GUAM board of accountancy

April 4, 2017

GL# 34-17-359
Speaker Benjamin J.F. Cruz

APR 05 2017

Time: 342 AM PM File No.

Received By

2017 APR -5 PM 4:04

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 March 23, 2017.

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 March 23, 2017 Meeting

cc: Honorable Benjamin J. F. Cruz
Speaker, 34th Guam Legislature

tel.671.647.0813 • fax.671.647.0816
email.guamboa@guamboa.org • www.guamboa.org
Suite 101, 335 South Marine Corps Drive, Tamuning, GU 96913

0359

GUAM BOARD OF ACCOUNTANCY

335 South Marine Corps Drive, Suite 101, Tamuning, GU 96913

Board Meeting – March 23, 2017

AGENDA

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A. Endowment Fund Update
B. RFP: Lease Agreement

IV. NEW BUSINESS

A. Requests for Approval

- CPA Exam Applications – February, 2017 [illegible]

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GUAM BOARD OF ACCOUNTANCY

135 S. Marine Corps Drive, Suite 101, Tamuning, GU 96913

MINUTES OF MEETING

February 16, 2017

I. CALL TO ORDER:

The meeting was called to order at 4:06 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

Members Present:	John Onedera, Chairman Todd Smith, Vice Chairman Francis Quinto Baba, Secretary-Treasurer Jennie Chiu, Member
Excused Absences:	Dafne Shimizu, Asst. Secretary-Treasurer 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 Francis Quinto Baba and seconded by Jennie Chiu to approve the Board minutes of January 19, 2017. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. Endowment Fund – Standing Committee Update: The Raymond James UOGEF/BOA Account Summary report indicated a balance of $1,184,649 and Executive Director Dave Sanford told the members that if the market continues to pull back and stays, with the additional $100,000 contribution yet to be made and the approximately $25,000 to be funded towards another Visiting Professor program, investment-wise we should be close to even with the original investment by the end of 2017. Juniece Sablan of the UOG Endowment Fund submitted a draft summary of expenses for the 2017 summer Visiting Professor Program. The sum of $22,249 was proposed which would include separate rentals of lodgings and vehicles for the two professors. This figure was slightly higher than last year's expenses because of the securing of a more convenient rental location for housing accommodations and rental of two separate vehicles. It was agreed that another meeting of the Standing Committee be held to discuss what subjects should be taught that would put more focus on accounting and what is really needed to enable a student to be able to qualify and pass the exam and be licensed.

Doc. No. 34GL-17-0359.*

IV. NEW BUSINESS:

A. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Todd Smith and seconded by Jennie Chiu to approve the CPA Exam Applications for the month of January, as presented. There being no further discussion or objections, the motion carried.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Todd Smith and seconded by Jennie Chiu to approve the Applications for Initial Certification and License to Practice, as presented. There being no further discussion or objections, the motion carried.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **NASBA Quarterly Communications Pack:** NASBA's Quarterly Communications Pack included highlights on the CPE Model Rules Draft which was approved by the UAA Committee last December, comments are due by April 17th. The Board members discussed highlights of the January 2017 and October 2016 meetings of the Board of Directors which included updates from the various NASBA committees. The responses to the Regional Directors' focus questions were also discussed.

- **NASBA: Legislative E-News:** The February release of Legislative E-News covered issues previously discussed by the Board members. For record purposes only.

- **Becker CPA Review Course Program/ Summary of Minutes, Plans, Action Items & UOG-GBOA-GSCPA Initiatives:** Discussion was had on the relaunching of the Becker CPA Review program and Jason Katigbak's summary and suggested plan of action and next steps for UOG-GBOA-GSCPA related initiatives. Jason Katigbak is ex-officio of the Guam Society of CPAs and adjunct professor at the UOG, all in addition to his current full time job. In his email and in line with his plans to strengthen the accounting program at the UOG and to develop CPA-exam ready students through the help of the GBOA and the GSCPA, he proposed that with respect to the relaunching of the Becker program and in conjunction with his tele- conversations with the Becker representatives, that a 50% reimbursement of the Becker/UOG course be given when first sitting for the exam and a 50% reimbursement be given upon completion of the exam with a passing score. It was felt that this would be best over the original agreement of reimbursement upon completion and passing of the Becker course. Dave Sanford said he had told UOG staff and the Becker representatives that the Board had not been happy with the results of the past Becker course programs as only one student out of approximately 15 had actually passed and gone on to be licensed as a CPA. But all agreed that with the teaching of the courses by Jason Katigbak and the addition of one new instructor, that maybe the results would improve as all also agreed that instructing was so critical. And along with this proposed revised

reimbursement plan, the feeling was that a student would be more inclined to follow through to completion and getting their CPA license. Dave Sanford said that he would have to discuss this proposal with the UOG representatives.

