority of Member Boards. A quorum for the transaction of business at any meeting of a Region shall be one or more Designated Voting Representatives from a majority of the Member Boards of such Region. In the absence of a quorum at an Annual Meeting, Regional Meeting or a special meeting, the majority of the Member Boards represented at such meeting may adjourn the meeting to a stated time and place without further notice.

6.5 Advisory Vote on Matters Related to Member Boards' Regulatory Responsibilities.

Any issue being deliberated by the Board of Directors or any committee, that is determined by the Board of Directors to have a material impact on the regulatory responsibilities of the Member Boards, shall be submitted to the Member Boards for their advisory vote. Such advisory vote should ordinarily be taken at an Annual Meeting. However, if the timing of an issue will not allow the advisory vote to be conducted at an Annual Meeting, the Chair may call a special meeting.

6.6 Voting.

6.6.1 Each Member Board shall be entitled to only one vote on any matter brought before the Association, and each Member Board in the Region shall be entitled to only one vote on any matter brought before any Regional Meeting, which vote shall be cast on behalf of such Member Board by its Designated Voting Representative (Delegate, Associate or Executive Director of such Member Board).

6.6.2 Each Designated Voting Representative shall have written authorization from the Presiding Officer of the Member Board he or she represents in order to vote on behalf of such Member Board. A Member Board may name more than one Designated Voting Representative provided that only one vote shall be cast on behalf of such Member Board by its Designated Voting Representatives.

6.6.3 Unless a greater vote is required by these bylaws for any action, a majority vote of all Member Boards shall be required to pass any motion or resolution of the Association.

6.7 Ballot Voting.

6.7.1 The Board of Directors, or a majority of the Member Boards of the Association present at any duly called meeting of the Association at which a quorum is present, may direct that the Chair of the Association submit any action to all Member Boards for their consent by mail, e-mail or facsimile, except that the election of the Vice Chair, Directors and members and alternates of the Nominating Committee may not be done by written consent, except in filling an interim vacancy of the Vice Chair.

6.7.2 The Member Boards will have 45 days to return their ballots.

6.7.3 Any action taken or approved in such a ballot by two-thirds of the Member Boards voting shall be a resolution of the Member Boards of the Association provided that the number of Member Boards approving such action shall constitute a majority of the Member Boards of the Association.

6.8 Rules of Order.

The rules of parliamentary procedure contained in the latest edition of *Robert's Rules of Order, Newly Revised*, shall govern all meetings of the Association, except as may be otherwise provided in these bylaws.

Article VII - Nominations and Elections

7.1 Nominating Committee Composition and Election.

The membership of the Nominating Committee shall consist of the Past Chair, who shall serve as Chair of the Nominating Committee, and one member from each Region elected as provided herein.

7.1.1 A Delegate or Associate is eligible for election to the Nominating Committee.

7.1.2 With the exception of the Past Chair, no member of the Nominating Committee may serve concurrently as a member of the Board of Directors and the Nominating Committee, and no member may be eligible for election to the Board of Directors through the entirety of his or her elected term on the Nominating Committee and through the adjournment of the next following Annual Meeting. For purposes of this subsection, an alternate of the Nominating Committee is not a member of the Committee unless and until he or she assumes office by replacing a member at one or more meetings.

7.1.3 If the Past Chair cannot serve, or declines to serve, as Chair of the Nominating Committee, the Board of Directors shall appoint another Delegate or Associate to serve as Nominating Committee Chair so long as the person is ineligible to serve on the Board of Directors for the year following his or her service on the Nominating Committee.

7.1.4 Nominating Committee members shall be elected for two-year terms, and may serve two complete terms in succession plus any unexpired terms. The term begins immediately following the Business Session of the Annual Meeting. The terms of the Nominating Committee members shall be staggered so that half of the Regions hold elections each year.

7.1.5 The election of members and alternates of the Nominating Committee shall require a majority vote of the Member Boards in the Region represented at the Regional Meeting, provided a quorum is met.

7.1.6 At the Regional Meeting, each Region whose Nominating Committee member's term is expiring at the current year's Annual Meeting shall elect a member and an alternate of the Nominating Committee to represent its Region.

7.1.7 Each member and alternate must have (i) served at least two years on a state board of accountancy, (ii) attended at least one NASBA Regional Meeting and one NASBA Annual Meeting and (iii) served on a NASBA committee, board (e.g., Exam Review Board or International Qualifications Appraisal Board; "board" is not referring to member of Board of Directors) or task force.

7.1.8 If a Region's member and alternate are both unable to serve and the Nominating Committee will hold a meeting for the purpose of making nominations prior to that Region's next NASBA Regional Meeting, then an ad hoc committee consisting of one state board member from each Member Board in that Region shall meet to elect a member and alternate to serve for the unexpired terms of the former member and former alternate. Such meeting may be held telephonically.

7.1.9 If a Region fails to elect a member or an alternate as provided above, the Board of Directors shall appoint a member or an alternate to represent that Region on the Nominating Committee.

