



GUAM

board of accountancy

May 7, 2015

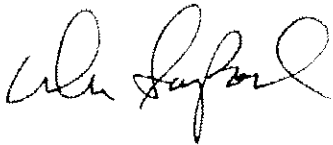
Honorable Eddie B. Calvo
Governor of Guam
Executive Chambers
POB 2950
Hagatña, GU 96932

Dear Governor Calvo:

In compliance with Public Law 31-233, Chapter 8, Title 5GCA, Section 38, §8113.1, attached is an electronic copy of minutes, agenda and other attachments to our Board meeting held on April 30, 2015.

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

Sincerely,



Dave N. Sanford
Executive Director

Attachment: Electronic copy of April 30, 2015 Meeting

cc: Honorable Judith T. Won Pat
Speaker, 33rd Guam Legislature

33-15-420
Office of the Speaker
Judith T. Won Pat, F.d.D

Date: 05-07-15
Time: 9:30 AM
Received By: EMJ

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2015 MAY -7 AM 10:14
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GUAM BOARD OF ACCOUNTANCY
335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

Board Meeting – April 30, 2015

AGENDA

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

MINUTES OF MEETING

March 12, 2015

I. CALL TO ORDER:

The meeting was called to order at 4:12 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

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

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

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

II. APPROVAL OF MINUTES:

Motion was made by Dafne Shimizu and seconded by Francis Quinto Baba to approve the Board minutes of February 19, 2015. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. Notice of Complaint and Hearing Update: The Executive Director informed the members present that with respect to Enforcement Case 1-2014, a response had been received from Mr. Chen, along with his check for the agreed upon penalty fine, plus an additional fee to place public notice ads in a Guam newspaper and a Palau newspaper that would notify the general public that Mr. Chen had performed work in 2013 without being duly licensed as a CPA. As requested by the Board, Mr. Chen also submitted a copy of his letter to the general manager of the Caroline Trading Company informing them that he had performed work in 2013 without being duly licensed as a CPA and that audit reports he had performed for them after June 30, 2007 were not to be relied upon. A copy of his certified mail receipt from the USPS was also included. In his letter to the Board, he stated that he could not

locate his original Guam CPA Certificate and considered it lost. As Mr. Chen had complied with all the requests made to him by the Board, the Board considered this case closed.

- B. Endowment Fund – Standing Committee Update:** Member Dafne Shimizu formally accepted the position of Chairman of the Endowment Fund's Standing Committee. An invitation letter will be sent out to individuals listed in the Agency Advised Endowment Fund Agreement and others who may be interested in participating on the Committee. The Executive Director told the members that he had recently spoken to Mark Mendiola of the UOG Endowment Foundation Fund and had been told that quarterly reporting's of the \$1M investment would be made and submitted to the Board.
- C. RFP – CPAES Contract for GCTC Operation Renewal:** The Executive Director said that he had not yet completed the draft of the RFP for the contract for the GCTC Operation Renewal and that he hoped to have it done in the next week or two and sent to Legal Counsel and to each member for their review. He told the members that he wanted to request in the RFP for a ten year term so as to coincide with the NAP contracts which run through 2024. The GBA contract with CPAES expires in July of this year.
- D. NTS Request - Abdirahman Ali:** This request was previously brought up and discussed at the October, 2014 Board meeting and because the candidate did not agree with the responses he had received from GBA staff and through numerous emails to GBA staff as well as NASBA, and his persistency in obtaining a NTS extension, his request was brought before the Board again. The candidate is a resident of Qatar, a Somali citizen, and wanted to test in Dubai or Bahrain, however, Dubai said that at this time they did not issue visas to Somalis citizens. Because of the persistence of this candidate, it was agreed to give him a six month extension which would hopefully give him enough time to obtain a visa and somehow enable him to take the test. Motion was made by Dafne Shimizu and seconded by Francis Quinto Baba to grant Abdirahman Ali one NTS extension, which would be six months and enough time to obtain a visa. There being no further discussion or objections, the motion carried.

IV. NEW BUSINESS:

A. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Francis Quinto Baba and seconded by Dafne Shimizu to approve the CPA Exam Applications for the month of February, 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 Dafne Shimizu and seconded by Francis Quinto Baba to approve

the Applications for Initial Certification and License to Practice, as recommended. There being no further discussion or objections, the motion carried.

- **NTS Extension Request:** Candidate Alaa Salama requested for a one month NTS extension due to the reason that his wife just gave birth by caesarean section with complications and he, being the primary caretaker for his wife, had been unable to sit for the exam in this current window which expires April 17th. It was noted that this candidate had also requested and been granted an NTS extension at the May 2014 Board meeting for reasons of his wife being hospitalized for similar medical reasons. Motion was made by Dafne Shimizu and seconded by Francis Quinto Baba to grant extension of his NTS for one month, to May 31st. There being no further discussion or objections, the motion carried.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **US Supreme Court Issues Decision in Antitrust Case:** A Legislative Alert on the U.S. Supreme Court's decision in an antitrust case was reviewed by outside NASBA Counsel Noel Allen and a general assessment of the case's potential implications for member boards was reviewed by the members. The Decision in the antitrust case involved the North Carolina Dental Licensing Board sending Cease and Desist letters to unlicensed teeth whitening service providers informing them they may be in violation of the law. This resulted in the FTC investigation of the Dental Board for violations of the FTC Act. The Executive Director explained that basically the Supreme Court is saying a licensing board composed strictly of professionals that are practicing a profession, is preventing persons from practicing which results in a restraining of their trade and preventing persons from practicing their profession. It was noted that NASBA will continue to support its member boards and their ability to protect the public through fair, efficient and effective enforcement and will proceed to review the UAA and Model Rules in light of the Supreme Court's decision.
- **Bill No. 46-33 (COR):** Discussion was had on a request to bring Bill No. 46-33 before the Board to see whether the Board would be willing to publicly support it. Bill No. 46 is an Act relative to providing pay incentives to Government of Guam line agencies, the OPA and DOE employees who have obtained certified public accountant, certified government financial management, certified fraud examiner, and certified internal auditor certifications. The Bill's purpose is to provide incentive in the form of an additional 10% - 15% salary increase in recruiting and retaining said professionals within the Government of Guam. There was discussion on problems with supporting incentive pay above and beyond the Civil Service Commission rules and regulations for classified and unclassified positions of the Government of Guam and there not seeming to be a real control over the process on who gets an incentive. It was agreed by the members present that the Board should not be commenting one way or the other publicly on this Bill.

- **BOE Update Calls – January 2015 Meeting Highlights:** Notice of AICPA's Board of Examiners extending invitation to state board executive directors to participate in the upcoming calls which would discuss the BOE's January 2015 meeting. The Executive Director went over some of the highlights of that meeting with the members. Among the issues discussed were that the State Board Committee was looking at the potential changes to the test administration and the challenges on how to assess and deal with new types of programs. AICPA is analyzing the number of candidates entering the CPA pipeline and the rate of seepage of these same candidates on their way to licensure. Early results had indicated that the overall success rate of candidates securing licensure, the rate and speed at which they obtain licensure and the rate at which they drop out of the pipeline appeared to have remained consistent since 2006. It was noted that the number of candidates entering the profession remains constant amid increased accounting graduates. BOE was also going to further explore reducing black-out months and allow retesting of a failed section within a window. But no decision as yet had been made on it. Also highlighted was the reporting on the NextGen project which continues to be on budget and on schedule in development of a state-of-the-art, web-based test delivery driver, item authoring environment and changes to support the next version of the CPA exam. Also discussed were the impact of flat volumes, increased test development and software development costs and potential changes the price of the next version of the exam would have to the budget through 2024. Under the Strategic Plan and Operational Update, key items for discussion was what will the exam look like beyond 2018, what is the future of licensure and what external impacts exist to the exam and how do we increase outreach to employers. Also included is that there is an interest and support for the exam across China and how can it be administered securely. The Executive Director told the members that if they come up with a way to securely test in China, GBA will probably end up with a lot less revenue. Again he expressed his thoughts to add into the draft RFP a ten year time period for the contract.


Also Discussed:

- The Executive Director presented the financial statement for February, 2015, telling the members that this financial report was estimated because he had not received the revenue report from NASBA for the Guam Computer Test Center. He said again that he had based his estimates on the February figures of last year as January of last year was almost identical to January of this year. He said he felt that it was reasonably conservative and that we were still on track with our budgeted revenues and our budgeted expenses. He said he did not see any issues at this point.
- Because the Executive Director was scheduled to go off island the day before the next Board meeting, it was agreed by all members present to reschedule the April 16th Board meeting date and hold the next meeting on the 30th of April.

VI. ADJOURNMENT:

There being no further business, motion was made by Francis Quinto Baba and seconded by Dafne Shimizu to adjourn the meeting at 5:12 p.m. The motion carried.

Respectfully submitted:


Arleen E. Gay
Recording Secretary

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU14025553	3/5/2014	x		x		Ishigaki	Naomi	Japan
2	GU14085767	3/2/2015				x	Akamatsu	Takahiro	Japan
3	GU15036079	3/2/2015		x	x		Cheong	Tin Man	China
4	GU15036080	3/2/2015		x	x		Kaneta	Masatoshi	Japan
5	GU14035586	3/2/2015				x	Kasahara	Hiroo	Japan
6	GU14025560	3/2/2015		x			Ushiku	Naonobu	Japan
7	GU150360830	3/2/2015	x		x		Watanabe	Tatsuya	Myanmar
8	GU13095341	3/2/2015			x		Yamashita	Saori	Singapore
9	GU14115898	3/2/2015		x			Yanagisawa	Takako	Thailand
10	GU15036081	3/2/2015	x	x	x	x	Yung	Ka Shuen	Hong Kong
11	GU15036082	3/2/2015			x		Zhou	Yin	Japan
12	GU14105866	3/3/2015	x			x	Chan	Sok I	China
13	GU15036078	3/3/2015	x	x	x		Chang	Li-Chun	Taiwan
14	GU14095831	3/3/2015	x		x	x	Chueh	Yen-En	Taiwan
15	GU14015507	3/3/2015			x		Hashem	Joseph	U.A.E
16	GU14035606	3/3/2015		x			Inoue	Atsushi	Japan
17	GU09023362	3/3/2015			x	x	Sera	Yuichiro	Japan
18	GU13075236	3/3/2015	x	x	x	x	Yamaguchi	Tomohiro	Japan
19	GU15036084	3/4/2015	x	x	x	x	Ho	Yi-Chien	Taiwan
20	GU15036084	3/4/2015	x	x	x	x	Ho	Yi-Chen	Taiwan
21	GU15036094	3/4/2015	x		x		Imoto	Minami	Japan
22	GU14085782	3/4/2015			x		Ishikawa	Akio	Japan
23	GU15015984	3/4/2015			x	x	Jain	Pankaj	U.A.E
24	GU09023359	3/4/2015		x	x		Kobayashi	Kazunobu	Japan
25	GU12034588	3/4/2015	x				Lin	Hsin-Yu	Taiwan
26	GU13055153	3/4/2015		x			Mir	Mouzam	U.A.E
27	GU13105388	3/4/2015		x		x	Mizuno	Takashi	Japan
28	GU12124962	3/4/2015	x		x		Oyama	Hiroataka	Japan
29	GU14065649	3/4/2015	x				Sanada	Atsushi	Japan
30	GU13115415	3/4/2015		x			Terashima	Ryogo	Japan
31	GU15036088	3/5/2015	x	x		x	Kinjo	Miki	Japan
32	GU14115906	3/5/2015	x		x		Venkata Reddy	Pagadala	U.A.E
33	GU14065664	3/5/2015	x	x		x	Yu	Yi	PA
34	GU14035620	3/5/2015	x	x	x	x	Yu	Yingnan	MO
35	GU15036087	3/5/2015	x	x	x	x	Zou	Huijing	China
36	GU15036090	3/6/2015	x	x			Bhat	Jagdishchandra	Qatar
37	GU11024235	3/6/2015		x		x	Chou	Man Fai	CA
38	GU13025038	3/6/2015			x		Goto	Masaru	Japan
39	GU14045652	3/6/2015	x				Hwang	I-Chin	Taiwan
40	GU13105387	3/6/2015	x				Jen	Pei-Yi	Taiwan
41	GU14105859	3/6/2015	x	x		x	Lin	Shin-Shin	Taiwan
42	GU15036089	3/6/2015			x		Matsumoto	Yutaro	Japan
43	GU13075234	3/6/2015				x	Zhanzhan	Zeng	China
44	Initial	3/9/2015	x	x	x	x	Cen	Xin	IL
45	GU14085769	3/9/2015		x	x	x	Chang	Yu-Ting	Taiwan
46	GU14045630	3/9/2015		x		x	Fujinami	Yuma	Japan
47	GU14125967	3/9/2015	x	x		x	Hamed	Mohammad	FL
48	GU15036091	3/9/2015	x	x	x	x	Hoshi	Chinatsu	Japan
49	GU14095830	3/9/2015			x	x	Kawabe	Yohei	Hong Kong
50	GU08053082	3/9/2015		x	x		Kawahara	Kazunari	Japan
51	GU10033889	3/9/2015	x	x			Kel	Takahara	Japan
52	GU03111879	3/9/2015	x	x			Kim	Nayeon	Korea
53	GU14115894	3/9/2015	x	x		x	Li	Yao-Dun	Taiwan
54	GU12014529	3/9/2015				x	Matsubara	Masayuki	Japan
55	GU13105384	3/9/2015			x	x	Mizuno	Satomi	Singapore
56	GU15036095	3/9/2015			x		Naito	Shoto	Japan
57	GU13065201	3/9/2015		x			Watanabe	Daisuke	Japan
58	GU14045636	3/10/2015			x	x	Hsieh	Hsuan	Taiwan
59	GU14035572	3/10/2015			x		Nadar	Kumaravel	Qatar
60	GU15036096	3/10/2015	x		x		Nagai	Kaori	Japan
61	GU15036097	3/10/2015	x		x		Sakai	Ryo	Japan
62	GU13075237	3/11/2015	x				Abdelkader	Mohamed	Saudi Arabia
63	GU14045631	3/11/2015	x	x			Ahmed	Ehab	Kuwait
64	GU12054687	3/11/2015	x	x		x	Ando	Koichi	Japan
65	GU12054687	3/11/2015	x			x	Ando	Koichi	Japan
66	GU13075238	3/11/2015				x	Chang	Jen-Chieh	Taiwan
67	GU15036099	3/11/2015	x		x		Cheng	Chung-Shu	Taiwan
68	GU14045648	3/11/2015				x	Iyer	Krishnakumar	U.A.E
69	GU15036100	3/11/2015			x		Kizu	Asuto	Japan
70	GU15036098	3/11/2015	x		x		Masao	Shirai	Japan
71	GU13065188	3/11/2015		x			Pelayo	Ismael	GU
72	GU14125920	3/11/2015		x	x		Tanioka	Wataru	Japan
73	GU10043922	3/11/2015	x	x		x	Wasalathilaka	Asanka	GU
74	GU15036101	3/12/2015		x	x		Enomoto	Kazuki	Japan
75	GU09123756	3/12/2015		x	x		Hizuka	Yoshiaki	CA
76	GU13095313	3/12/2015				x	Hoh	Andrew	MD
77	GU15046155	3/12/2015	x	x	x	x	Hsu	Yin-Chen	Taiwan
78	GU14105868	3/12/2015	x			x	Kam	Hio Leng	China
79	GU12064731	3/12/2015		x	x		Nakamura	Sachie	Japan
80	GU15046147	3/12/2015	x	x	x	x	Smirnova	Ekaterina	France
81	GU10084102	3/12/2015	x				Xue	Lan	CA
82	GU13125461	3/13/2015				x	Abudayeh	Ahmad	U.A.E