Dave Sanford also told the members he was working with Jason Kaipatak in forming a Guam Chapter of the Center for Public Trust (CPT). They were hoping to have a membership of mostly accounting students and the Guam Chapter to be sponsored by UOG's SBPA and the JAS.

Also discussed with respect to the Guam Visiting Professor program and the two professors wanting to return this coming summer, was one visiting professor's suggestion to hold a series of after-work workshops for those not wishing to give up their regular work day. Discussion was also had on how to build up to the PMBA to having an emphasis in accounting which would result to having a 5 year program. Upon completion, obtaining the 150 credit hours would enable a student to qualify for licensure.

- Also discussed at this time was the GBOA financial report for the month of January, FY 2017. The report figures indicate revenue-wise we were still okay even though January numbers dropped, but this was anticipated and attributed to the rush for candidates to get into the exam before the launching of the new revised exam in April. Dave Sanford was hopeful that this would pick up slightly but said overall we were still good and on budget with our expenses. He said we would still be okay to make another $100,000 contribution to the Endowment Fund as soon as the market pulls back and was going to go ahead and open another TCD with the Bank of Guam so that all Guam banks would be included.

- NASBA's Regional Directors' Focus Questions: The Regional Directors' Focus Question and Dave Sanford's responses were reviewed by the members. It was suggested that it be added in to the responses that we were helping to establish a Guam Chapter of the Center of Public Trust.

- Discussion was had on questions regarding the new rule on educational requirements and those passing the exam in another jurisdiction but unable to be licensed due to certain requirements for licensure in that jurisdiction and then applying to Guam and being unable to qualify because they lack a required educational credit that is required by Guam in order to be licensed. Some candidates are requesting to take the course so they can be eligible for licensure in Guam. The rule allows a Guam candidate to sit for exam up to 18 months before you complete your education. A person licensed in another jurisdiction, but lacking the course to qualify for licensure in Guam, can now come in through substantial equivalency or mobility. Are we willing to accept as a licensee, a candidate who has passed the exam but still needs to complete a required course. NASBA's Pat Hartman submitted a listing of how the

other jurisdictions handled their educational requirements for licensure. NASBA does not send out a passing letter until they meet the requirements. Because of a growing number of requests from persons asking if they can sit for the exam before they finish their required education, Dave Sanford is to draft a policy and separate application which would clearly state that one would have to provide proof that they are enrolled and can complete the required educational requirement within a certain period of time before they can sit for the exam.

VI. **ADJOURNMENT:**

There being no further discussion, motion was made by Todd Smith and seconded by Jennie Chiu to adjourn the meeting 5:44 p.m. The motion carried.

Respectfully submitted:

Arleen H. Gu
Recording Secretary

	JURIS ID	APP REC'D	AUD	REC	FAR	REG	Last Name	First Name	State/Country
1	GU17027782	2/24/2017			x		Abdulhadi	Abdulhadi	Saudi Arabia
2	GU17027784	2/23/2017			x		Abdulla	Mubtsr	U.A.E
3	GU17027761	2/9/2017	x	x	x	x	Agrawal	Ammit	India
4	GU18015976	2/9/2017				x	Ahmed	Atique	U.A.E
5	GU16107402	2/16/2017				x	Albresh	Abdulaziz	Texas
6	GU16107386	2/8/2017	x		x	x	Almouse	Abdulaziz	Saudi Arabia
7	GU17037825	2/28/2017	x				Alrebdi	Sulaiman	Saudi Arabia
8	GU16MG913	2/1/2017		x			Asherphu	Shafahath	U.A.E
9	GU15096106	2/9/2017		x	x		Batac	Emmy Wynette	Guam
10	GU16077113	2/21/2017				x	Cao	Fan	China
11	GU16097172	2/5/2017	x		x		Chang	Kang Io	Macau
12	GU17027775	2/13/2017	x	x	x	x	Chawla	Rohan	U.A.E
13	GU15116475	2/10/2017				x	Chen	Xiji	China
14	GU17027799	2/22/2017			x		Chen	Pak Tung	China
15	GU16077138	2/20/2017				x	Chou	Jung-Ting	Taiwan
16	GU17027769	2/6/2017	x	x			Cheng	Wen-Lin	North Carolina
17	GU15096215	2/6/2017	x		x	x	Cheung	Vivana	China
18	GU13077123	2/16/2017	x	x	x	x	Chibvongodze	Ronald	Canada
19	GU15066261	2/15/2017	x				Chiyomaru	Makoto	Japan
20	GU15076339	2/24/2017	x		x		Chou	Chun-Yi	Taiwan
21	GU17027750	2/17/2017	x	x			Colubio	Jessica	U.A.E
22	GU17037812	2/15/2017		x			Dai	Dianwei	China
23	GU16077116	2/13/2017	x				Feng	Weng Ng	China
24	GU1506475	2/3/2017				x	Fujita	Kenji	Japan
25	GU15076333	2/20/2017			x		Fung	Pak Ho Kyc	Hong Kong
26	GU17027752	2/3/2017	x	x	x	x	Gao	Jinghan	Massachusetts
27	GU16036768	2/3/2017		x			Ghanim	Amir Adel	U.A.E
28	GU14025567	2/24/2017		x	x		Guinan	Donna Mylen	Guam
29	Initial	2/22/2017	x	x	x	x	Guo	Linhao	Texas
30	GU15116480	2/16/2017		x	x		Gurgutia	Sumit	Florida
31	GU17027758	2/7/2017		x	x		Han	Xiaoling	China
32	GU17027761	2/13/2017		x	x		He	Sailan	China
33	GU13085269	2/14/2017		x			Honda	Kengo	Japan
34	GU13035089	2/20/2017		x	x		Hou	Elyse	New York
35	GU17027792	2/8/2017	x	x	x	x	Huang	Ke Wei	California
36	GU17027768	2/8/2017	x	x	x	x	Huang	Po Hsun	Taiwan
37	GU16077137	2/13/2017	x				Ie	Mitsuki	Australia
38	GU15036094	2/9/2017		x			Imoto	Minami	Japan
39	GU14035606	2/14/2017	x			x	Inoue	Atsushi	Japan
40	GU17027750	2/3/2017	x		x		Ishigaki	Fostiau	India
41	GU17027804	2/22/2017	x	x	x	x	Jeng	Han-Chin	Taiwan
42	GU17027774	2/13/2017		x	x		Jiang	Ruiyang	China
43	GU10023846	2/8/2017	x			x	Kao	Cheng Hao	Taiwan
44	GU17027800	2/22/2017	x	x	x	x	Kashmiri	Reshma Zahid	Kuwait
45	GU15056206	2/3/2017	x				Khanfar	Shahwan	Illinois
46	GU15056206	2/21/2017				x	Khanfar	Shahzad	Illinois
47	GU17027791	2/13/2017	x	x	x	x	Kumari	Khavya	New Jersey
48	GU16066986	2/27/2017			x		Li	Danyang	Illinois
49	GU16107424	2/15/2017	x			x	Li	Shuangxu	Virginia
50	GU17027777	2/13/2017	x		x		Liang	Yun-Rou	Alabama
51	GU11134452	2/24/2017		x		x	Liang	Chia-Chin	Texas
52	GU13095332	2/14/2017	x			x	Lin	Yingning	California
53	GU13124853	2/15/2017		x		x	Lin	Li-Chuan	Taiwan
54	GU17027771	2/13/2017		x	x		Liu	Helen	Massachusetts
55	GU15076342	2/7/2017		x			Liu	Nicole	Missouri
56	GU15096417	2/8/2017	x	x		x	Liu	Yu-Cheng	Taiwan
57	GU17027772	2/13/2017		x		x	Liu	Siyuan	Texas
58	GU16066992	2/21/2017		x			Lundgren	Jonathan	Japan
59	GU17027776	2/13/2017	x	x	x	x	Lu	Peng-Yang	Michigan