7.2 Responsibilities of Nominating Committee.

7.2.1 Obligation to Attend Nominating Committee Meetings in Person.

7.2.1.1 In view of the importance of each Region being represented in person at meetings of the Nominating Committee, the member or alternate must be in attendance at meetings in order to participate and vote. The alternate shall reserve the Nominating Committee meeting dates so he or she can attend a meeting on short notice if the member cannot attend. In the event the member cannot attend the meeting, it shall be the responsibility of the member to notify the Nominating Committee Chair and the Region's alternate as soon as possible so the alternate can attend the meeting.

7.2.1.2 Members of the Nominating Committee who miss more than one meeting during their term may not stand for re-election.

7.2.1.3 The responsibility of the alternate is to serve in person in the event the member cannot attend the meeting or is no longer a Delegate or Associate.

7.2.2 Annual Nominations.

The Nominating Committee shall nominate annually one qualified candidate for Vice Chair, three candidates for Directors-at-Large for those whose terms are expiring at the Annual Meeting, and one candidate for Regional Director from each Region. If the Vice Chair cannot serve as Chair, then the Committee also shall nominate a candidate for Chair. The report of the Nominating Committee shall be submitted to the Chair and presented in accordance with the provisions of these bylaws.

7.2.3 Special Nomination for Vacancy of Vice Chair Position.

In the event of a vacancy in the Vice Chair position as described in Section 4.6.2, the Nominating Committee Chair shall promptly call a meeting of the Nominating Committee to nominate a candidate for Vice Chair. If administratively possible, the Vice Chair nominee will be presented with the other nominees for consideration at the Annual Meeting. If the timing is such that a vote cannot occur at the Annual Meeting, written ballots containing the name of the proposed candidate shall be sent promptly to the Presiding Officers of all Member Boards for voting as set forth in Section 6.7.

7.3 Nominations and Election Process.

7.3.1 At least 60 days preceding the date of the Annual Meeting of the Association, the Nominating Committee shall deliver to the Chair a report which shall include its Annual Nominations as described in Section 7.2.2.

7.3.2 The report shall be included with the notice of the Annual Meeting as described in Section 6.3, and shall be presented by the Nominating Committee during the Business Session at the Annual Meeting.

7.3.3 Nominations for any elected position, including a vacancy in the office of Vice Chair, may also be made by at least five Member Boards, if filed with the Chair at least 10 days prior to the Annual Meeting (or the due date set for the mail ballots for Vice Chair).

7.3.4 No nominations from the floor or otherwise will be recognized.

7.3.5 A majority vote of the Member Boards represented during the Business Session at the Annual Meeting (or by mail ballots for Vice Chair) shall constitute an election, provided a quorum is met.

ARTICLE VIII – Committees, Task Forces and Boards

8.1 Standing Committees.

The standing committees of the Association shall include the Executive Committee, the Nominating Committee, the Administration and Finance Committee, the Audit Committee, the CPA Examination Review Board and the Executive Directors Committee. Unless otherwise provided in these bylaws, the members and chairs of the standing and other committees or task forces are appointed by the Chair.

8.2 Executive Committee.

There shall be an Executive Committee composed of the Past Chair, the Chair, the Vice Chair, the Secretary and the Treasurer. The President shall serve as an *ex officio* **non-voting** member of the Executive Committee. The Executive Committee shall act for the Board of Directors between meetings of the Board. **The Executive Committee (without the President) shall constitute the Compensation Committee. The Compensation Committee shall annually evaluate the performance and the compensation of the President.** All actions taken by the Executive Committee **and the Compensation Committee shall** ~~must~~ be ratified by the Board of Directors at its next meeting.

8.3 Nominating Committee.

The election and duties of the Nominating Committee are described in Article VII. The Nominating Committee is not a committee of the Board of Directors.

8.4 Administration and Finance Committee.

The Administration and Finance Committee shall oversee and monitor the fiscal operations of the Association. The Treasurer shall serve as Chair of the Administration and Finance Committee.

8.5 Audit Committee.

The Audit Committee shall oversee the Association's annual financial statement audit **and** the internal controls, ~~and the safeguarding of assets of the Association~~, and shall recommend to the Board of Directors the firm to perform the audit. **The Audit Committee shall receive the annual audited financial statements and the auditor's report thereon, consider the items of internal accounting control that arise from the audit process, and make a recommendation regarding the annual audited financial statements and the auditor's report thereon to the Board of Directors.**

8.6 CPA Examination Review Board.

8.6.1 The CPA Examination Review Board ("ERB") shall review, evaluate and report on the appropriateness of the policies and procedures utilized in the preparation, grading and administration of the Uniform CPA Examination and other examinations in general use by boards of accountancy for the licensing of certified public

accountants; examine such records, and make such observations, inspections and inquiries as it deems necessary; and report annually to the boards of accountancy.

8.6.2 The Chair of the Board of Directors, subject to the approval of the Board of Directors, shall appoint the members of the ERB and designate the Vice Chair of the ERB who will automatically succeed to Chair of the ERB the next year. A vacancy in the office of the Chair of the ERB shall be filled by the Vice Chair of the ERB.

8.7 Other Committees and Task Forces.

The Chair of the Board of Directors may appoint such other Committees and Task Forces as they deem desirable. Membership on such Committees and Task Forces may include, in addition to Delegates and Associates, executive directors and other persons with special expertise. Task Forces within a Committee may be appointed by the Committee Chair, provided the Task Force members have already been appointed by the NASBA Chair to the Committee.