83	GU15036104	3/13/2015	x		x		Fujiwara	Yuki	Japan
84	GU14025567	3/13/2015		x		x	Gianan	Donna Mylen	GU
85	GU14065635	3/13/2015	x	x			He	Ziqi	China
86	GU10043949	3/13/2015	x		x		Hirabayashi	Miki	Japan
87	GU14015519	3/13/2015	x	x	x	x	Hsieh	Pei-Jhen	Taiwan
88	GU09063500	3/13/2015			x		Mian	Waqar	Canada
89	GU15036103	3/13/2015	x		x		Ong	Suet Ching	Hong Kong
90	GU14095817	3/13/2015		x	x		Onishi	Yuta	Japan
91	GU13095311	3/13/2015	x				Puguoan	Rommel	GU
92	GU15046134	3/13/2015					Torizuka	Keisuke	Japan
93	GU15036102	3/13/2015		x			Wang	Yi	China
94	GU15036102	3/13/2015		x			Wang	Yi	China
95	Initial	3/13/2015	x		x		Yu	Xiaoliang	China
96	GU14035618	3/16/2015	x			x	Liu	Chao-En	Taiwan
97	GU14095811	3/16/2015				x	Bapat	Prasad Uday	U.A.E
98	GU14125960	3/16/2015				x	Hsiao	Wen-Chuan	IL
99	GU03111884	3/16/2015	x	x	x	x	Kim	Yonug Soo	Korea
100	GU14065652	3/16/2015	x			x	Sequeira	Praveen	U.A.E
101	GU15036105	3/17/2015	x		x		Chen	Hsin-Yi	Taiwan
102	GU15046149	3/17/2015			x	x	Chen	Yi-Shan	MI
103	GU13105362	3/17/2015		x		x	Chiu	Mei-hua	Taiwan
104	GU14025524	3/17/2015	x			x	Fukao	Sanshiro	Japan
105	GU13065196	3/17/2015	x		x		Hirano	Moe	Japan
106	GU14065719	3/17/2015	x	x	x	x	Hsu	Tien-Peng	Taiwan
107	GU14085793	3/17/2015	x	x			Ishida	Yuki	Japan
108	GU14125928	3/17/2015				x	Jawadwala	Mustafa	U.A.E
109	GU13105387	3/17/2015		x			Jen	Pei-Yi	Taiwan
110	GU14045638	3/17/2015	x	x			Kobayashi	Shigekazu	Japan
111	GU12084796	3/17/2015		x	x		Matsuzawa	Akiko	Japan
112	GU14125927	3/17/2015	x		x		Oshima	Ko	Japan
113	GU08063117	3/17/2015	x				Sakaguchi	Hiroaki	Japan
114	GU15036107	3/17/2015	x		x		Takizawa	Shun	Japan
115	GU15016013	3/17/2015	x		x		Ueda	Masaharu	Japan
116	GU13085276	3/17/2015	x		x		Usui	Yusuke	Japan
117	GU15015970	3/17/2015	x	x	x	x	Xu	Yian	IL
118	GU09103212	3/17/2015		x	x		Yamaguchi	Kazuhisa	Japan
119	GU10033905	3/17/2015	x			x	Yoon	Jeehyun	Japan
120	GU14105871	3/18/2015				x	Alenezi	Mohammad	Kuwait
121	GU14025546	3/18/2015	x			x	Chang	Chien-Yun	Taiwan
122	GU13105370	3/18/2015		x			Chen	Hsiao-Yun	Taiwan
123	GU15036113	3/18/2015	x	x	x	x	Chen	Po-Han	TX
124	Initial	3/18/2015	x	x	x		Lau	Kit Yan	Hong Kong
125	GU15036108	3/18/2015		x	x	x	Ling	Ko-Jung	TX
126	GU15015972	3/18/2015		x		x	Liu	Yanyi	IL
127	GU14085794	3/18/2015	x			x	Ng	Fong Leng	China
128	GU15016020	3/18/2015				x	Nohara	Kazuma	Japan
129	GU12064729	3/18/2015				x	Sakaguchi	Miki	Japan
130	GU14085808	3/18/2015				x	Takahata	Naoyuki	Japan
131	GU14125940	3/18/2015				x	Xu	Peng	Shanghai
132	GU13035090	3/19/2015	x				Arai	Yayoi	Japan
133	GU15036109	3/19/2015			x	x	Asano	Tomohito	Japan
134	Initial	3/19/2015	x	x	x	x	Carpenter	Brittney	IL
135	GU13055171	3/19/2015	x	x			Fujiki	Yo	Japan
136	GU09073584	3/19/2015	x	x		x	Ide	Hitoshi	Japan
137	GU14115912	3/19/2015		x	x	x	Jiang	Qiushi	PA
138	GU03051092	3/19/2015	x				Kambe	Yuko	Japan
139	GU12124936	3/19/2015			x		Kawaguchi	Akane	Japan
140	GU14025536	3/19/2015	x			x	Kojima	Kazutoshi	Japan
141	GU13025019	3/19/2015	x				Konda	Toshihito	Japan
142	GU140255320	3/19/2015	x		x		Kurahashi	Teruyoshi	Japan
143	GU14025555	3/19/2015				x	Liao	Feng-Yi	Taiwan
144	GU13035049	3/19/2015				x	Matsumoto	Yu	Japan
145	GU08113266	3/19/2015				x	Morikawa	Mitsuyo	Japan
146	GU14055677	3/19/2015		x		x	Nagano	Takahiro	Japan
147	GU14125925	3/19/2015			x		Nakamura	Masafumi	Japan
148	GU13055154	3/19/2015				x	Nishishita	Nahoko	Japan
149	GU14075727	3/19/2015		x			Nonaka	Hiroki	Japan
150	GU11104432	3/19/2015				x	Oizumi	Koshi	Japan
151	GU1111473	3/19/2015	x				Okubo	Kenji	Japan
152	GU12104886	3/19/2015		x	x		Sata	Kazuhiro	Japan
153	GU13085248	3/19/2015	x			x	Tamura	Ryota	Japan
154	GU15036110	3/19/2015		x	x		Wan	Lin	Macau
155	GU14115889	3/19/2015	x	x		x	Wang	Ju-Chen	Taiwan
156	GU08073138	3/19/2015	x			x	Yamamoto	Fumiya	Japan
157	GU14025526	3/19/2015	x			x	Yoshikawa	Masaharo	Japan
158	GU14085783	3/20/2015	x			x	Iwase	Hirotsuka	Australia
159	GU14055705	3/20/2015	x	x			Kawakita	Yukiko	Japan
160	GU13125436	3/20/2015	x				Kondo	Ryuhei	Japan
161	GU14085792	3/20/2015	x	x			Liu	Chia-Yung	Taiwan
162	GU14125947	3/20/2015				x	Namai	Hisataka	Japan
163	GU12114903	3/20/2015				x	Saida	Takeshi	Japan
164	GU12104865	3/20/2015	x	x		x	Sugaya	Satoshi	Japan
165	GU14015489	3/20/2015				x	Tamatsu	Kaoru	Japan

166	GU14055687	3/20/2015				x	Yang	Li-Hui	Taiwan
167	GU14105851	3/23/2015	x			x	Chan	Choi Wa	China
168	GU13095330	3/23/2015	x	x			Chang	Yung-Lin	Taiwan
169	GU14035598	3/23/2015	x	x		x	Cho	Ting-Fang	TX
170	GU14095812	3/23/2015			x		Hirahayashi	Kazuya	Japan
171	GU15036125	3/23/2015	x		x		Ishida	Asami	Japan
172	GU15036111	3/23/2015			x		Kawano	Hitoshi	Japan
173	Initial	3/23/2015	x	x	x	x	Lai	Ya-Ling	Taiwan
174	GU15036085	3/23/2015			x	x	Lam	Chun Yu	Hong Kong
175	GU14055709	3/23/2015	x		x		Lee	Chou-Yen	Taiwan
176	GU13095347	3/23/2015		x			Lin	I-Chun	Taiwan
177	GU13085266	3/23/2015				x	Liu	Jia Ning	China
178	GU14035590	3/23/2015	x	x	x		Mu	Kai-Min	Taiwan
179	GU13105381	3/23/2015				x	Nakamura	Kimie	IA
180	GU11024240	3/23/2015	x	x			Nishimoto	Nao	VA
181	GU14115887	3/23/2015	x				Okamura	Nobuki	Japan
182	GU14025566	3/23/2015	x		x		Okudaira	Yuji	Japan
183	GU14025570	3/23/2015		x			Ono	Kazuhiro	Japan
184	GU13105394	3/23/2015	x	x		x	Osako	Akiko	TX
185	GU14065643	3/23/2015			x		Sawade	Yoichi	Japan
186	GU15036112	3/23/2015	x	x	x	x	Tiraborsut	Pitsiree	Japan
187	GU12094833	3/23/2015	x	x			Wu	Cho Yun	Taiwan
188	GU12114906	3/23/2015	x	x		x	Xu	Jun	China
189	GU15015982	3/23/2015	x	x	x	x	You	Junnan	China
190	GU12034618	3/24/2015	x				Hayashi	Jin	Japan
191	GU14075754	3/24/2015		x		x	Lin	Tzu-Yun	IL
192	GU14085799	3/24/2015		x	x		Quan	Jinlong	Japan
193	GU14105870	3/24/2015			x	x	Seo	Tomoko	Japan
194	GU15036121	3/24/2015	x				Shashaa	Doaa	U.A.E
195	GU13095344	3/24/2015				x	Song	Na	China
196	GU13045131	3/24/2015	x	x		x	Tu	Wei-Lun	Taiwan
197	GU14075741	3/24/2015			x		Turkmen	Faruk	Netherlands
198	GU14025562	3/24/2015	x	x			Wang	Chun-Ho	Taiwan
199	GU13105371	3/24/2015	x	x			Wang	Hsiao-Ting	Taiwan
200	GU15036116	3/24/2015			x	x	Yamamoto	Shigeo	Japan
201	GU12044627	3/24/2015	x			x	Yonekura	Shinya	Japan
202	GU15036617	3/24/2015	x	x	x	x	Zhao	Zheng	MO
203	GU14105880	3/25/2015	x		x	x	Aoki	Yoshitsugu	Japan
204	GU15036115	3/25/2015	x		x		Dhar	Tarun	U.A.E
205	GU14035579	3/25/2015		x			Mizumoto	Minako	Japan
206	GU15015979	3/25/2015			x		Nagamatsu	Mika	Japan
207	GU15036119	3/25/2015		x	x	x	Ramani	Swaminathan	U.A.E
208	GU14075744	3/25/2015	x				Shibutani	Fumi	Japan
209	GU15046141	3/25/2015		x	x		Shima	Kaoru	Japan
210	GU14015492	3/25/2015		x			Takeuchi	Toshiki	Japan
211	GU14095833	3/25/2015		x			Vaiyaparambil	Vijay Araghavan	U.A.E
212	GU15036118	3/26/2015			x		Shi	Wei Fang	Canada
213	GU15036122	3/27/2015			x	x	Antipolo	Reymond	GU
214	GU14035582	3/27/2015		x			Kajiura	Kazuhito	Japan
215	GU10043946	3/27/2015			x		Tsukuda	Kenji	LA
216	GU14015505	3/30/2015		x			Chen	Chuan	China
217	GU15036123	3/30/2015	x		x		Ge	Juan	China
218	GU13075228	3/30/2015			x		Lee	Bo-Zhang	Taiwan
219	GU14125916	3/30/2015	x			x	Maeda	Hironori	China
220	GU15036124	3/30/2015	x	x	x	x	Migita	Sachiko	Japan
221	GU15046128	3/30/2015	x	x	x		Nomura	Yoshiharu	United Kingdom
222	GU15036120	3/30/2015	x		x		Poon	Yuen Man	Hong Kong
223	GU14105855	3/30/2015	x	x			Sakai	Shunichi	Japan
224	GU15046135	3/30/2015		x	x		Yuen	Kai Hung	Hong Kong
225	GU14095840	3/30/2015	x		x		Yuji	Yamaguchi	Japan
226	GU15046130	3/31/2015	x	x	x	x	Chuang	Yun-Hsuan	Taiwan
227	GU14125939	3/31/2015	x	x	x	x	Enjo	Kosuke	Japan
228	GU14045635	3/31/2015	x		x		Tatsuwaki	Kazuki	Japan
Total by Section			121	104	111	103			

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other license held	Recommendation
1	Mr. Ormar Said M. Ali Egypt	Init Certification LTP Active-Attest	KPMG 2/1/2012 to present	Ain Shams University	100% Audit/Attest Services	Anan Gouda Colorado	None	Approval
2	Mr. Mohammed Alketbi United Arab Emirates	Init Cert LTP Active-Attest	State Audit Institution 3/2013 to present	American University of Sharjah BA	100% Audit/Attest Services	Faraz Imam New Hampshire Good Standing	None	Approval
3	Mr. Deepak Nair India	Init Cert LTP Active -Attest	Deloitte & Touche AERS India Pvt. Ltd. 08/2009 to present	Bangalore University BA	100% Audit/Attest Services	Joseph Welter New Jersey Good Standing	None	Approval
4	Ms. Gerlie Cuenco Serrano Guam	Init Cert LTP Active -Attest	Ernst & Young LLP 1/18/2014 to present. Rustan's Foreign Exchange 3/2010 to 12/2014	Univ of Guam BA College of Southern Nevada AA	100% Audit/Attest Services	John Onedera Guam Good Standing	None	Approval
5	Ms. Qiaohong Wang China	Init Cert LTP Active-Attest	Hong Kong Wan Long CPA Ltd 9/2013 to 1/2015	Zhejiang Univ of Fin & Econ BA	15% Accounting Services 30% Audit/Attest Services 25% Financial Services 15% Tax/Tax Advisory Serv 5% Consulting Services 10% Mgmt Advis Services	Zhijuan Fax Washington Good Standing	None	Approval
6	Mr. Bo Xu Beijing, China	Init Cert LTP Active -Attest	Zhongzhun CPAs China	Univ of Calif, St. Barbara BA Pasadena City College Green River Comm College	100% Audit/Attest Services	Wei Wang Washington Good Standing	None	Approval
7	Ms. Xing Fang Illinois	Init Cert LTP Active-Non Attest	Magnetar Capital LLC 5/2010 to present Pricewaterhouse Coopers 09/2008 to 5/2010	Univ of Int'l Bus & Econ BA, MBA Changzhou Univ	80% Accounting Serv 10% Financial Serv 5% Tax/Tax Advis Serv 5% Mgmt Advis Serv	Matthew Modica Illinois Good Standing	None	Approval
8	Mr. Kazushi Katsube Japan	Init Cert LTP Active-Non Attest	Deloitte Touche Tohmatsu 1/2015 to present Japan Net Bank Ltd 4/2012 to 12/2014	Keio University BA State Univ East Bay	30% Accounting Services 50% Financial Services 10% Consulting Services 30% Mgmt Advisory Services	Toyooki Miwa Guam Good Standing	None	Approval
9	Ms. Priyanka Khandelwal India	Init Cert LTP Active-Non Attest	Deloitte AERS India PVT Ltd 11/2009 to 1/2015	Badruka College of Commerce Inst of Chartered Accts India	100% Audit/Attest Services	Kent J. Francois Virginia Good Standing	None	Approval

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10	Mr. Hoi Lam Macau, China	Init Cert LTP Active-Non Attest	MGM Macau 11/2014 to present Deloitte Touche 02/2011 to 03/2014	Univ of New South Wales RIGOS Prof Education	60% Accounting Services 40% Financial Services	Stephen Yam Texas Good Standing	None	Approval
11	Mr. Kwun Lun Lau Hong Kong	Init Cert LTP Active-Non Attest	J.P. Morgan 8/2013 to present Ernst & Young HK 8/2011 to 8/2013 Bloomberg L.D. 4/2007 to present	Univ of California, LA BA Foothill College Univ of Melbourne Australian Nat'l Univ Cal State East Bay	40% Audit/Attest Services 10% Tax/Tax Advis Services 10% Consulting Services Mgmt Advis Services 100% Consulting Skills	Stephen Yam Texas Good Standing	None	Approval
12	Ms. Asuka Nakao Tokyo, Japan	Init Cert LTP Active-Non Attest	Bloomber L.D. 4/2007 to present	Univ of Melbourne Australian Nat'l Univ Cal State East Bay	100% Consulting Skills	Toyoaki Miwa GUAM Good Standing	None	Approval
13	Mr. Kwok Ho Ng Hong Kong	Init Cert LTP Active-Non Attest	PricewaterhouseCoopers 9/2012 to present	Univ of Pennsylvania BS RIGOS Prof Education	50% Accounting Services 50% Consulting Skills	Anthony K.Y. Tong California Good Standing	None	Approval
14	Mr. Yasuhiro Osako Texas	Init Cert LTP Active-Non Attest	Marubeni Corporation 10/2007 to present	Waseda Univ BA Cal State East Bay	5% Accounting Services 75% Financial Services Tax/Tax Advis Serv	Toyoaki Miwa GUAM Good Standing	None	Approval
15	Ms. Bobby Sonalika India	Init Cert LTP Active-Non Attest	KPMG Global Services 5/2012 to present Agilent Technologies 9/2011 to 5/2012	Univ of Delhi BA	95% Accounting Services Consulting Services	Julien Hontang Illinois Good Standing	None	Approval
16	Mr. Chung Ho Wong Hong Kong	Init Cert LTP Active-Non Attest	Zian Kong Garment Manufg. Co. 1/2010 to present Luk Fook Holding Co. 7/2007 to 7/2009	Univ of Lethbridge BA	60% Accounting Services 10% Audit/Attest Services 30% Tax/Tax Advisory Serv	Stephen Yam Texas Good Standing	None	Approval
17	Ms. Wenjun Chen China	Init Cert LTP Inactive	None	China Agrcultural Univ Loyola Univ BA			None	Approval
18	Mr. Kuo-Chi Chiu Taiwan	Init Cert LTP Inactive	PKF Taiwan 9/2011 to 4/2015	Soochow Univ BA Chinese Culture Univ MBA			None	Approval
19	Mr. Sherif M. Eloma Kuwait	Init Cert LTP Inactive	Kharafi Natl KSC 8/2003 to present	Alexandria Univ BA			None	Approval
20	Mr. Masashi Hirano Japan 10	Init Cert LTP Inactive	Kokymo Co. Ltd to present Japan 4/2002 to 3/2012	Doshisha Univ BA Plattsburgh State Univ Cal State East Bay			None	Approval