	JURIS ID	APP REC'D	AUD	REG	FAR	REG	Last Name	First Name	State/Country
60	GU17027695	2/23/2017	x				Li	Chen-Yu	Taiwan
61	GU17027685	2/23/2017		x		x	Liaowatanen	Kelly Kae Lih	China
62	GU14065718	2/13/2017			x		Manjapara Veettilvalappil	Ramachandran	Texas
63	GU17027795	2/21/2017			x		Matsui	Asato	Japan
64	GU17027807	2/22/2017		x	x		Miyachi	Daiki (Steve)	Japan
65	GU16067026	2/23/2017	x		x		Mizunuma	Ryosuke	Japan
66	GU14115907	2/14/2017		x			Morita	Tsutomu	Japan
67	Initial	2/23/2017		x			Murtaza	Muhammad	Minnesota
68	GU17027762	2/10/2017	x	x			Nai	Yuqing	China
69	GU15026028	2/7/2017			x		Nakamura	Shiichi	Japan
70	GU15085204	2/14/2017		x		x	Ng	Sai Ian	New York
71	GU15106488	2/23/2017		x		x	Nozaki	Rie	Japan
72	GU14045666	2/17/2017		x			Ogahara	Katsushi	Japan
73	GU16055934	2/13/2017	x				Ogura	Masaya	Japan
74	GU17027751	2/6/2017		x		x	Okuda	Kenji	Japan
75	GU14105887	2/13/2017		x	x		Ozawa	Takuma	Japan
76	GU15016006	2/9/2017		x			Otake	Mai	Japan
77	GU16036784	2/14/2017	x		x		Pan	Shijun	Virginia
78	GU17027745	2/2/2017	x	x	x	x	Poojary	Nitin	India
79	GU17027809	2/2/2017	x	x	x	x	Poojary	Sharmistha	India
80	GU17027808	2/27/2017	x		x		Puthiya Parambilveedu	Fawis	U.A.E
81	GU17027788	2/17/2017			x		Qiao	Baoping	California
82	GU17027797	2/21/2017		x	x		Qin	Yue	Japan
83	GU99110458	2/15/2017	x	x	x	x	Quimitio	Maria	Guam
84	GU17027759	2/8/2017	x	x	x	x	Rao	Sanjana	India
85	GU17027779	2/13/2017	x	x	x	x	Ren	Siteng	Texas
86	GU15096237	2/15/2017				x	Sarhan	Ali Mohamed	Bahrain
87	GU08023362	2/3/2017			x		Sera	Yuichiro	Japan
88	GU17027755	2/6/2017			x		Sharma	Prakhar	India
89	GU16015652	2/15/2017				x	Shehata	Amr Ibrahim	Egypt
90	GU17027796	2/21/2017		x	x		Shen	Qi	China
91	GU17027786	2/15/2017		x			Shi	Zhen	China
92	GU15056920	2/7/2017	x				Shinnivasan	Srividhya	U.A.E
93	GU13095329	2/21/2017			x		Sugiura	Yusuke	New York
94	GU15026033	2/21/2017			x		Suzuki	Kosuke	Japan
95	GU17027789	2/15/2017	x	x	x		Tu	Tsung	Taiwan
96	GU17027742	2/1/2017	x	x	x	x	Tukai	Tara	California
97	GU16067042	2/20/2017		x	x	x	Tsai	Wan-Yu	Taiwan
98	GU15126499	2/3/2017				x	Ueto	Daisuke	Japan
99	GU14075752	2/3/2017				x	Ushio	Shunsuke	Japan
100	GU16067058	2/20/2017	x			x	Vaze	Amit	India
101	GU17027793	2/20/2017	x	x	x	x	Vidyarthi	Ananya	India
102	GU17027763	2/10/2017		x	x		Wang	Jinjin	Australia
103	GU17027787	2/15/2017		x			Wang	Zijia	China
104	GU17027785	2/15/2017	x	x	x	x	Wang	Shao-An	Taiwan
105	GU16077163	2/15/2017		x			Wolseley	Christopher	Guam
106	Initial	2/19/2017				x	Wong	Yin Ling	Hong Kong
107	GU17027765	2/9/2017	x	x	x	x	Wu	Szu-Chia	California
108	GU17027743	2/1/2017	x		x		Yamada	Takeshi	Japan
109	GU13105379	2/24/2017	x			x	Yamazaki	Hitoshi	Japan
110	GU13085280	2/26/2017		x		x	Yamazaki	Daisuke	United Kingdom
111	GU16016631	2/8/2017			x		Yang	Eutong	California
112	GU17027801	2/28/2017		x	x		Yang	Shijue	China
113	GU17027802	2/28/2017			x	x	Yang	Ming	China
114	GU17027789	2/17/2017	x	x	x	x	Yang	Tzu-Ting	Taiwan
115	GU16036804	2/23/2017	x			x	Yang	Ho-Hsien	Taiwan
116	GU16048693	2/16/2017	x			x	Yar	Asfand	Pakistan
117	GU17027770	2/9/2017	x				Yokote	Mio	Japan
118	GU15096462	2/6/2017	x	x			Yoshitomi	Ryosuke	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
119	GU15089427	2/17/2017		x		x	Tang	Yau-Ting	Taiwan
120	GU12124949	2/2/2017				x	Zhang	Qiandu	New York
121	GU17027756	2/3/2017	x		x		Zheng	Wanchen	China
122	GU17027798	2/23/2017	x	x	x	x	Zhong	Lin	China
123	GU17027794	2/3/2017		x		x	Zhu	Nanmeng	China
124	GU17027773	2/13/2017		x				Dansharu	Kuwait
		Total	50	68	69	98			