8.8 Executive Directors Committee.

There shall be an Executive Directors Committee. Its members shall be appointed by the NASBA Chair from the executive directors (or the highest ranking staff member if another title is used by a State Board). The Executive Directors Committee shall operate pursuant to a Mission Statement developed by the Committee and approved by the Board of Directors. The Chair of the Executive Directors Committee shall serve as liaison to and as an *ex officio* **non-voting** member of the Board of Directors.

ARTICLE IX - Finances

9.1 Fiscal Year.

The fiscal year of the Association shall be from August 1 of one year to July 31 of the next succeeding year.

9.2 Dues.

The dues for each Member Board and for each Associate shall be determined by the Board of Directors and approved by the Member Boards at a regular Annual Meeting of the Association. The Board of Directors may waive, alter or amend unpaid dues of Member Boards. The dues of each Member Board shall be based on the number of persons regulated by that Member Board.

9.3 Other Fees.

The Board of Directors may establish such other fees for publications, programs and services as it shall deem appropriate, provided that no such fees or special assessments shall be levied if such fees or assessments impair the status of the Association under Section 501(c) of the Internal Revenue Code of 1986, as amended, or the corresponding provision of any successor law.

9.4 Audit.

The Board of Directors shall, for each fiscal year, appoint a licensed independent public accountant or licensed independent public accountants to express an opinion on the financial statements of the Association. The financial statements of the Association and the report of the auditor or auditors for each fiscal year shall be published for the information of the membership.

9.5 Contracts.

The Board of Directors may authorize the President, any Officer or Officers, agent or agents of the Association, to enter into any contract or execute and deliver any instrument in the name and on behalf of the Association and such authority may be general or confined to specific instances.

9.6 Checks, Drafts, etc.

All checks, drafts or other orders for the payment of money, notes or other evidences of indebtedness issued in the name of the Association shall be signed by such Officer or Officers, agent or agents of the Association and in such manner as shall from time to time be determined by the Board of Directors.

9.7 Indemnification.

The Association shall, to the fullest extent permitted under Delaware law, defend and/or indemnify any and all of its Directors or Officers or former Directors or Officers against expenses actually and reasonably incurred by them in connection with the defense of any action, suit or proceeding in which they or any of them are made parties, or a party, by reason of being or having been a Director or Officer of the Association.

9.8 Insurance.

The Association shall have the power to purchase and maintain insurance on behalf of any person who is or was an Officer, Director, President, committee member, or is serving at the request of the Association, against any liability incurred by such person in any such capacity, or arising out of that person's status as such, whether or not the Association would have the power to indemnify that person against such liability under this Article.

9.9 Dissolution.

The Association shall use its funds only to accomplish the purposes specified in these bylaws and no part of said funds shall inure, or be distributed, to the Member Boards of the Association. On dissolution of the Association, any funds remaining shall be distributed to one or more regularly organized and qualified charitable, education, scientific or philanthropic organizations to be selected by the Board of Directors.

ARTICLE X – Amendments

Any of these bylaws may be altered, amended or repealed, and new bylaws may be adopted by a two-thirds vote of Member Boards represented at any regular or special meeting by one or more Designated Voting Representatives, provided a quorum is present, and provided that the Member Boards approving such an amendment constitute a majority of the Member Boards of the Association. Proposed amendments to these Bylaws must be presented in writing to the Chair at least 60 days before the meeting at which they are to be voted upon; however, this requirement may be waived by the Chair or by a three-fourths vote of Member Boards represented at any regular or special meeting. Any amendments to these bylaws shall become effective on the first day following the Annual Business Meeting unless another day is specified.

Arleen E Gay

From: Dave Sanford <daves@stgg Guam.com>
Sent: Thursday, October 02, 2014 8:46 AM
To: 'Arleen E Gay'
Subject: FW: NASBA Jurisdiction Reports: Testing Windows 2014 Q-3
Attachments: Board Guam 2014 Q-3.pdf

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

From: Matthew Wilkins [mailto:mwilkins@nasba.org]
Sent: Thursday, October 02, 2014 5:29 AM
To: daves@stgg Guam.com
Subject: NASBA Jurisdiction Reports: Testing Windows 2014 Q-3

Hello Dave,

Attached are the consolidated reports of candidate performance on the Uniform CPA Examination for the third 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-3

Overall Performance

Unique Candidates	49,191
New Candidates	15,248
Total Sections	69,651
Passing 4th Section	7,702
Sections/Candidate	1.42
Pass Rate	52.0%
Average Score	72.6

Section Performance

	Sections	Score	% Pass
First-Time	43,858	73.7	58.0%
Re-Exam	25,793	70.8	41.8%
AUD	17,915	72.8	47.4%
BEC	15,824	74.4	57.9%
FAR	18,890	71.4	51.1%
REG	17,022	72.2	52.2%