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21	Mr. Sheng-An Lai Taiwan	Init Cert LTP Inactive	None	Natl Taiwan Univ BA Texas at Dallas MS			None	Approval
22	Ms. Yun-Ting Lo Taiwan	Init Cert LTP Inactive	None	Soochow Univ BA			None	Approval
23	Mr. Taisei Morinaka California	Init Cert LTP Inactive	Sompo Japan 4/2010 to 3/2014	Waseda Univ BA Cal State East Bay			None	Approval
24	Mr. Katsuharu Ogasawara Japan	Init Cert LTP Inactive	TV Asahi Corporation 4/1998 to present	Sophia Univ BS Univ of Tokyo MS Cal State East Bay			None	Approval
25	Mr. Di Sun Shanghai, China	Init Cert LTP Inactive	Shanghai T2 Entertainment Co.	Shanghai Fudan Univ BA			None	Approval
26	Ms. Tzu-Yi Wu Canada	Init Cert LTP Inactive	Yi Quan Bookkeeping 2/2015 to present KPMG Taiwan 9/2012 to 9/2014 Canadian Border Services 05/2011 to 8/2012 Public Broadcasting Services 4/2014 to present	Univ of British Columbia			None	Approval
27	Ms. Qun Xie Potomac, MD	Init Cert LTP Inactive		Univ of Maryland MBA Univ of Int'l Bus & Econ BA			None	Approval

Jurisdiction Candidate ID	Jurisdiction Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Exam Section	P/F	Expires
GU14055710	20140317	20150216	5465312	MOHAMMAD	ABUARJAH	AUD	P	8/31/2016
GU13125461	20140609	20150107	5491653	AHMED	ABUDAYEH	BEC	P	7/31/2016
GU13125461	20141125	20150226	5615112	AHMED	ABUDAYEH	REG	F	
GU14115909	20141124	20150129	5617339	NANA	ADACHI	FAR	F	
GU15015976	20150108	20150221	5652049	ATIQUE	AHMED	BEC	P	
GU14045631	20141107	20150217	5605865	EHAB	AHMED	AUD	F	
GU14085767	20140801	20150206	5529264	TAKAHIRO	AKAMATSU	FAR	P	8/31/2016
GU14085767	20140801	20150109	5529265	TAKAHIRO	AKAMATSU	REG	F	
GU14125944	20141204	20150105	5633993	AYAD	AL NAJJAR	AUD	P	7/31/2016
GU14095844	20140902	20150222	5577847	MOHAMMED	AL QATTO	FAR	F	
GU14105871	20141210	20150112	5625346	MOHAMMAD	ALENEZI	REG	F	
GU14065661	20141212	20150202	5628278	AHMED	ALY	REG	P	8/31/2016
GU14095843	20140925	20150116	5576473	JOAN ROCHELLE	AMAN	AUD	P	7/31/2016
GU13025082	20140925	20150228	5574731	SHIHO	AMANO	FAR	F	
GU13025082	20140925	20150109	5574732	SHIHO	AMANO	REG	F	
GU14105880	20141222	20150226	5636808	YOSHITSUGU	AOKI	AUD	F	
GU14105880	20141030	20150225	5600308	YOSHITSUGU	AOKI	FAR	F	
GU14105880	20141222	20150206	5636809	YOSHITSUGU	AOKI	REG	F	
GU13035090	20150112	20150226	5650692	YAYOI	ARAI	AUD	F	
GU13035091	20141222	20150214	5636817	KOHEI	AZUMA	REG	F	
GU14075759	20141201	20150220	5617470	MARIA CRISTINA	BANSIL	REG	F	
GU14095811	20140829	20150219	5550053	PRASAD UDAY	BAPAT	FAR	P	8/31/2016
GU14075740	20140305	20150115	5508304	MOHAMMAD	BILAL	FAR	F	
GU14105851	20141002	20150108	5584769	CHOI WA	CHAN	BEC	P	7/31/2016
GU14105851	20141002	20150106	5584770	CHOI WA	CHAN	FAR	P	7/31/2016
GU14105866	20141013	20150108	5594028	SOK	CHAN	BEC	P	7/31/2016
GU14105866	20141013	20150107	5594029	SOK	CHAN	FAR	P	7/31/2016
GU13075238	20140929	20150227	5577859	JEN-CHIEH	CHANG	REG	F	
GU13045108	20150112	20150225	5650701	WEN-TING	CHANG	FAR	P	8/31/2016
GU13045108	20150112	20150226	5650702	WEN-TING	CHANG	REG	F	
GU13095330	20141218	20150219	5634664	YUNG-LIN	CHANG	AUD	F	
GU13095330	20140813	20150220	5536123	YUNG-LIN	CHANG	BEC	F	
GU13105370	20140919	20150108	5570030	HSIAO-YUN	CHEN	BEC	F	
GU13105370	20140919	20150109	5570031	HSIAO-YUN	CHEN	FAR	P	7/31/2016
GU14035583	20141205	20150109	5632650	HSUAN-HUI	CHEN	AUD	P	passed all 4
GU14095816	20140722	20150123	5553044	PO-HSIANG	CHEN	AUD	F	
GU14095816	20141124	20150226	5614150	PO-HSIANG	CHEN	BEC	P	8/31/2016
GU14095816	20140722	20150122	5553045	PO-HSIANG	CHEN	FAR	F	
GU14125958	20141229	20150219	5642062	TING-CHUN	CHEN	REG	P	8/31/2016

GU14125959	20141229	20150219	5640261	WEI-AN	CHEN	REG	P	8/31/2016
GU14055676	20140917	20150111	5568140	WENJUN	CHEN	BEC	P	passed all 4
GU12074746	20141216	20150220	5631248	KAI-YUN	CHENG	REG	F	
GU14125937	20141211	20150220	5632118	YU-TING	CHENG	FAR	P	8/31/2016
GU10124211	20141125	20150102	5615120	EILEEN	CHIU	BEC	P	passed all 4
GU10124211	20141125	20150226	5615121	EILEEN	CHIU	FAR	P	passed all 4
GU13105362	20140922	20150106	5573534	MEI-HUA	CHIU	BEC	F	
GU13105362	20140625	20150106	5506110	MEI-HUA	CHIU	REG	F	
GU14095847	20140930	20150102	5578400	YI-HUAN	CHIU	BEC	P	7/31/2016
GU14035598	20140917	20150131	5568136	TING-FANG	CHO	AUD	F	
GU14035598	20140917	20150214	5568138	TING-FANG	CHO	FAR	P	8/31/2016
GU14035598	20140917	20150227	5568139	TING-FANG	CHO	REG	F	
GU11024235	20140725	20150114	5520281	MAN FAI	CHOU	AUD	P	7/31/2016
GU11024235	20140725	20150126	5520282	MAN FAI	CHOU	REG	F	
GU14095831	20140915	20150211	5567183	YEN-EN	CHUEH	AUD	F	
GU14095831	20140915	20150213	5567184	YEN-EN	CHUEH	BEC	P	8/31/2016
GU14095831	20140915	20150210	5567185	YEN-EN	CHUEH	FAR	F	
GU14095831	20140915	20150212	5567186	YEN-EN	CHUEH	REG	F	
GU14045649	20141229	20150207	5639857	CHIEH-AN	CHUNG	BEC	F	
GU14045649	20140707	20150107	5505602	CHIEH-AN	CHUNG	FAR	F	
GU14035593	20141016	20150227	5605365	HUI-MEI	CUI	REG	P	8/31/2016
GU15015982	20141120	20150227	5652062	XIAOMENG	CUI	FAR	F	
GU12094824	20141230	20150221	5640794	TAKAYUKI	DANDA	BEC	F	
GU12094824	20141230	20150207	5640795	TAKAYUKI	DANDA	REG	F	
GU14015509	20140818	20150108	5539255	BOU-YUAN	DENG	AUD	F	
GU14015509	20140818	20150109	5539256	BOU-YUAN	DENG	FAR	P	7/31/2016
GU13014999	20141224	20150227	5638747	SAMIR	DESAI	REG	F	
GU13075212	20141202	20150225	5618138	PRİYANKA	D'SOUZA	AUD	P	8/31/2016
GU13075212	20141211	20150104	5628263	PRİYANKA	D'SOUZA	REG	F	
GU14055689	20150112	20150203	5650705	MOHAMED	ELBEYALY	FAR	P	8/31/2016
GU14125966	20151230	20150223	5645016	ESSAM	ELMANSOUR	FAR	P	8/31/2016
GU13075237	20141217	20150225	5633514	MOHAMED	ELSAVED	AUD	F	
GU14125939	20141212	20150226	5634474	KOSUKE	ENJO	AUD	F	
GU14125939	20141212	20150130	5634475	KOSUKE	ENJO	FAR	F	
GU13105369	20141223	20150112	5637698	WANTING	FU	AUD	F	
GU13055171	20141222	20150215	5636790	YO	FUJIKI	AUD	F	
GU13055171	20141222	20150222	5636791	YO	FUJIKI	BEC	F	
GU14025524	20140916	20150221	5566720	SANSHIRO	FUKAO	AUD	F	
GU14115886	20141103	20150222	5604023	HITOSHI	FURUYA	BEC	F	
GU14095819	20141212	20150228	5628274	QUELISHA	GARDNER	AUD	F	
GU14025567	20141215	20150209	5630566	DONNA MYLEN	GIANAN	BEC	F	

GU14025567	20141215	20150119	5630567	DONNA MYLEN	GIANAN	FAR	P	7/31/2016
GU14025567	20141215	20150227	5630568	DONNA MYLEN	GIANAN	REG	F	
GU13025038	20140903	20150208	5550058	MASARU	GOTO	FAR	F	
GU14125967	20141215	20150122	5641334	MOHAMMAD	HAMED	FAR	P	7/31/2016
GU13085290	20140813	20150106	5536120	SHENOUDA	HANNA	BEC	F	
GU14015507	20141113	20150212	5609028	JOSEPH	HASHEM	FAR	F	
GU12034618	20141229	20150225	5639863	JIN	HAYASHI	REG	P	8/31/2016
GU14095812	20140902	20150215	5551846	KAZUYA	HIRABAYASHI	FAR	F	
GU13065196	20150122	20150218	5657631	MOE	HIRANO	FAR	F	
GU14095848	20141211	20150223	5628270	AKIRA	HIRAOKA	AUD	F	
GU14095848	20140929	20150126	5580208	AKIRA	HIRAOKA	FAR	P	7/31/2016
GU14085773	20140805	20150130	5528703	RYO	HIRASHIMA	AUD	F	
GU09123756	20140915	20150225	5566057	YOSHIKI	HIZUKA	FAR	F	
GU13095313	20150106	20150226	5644973	ANDREW	HOH	REG	F	
GU14055700	20140521	20150126	5458930	MAMI	HONDA	FAR	F	
GU14105877	20140903	20150212	5599565	HUI-HENG	HONG	AUD	F	
GU14105877	20140903	20150213	5599566	HUI-HENG	HONG	BEC	P	8/31/2016
GU14105877	20140903	20150211	5599567	HUI-HENG	HONG	FAR	F	
GU14105877	20140903	20150213	5599568	HUI-HENG	HONG	REG	F	
GU13035066	20141201	20150208	5617003	HIROYOSHI	HORIKAWA	AUD	F	
GU15015988	20150114	20150218	5653194	HSIU-YU	HSIAO	FAR	P	8/31/2016
GU14125931	20141117	20150220	5625060	SHAO-WEN	HSIAO	FAR	P	8/31/2016
GU14125960	20141229	20150206	5640268	WEN-CHUAN	HSIAO	REG	F	
GU14045645	20141114	20150212	5609640	I-YING	HSIEH	AUD	P	8/31/2016
GU14015519	20140821	20150218	5541227	PEI-JHEN	HSIEH	AUD	F	
GU14015519	20141208	20150217	5626506	PEI-JHEN	HSIEH	BEC	F	
GU14015519	20140821	20150217	5541228	PEI-JHEN	HSIEH	FAR	F	
GU14015519	20141208	20150218	5626507	PEI-JHEN	HSIEH	REG	F	
GU14125961	20141229	20150213	5640272	KO-HSUAN	HU	BEC	P	8/31/2016
GU14105867	20150114	20150217	5651764	BANEN	HUANG	AUD	F	
GU14105867	20150114	20150223	5651765	BANEN	HUANG	REG	F	
GU14125948	20141216	20150127	5634628	EN-TING	HUANG	REG	F	
GU14125933	20141209	20150221	5625087	JIALIN	HUANG	FAR	P	8/31/2016
GU14045660	20141105	20150226	5604060	JIEREN	HUANG	REG	P	8/31/2016
GU14125936	20141211	20150221	5630551	TING-WEI	HUANG	FAR	P	8/31/2016
GU13085264	20140710	20150106	5508346	TZU-LING	HUANG	BEC	P	8/31/2016
GU13085264	20140710	20150106	5508347	TZU-LING	HUANG	REG	F	
GU14125934	20141211	20150220	5630532	DER-RONG	HUNG	FAR	P	8/31/2016
GU14045652	20141202	20150126	5618102	I-CHIN	HWANG	AUD	F	
GU13075205	20140619	20150106	5491403	KHALED	IBRAHIM	BEC	P	7/31/2016
GU09073584	20141212	20150221	5631215	HITOSHI	IDE	REG	F	