Top 3 Jurisdictions

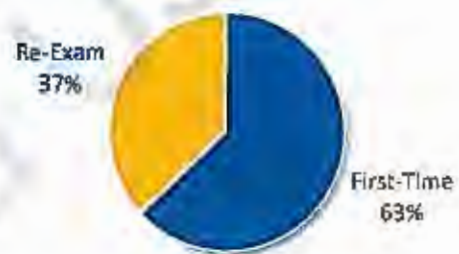
Most Candidates

1. California	6,310
2. New York	5,500
3. Texas	3,144

Highest Pass Rate

1. South Dakota	74.3%
2. Utah	63.8%
3. Oregon	60.8%

Exam Type by Percent



CPA Exam Performance: *All Jurisdictions*

Demographics



Residency

Candidate Count	
In-State Address	37,834
Out-of-State Address	7,640
Foreign Address	3,717
% of Candidates	
In-State Address	76.9%
Out-of-State Address	15.5%
Foreign Address	7.6%

Average Age



Degree Type

Candidate Count	
Bachelor's Degree	30,953
Advanced Degree	6,819
Enrolled/Other	11,419
% of Candidates	
Bachelor's Degree	62.9%
Advanced Degree	13.9%
Enrolled/Other	23.2%

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 routes the Uniform CPA Examination's Application and Performance information for all 55 jurisdictions.
- The demographic data related to Age, Gender and Degree Types provided by the individual candidates and may not be 100% accurate.

2014 Q-3

Overall Statistics for Testing Window 2014 Q-3

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	213	282	160	122	47.2%	70.5	31.0
Alaska	602	950	607	343	41.4%	68.7	30.3
Arizona	471	650	401	249	56.5%	73.5	29.8
Arkansas	248	363	230	133	42.4%	70.0	27.6
California	6,310	8,605	4,900	3,705	47.7%	71.1	29.8
Colorado	1,218	1,732	1,081	651	51.6%	72.9	30.1
Connecticut	636	821	469	352	50.3%	72.5	27.5
Delaware	216	296	151	145	40.2%	68.2	31.9
District of Columbia	89	128	79	49	53.1%	73.1	29.3
Florida	1,621	2,113	1,327	786	55.2%	74.1	30.1
Georgia	1,610	2,139	1,339	800	53.6%	73.0	28.9
Guam	417	625	374	251	35.2%	66.1	32.8
Hawaii	151	199	97	102	41.7%	69.1	30.0
Idaho	162	218	138	80	47.7%	70.3	29.1
Illinois	2,733	4,046	2,688	1,358	56.2%	74.0	27.2
Indiana	768	1,263	883	380	52.8%	73.4	26.9
Iowa	361	513	344	169	52.4%	72.8	26.8
Kansas	199	299	184	115	51.8%	73.6	27.1
Kentucky	479	657	390	267	46.7%	71.8	28.4
Louisiana	529	713	436	277	48.7%	71.8	28.8
Maine	452	729	424	305	45.7%	69.2	30.9
Maryland	920	1,271	749	522	46.9%	71.3	28.5
Massachusetts	1,578	2,235	1,512	723	57.1%	74.7	26.4
Michigan	1,106	1,595	1,133	462	60.0%	74.9	26.7
Minnesota	914	1,536	1,130	406	57.8%	75.0	26.2
Mississippi	181	225	118	107	35.1%	68.0	30.5
Missouri	742	1,151	804	347	59.1%	74.9	26.8
Montana	363	621	374	247	43.5%	69.5	28.1

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Nebraska	175	260	181	79	58.9%	75.8	26.4
Nevada	202	279	195	84	58.4%	74.0	30.1
New Hampshire	1,902	2,588	1,497	1,091	43.1%	68.8	30.5
New Jersey	1,477	1,963	1,121	842	44.0%	70.3	28.1
New Mexico	204	271	143	128	48.7%	71.2	32.7
New York	5,500	7,550	4,734	2,816	52.2%	72.7	27.1
North Carolina	1,029	1,597	1,120	477	60.5%	75.3	27.6
North Dakota	137	201	137	64	51.2%	74.5	27.4
Ohio	1,443	2,258	1,568	690	54.8%	73.4	26.8
Oklahoma	341	476	283	193	50.0%	71.6	30.8
Oregon	387	523	355	168	60.8%	75.7	28.9
Pennsylvania	1,704	2,385	1,480	905	53.4%	73.3	26.6
Puerto Rico	395	499	243	256	39.7%	67.7	27.7
Rhode Island	80	103	66	37	45.6%	70.3	28.2
South Carolina	332	470	305	165	60.6%	75.5	28.2
South Dakota	73	101	56	45	74.3%	77.4	28.2
Tennessee	851	1,212	773	439	53.3%	73.6	28.7
Texas	3,144	4,353	2,685	1,668	54.6%	73.6	29.1
Utah	265	345	237	108	63.8%	76.7	30.1
Vermont	218	369	187	182	42.8%	69.7	27.8
Virginia	1,818	2,718	1,839	879	56.2%	74.4	28.2
Washington	1,314	1,850	1,213	637	52.3%	72.8	30.5
West Virginia	122	162	81	81	40.1%	69.9	28.8
Wisconsin	743	1,081	800	281	59.3%	74.9	26.7
Wyoming	46	62	37	25	40.3%	71.5	31.1

CPA Exam Performance Summary: 2014 Q-3

Guam

Overall Performance

Unique Candidates	417
New Candidates	125
Total Sections	625
Passing 4th Section	47
Sections/Candidate	1.50
Pass Rate	35.2%
Average Score	66.1

Section Performance

	Sections	Score	% Pass
First-Time	374	64.6	36.9%
Re-Exam	251	68.4	32.7%
AUD	163	64.8	34.4%
BEC	169	68.9	31.4%
FAR	165	67.0	41.2%
REG	128	63.0	33.6%

Jurisdiction Rankings (1 to 53)

Candidates	Sections
29	29
52	53
Pass Rate	Avg Score

Exam Type by Percent



CPA Exam Performance Summary: 2014 Q-3

Demographics



Male Candidates	257	61.6%
Female Candidates	160	38.4%
Not Reported	0	0.0%

Average Age **32.8**

Age Rank **53**

Residency

Candidate Count	
In-State Address	10
Out-of-State Address	61
Foreign Address	346
% of Candidates	
In-State Address	2.4%
Out-of-State Address	14.6%
Foreign Address	83.0%

Degree Type

Candidate Count	
Bachelor's Degree	384
Advanced Degree	27
Enrolled/Other	6
% of Candidates	
Bachelor's Degree	92.1%
Advanced Degree	6.5%
Enrolled/Other	1.4%

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 Application and Performance information for all 55 jurisdictions.
- The demographic data related to Age, Gender, and Degree Types provided by the individual candidates and may not be 100% accurate.

Arleen E Gay

From: GBA Executive Director <execdir@guamboa.org>
Sent: Saturday, October 11, 2014 11:40 AM
To: 'Arleen E Gay'
Subject: FW: Regional Directors' Focus Questions - Responses due October 14
Attachments: GUAM_July 2014 Focus Question Form.pdf

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

From: GBA Executive Director [mailto:execdir@guamboa.org]
Sent: Saturday, October 11, 2014 11:39 AM
To: 'Don Aubrey'
Subject: RE: Regional Directors' Focus Questions - Responses due October 14

Hi Don,

Here's our response. Thanks!

Dave

Dave Sanford
Executive Director
Guam Board of Accountancy
335 S Marine Dr Ste 101
Tamuning, Guam 96913

Mobile: +1-671-688-8367
Tel: +1-671-647-0813
Fax: +1-671-647-0816
Email: execdir@guamboa.org
Web: <http://www.guamboa.org>

From: Don Aubrey [mailto:glaciergeek@gmail.com]
Sent: Friday, October 03, 2014 3:02 AM
To: msavoy@gscpa.com; patti.bowers@cba.ca.gov; burger@pticom.com; john.onedera@gu.ey.com; daves@stgguam.com; jessieb1@charter.net; martin.w.pittioni@state.or.us; Rollins, Emily (US - Seattle); Sweeney, Richard (ACB)
Subject: Fwd: Regional Directors' Focus Questions - Responses due October 14

Greetings-

This is a friendly reminder that NASBA would like your response to the focus questions by October 14th. That will allow the Regional Directors time to review the data and plan for the annual meeting in Washington D.C. if any action is needed. Please respond even if your response is that you do not have a position on any of the questions.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY, INC.

MEMORANDUM

July 29, 2014

To: State Board Chairs, Presidents, Board Members and Executive Directors
From: Douglas W. Skiles - Chair, Committee on Relations with Member Boards
Re: Focus Questions

We would like to thank you for your enthusiastic participation in the 2014 Regional Meetings and we hope you will be able to join us for the Annual Meeting in Washington, D.C., November 2-5. Your continued support helps keep NASBA an organization that responds to its member Boards. Should your Board be unable to send a voting delegate (i.e., current Board member) to the Annual Meeting, please contact Communications Director Thomas Kenny (tkenny@nasba.org) to arrange for a scholarship. We would like to see all Boards represented at the 2014 Annual Meeting.

We thank you for your helpful responses to our past Focus Questions. Your continued support helps keep NASBA an organization that responds to its member boards. We are looking for your Board's responses to the following questions by Tuesday, October 14, 2014.

Please do not hesitate to call your Regional Director to discuss these questions or any other issues you feel NASBA should consider. We look forward to hearing from you.

Sincerely,

Douglas W. Skiles

Central Director - Douglas W. Skiles Phone: 308-345-5100 dskiles@msl-epa.com
Iowa, Kansas, Minnesota, Missouri, Nebraska, North Dakota, South Dakota

Great Lakes Director - W. Michael Fritz Phone: 614-229-4806 wfriz@deloitte.com
Illinois, Indiana, Michigan, Ohio, Pennsylvania, Wisconsin

Middle Atlantic Director - Tyrone E. Dickerson Phone: 804-272-1250 tdcpa@verizon.net
DC, Delaware, Maryland, North Carolina, South Carolina, Virginia, West Virginia

Mountain Director - Richard N. Reisig Phone: 406-727-0888 reisig@azworld.com
Colorado, Idaho, Montana, Nevada, Utah, Wyoming

Northeast Director - John F. Dailey Phone: 856-782-2883 jdailey@bowmanllp.com
Conn., Maine, Mass., New Hampshire, New Jersey, New York, Rhode Island, Vermont