GU10064023	20141218	20150215	5634011	TOSHINARI	IGARASHI	BEC	F	
GU10074059	20141016	20150124	5591330	SHO	IKEDA	AUD	F	
GU14085786	20140813	20150215	5536671	YUKI	IKEHATA	FAR	F	
GU08113264	20141205	20150217	5622449	TOSHIHIRO	IKETANI	REG	P	7/31/2014
GU12044645	20140625	20150106	5496786	RYOSUKE	IMAI	BEC	F	
GU12044645	20150211	20150226	5672692	RYOSUKE	IMAI	REG	F	
GU12094840	20141222	20150206	5637255	KOSUKE	IMAMURA	BEC	F	
GU13125440	20141216	20150228	5631262	MASATOSHI	INADA	FAR	F	
GU10094150	20140319	20150228	5408661	SHINGO	INOUE	BEC	P	8/31/2016
GU14085793	20141217	20150213	5633517	YUKI	ISHIDA	AUD	F	
GU14085793	20141217	20150221	5633518	YUKI	ISHIDA	BEC	F	
GU14085793	20141217	20150228	5633519	YUKI	ISHIDA	FAR	P	8/31/2016
GU14085782	20141222	20150208	5636788	AKIO	ISHIKAWA	FAR	F	
GU13085273	20150116	20150222	5654938	SATORU	ITAMI	AUD	P	8/31/2016
GU00051837	20140702	20150106	5502866	JUNICHIRO	ITO	REG	F	
GU14085783	20141217	20150224	5633530	HIROTAKA	IWASE	AUD	F	
GU14085783	20141217	20150223	5633531	HIROTAKA	IWASE	BEC	P	8/31/2016
GU14045648	20141215	20150221	5631225	KRISHNAKUMAR	IYER	REG	F	
GU13045135	20140603	20150124	5468102	TOSHIMITSU	IZUMI	AUD	F	
GU15015984	20150102	20150221	5649695	PANKAJ	JAIN	BEC	F	
GU14125928	20141208	20150205	5622493	MUSTAFA	JAWADWALA	FAR	P	8/31/2016
GU13105387	20140915	20150225	5563904	PEI-YI	JEN	BEC	F	
GU13105387	20141201	20150223	5643121	PEI-YI	JEN	REG	F	
GU13055167	20141222	20150224	5636797	YEONWOO	JI	BEC	P	passed all 4
GU13055167	20140827	20150227	5545145	YEONWOO	JI	REG	P	passed all 4
GU14115912	20141125	20150226	5615127	QIUSHI	JIANG	FAR	F	
GU14115893	20141110	20150130	5607394	SHIJING	JIANG	FAR	P	7/31/2016
GU14115893	20141110	20150227	5607395	SHIJING	JIANG	REG	P	8/31/2016
GU14125950	20141217	20150227	5634634	JUN	KABEYA	AUD	P	8/31/2016
GU14125950	20141217	20150220	5634635	JUN	KABEYA	BEC	P	8/31/2016
GU14125950	20141217	20150223	5634636	JUN	KABEYA	FAR	P	8/31/2016
GU09113714	20141230	20150221	5642081	EIGO	KAGOTANI	FAR	F	
GU14035582	20141223	20150227	5637719	KAZUHIRO	KAJIURA	BEC	F	
GU15016019	20150130	20150228	5663769	HIROKI	KAKUNO	FAR	P	8/31/2016
GU14105868	20141020	20150108	5593242	HIO LENG	KAM	BEC	P	7/31/2016
GU14105868	20141020	20150107	5593243	HIO LENG	KAM	FAR	P	7/31/2016
GU03051092	20141217	20150209	5633979	YUKO	KAMBE	AUD	F	
GU03051092	20141217	20150227	5633980	YUKO	KAMBE	BEC	P	8/31/2016
GU15015975	20150102	20150226	5645694	KUNIKO	KAMEYAMA	FAR	F	
GU13075214	20141209	20150228	5625063	YASUHIRO	KANDA	AUD	F	
GU13075214	20141209	20150124	5625064	YASUHIRO	KANDA	REG	F	

GU13125466	20141110	20150124	5607131	YI-TING	KAO	AUD	P	passed all 4
GU13125466	20141215	20150105	5630565	YI-TING	KAO	REG	P	passed all 4
GU14035586	20141208	20150208	5622144	HIROO	KASAHARA	REG	F	
GU13065178	20141201	20150228	5617001	KAZUSHI	KATSUBE	BEC	P	passed all 4
GU13065178	20141201	20150117	5617002	KAZUSHI	KATSUBE	REG	P	passed all 4
GU14095830	20150102	20150214	5643148	YOHEI	KAWABE	REG	F	
GU11124504	20141222	20150222	5636815	HIROKO	KAWADE	REG	F	
GU12124936	20141204	20150220	5619942	AKANE	KAWAGUCHI	FAR	F	
GU13075210	20141110	20150117	5607157	HIROSHI	KAWAKAMI	FAR	F	
GU14055705	20141112	20150227	5608338	YUKIKO	KAWAKITA	AUD	F	
GU14055705	20141112	20150130	5608339	YUKIKO	KAWAKITA	REG	P	7/31/2016
GU10023824	20150120	20150215	5658015	TSUYOSHI	KIKUCHI	REG	F	
GU10023824	20150120	20150228	5658016	TSUYOSHI	KIKUCHI	REG	F	
GU14075748	20140602	20150227	5510939	CHRISTINA	KIM	BEC	F	
GU14075748	20140602	20150206	5510940	CHRISTINA	KIM	FAR	F	
GU14075748	20140602	20150116	5510941	CHRISTINA	KIM	REG	F	
GU03111879	20141110	20150209	5607151	NAYEON	KIM	AUD	F	
GU03111879	20141110	20150210	5607152	NAYEON	KIM	BEC	F	
GU13125435	20141202	20150223	5618124	HISASHI	KINOSHITA	REG	P	passed all 4
GU14025529	20141003	20150117	5581771	HIDEYA	KITAMAE	FAR	P	7/31/2016
GU14045638	20141224	20150222	5638743	SHIGEKAZU	KOBAYASHI	AUD	F	
GU14045638	20141224	20150119	5638744	SHIGEKAZU	KOBAYASHI	BEC	F	
GU14025536	20141218	20150228	5634012	KAZUTOSHI	KOJIMA	AUD	F	
GU14025536	20141218	20150208	5634013	KAZUTOSHI	KOJIMA	BEC	P	8/31/2016
GU14025536	20141218	20150124	5634014	KAZUTOSHI	KOJIMA	REG	F	
GU13095302	20141216	20150208	5631252	YOSHIHIRO	KOMAMURA	AUD	P	8/31/2016
GU14075755	20140627	20150117	5520695	TAKU	KOMINE	FAR	F	
GU14095841	20141218	20150103	5634023	YUTA	KOMIYAMA	FAR	F	
GU13025019	20140916	20150208	5566688	TOSHIHITO	KONDA	REG	P	8/31/2016
GU13125436	20141218	20150223	5634016	RYUHEI	KONDO	AUD	F	
GU14025542	20141003	20150117	5581772	KAZUYA	KUIHARA	AUD	P	7/31/2016
GU13125468	20141223	20150217	5637749	I-CHUN	KUO	BEC	P	8/31/2015
GU14085801	20140825	20150113	5580242	JOU-YING	KUO	AUD	F	
GU14085801	20140825	20150112	5580243	JOU-YING	KUO	FAR	F	
GU09063535	20141203	20150224	5619554	YI-TING	KUO	BEC	F	
GU09063535	20141203	20150225	5619555	YI-TING	KUO	FAR	P	8/31/2016
GU140255320	20140917	20150228	5567776	TERUYOSHI	KURAHASHI	AUD	F	
GU140255320	20141218	20150124	5634015	TERUYOSHI	KURAHASHI	FAR	F	
GU14035617	20141211	20150228	5628261	HISAYA	KURATA	BEC	F	
GU11034262	20141224	20150128	5638746	WAN-PING	LAI	REG	F	
GU14075751	20141014	20150218	5588915	ON YEE ANGELE	LAW	AUD	F	

GU13075228	20140917	20150224	5568716	BO-ZHANG	LEE	BEC	P	8/31/2016
GU14055709	20141208	20150209	5627388	CHOU-YEN	LEE	AUD	F	
GU14055709	20141208	20150210	5627390	CHOU-YEN	LEE	FAR	F	
GU12064711	20141223	20150120	5637710	I-CHUN	LEE	FAR	F	
GU14015510	20141210	20150104	5630488	RUI	LI	AUD	F	
GU14015510	20141210	20150110	5630489	RUI	LI	BEC	F	
GU14115894	20141110	20150210	5608335	YAO-DUN	LI	FAR	P	8/31/2016
GU14115894	20141110	20150209	5608336	YAO-DUN	LI	REG	F	
GU14115904	20141117	20150105	5610678	HSUAN	LIANG	AUD	F	
GU14115904	20141117	20150106	5610679	HSUAN	LIANG	BEC	P	7/31/2016
GU14085772	20140729	20150112	5529290	JUI-CHI	LIANG	REG	P	passed all 4
GU10094163	20141222	20150219	5636818	CHIA-MEI	LIAO	REG	F	
GU13025023	20141117	20150106	5611324	YI-WEN	LIAO	AUD	F	
GU13025023	20140421	20150107	5434148	YI-WEN	LIAO	BEC	P	7/31/2016
GU12034588	20150109	20150206	5649541	HSIN-YU	LIN	AUD	F	
GU13095347	20141222	20150224	5636810	I-CHUN	LIN	AUD	P	8/31/2016
GU13095347	20141222	20150224	5636811	I-CHUN	LIN	BEC	F	
GU14105859	20141007	20150211	5586596	SHIN-SHIN	LIN	AUD	F	
GU14105859	20141007	20150210	5586598	SHIN-SHIN	LIN	FAR	P	8/31/2016
GU14075754	20140716	20150123	5518865	TZU-YUN	LIN	AUD	P	7/31/2016
GU14075754	20140716	20150220	5518866	TZU-YUN	LIN	FAR	P	8/31/2016
GU14045651	20141208	20150225	5622727	YEN-JU	LIN	AUD	P	passed all 4
GU14045651	20141208	20150219	5622728	YEN-JU	LIN	REG	P	passed all 4
GU14095809	20140825	20150228	5549238	YUAN-CHIH	LIN	FAR	P	8/31/2016
GU14035618	20140908	20150212	5554692	CHAO-EN	LIU	AUD	F	
GU14035618	20140908	20150213	5554695	CHAO-EN	LIU	REG	F	
GU14085792	20140818	20150209	5540251	CHIA-YUNG	LIU	REG	P	8/31/2016
GU08083194	20141216	20150224	5631245	I-JANE	LIU	BEC	P	passed all 4
GU13085266	20141229	20150225	5639850	JIANING	LIU	REG	F	
GU14065660	20141208	20150209	5622149	KANG-LING	LIU	AUD	F	
GU14065660	20141208	20150210	5622150	KANG-LING	LIU	BEC	P	8/31/2016
GU14065660	20141208	20150210	5622151	KANG-LING	LIU	REG	F	
GU15015972	20141217	20150205	5643749	YANYI	LIU	AUD	P	8/31/2016
GU15015972	20141217	20150127	5643750	YANYI	LIU	FAR	P	7/31/2016
GU13035084	20141229	20150209	5639852	YISHA	LIU	REG	P	8/31/2016
GU14095829	20141222	20150209	5636793	YUN-TING	LO	BEC	P	passed all 4
GU14095829	20141222	20150210	5636794	YUN-TING	LO	FAR	P	passed all 4
GU14095829	20141222	20150209	5636795	YUN-TING	LO	REG	P	passed all 4
GU14085787	20140811	20150113	5536406	MEI	LU	AUD	P	7/31/2016
GU14085787	20140811	20150206	5536409	MEI	LU	REG	P	passed all 4
GU14045621	20140402	20150109	5417420	NA	LU	BEC	P	7/31/2016

GU14045621	20140402	20150221	5417421	NA	LU	FAR	F	
GU14045621	20140402	20150131	5417422	NA	LU	REG	F	
GU14125954	20141222	20150220	5637276	PEI	LUNG	FAR	P	8/31/2016
GU14125916	20141201	20150224	5617499	HIRONORI	MAEDA	AUD	F	
GU14125916	20141201	20150223	5617500	HIRONORI	MAEDA	FAR	P	8/31/2016
GU14045653	20141119	20150114	5612058	ABDULLAH	MAJRASHI	BEC	F	
GU14045658	20140318	20150105	5437771	JUN	MAO	AUD	P	7/31/2016
GU13055173	20141003	20150124	5585711	JUN	MATSUMOTO	AUD	F	
GU13035049	20140919	20150222	5569545	YU	MATSUMOTO	AUD	F	
GU12084796	20141218	20150222	5634650	AKIKO	MATSUZAWA	REG	F	
GU14125922	20141203	20150109	5621223	TAKAMASA	MATSUZAWA	FAR	P	7/31/2016
GU09063500	20141218	20150126	5634644	WAQAR UR RAHIM	MIAN	AUD	P	7/31/2016
GU09063500	20141218	20150223	5634645	WAQAR UR RAHIM	MIAN	BEC	P	8/31/2016
GU14125942	20141024	20150121	5634612	TING-TING	MIAO	AUD	F	
GU14125942	20141024	20150120	5634613	TING-TING	MIAO	BEC	P	7/31/2016
GU14125942	20141024	20150119	5634614	TING-TING	MIAO	FAR	P	7/31/2016
GU14085796	20140821	20150124	5541853	YASUHARU	MINOWA	FAR	P	7/31/2016
GU14095824	20140828	20150228	5560116	SHOKI	MIYAHARA	REG	F	
GU14035579	20141223	20150208	5637743	MINAKO	MIZUMOTO	BEC	F	
GU13105388	20140828	20150123	5546108	TAKASHI	MIZUMOTO	AUD	P	7/31/2016
GU15015986	20150113	20150225	5652065	ATSUMI	MORI	AUD	P	8/31/2016
GU15015986	20150113	20150130	5652067	ATSUMI	MORI	FAR	P	7/31/2016
GU08113266	20140925	20150106	5574725	mitsuyo	MORIKAWA	REG	F	
GU14035575	20140915	20150223	5563909	TAISEI	MORINAKA	BEC	P	passed all 4
GU14115907	20141118	20150119	5612350	TSUGUMI	MORITA	FAR	F	
GU12114909	20140904	20150126	5551175	YUI	MORIYA	AUD	F	
GU12114909	20141202	20150116	5618112	YUI	MORIYA	REG	F	
GU15016017	20150128	20150227	5662505	KOICHI	MORIZUMI	FAR	F	
GU14035590	20150114	20150217	5652076	KAI-MIN	MU	BEC	F	
GU14035590	20150114	20150218	5652077	KAI-MIN	MU	FAR	F	
GU13105375	20141218	20150215	5634017	ATSUSHI	MURAMOTO	BEC	P	8/31/2016
GU08073151	20140620	20150113	5517815	AI	NAESHIRO	FAR	F	
GU15015979	20150109	20150225	5652051	MIKA	NAGAMATSU	FAR	F	
GU14055677	20141230	20150208	5641331	TAKAHIRO	NAGANO	BEC	F	
GU14055677	20141230	20150228	5641332	TAKAHIRO	NAGANO	REG	F	
GU14125919	20141202	20150208	5621214	FUMIHIKO	NAGASU	FAR	P	8/31/2016
GU13045123	20140822	20150222	5541560	HIROMICHI	NAGATOMO	AUD	F	
GU13045123	20140822	20150208	5541561	HIROMICHI	NAGATOMO	BEC	F	
GU14085771	20140804	20150216	5527517	SHO	NAKADA	AUD	P	8/31/2016
GU13105381	20140918	20150227	5568150	KIMIE	NAKAMURA	REG	F	
GU14125925	20141208	20150227	5622746	MASAFUMI	NAKAMURA	FAR	F	

GU14105864	20141009	20150225	5586627	YUICHIRO	NAKAMURA	FAR	F	
GU13125447	20140722	20150124	5517010	ASUKA	NAKAO	FAR	P	passed all 4
GU13095349	20141230	20150223	5641318	KOJIRO	NAKAO	AUD	P	8/31/2016
GU13105377	20140917	20150222	5566739	JUN	NAKAYA	BEC	P	8/31/2016
GU12124950	20140919	20150221	5569539	AKITOSHI	NAKAYAMA	AUD	F	
GU12124950	20140919	20150207	5569540	AKITOSHI	NAKAYAMA	FAR	P	8/31/2016
GU14125947	20141215	20150228	5634623	HISATAKA	NAMAI	REG	F	
GU14095842	20140924	20150215	5576470	TATSUHIKO	NEMOTO	FAR	F	
GU11024240	20141104	20150204	5603439	NAO	NISHIMOTO	BEC	F	
GU11024240	20141104	20150227	5603440	NAO	NISHIMOTO	FAR	P	8/31/2016
GU13055154	20141208	20150228	5622152	NAHOKO	NISHISHITA	REG	F	
GU13085288	20141222	20150224	5636807	TAKUYA	NISHIZAKI	BEC	P	passed all 4
GU15016020	20150130	20150228	5663773	KAZUMA	NOHARA	FAR	P	8/31/2016
GU13035098	20150116	20150215	5654937	KAO	NOMURA	AUD	F	
GU14075727	20141215	20150227	5631218	HIROKI	NONAKA	FAR	P	8/31/2016
GU14075766	20140731	20150126	5524762	SHIGENORI	OBATA	AUD	F	
GU12104853	20141113	20150106	5609033	KATSUHARU	OGASAWARA	BEC	P	7/31/2016
GU12104853	20150211	20150226	5672690	KATSUHARU	OGASAWARA	FAR	P	passed all 4
GU13115419	20141229	20150209	5639860	WATARU	OHTAKA	AUD	P	passed all 4
GU11104432	20141030	20150228	5599563	KOSHI	OIZUMI	FAR	F	
GU07042774	20150109	20150131	5649544	KAORI	OKADA	AUD	F	
GU07042774	20140922	20150228	5571295	KAORI	OKADA	BEC	F	
GU14045628	20150112	20150227	5650708	YUTAKA	OKADA	AUD	P	8/31/2016
GU14075746	20141201	20150228	5617000	YOSHIHIRO	OKAMOTO	BEC	P	8/31/2016
GU14115887	20141103	20150222	5604026	NOBUKI	OKAMURA	AUD	F	
GU14115887	20141103	20150109	5604027	NOBUKI	OKAMURA	FAR	P	7/31/2016
GU14085790	20150114	20150223	5651745	HIDEYUKI	OKITA	FAR	P	8/31/2016
GU1111473	20141113	20150228	5609325	KENJI	OKUBO	FAR	P	8/31/2016
GU14035578	20141216	20150228	5631235	SHINICHI	OKUMA	REG	P	passed all 4
GU13095352	20140724	20150124	5519314	KEIJI	ONARI	AUD	F	
GU14095817	20140811	20150124	5553046	YUTA	ONISHI	AUD	P	7/31/2016
GU14025570	20141217	20150222	5633521	KAZUHIRO	ONO	BEC	F	
GU11094402	20140715	20150113	5511497	KENJI	ONO	BEC	F	
GU13045111	20141217	20150203	5633974	LEXTER JAKE	ORIONDO	REG	F	
GU13105394	20141229	20150224	5639859	AKIKO	OSAKO	AUD	F	
GU13105376	20141229	20150224	5641333	YASUHIRO	OSAKO	AUD	P	passed all 4
GU14105882	20141031	20150207	5600610	TAKUMA	OSAWA	FAR	P	8/31/2016
GU14125927	20141208	20150220	5622752	KO	OSHIMA	FAR	F	
GU15016006	20150122	20150221	5658631	MAI	OTAKE	FAR	F	
GU12074769	20141230	20150221	5641315	YUSUKE	OTSUKA	FAR	P	8/31/2016
GU12124962	20141202	20150214	5618104	HIROTAKA	OYAMA	AUD	F	