Pacific Director - Donald F. Aubrey Phone: 206-938-2906 glaciergeek@gmail.com
Alaska, Arizona, California, CNMI, Guam, Hawaii, Oregon, Washington

Southeast Director - Jimmy E. Burkes Phone: 601-326-7118 jburkes@haddoxreid.com
Alabama, Florida, Georgia, Kentucky, Mississippi, Puerto Rico, Tennessee, Virgin Islands

Southwest Director - A. Carlos Barrera Phone: 956-546-1655 cbarrera@longchilton.com
Arkansas, Louisiana, New Mexico, Oklahoma, Texas

REGIONAL DIRECTORS' FOCUS QUESTIONS

The input received from our focus questions is reviewed by all members of NASBA's Board of Directors, committee chairs and executive staff and used to guide their actions. We encourage you to place the following questions early on the agenda of your next board meeting to allow for sufficient time for discussion. Please send your Board's responses to your Regional Director by October 14, 2014. Use additional sheets for your responses if needed.

JURISDICTION GUAM DATE October 3, 2014
NAME OF PERSON SUBMITTING FORM Dave Sanford

1. At the Regional Meetings, Melanic Thompson reported the Pathways Commission is working to have the College Board accept an Advanced Placement Accounting Course, to have students become interested in accounting while still in high school. Would your Board accept college credit awarded for an AP accounting course?

We would only accept such credit as part of a candidate's total educational credits if recognized by the candidate's degree granting educational institution of choice, it could not count toward our required business or accounting course work.

2. Is your State Board, Society or Government doing anything to encourage people to enter the accounting profession?

Our Guam Society of CPAs and local Association of Governmental Accountants chapter conducts info sessions with local high school classes; our Board subsidizes the cost of educational materials for local residents that take and pass CPA review courses through the University of Guam (UOG); we also present "Why be a CPA" sessions for the UOG School of Business students.

3. Are there significant differences between your state's Accountancy Act and Rules and those of neighboring states? Are there any significant differences between your state's Act and Rules and the Uniform Accountancy Act and Model Rules? Please specify major divergences.

Our Guam statute and rules are more up-to-date than our neighboring islands in the CNMI and Palau, but we expect that to be rectified soon as both are working to update their laws in accordance with the UAA. Our only real divergence will continue to be no firm mobility in the foreseeable future.

4. Having learned that several firms performing employee benefit plan audits are not being properly peer reviewed, is your state considering any changes to the way it monitors peer review?

No, this issue has not affected any of our firms, and we believe our process is effective.

JURISDICTION GUAM DATE October 3, 2014
NAME OF PERSON SUBMITTING FORM Dave Sanford

5. What is happening in your jurisdiction that is important for other State Boards and NASBA to know about?

We expect our "agency advised endowment fund" bill to pass the legislature this month, which will enable our Board's creation of a \$1.0mm endowment fund at the University of Guam, specifically to benefit the accounting program of UOG by sponsoring visiting professors, lecture series, etc.; We expect our mobility legislation to be introduced and passed early in the 2015-16 legislative session.

6. Can NASBA be of any assistance to your Board at this time?

7. NASBA's Board of Directors would appreciate as much input on the above questions as possible. How were the responses shown above compiled? Please check all that apply.

- Input only from Board Chair
 - Input only from Executive Director
 - Input only from Board Chair and Executive Director
 - Input from all Board Members and Executive Director
 - Input from some Board Members and Executive Director
 - Input from all Board Members
 - Input from some Board Members
- Other (please explain):