GU12124962	20140812	20150119	5544704	HIROTAKA	OYAMA	FAR	F	
GU14075761	20141217	20150119	5633516	KENTA	OYAMA	FAR	P	7/31/2016
GU15016007	20150116	20150211	5658621	SUJITH	PATHIYAMVEETIL	AUD	F	
GU13065188	20141203	20150227	5619549	ISMAEL	PELAYO	BEC	F	
GU14105856	20150119	20150126	5655483	JHAO-WEI	PENG	REG	F	
GU14015500	20140708	20150119	5505614	SHANG-WAN	PENG	AUD	F	
GU14015500	20140708	20150120	5505615	SHANG-WAN	PENG	REG	F	
GU14065644	20140606	20150219	5474087	PAVAL	PRAKASH	AUD	F	
GU13095311	20140818	20150219	5539267	ROMMEL	PUGUON	AUD	F	
GU08083188	20141210	20150226	5625321	ABIGAIL	PULIDO	FAR	P	8/31/2016
GU14115901	20141113	20150226	5611675	YUJE	QIAN	FAR	P	8/31/2016
GU14085799	20140814	20150207	5543421	JINLONG	QIAN	FAR	F	
GU14015487	20140922	20150226	5571292	NADA	RAHMY	AUD	F	
GU14015487	20140922	20150205	5571293	NADA	RAHMY	REG	P	8/31/2016
GU14035576	20141003	20150208	5581777	DHIVYA	RAMANUJAM	BEC	F	
GU141158888	20141203	20150223	5619551	RANEL VANGELO	RANOA	BEC	P	8/31/2016
GU141158888	20141203	20150102	5619552	RANEL VANGELO	RANOA	REG	P	7/31/2016
GU14085807	20140827	20150118	5546114	SWATHI	RAPARTHI	AUD	F	
GU14085802	20140826	20150228	5551454	PRIYANKA	RUSTAGI	AUD	P	passed all 4
GU14085802	20140826	20150221	5551456	PRIYANKA	RUSTAGI	FAR	P	passed all 4
GU14075760	20140724	20150122	5519335	IYAD	SABBAH	FAR	F	
GU12114903	20141209	20150223	5624512	TAKESHI	SAIDA	REG	F	
GU14125951	20141217	20150222	5634642	KAZUMA	SAITO	FAR	F	
GU12114905	20141119	20150113	5612065	KENGO	SAITO	BEC	F	
GU14125923	20141203	20150222	5621224	KODAI	SAITO	AUD	F	
GU13085282	20140929	20150223	5577412	RYOTA	SAITO	AUD	F	
GU13085282	20150122	20150202	5657630	RYOTA	SAITO	REG	F	
GU14105852	20141003	20150124	5581784	KATSUMI	SAKAGAWA	REG	F	
GU08063117	20141212	20150228	5628280	HIROAKI	SAKAGUCHI	AUD	F	
GU12064729	20140904	20150226	5551180	MIKI	SAKAGUCHI	REG	F	
GU14105855	20150130	20150214	5663364	SHUNICHI	SAKAI	AUD	F	
GU12054683	20141230	20150130	5641327	GOICHI	SAKITA	BEC	F	
GU12094814	20150105	20150220	5644334	MINAKO	SAKUTA	REG	F	
GU13105401	20141113	20150211	5609644	HESHAM	SALEM	FAR	F	
GU14065649	20141217	20150208	5633522	ATSUSHI	SANADA	AUD	F	
GU14095814	20140903	20150224	5554708	MARIE ANTONNETTE	SANTOS	BEC	F	
GU12104886	20141216	20150221	5631236	KAZUHIRO	SATA	AUD	P	8/31/2016
GU12104886	20141216	20150215	5631237	KAZUHIRO	SATA	BEC	F	
GU12104886	20141216	20150222	5631238	KAZUHIRO	SATA	REG	P	8/31/2016
GU12024586	20141215	20150119	5631214	NAMI	SATO	AUD	F	
GU14065643	20141230	20150221	5641326	YOICHI	SAWABE	FAR	F	

GU13085256	20141202	20150221	5618109	HITOSHI	SEKI	FAR	F
GU11114471	20140514	20150109	5452495	YOSHITAKA	SEKI	BEC	F
GU11114471	20140514	20150228	5452496	YOSHITAKA	SEKI	REG	F
GU14035591	20140904	20150221	5559226	AKITO	SEKIGUCHI	AUD	F
GU14045623	20141001	20150227	5579452	KAZUHO	SENOO	BEC	F
GU14105870	20141021	20150103	5594391	TOMOKO	SEO	FAR	F
GU14105870	20141021	20150222	5594392	TOMOKO	SEO	REG	F
GU14065652	20140912	20150225	5561217	PRAVEEN	SEQUEIRA	REG	F
GU14065632	20140603	20150214	5609688	HUI-MEI	SHEN	FAR	P
GU13065180	20141001	20150119	5579454	DAISUKE	SHIMAMOTO	BEC	F
GU12114921	20141008	20150124	5585812	ISAO	SHINOHARA	FAR	P
GU14075763	20150102	20150227	5643138	SAORI	SHINOZAKI	FAR	F
GU14125965	20141230	20150228	5642083	YUKI	SHIROSHITA	REG	F
GU14065724	20141106	20150219	5605869	MOATAZ	SHOKRY	FAR	P
GU14035573	20141105	20150102	5603443	HAO I	SIO	BEC	P
GU13095344	20150102	20150217	5643730	NA	SONG	REG	F
GU14065715	20140417	20150113	5510127	YH-LIN	SU	REG	P
GU12104865	20141208	20150222	5622153	SATOSHI	SUGAYA	BEC	F
GU12104865	20140904	20150126	5551177	SATOSHI	SUGAYA	REG	F
GU12104859	20141124	20150219	5614410	LIBO	SUN	AUD	F
GU14105873	20140922	20150211	5595351	XUETING	SUN	AUD	F
GU11084362	20140912	20150221	5561218	FUMIO	SUTO	FAR	P
GU14035584	20141203	20150227	5621212	HIRONORI	SUZUKI	FAR	F
GU10043957	20150114	20150223	5651751	TADAMASA	TAKABAYASHI	FAR	F
GU14125918	20141201	20150123	5618577	HIROKAZU	TAKAHASHI	FAR	P
GU14085808	20140829	20150220	5549219	NAOYUKI	TAKAHATA	AUD	P
GU14085808	20140829	20150221	5549220	NAOYUKI	TAKAHATA	BEC	P
GU14045672	20141030	20150225	5599557	SACHIKO	TAKEDA	REG	P
GU14015492	20140904	20150228	5551182	TOSHIKI	TAKEUCHI	BEC	F
GU14115913	20141126	20150222	5617373	NAO	TAKIMOTO	AUD	F
GU14115913	20141126	20150124	5617374	NAO	TAKIMOTO	BEC	F
GU14095826	20140911	20150222	5566028	SATOSHI	TAMADA	REG	F
GU14015489	20140813	20150223	5535655	KAORU	TAMATSU	FAR	F
GU13085248	20141113	20150220	5609317	RYOTA	TAMURA	REG	F
GU14035588	20140919	20150206	5589369	SHANYING	TAN	AUD	F
GU10023821	20141003	20150227	5581776	TOMOKO	TANABE	REG	F
GU01051614	20141215	20150224	5666936	TSUKASA	TANABE	AUD	F
GU01051614	20141215	20150223	5666937	TSUKASA	TANABE	BEC	F
GU01051614	20141215	20150223	5666938	TSUKASA	TANABE	FAR	F
GU01051614	20141215	20150221	5666939	TSUKASA	TANABE	REG	F
GU13105364	20150102	20150227	5643989	MAMORU	TANAKA	BEC	P

GU14085785	20140717	20150109	5536669	YUTO	TANI	REG	F	
GU14125920	20141202	20150123	5621218	WATARU	TANIOKA	FAR	F	
GU07102911	20141014	20150106	5589173	TSUTOMU	TASAI	BEC	F	
GU13095357	20141229	20150225	5639858	FAHAD	TELCHI	REG	F	
GU14085778	20140627	20150221	5534301	PEI	TENG	FAR	P	8/31/2016
GU13115415	20141217	20150208	5633515	RYOGO	TERASHIMA	AUD	P	8/31/2016
GU14035580	20140828	20150223	5546112	MASANORI	TOBITA	FAR	F	
GU13095353	20141223	20150226	5637753	MASAHIRO	TOMINO	FAR	F	
GU12094830	20141001	20150222	5579456	JUNICHIRO	TORIUMI	BEC	P	8/31/2016
GU14125953	20141219	20150220	5637272	CHEN-CHING	TSAI	FAR	P	8/31/2016
GU14125963	20141229	20150209	5642080	CHIA-AN	TSAI	REG	P	8/31/2016
GU140757650	20140731	20150210	5524765	MENG-JUNG	TSAI	BEC	F	
GU140757650	20140731	20150209	5524767	MENG-JUNG	TSAI	REG	F	
GU15015989	20150114	20150218	5653215	YI-YING	TSAI	FAR	P	8/31/2016
GU14065655	20141201	20150123	5619939	HSING-YI	TSENG	REG	P	passed all 4
GU12104863	20141202	20150226	5618087	MARIKO	TSUNEMATSU	AUD	F	
GU12104863	20141202	20150223	5618088	MARIKO	TSUNEMATSU	BEC	F	
GU13045131	20140909	20150225	5554685	WEI-LUN	TU	BEC	F	
GU13045131	20140909	20150224	5554687	WEI-LUN	TU	REG	F	
GU14075741	20150106	20150226	5644971	FARUK	TURKMEN	FAR	F	
GU13115405	20140930	20150225	5578380	YUTA	UCHIDA	FAR	P	8/31/2016
GU15016013	20150128	20150226	5662833	MASAHARU	UEDA	FAR	F	
GU12064712	20141216	20150216	5631244	TSUYOSHI	UENO	FAR	P	passed all 4
GU12084780	20150119	20150223	5655489	VEERENDRA KUMAR	UPADHYAYULA	FAR	P	passed all 4
GU14025560	20141121	20150119	5613386	NAONOBU	USHIKU	REG	P	8/31/2015
GU13085276	20141215	20150226	5634476	YUSUKE	USUI	AUD	F	
GU13085276	20140919	20150130	5569538	YUSUKE	USUI	FAR	F	
GU14095833	20141224	20150228	5650706	VIJAYA RAGHAVAN SUD	VALIYAPARAMBIL	BEC	F	
GU14085777	20140806	20150119	5532049	YOSHIMICHI	WADA	REG	F	
GU15016004	20150122	20150217	5658965	HSIAO-AN	WANG	AUD	P	8/31/2016
GU13105371	20141002	20150112	5584764	HSIAO-TING	WANG	AUD	F	
GU13105371	20141002	20150113	5584765	HSIAO-TING	WANG	FAR	P	7/31/2016
GU14115889	20141028	20150226	5606135	JU-CHEN	WANG	AUD	F	
GU14115889	20141028	20150227	5606136	JU-CHEN	WANG	FAR	P	8/31/2016
GU14125949	20141216	20150227	5634630	LINGYU	WANG	FAR	P	8/31/2016
GU14085798	20140818	20150211	5543417	LUYING	WANG	AUD	P	8/31/2016
GU14085798	20140818	20150212	5543420	LUYING	WANG	REG	F	
GU14125935	20141211	20150221	5630544	PO-HSIU	WANG	FAR	P	8/31/2016
GU15015992	20150115	20150218	5655975	I-LIN	WANG LEE	REG	P	8/31/2016
GU10043922	20141113	20150120	5609035	ASANKA SANJEEWA	WASALATHILAKA	BEC	F	
GU10043922	20141113	20150110	5609036	ASANKA SANJEEWA	WASALATHILAKA	REG	F	

GU13065201	20141113	20150208	5609032	DAISUKE	WATANABE	FAR	P	8/31/2016
GU14115895	20141110	20150130	5607398	WENJIA	WEI	FAR	P	7/31/2016
GU14115895	20141110	20150227	5607399	WENJIA	WEI	REG	P	8/31/2016
GU15015973	20150105	20150210	5645691	SHAO-HONG	WEN	AUD	F	
GU13085284	20150107	20150218	5649537	CHUNG HO	WONG	FAR	P	passed all 4
GU14095822	20140909	20150105	5560103	YI-JU	WONG	AUD	F	
GU14095822	20140909	20150103	5560104	YI-JU	WONG	FAR	P	7/31/2016
GU12094833	20141119	20150225	5612055	CHO-YUN	WU	AUD	F	
GU14105861	20141003	20150109	5586611	SHANG-TUN	WU	AUD	P	7/31/2016
GU14105861	20141003	20150106	5586612	SHANG-TUN	WU	FAR	P	7/31/2016
GU13115409	20141107	20150209	5605867	HAILE	XIE	BEC	F	
GU13115409	20141107	20150210	5605868	HAILE	XIE	FAR	F	
GU14075764	20141209	20150207	5625066	XI	XIONG	AUD	F	
GU14075764	20140731	20150206	5524759	XI	XIONG	BEC	P	8/31/2016
GU12114906	20140127	20150109	5364858	JUN	XU	AUD	F	
GU12114906	20140127	20150103	5364859	JUN	XU	FAR	P	7/31/2016
GU14125940	20141112	20150216	5634586	PENG	XU	AUD	P	8/31/2016
GU14125940	20141112	20150111	5634587	PENG	XU	BEC	P	7/31/2016
GU14125940	20141112	20150112	5634588	PENG	XU	FAR	P	7/31/2016
GU15015970	20150102	20150227	5645670	YIAN	XU	REG	F	
GU10084102	20141208	20150227	5622141	LAN	XUE	AUD	F	
GU14025558	20141001	20150208	5579460	MASASHI	YAMADA	BEC	P	passed all 4
GU15015999	20150120	20150228	5658053	TAKUMI	YAMADA	REG	F	
GU12104872	20141216	20150228	5634632	YASUHIRO	YAMADA	BEC	F	
GU09103212	20140923	20150227	5574252	KAZUHISA	YAMAGUCHI	BEC	F	
GU09103212	20140923	20150109	5574253	KAZUHISA	YAMAGUCHI	FAR	F	
GU14095840	20140813	20150228	5574249	YUJI	YAMAGUCHI	FAR	F	
GU08073138	20140924	20150221	5573553	FUMIYA	YAMAMOTO	BEC	P	8/31/2016
GU08073138	20140723	20150124	5518252	FUMIYA	YAMAMOTO	FAR	F	
GU12124928	20141009	20150116	5586194	RYUJI	YAMAMOTO	REG	F	
GU14115891	20140805	20150207	5607163	YOSUKE	YAMAMOTO	AUD	F	
GU14035615	20141118	20150130	5611325	YUKI	YAMAMOTO	BEC	P	7/31/2016
GU14015493	20141201	20150227	5617005	YUSUKE	YAMAMOTO	REG	P	passed all 4
GU13085280	20150105	20150215	5645671	DAISUKE	YAMAZAKI	FAR	F	
GU12124926	20141017	20150126	5591355	MASAHIRO	YAMAZAKI	BEC	F	
GU14115898	20141113	20150123	5609039	TAKAKO	YANAGISAWA	FAR	P	7/31/2016
GU14055687	20150112	20150228	5650703	LI-HUI	YANG	REG	F	
GU14095810	20140811	20150109	5551843	LUYI	YANG	BEC	F	
GU14095810	20140811	20150102	5551844	LUYI	YANG	FAR	P	7/31/2016
GU14095823	20140716	20150220	5560107	YUAN	YAO	AUD	F	
GU14095823	20140716	20150219	5560108	YUAN	YAO	BEC	P	8/31/2016