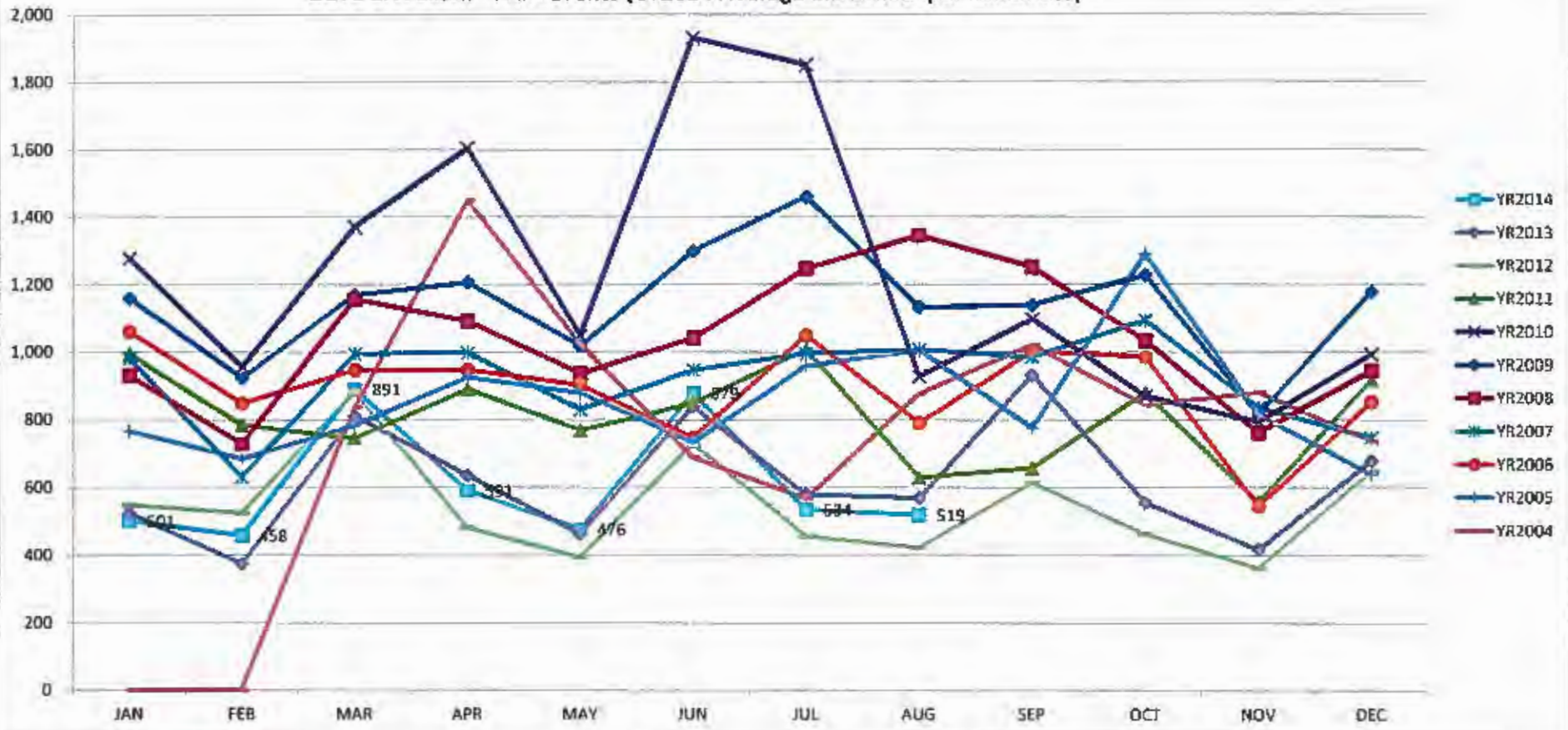
GUAM BOARD OF ACCOUNTANCY
FY2014 Revenue, Expense and Fund Balance Summary w/History and FY2014 Budget
 (Modified Accrual Basis: updated 9/18/14 mbs/dns)

BUDGET CATEGORY Description	NOTES	FY2010 Actual	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual YTD 8/31/2014	FY2014 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		40,776	26,875	66,976	79,050	71,300	60,000
Guam Computer Test Center Administration Fees		762,160	531,315	402,985	391,490	354,365	306,000
Certification Fees		39,550	29,250	42,875	49,200	47,000	35,000
Individual Licensing Fees		37,050	48,250	72,425	87,100	99,575	69,000
Firm Licensing Fees		4,000	3,000	4,025	3,800	5,050	4,000
Penalties/Miscellaneous Fees/Interest		4,605	5,147	8,840	10,590	7,773	0
TOTAL REVENUES		988,131	643,837	598,126	621,230	685,063	474,000
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		275,038	270,135	272,707	274,867	249,771	285,000
Legal Services Contract		0	0	0	0	0	0
Copier Services		5,811	5,874	5,529	5,920	5,788	6,500
Education & Testing		0	0	15,255	0	4,325	45,000
Others (Publications, Dues, etc.)		14,269	15,068	14,392	22,100	14,200	16,000
Web/Database development & maintenance		0	0	0	375	0	15,000
233 Office Space		23,868	23,868	23,868	23,868	21,879	25,000
240 Supplies		6,889	9,610	8,603	10,174	8,141	7,500
250 Small Equipment		376	511	2,689	2,907	1,319	5,000
290 Miscellaneous							
Bank Charges		30	0	2,322	4,784	4,901	3,600
Postage		10,600	10,140	12,466	11,990	15,185	14,000
Training		580	0	50	50	0	4,000
Notices/Compliance Investigations/Others		1,348	1,234	1,978	2,691	557	0
363 Telephone Services		0	0	0	0	0	0
450 Capitalized Equipment		0	0	0	0	0	0
TOTAL EXPENDITURES	(2)	338,809	336,439	359,858	359,726	326,065	426,600
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		549,323	307,398	238,268	261,505	258,998	47,400
FUND BALANCE:							
Beginning	(1)	1,062,615	1,611,936	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	1,678,107	1,466,509
Consisting of:							
Cash - Bank of Guam (established FY2008)		1,582,267	672,088	93,292	344,918	1,185,210	
Cash - Time Certificates of Deposit		0	1,251,002	1,053,501	1,055,498	501,505	
Accounts Receivable-NASBA		54,450	36,190	32,945	50,765	14,070	
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	639,107	

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)





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September 18, 2014

Mr. John R. Onedera, CPA
Chairman
Guam Board of Accountancy
335 S Marine Corps Drive, Suite 101
Tamuning, Guam 96913

Dear Mr. Onedera:

Enclosed is an amendment to the Professional Licensing Board Administrative Services Agreement between Sanford Technology Group LLC (STG) and the Guam Board of Accountancy (GBA) entitled "Supplemental Agreement No. 3", along with supporting documentation.

Please note that this Supplemental Agreement No. 3 is submitted in accordance with 5 GCA § 5801 and 5 GCA § 5802 (added by PL 26-111) which mandate the wage and benefit rates to be paid under any services contract with the Government of Guam, applied at the inception of and any renewal or extension of such a contract.

The applicable U.S. Department of Labor Service Contract Act Wage Determination for Guam in effect under the existing Supplemental Agreement No. 1 was WD No: 2005-2147 Rev-13 dated 6/13/2011, and the wages paid under our contract are pursuant to that determination. You may also note that the hourly benefits rate under that WD 2005-2147 Rev-13 was \$3.59.

The increase in our annual contract amount is derived from applying the total percentage increase in the applicable wage and benefit rates under the revised WD 2005-2147 Rev-16 dated 7/25/2014, adjusted for the enclosed Guam Wage Analysis increase, as compared to the original. These revised wage and benefits rates are shown in detail on the Amended Labor Cost schedule enclosed with the Supplemental Agreement No. 3. Individual wage rates are applied based on the position Occupation Code, while the new hourly health and welfare benefits rate of \$4.02 is applied across the board. There is no workmen's comp benefit rate increase included in this amendment. The total cost increase resulting from applying the new WD 2005-2147 Rev-16 adjusted for the Guam Wage Analysis amounts to an overall 5.1%, or \$13,320 annually, including overhead and applicable gross receipts tax costs.

These increased wages and hourly benefits will be applied effective with the first payroll in October 2014 under the annual renewal of our contract. If you have any questions or need any additional information, please let me know. Thank you.

Very truly yours,

D.N. Sanford
Vice President

SUPPLEMENTAL AGREEMENT NO. 3

**Professional Licensing Board Administrative Services Agreement between the
Government of Guam
And
Sanford Technology Group LLC**

WHEREAS, the Government has engaged Sanford Technology Group LLC (Contractor) to provide professional and administrative services to the Guam Board of Accountancy (Government); and

WHEREAS, Section III specifies that the contract ends on September 30, 2013, subject to availability of funds; and

WHEREAS, Section III specifies that the contract may be extended for three (3) additional one (1) year terms upon the mutual agreement of the parties, subject to the availability of funds, with all extensions to be in writing and signed by authorized representatives of the parties; and

WHEREAS, the previous cost of labor was based upon the US DOL Wage Determination #2005-2147 REV 15 for Guam (per Supplemental Agreement No. 2) and such Wage Determination has been reissued as #2005-2147 REV 16 dated 07/25/2014 increasing applicable labor rates and benefits costs, adjusted with the enclosed Guam Wage Analysis rate increase, by an overall total of 5.1%; and

WHEREAS, both parties agree that all terms and conditions in the contract remain the same except for the following:

Section III of the Contract is hereby amended as follows:

Subject to Section XV, the term of this Agreement shall begin on October 1, 2014, or the first day of the week following the date this Agreement is signed by the Governor of Guam, if later, and end on September 30, 2015, subject to the availability of funds. This Agreement may be extended for three (3) additional one (1) year terms upon the mutual agreement of the parties, subject to the availability of funds. All extensions shall be in writing and shall be signed by authorized representatives of the parties.

Section IV of the Contract is hereby amended as follows:

- 4.1 The Government will pay to the Contractor for the Services performed up to a maximum total of Two hundred ninety one thousand seven hundred and eighty dollars (\$291,780) per year as determined as follows:
 - 4.1.1 Labor costs of the Executive Director and the equivalent of four (4) full-time Employees (as detailed in Exhibit "C") at two hundred seventy three thousand six hundred dollars (\$273,600) per year;

- 4.1.2 Cost for off-island travel as required in Exhibit "B" Scope of Work up to a maximum of Fifteen thousand dollars (\$15,000) per year;
- 4.1.3 Cost related to website development, maintenance, and update up to a maximum of Three thousand one hundred and eighty dollars (\$3,180) per year;

4.2 The Government shall pay the Contractor based on Contractor's invoices as follows:

- 4.2.1 Payment for labor costs under 4.1.1 above shall be paid in monthly installments of not more than twenty-two thousand eight hundred dollars (\$22,800). Payments shall be due on the last day of each month, prorated for any partial month, commencing in October 2014.

No other changes.

IN WITNESS WHEREOF, the parties have executed this Supplemental Agreement No. 3 on the dates indicated by their respective names.

CONTRACTOR:

GOVERNMENT OF GUAM

 DAVID N. SANFORD
 Vice President
 Sanford Technology Group LLC

 JOHN R. ONEDERA, CPA
 Chairman
 Guam Board of Accountancy

Date: _____

Date: _____

CERTIFIED FUNDS AVAILABLE:

DOCUMENT NO.:

CONTRACT NO.: C110621004

 JOHN R. ONEDERA, CPA
 Certifying Officer

VENDOR NO.: S0097692

AMOUNT: \$291,780.00 annually

Date: _____

APPROVED AS TO LEGALITY AND FORM:

APPROVED:

 LEONARDO M. RAPADAS
 ATTORNEY GENERAL OF GUAM

 EDDIE BAZA CALVO
 GOVERNOR OF GUAM

Date: _____

Date: _____

Government: _____

Contractor: _____