GU14095823	20140716	20150218	5560109	YUAN	YAO	FAR	F	
GU14095823	20140716	20150219	5560110	YUAN	YAO	REG	F	
GU14115905	20141117	20150219	5611683	TZU-TING	YEN	FAR	P	8/31/2016
GU14015522	20140905	20150106	5552375	TOMOKO	YOKOTA	REG	P	passed all 4
GU12044627	20150105	20150223	5644337	SHINYA	YONEKURA	REG	F	
GU14025543	20140825	20150224	5543138	MAKOTO	YONEYAMA	AUD	F	
GU14025543	20140825	20150117	5543141	MAKOTO	YONEYAMA	REG	F	
GU11084370	20141205	20150103	5622462	AKIKO	YONEZAWA	AUD	F	
GU10033905	20140822	20150228	5541554	JEEHYUN	YOON	AUD	F	
GU10033905	20141217	20150225	5633987	JEEHYUN	YOON	FAR	P	8/31/2016
GU10033905	20140828	20150227	5546106	JEEHYUN	YOON	REG	F	
GU14025526	20141113	20150224	5609034	MASAHARU	YOSHIKAWA	FAR	F	
GU14105858	20141007	20150113	5586577	YASUO	YOSHIMURA	REG	F	
GU13115404	20141208	20150226	5622470	MASAYUKI	YOSHIOKA	FAR	F	
GU14085768	20141113	20150208	5609638	YUSUKE	YOSHIOKA	BEC	P	8/31/2016
GU13035070	20141107	20150121	5605880	JUNNAN	YOU	AUD	P	7/31/2016
GU13035070	20140902	20150106	5551836	JUNNAN	YOU	REG	F	
GU14115889	20141104	20150221	5604062	YA-TING	YOUNG	BEC	F	
GU14115889	20141104	20150217	5604063	YA-TING	YOUNG	FAR	P	8/31/2016
GU15015994	20141120	20150219	5658027	CHIEN-JU	YU	FAR	P	8/31/2016
GU99050254	20141125	20150220	5615111	PETER	YU	REG	P	8/31/2016
GU14125956	20141229	20150224	5640249	PENG	ZHANG	BEC	F	
GU14125956	20141229	20150226	5640250	PENG	ZHANG	FAR	F	
GU14015512	20141126	20150226	5615852	RONGRONG	ZHANG	REG	P	8/31/2016
GU14055703	20141216	20150121	5634489	DI	ZHAO	BEC	F	
GU14055703	20141216	20150108	5634490	DI	ZHAO	REG	P	7/31/2016
GU14105849	20141001	20150224	5580220	DONG	ZHAO	AUD	F	
GU14105849	20141001	20150223	5580221	DONG	ZHAO	BEC	F	
GU14015485	20141230	20150220	5650164	SIYU	ZHENG	REG	P	8/31/2016
GU15015987	20150112	20150227	5653181	TONG	ZHOU	FAR	F	

From the Pacific Business News

[:http://www.bizjournals.com/pacific/blog/morning_call/2015/04/indictment-names-companies-fake-identities-used-by.html](http://www.bizjournals.com/pacific/blog/morning_call/2015/04/indictment-names-companies-fake-identities-used-by.html)

Indictment names companies, fake identities used by PKF Pacific Hawaii's Patrick Oki

Apr 7, 2015, 7:15am HST Updated: Apr 7, 2015, 10:05pm HST



[Lorin Eleni Gill](#)

Reporter- *Pacific Business News*

[Email](#)

The indictment of [Patrick Oki](#), managing partner of Honolulu-based accounting firm PKF Pacific Hawaii, reveals details of 13 counts of alleged theft, forgery, and money laundering, including the company names and identities he used.

The indictment accuses Oki, who was arrested by Honolulu police Sunday morning, of stealing \$500,000 from the company using four fraudulent reimbursement schemes between 2011 and 2014. He also is accused of using a computer in commission of a separate crime.

He was freed on \$250,000 bail and is scheduled to enter a plea in 1st Circuit Court as soon as Thursday.

Oki, a certified fraud examiner, forged signatures including "Hide Tanaka," and "Gerald Woodward," and wrote false entries in PKF's books, using companies such as Kamakura Corp., AMC Associates, Asia Market Corp., and Sumitomo, according to the indictment.

All four partners named as the complainants in the indictment left the firm last year. They are [Lawrence Chew](#), [Deneen Nakashima](#), [Dwayne Takeno](#), and [Trisha Nomura](#).

The partners, [who formed PKF in 2010](#) after their former employer, Grant Thornton, left the Hawaii market, alerted law enforcement officials when they discovered that Oki's claimed work-related expenses were personal. The investigation lasted a year before Oki's arrest at Honolulu International Airport.

PKF Pacific Hawaii Partner Reg Baker told PBN Monday that the firm will meet with attorneys before commenting.

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If convicted of the charge of using a computer in the commission of a crime, Oki could face 20 years in prison with no probation.

A grand jury bench warrant was issued April 1, following the secret indictment that was unsealed Monday morning, according to City and County of Honolulu Prosecutor [Keith Kaneshiro](#).

Lorin Eleni Gill covers health care, nonprofits and the University of Hawaii for Pacific Business News.

Arleen E Gay

From: Dave Sanford <daves@stgg Guam.com>
Sent: Friday, April 03, 2015 7:04 AM
To: licensing@guamboa.org; 'Arleen Gay'
Subject: FW: Announcement: NASBA CAC Releases Failed Report Guidance document
Attachments: Failed Reports Guidance FINAL 03 2015.pdf

MICKI – please review our firms with peer review reports and let me know if we have any recent fails or pass with deficiencies. Thanks!

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

Dave

From: Leona Johnson [mailto:ljohnson@nasba.org]
Sent: Friday, April 03, 2015 6:16 AM
Subject: Announcement: NASBA CAC Releases Failed Report Guidance document

Good Afternoon Board of Accountancy Executive Directors and PROC members,

On behalf of NASBA's Compliance Assurance Committee (CAC) I would like to announce that the CAC has been working on a project this past year to provide some guidance to State Boards and their Peer Review Oversight Committees (PROC) when dealing with failed reports. We are happy to announce that the project is now complete and ready for release. Please find attached the *Failed Reports Guidance* document which offers recommendations for dealing with failed peer review reports for first time and subsequent occurrences. This guidance document has been reviewed and agreed upon by the AICPA as well as NASBA Leadership and will be included in the Enforcement Resource Guide (ERG).

We hope that you will review and utilize the guidance document and that it proves to be a beneficial resource for each Board of Accountancy.

Kind regards,
Leona Johnson, MBA, CPS, DTM
Accountancy Licensing Library (ALL) Manager
Compliance Assurance Committee (CAC) Liaison

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Our Mission: Enhance the effectiveness and advance the common interests of the Boards of Accountancy

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FAILED REPORTS GUIDANCE



NASBA Compliance Assurance Committee (CAC)

Recommendations for Pass with Deficiencies and Fail Peer Review Reports

These guidelines are presented by the **Compliance Assurance Committee (CAC)** of the National Association of State Boards of Accountancy (NASBA). Currently, pass with deficiencies and fail peer review reports are being handled differently by each State Accountancy Board (Board). The CAC is **recommending guidelines for Boards to consider when dealing with pass with deficiencies or fail reports**, recognizing not every Board will be able to implement these recommendations due to their own rules and regulations or other constraints specific to each jurisdiction. Utilization of these guidelines by all Boards could increase consistency from state to state.

In the following discussion when it is suggested that the Board take action, it is intended to mean the Board, its staff, or another group designated by the Board.

The following are the recommended practices for each type of scenario:

1. INITIAL REVIEWS

Pass with Deficiencies

The Peer Review Oversight Committee (PROC), or its equivalent as designated by the Board, should **review the firm's letter of response to the deficiencies and all required follow-up actions. A letter from the Board should be sent notifying the firm the Board has reviewed the information contained in the Peer Review Report and that a subsequent review of other than pass could result in disciplinary action** (if regulations and rules permit). The Board should then monitor the firm's compliance with the follow-up actions and if they are not completed within the timelines established by the Administering Entity, the firm should be referred to the enforcement arm of the Board. The Board **may want to take action based on the failure of the firm to remediate as required by the Administering Entity rather than conducting an investigation.**

Fail

The PROC, or its equivalent as designated by the Board, should **review the firm's letter of response to the deficiencies and all required follow-up actions. A letter from the Board should be sent notifying the firm the Board has reviewed the information contained in the Peer Review Report and that a subsequent review of other than pass could result in disciplinary action** (if regulations and rules permit). The Board should then monitor the firm's compliance with the follow-up actions and if they are not completed within the timelines established by the Administering Entity of the Peer Review Program the firm should be referred to the enforcement arm of the Board. **Sometimes the deficiencies may be so significant that the Board will want to take action immediately.**

2. CONSECUTIVE REVIEW AFTER A REVIEW WITH A PASS

Pass with Deficiencies

The PROC, or its equivalent as designated by the Board, should review the firm's letter of response to the deficiencies and all required follow-up actions. A letter from the Board should be sent notifying the firm the Board has reviewed the information contained in the Peer Review Report and that a subsequent review of other than pass could result in disciplinary action (if regulations and rules permit). The Board should then monitor the firm's compliance with the follow-up actions and if they are not completed within the timelines established by the Administering Entity of the Peer Review Program the firm should be referred to the enforcement arm of the Board. The Board may want to take action based on the failure of the firm to remediate as required by the Administering Entity rather than conducting an investigation.

Fail

The PROC, or its equivalent as designated by the Board, should review the firm's letter of response to the deficiencies and all required follow-up actions. A letter from the Board should be sent notifying the firm that the Board has reviewed the information contained in the Peer Review Report and that a subsequent review of other than pass could result in disciplinary action (if regulations and rules permit). The Board should then monitor the firm's compliance with the follow-up actions and if they are not completed within the timelines established by the Administering Entity of the Peer Review Program the firm should be referred to the enforcement arm of the Board. Sometimes the deficiencies may be so significant that the Board will want to take action immediately.

3. CONSECUTIVE REVIEW AFTER A REVIEW WITH PASS WITH DEFICIENCIES

Pass with Deficiencies

A second consecutive pass with deficiencies presents somewhat of a dilemma for the PROC (or its equivalent as designated by the Board). If the review of the past and current reports reflects that the previous deficiencies were all resolved and the pass with deficiencies is due to new systemic issues (on system reviews) or new engagement issues (on engagement reviews), since the firm corrected its previous issues, the PROC (or its equivalent as designated by the Board) could determine that the firm is cooperating. If appropriate follow-up action has been required, no further action other than a reminder letter and monitoring the firm's compliance with the new remedial actions to the firm of the significance of receiving two consecutive pass with deficiencies peer review reports may be needed. If any of the prior deficiencies have not been resolved and are deemed to be significant, the PROC should make a referral to the enforcement arm of the Board for its determination. Boards might not want to wait three years to make the determination that "all is well," especially if the review includes must-select engagements (ERISA, Yellow Book, Single Audit, FDICIA, Carrying Broker Dealers, and SOC).

Fail

In most instances when a firm receives a fail after a pass with deficiencies, the PROC (or its equivalent as designated by the Board) should refer the firm to the enforcement arm of the Board and let it make the determination as to whether any additional actions should be required, or if

immediate discipline is warranted. A case might be opened and an investigator assigned to determine the issues. In some cases a firm may be willing to stop performing the services which contributed to the fail report and may have entered into such an agreement with the Administering Entity of the Peer Review Program. If this is the case, the Board should require a similar signed acknowledgement from the firm for the enforcement record.

4. CONSECUTIVE REVIEW AFTER A REVIEW WITH FAIL

Pass with Deficiencies

In most instances where a firm receives a pass with deficiencies after a fail, the PROC (or its equivalent as designated by the Board) should carefully review the circumstances of the current pass with deficiencies. If there are any repeat deficiencies, the PROC (or its equivalent as designated by the Board) should refer the firm to the enforcement arm of the Board and let it make the determination as to whether any additional actions should be required. If all of the deficiencies are new, the PROC (or its equivalent as designated by the Board) should determine if it believes the firm has been responsive in its letter of response and that the follow-up actions will correct the issues. The Board should then monitor the firm's compliance with the follow-up actions and if they are not completed within the timelines established by the Administering Entity of the Peer Review Program the firm should be referred to the enforcement arm of the Board.

Fail

A firm receiving two consecutive fails should be sent to the Board's enforcement arm for review and determination if an enforcement file should be opened. If this is done, an investigation should ensue to determine whether there is sufficient evidence to bring charges against the firm. In some cases, a firm may be willing to stop performing the services which contributed to the fail report and may have entered into such an agreement with the Administering Entity of the Peer Review Program. If this is the case, the Board should require a similar signed acknowledgement from the firm for the enforcement record.

Consistency amongst all Boards addressing pass with deficiencies and fail reports could be increased by Boards implementing the best practices presented here in conjunction with complying with their own rules and regulations.

Arleen E Gay

From: Dave Sanford <daves@stgg Guam.com>
Sent: Saturday, April 11, 2015 12:50 AM
To: 'Arleen E Gay'
Subject: FW: NASBA Jurisdiction Reports: Testing Windows 2015 Q-1
Attachments: Board Guam 2015 Q-1.pdf

ARLEEN - Please include in next board meeting package. Thanks! Dave

From: Matthew Wilkins [mailto:mwilkins@nasba.org]
Sent: Saturday, April 11, 2015 12:07 AM
To: daves@stgg Guam.com
Subject: NASBA Jurisdiction Reports: Testing Windows 2015 Q-1

Good Morning,

Attached are the consolidated reports of candidate performance on the Uniform CPA Examination for the first testing window of 2015. 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*

2015 Q-1

Overall Performance

Unique Candidates	40,619
New Candidates	11,093
Total Sections	50,131
Passing 4th Section	5,206
Sections/Candidate	1.23
Pass Rate	47.3%
Average Score	71.2

Section Performance

	Sections	Score	% Pass
First-Time	27,282	71.4	51.7%
Re-Exam	22,849	70.9	42.0%
AUD	14,017	71.8	44.6%
BEC	11,412	73.0	53.4%
FAR	12,664	69.2	44.1%
REG	12,038	70.8	47.9%

Top 3 Jurisdictions

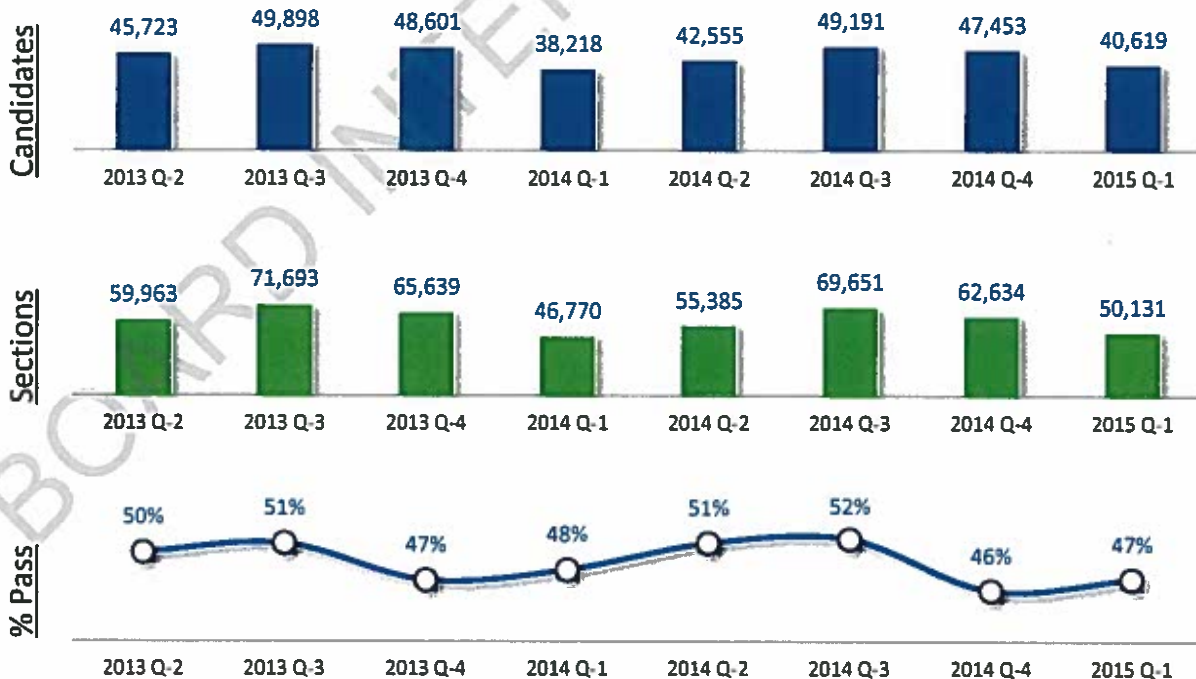
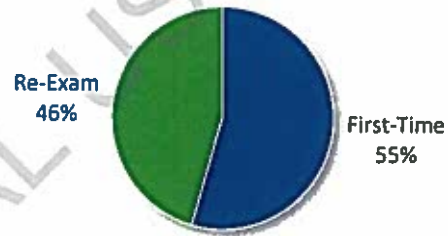
Most Candidates

1. California	5,414
2. New York	4,949
3. Texas	2,687

Highest Pass Rate

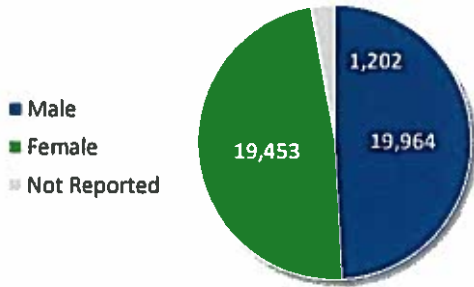
1. Utah	62.8%
2. Wisconsin	57.7%
3. Missouri	54.3%

Exam Type by Percent



CPA Exam Performance: *All Jurisdictions*

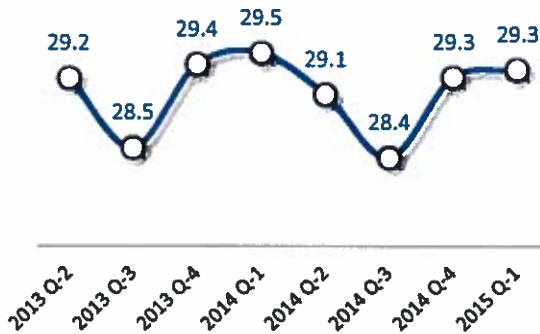
Demographics



Residency

Candidate Count	
In-State Address	31,189
Out-of-State Address	5,900
Foreign Address	3,530
% of Candidates	
In-State Address	76.8%
Out-of-State Address	14.5%
Foreign Address	8.7%

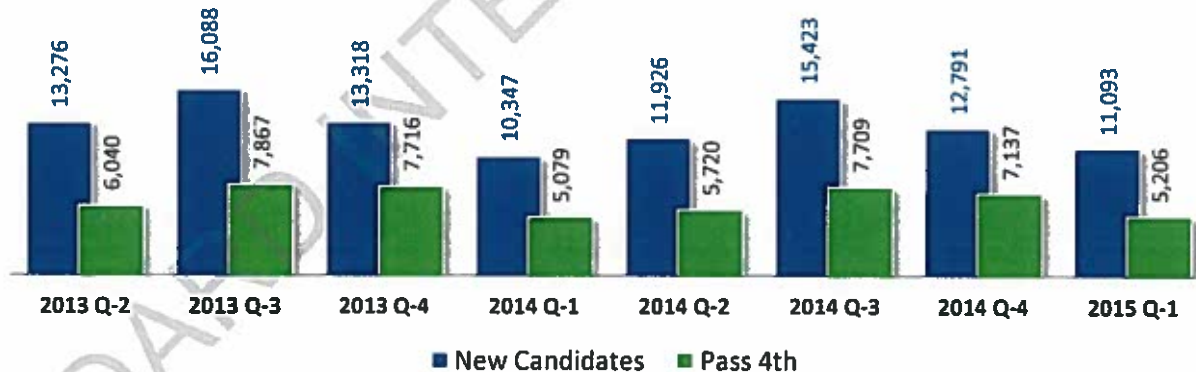
Average Age



Degree Type

Candidate Count	
Bachelor's Degree	16,200
Advanced Degree	4,883
Enrolled/Other	19,536
% of Candidates	
Bachelor's Degree	39.9%
Advanced Degree	12.0%
Enrolled/Other	48.1%

New Candidates vs Candidates Passing 4th Section



Notes about the Data

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

2015 Q-1

Overall Statistics for Testing Window 2015 Q-1

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Alabama	151	185	93	92	47.0%	70.9	31.2
Alaska	741	1,104	730	374	40.5%	67.8	30.7
Arizona	385	467	252	215	53.1%	73.6	30.4
Arkansas	188	222	116	106	40.5%	69.6	28.5
California	5,414	6,792	3,567	3,225	43.2%	69.8	30.1
Colorado	991	1,341	728	613	49.1%	72.0	31.3
Connecticut	520	610	301	309	50.5%	71.4	28.3
Delaware	178	217	108	109	38.7%	68.5	31.7
District of Columbia	89	113	67	46	52.2%	70.2	31.4
Florida	1,291	1,498	858	640	51.8%	73.0	30.9
Georgia	1,389	1,724	1,038	686	50.8%	72.9	29.0
Guam	380	520	277	243	39.6%	69.3	32.6
Hawaii	109	134	57	77	39.6%	70.1	30.0
Idaho	141	171	90	81	48.5%	72.2	30.9
Illinois	2,105	2,569	1,357	1,212	48.7%	72.0	28.5
Indiana	487	580	275	305	46.6%	71.3	28.5
Iowa	280	363	229	134	53.4%	72.8	26.8
Kansas	143	168	85	83	45.2%	71.8	29.4
Kentucky	414	526	297	229	48.7%	73.0	28.5
Louisiana	401	468	223	245	45.3%	71.5	29.2
Maine	450	673	414	259	41.8%	68.6	30.8
Maryland	752	881	431	450	41.3%	69.4	30.4
Massachusetts	1,207	1,450	798	652	52.1%	72.9	27.4
Michigan	811	961	535	426	52.8%	72.9	28.1
Minnesota	624	758	434	324	51.2%	72.4	27.8
Mississippi	156	183	89	94	33.9%	68.2	29.7
Missouri	499	589	321	268	54.3%	73.1	28.8
Montana	334	568	351	217	43.8%	67.7	28.1

Jurisdiction	Count Candidates	Count Sections	FT Sections	RE Sections	Average Pass Rate	Average Score	Average Age
Nebraska	119	140	78	62	52.1%	73.1	28.1
Nevada	176	211	118	93	45.5%	71.3	30.6
New Hampshire	1,307	1,642	724	918	42.1%	69.3	31.3
New Jersey	1,282	1,497	764	733	38.9%	68.5	28.9
New Mexico	212	269	141	128	44.6%	70.4	32.2
New York	4,949	5,919	3,228	2,691	47.7%	71.2	27.6
North Carolina	771	909	546	363	52.5%	72.7	29.0
North Dakota	127	151	77	74	51.0%	73.6	28.1
Ohio	992	1,198	584	614	48.8%	71.4	29.3
Oklahoma	280	350	201	149	41.1%	67.9	31.0
Oregon	358	435	255	180	46.4%	71.3	29.6
Pennsylvania	1,375	1,612	802	810	47.3%	71.3	27.6
Puerto Rico	392	463	221	242	30.7%	64.2	27.9
Rhode Island	67	73	40	33	46.6%	71.3	28.5
South Carolina	252	304	165	139	46.1%	71.8	28.5
South Dakota	63	74	42	32	48.7%	74.6	29.8
Tennessee	714	893	516	377	54.3%	73.6	29.3
Texas	2,687	3,315	1,891	1,424	53.6%	73.5	29.6
Utah	260	312	207	105	62.8%	76.3	31.1
Vermont	185	276	126	150	42.4%	68.3	28.2
Virginia	1,415	1,693	861	832	48.2%	72.1	30.2
Washington	1,312	1,751	1,096	655	44.8%	69.3	31.3
West Virginia	86	96	41	55	39.6%	70.7	29.1
Wisconsin	563	660	417	243	57.7%	74.6	27.7
Wyoming	41	49	18	31	49.0%	70.6	29.9

CPA Exam Performance Summary: 2015 Q-1

Guam

Overall Performance

Unique Candidates	380
New Candidates	114
Total Sections	520
Passing 4th Section	28
Sections/Candidate	1.37
Pass Rate	39.6%
Average Score	69.3

Section Performance

	Sections	Score	% Pass
First-Time	277	70.1	48.0%
Re-Exam	243	68.4	30.0%
AUD	128	66.1	28.9%
BEC	110	71.8	44.6%
FAR	158	71.7	53.2%
REG	124	67.3	29.0%

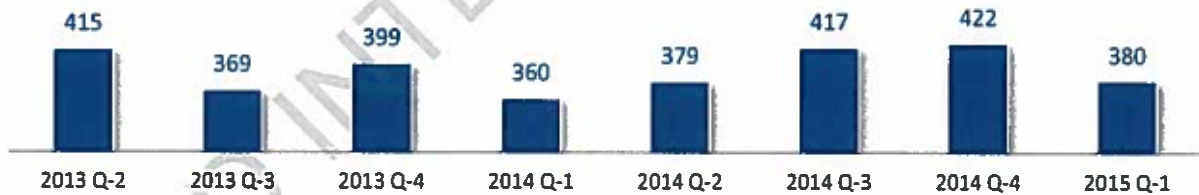
Jurisdiction Rankings (1 to 53)

Candidates	Sections
30	28
46	42
Pass Rate	Avg Score

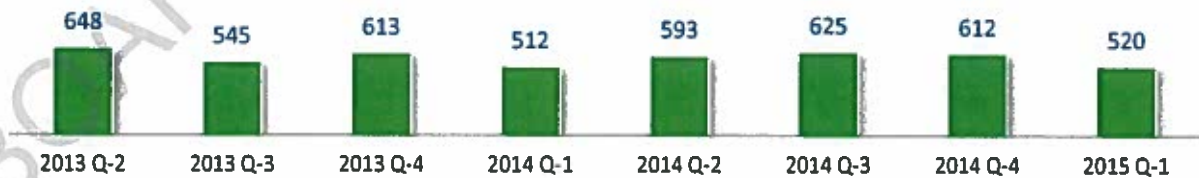
Exam Type by Percent



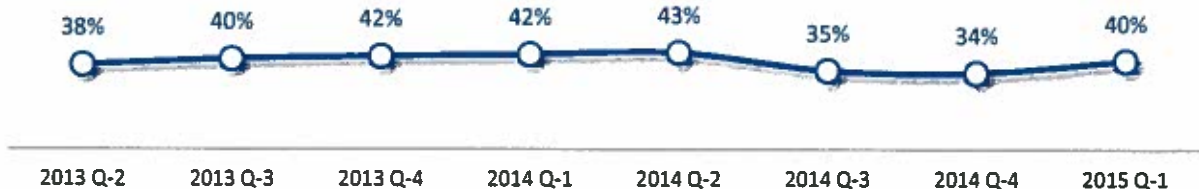
Candidates



Sections

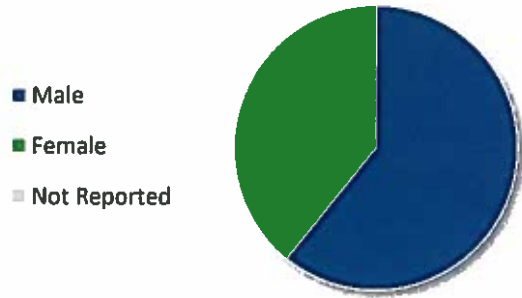


% Pass



CPA Exam Performance Summary: 2015 Q-1

Demographics



Male Candidates	231	60.8%
Female Candidates	149	39.2%
Not Reported	0	0.0%

Average Age **32.6**

Age Rank **53**

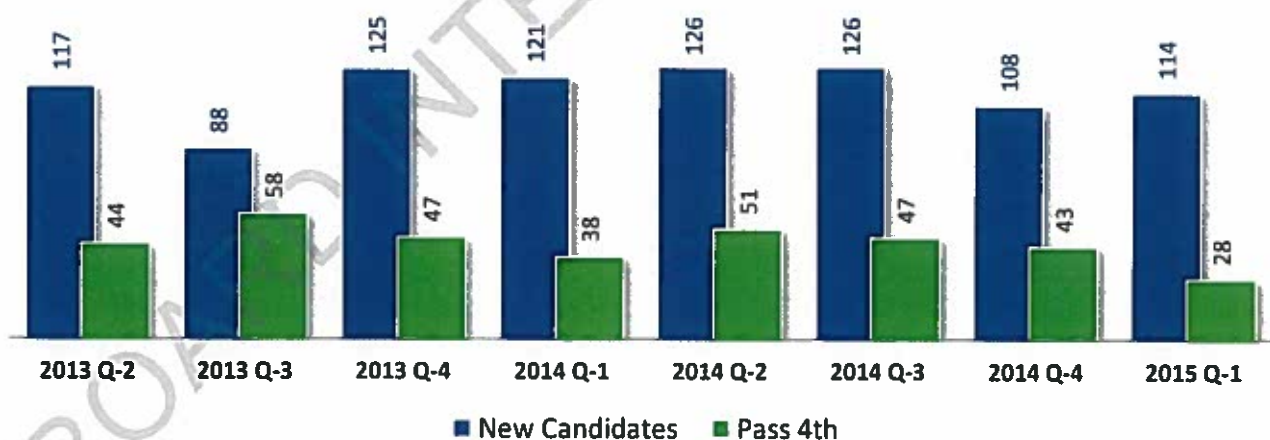
Residency

Candidate Count	
In-State Address	10
Out-of-State Address	70
Foreign Address	300
% of Candidates	
In-State Address	2.6%
Out-of-State Address	18.4%
Foreign Address	78.9%

Degree Type

Candidate Count	
Bachelor's Degree	355
Advanced Degree	16
Enrolled/Other	9
% of Candidates	
Bachelor's Degree	93.4%
Advanced Degree	4.2%
Enrolled/Other	2.4%

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

Guam

Arleen E Gay

From: Dave Sanford <daves@stggum.com>
Sent: Saturday, April 18, 2015 4:04 PM
To: 'Arleen E Gay'
Subject: FW: Request to use NCD Data for Kansas State University Research Project
Attachments: Kansas State U Research Study - NCD Permission - FINAL for Dist.pdf

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

From: Ed Barnicott [mailto:ebarnicott@nasba.org]
Sent: Saturday, April 18, 2015 6:07 AM
Subject: Request to use NCD Data for Kansas State University Research Project

Dear Executive Director,

Attached is a letter from Colleen Conrad requesting permission to access data from the National Candidate Database in support of the Kansas State University research study. Please respond as soon as possible, but no later than May 1, 2015.

Regards,
Ed

Ed Barnicott
VP, Strategic Planning & Program Management
National Association of State Boards of Accountancy
150 Fourth Avenue North, Suite 700
Nashville, TN 37219

Office: 615.880-4204
Cell: 615-440-9759
Fax: 615.880-4290
Email: ebarnicott@nasba.org
www.nasba.org

Our Mission: Enhance the effectiveness and advance the common interests of the Boards of Accountancy

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National Association of State Boards of Accountancy

150 Fourth Avenue North ♦ Suite 700 ♦ Nashville, TN 37219-2417 ♦ Tel 615/880-4200 ♦ Fax 615/880-4290 ♦ Web www.nasba.org

April 17, 2015

RE: Request for examination candidate inclusion in Kansas State University research study

Dear Executive Director,

On an annual basis NASBA, through the Education Committee, awards grants to academicians to conduct research on topics of interest to the Boards of Accountancy. One of the grants for FY2015 went to a team of researchers at Kansas State University: Dr. Dan Deines, Dr. John Morris, and Dr. Joseph C. Ugrin. The research project will be looking at the relationship between earning Advanced Placement credit and Uniform CPA Examination performance, attitudes of board members toward granting AP credit, and current board policies.

In order to conduct the research project the research team would like access to the following information from the NCD for candidates who tested during calendar year 2014;

- Pass/Fail by Section
- Passed Exam Status
 - o Exam Start and End Month
- Jurisdiction
- Score
- First/Re-Exam Status
- Gender
- Age
- Domestic/Foreign

All other data for the candidate portion of the study will be gathered through a survey that will be controlled and distributed by email by NASBA. At no time will candidate email addresses be given to any outside party other than the survey distribution vendor that NASBA uses. The final data delivered to the research team will contain no personally identifiable information.

I have provided a set of FAQs as an attachment to this letter that should address most of the questions you or your Board may have, but please do not hesitate to contact me or Ed Barnicott, VP, Strategic Planning & Program Management (ebarnicott@nasba.org, 615-880-4204) directly should you have further questions or need additional information.

If you wish to have your candidates participate in this research study, you may complete the authorization form included herein to authorize NASBA to draw the research sample from the NCD for your jurisdiction. Simply complete and sign the consent form and return it to NASBA at the address on the form. If you wish to participate please have the authorization form back to NASBA as soon as possible, but no later than May 1, 2015.

I hope you will fully support this effort.

Regards,

A handwritten signature in black ink, appearing to read "Colleen K. Conrad". The signature is stylized with large, overlapping loops.

Colleen K. Conrad
Executive Vice-President and COO
NASBA

Research Study Fact Sheet

1. How is NASBA involved in the study?

Annually, the NASBA Education Committee awards grants to a number of research studies that relate to the Uniform CPA Examination or other issues relevant to the Boards of Accountancy. The Kansas State University study was selected for a grant in 2014.

2. How would the data from our Board be used?

Candidates who tested during 2014, board members and executive directors will participate in a voluntary survey. For candidates, the data from the survey will be combined with candidate testing results and analyzed. The candidate survey data as delivered to the research team will be anonymous, containing NO personally identifiable information. The board member and executive director survey will be purely opinion-based and the survey data will be delivered to the research team in the same manner.

3. Will the email of the participants be shared with the research team?

No.

4. Who will be sending out the survey invitation?

NASBA, through our normal email distributor, will be distributing the surveys and compiling the results.

5. Are there assurances that the list will not be used for any other purpose?

Absolutely. The email lists for the surveys will remain under NASBA control and will not be shared with the research team.

6. What are the criteria for inclusion in the surveys?

The surveys will be sent to candidates who have actively tested during 2014, state board members, and state board executive directors. Only those who voluntarily choose to respond to the survey will be included in the results.

7. What NCD data would be provided to the researchers with state board permission?

- Pass/Fail by Section
- Passed Exam Status
 - Exam Start and End Month
- Jurisdiction
- Score
- First/Re-Exam Status
- Gender
- Age
- Domestic/Foreign

**Permission to Utilize National Candidate Database (NCD) Information for the 2014 NASBA-Sponsored
Kansas State University Research Study**

The _____ (Name of your Board) _____ grants NASBA permission to utilize our candidate's data from the National Candidate Database (NCD) for the Kansas State University Survey related to Advance Placement courses and Uniform CPA Examination success. This permission is granted for a one time use of our jurisdiction's data for the sole purpose of supporting the 2014 Kansas State University Study. The following candidate data from the NCD may be utilized:

- Pass/Fail by Section
- Passed Exam Status
 - o Exam Start and End Month
- Jurisdiction
- Score
- First/Re-Exam Status
- Gender
- Age
- Domestic/Foreign

We understand that no email addresses or personally identifiable information will be shared with the research team.

For the (Name of your Board) _____:

Name (printed): _____

Signature: _____

Title: _____

Date: _____

Please mail, FAX or Email this consent form to:

NASBA
ATTN: Ed Barnicott
150 4th Avenue North
Nashville, TN 37219

FAX to: 615-880-4204

EMAIL: ebarnicott@nasba.org

NUMBER OF EXAMINATIONS ADMINISTERED

2015 First Quarter

	2015			2014			DIFF	VAR
	JAN	FEB	TOTAL	JAN	FEB	TOTAL		
AUD	134	293	427	129	265	394	33	8.38%
BEC	98	239	337	113	244	357	-20	-5.60%
FAR	106	223	329	144	220	364	-35	-9.62%
REG	107	270	377	134	224	358	19	5.31%
SUB-TOTAL	445	1,025	1,470	520	953	1,473	-3	-0.20%
NON-CPA	208	88	296	200	158	358	-62	-17.32%
TOTAL	653	1,113	1,766	720	1,111	1,831	-65	-3.55%

2015 First Quarter Year-To-Date

	2015			2014			DIFF	VAR
	JAN	FEB	TOTAL	JAN	FEB	TOTAL		
AUD	134	293	427	129	265	394	33	8.38%
BEC	98	239	337	113	244	357	-20	-5.60%
FAR	106	223	329	144	220	364	-35	-9.62%
REG	107	270	377	134	224	358	19	5.31%
SUB-TOTAL	445	1,025	1,470	520	953	1,473	-3	-0.20%
NON-CPA	208	88	296	200	158	358	-62	-17.32%
TOTAL	653	1,113	1,766	720	1,111	1,831	-65	-3.55%

ETHNICITY

2015 First Quarter (CPA Only)

	2015			2014			DIFF	VAR
	JAN	FEB	TOTAL	JAN	FEB	TOTAL		
KOREA	223	518	741	246	568	814	-73	-8.97%
CHINA	128	372	500	147	225	372	128	34.41%
TAIWAN	41	75	116	67	88	155	-39	-25.16%
JAPAN	3	11	14	5	26	31	-17	-54.84%
GUAM	6	12	18	3	11	14	4	28.57%
HONGKONG	27	28	55	37	20	57	-2	-3.51%
Other	17	9	26	15		15	11	73.33%
TOTAL	445	1,025	1,470	520	938	1,458	12	0.82%

2015 First Quarter Year-To-Date

	2015			2014			DIFF	VAR
	JAN	FEB	TOTAL	JAN	FEB	TOTAL		
KOREAN	223	518	741	246	568	814	-73	-8.97%
CHINA	128	372	500	147	225	372	128	34.41%
TAIWAN	41	75	116	67	88	155	-39	-25.16%
JAPAN	3	11	14	5	26	31	-17	-54.84%
GUAM	6	12	18	3	11	14	4	28.57%
HONGKONG	27	28	55	37	20	57	-2	-3.51%
Other	17	9	26	15	15	30	-4	-13.33%
TOTAL	445	1,025	1,470	520	953	1,473	-3	-0.20%

UTILIZATION (HOURS)

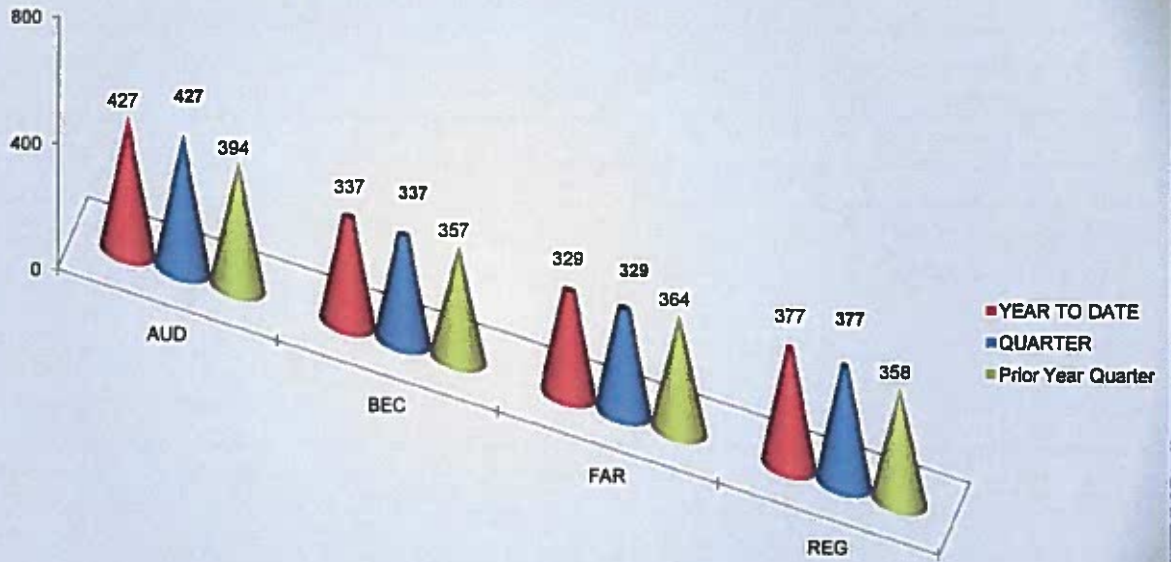
2015 First Quarter

	2015			2014			DIFF	VAR
	AVAIL	UTILIZED	UTIL %	AVAIL	UTILIZED	UTIL %		
JANUARY	6,202	3,147	50.74%	6,749	3,339	49.47%	-192	-5.75%
FEBRUARY	7,031	5,140	73.10%	7,263	4,921	67.75%	219	4.45%
TOTAL	13,233	8,287	62.62%	14,012	8,260	58.95%	27	0.33%

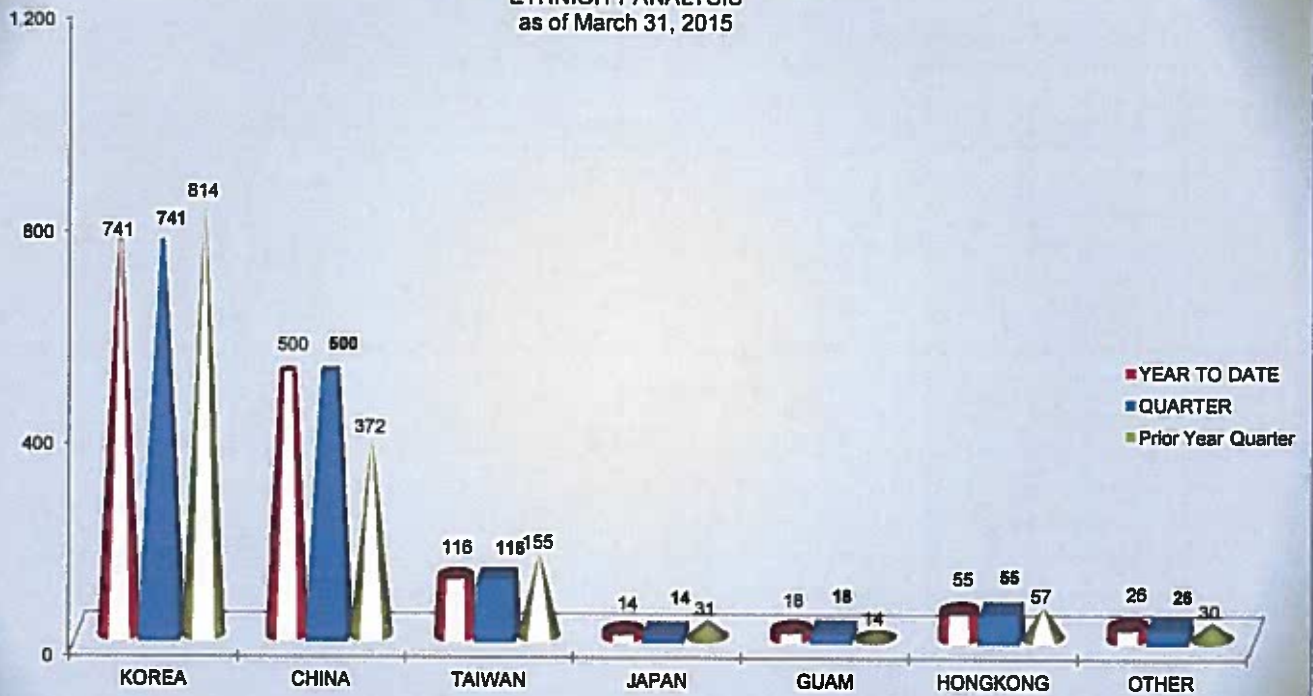
2015 First Quarter Year-To-Date

	2015			2014			DIFF	VAR
	AVAIL	UTILIZED	UTIL %	AVAIL	UTILIZED	UTIL %		
JANUARY	6,202	3,147	50.74%	6,749	3,339	49.47%	-192	-5.75%
FEBRUARY	7,031	5,140	73.10%	7,263	4,921	67.75%	219	4.45%
TOTAL	13,233	8,287	62.62%	14,012	8,260	58.95%	27	0.33%

GUAM COMPUTER TEST CENTER
CPA EXAM SECTION ANALYSIS
as of March 31, 2015



GUAM COMPUTER TEST CENTER
ETHNICITY ANALYSIS
as of March 31, 2015



GUAM BOARD OF ACCOUNTANCY
FY2015 Revenue, Expense and Fund Balance Summary w/History and FY2015 Budget
(Modified Accrual Basis: updated 4/29/15 mbs/dns)

BUDGET CATEGORY Description	NOTES	FY2011 Actual	FY2012 Actual	FY2013 Actual	FY2014 Actual	FY2015 Actual YTD 3/31/2015	FY2015 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		26,875	66,976	79,050	80,300	44,000	65,000
Guam Computer Test Center Administration Fees		531,315	402,985	391,490	397,870	192,060	430,000
Certification Fees		29,250	42,875	49,200	54,200	31,375	40,000
Individual Licensing Fees		48,250	72,425	87,100	102,925	31,350	80,000
Firm Licensing Fees		3,000	4,025	3,800	5,325	450	4,000
Penalties/Miscellaneous Fees/Interest		5,147	8,840	10,590	9,560	5,302	0
TOTAL REVENUES		643,837	598,126	621,230	650,180	304,536	619,000
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		270,135	272,707	274,867	275,721	138,390	285,000
Legal Services Contract		0	0	0	0	0	0
Copier Services		5,874	5,529	5,920	6,136	2,267	6,500
Education & Testing		0	15,255	0	4,325	0	45,000
Others (Publications, Dues, etc.)		15,068	14,392	22,100	14,200	0	16,000
Web/Database development & maintenance		0	0	375	0	0	12,000
233 Office Space		23,868	23,868	23,868	23,868	11,934	24,000
240 Supplies		9,610	8,603	10,174	9,429	5,085	9,000
250 Small Equipment		511	2,689	2,907	1,319	207	5,000
290 Miscellaneous							
Bank Charges		0	2,322	4,784	5,392	2,420	6,000
Postage		10,140	12,466	11,990	15,266	5,016	14,000
Training		0	50	50	0	0	4,000
Notices/Compliance Investigations/Others		1,234	1,978	2,691	1,774	140	0
363 Telephone Services		0	0	0	0	0	0
450 Capitalized Equipment		0	0	0	0	0	0
TOTAL EXPENDITURES	(2)	336,439	359,858	359,726	357,429	165,459	426,500
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		307,398	238,268	261,505	292,751	139,078	192,500
FUND BALANCE:							
Beginning	(1)	1,611,938	1,919,336	1,157,604	1,419,109	1,711,860	1,711,860
UOG Endowment Contribution Paid (PL 32-191)						(1,000,000)	(1,000,000)
Ending		1,919,336	1,157,604	1,419,109	1,711,860	850,938	904,360
Consisting of:							
Cash - Bank of Guam (established FY2008)		672,088	93,292	344,918	1,194,789	328,121	
Cash - Time Certificates of Deposit		1,251,002	1,053,501	1,055,496	501,505	501,505	
Accounts Receivable-NASBA		36,190	32,945	50,765	43,505	46,365	
Accounts Payable		(39,944)	(22,134)	(32,070)	(27,940)	(25,054)	
Restricted Fund Balance		0	0	1,069,000	1,039,000	850,938	
Unrestricted Fund Balance		1,919,336	1,157,604	350,109	672,860	0	

NOTES:

(1) During FY2015-Oct the Board paid \$27,940 of prior year obligations, shown as FY2014 expenditures. There are no outstanding prior year encumbrances as of 11/30/2014.

GCTC CPA Exam - PAID Events (YTD 2015 Average 1.8 events per candidate)