March 23, 2017

Request for extension of NTS:

Requestor: Yuankang Wang
Beijing, China

Summary:
Mr. Wang applied for a VISA to enter the United States to take the CPA Exam.
His VISA was denied.

His NTS will expire May 9, 2017 and he is requesting an extension until August 2017.

Recommendation:
Approve his request.

Jessica Reyes

From: 2117579180@qq.com
Sent: Wednesday, March 08, 2017 11:35 AM
To: exammgr
Subject: Re: FW: (External) FW: NTS Extension -Wang Yuankang 2017.3.7

Hello,

Could you help to extend to August ?

Wang, Yuankang

From: Jessica Reyes
Date: 2017-03-08 09:24
To: 2117579180@qq.com
Subject: FW: (External) FW: NTS Extension -Wang Yuankang 2017.3.7
I will need to know how long do you need your extension.
Regards,
Jessica Reyes
Exam Manager
335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604
exammgr@guamboa.org

From: Joe Tate [mailto:jtate@nasba.org]
Sent: Wednesday, March 08, 2017 9:04 AM
To: Jessica Reyes
Cc: 2117579180@qq.com
Subject: RE: (External) FW: NTS Extension -Wang Yuankang 2017.3.7
Importance: High

Jessica,

Per candidates email. It sounds like Mr. Wang, has been denied a Visa and is requesting an NTS extension. His NTS is valid until 5/9/17.

Joseph Tate
National Candidate Database Senior Coordinator (NCD)
- - - - - - - - - - - - -
National Association of State Board of Accountancy (NASBA)
150 Fourth Avenue North, Suite 700
Nashville, TN 37219
- - - - - - - - - - - - -
1-866-696-2722
Phone: 615.880.4261
Fax: 615.880.4261
Email: jtate@nasba.org
www.nasba.org

NOTICE TO CANDIDATES:

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

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

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From: Jessica Reyes [mailto:exammgr@guamboa.org]
Sent: Tuesday, March 07, 2017 3:48 PM
To: Joe Tate
Cc: 2117579180@qq.com
Subject: (External) FW: NTS Extension -Wang Yuankang 2017.3.7

Hi Joe,
May you please review this persons request for extension.
Let me know what the outcome is.
Thanks,

Jessica Reyes
Exam Manager
335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604
exammgr@guamboa.org

From: 2117579180@qq.com [mailto:2117579180@qq.com]
Sent: Tuesday, March 07, 2017 5:57 PM
To: examingr
Subject: NTS Extension -Wang Yuankang 2017.3.7

Dear Coordinator,

Yuankang Wang , who is a candidate for the CPA examination of GUAM, was rejected to get the American visa. The NTS for FAR/AUD/BEC/REG examination will be out of date on May 09, 2017, could you help to get the NTS extended?

Please find the attached copy of Exception_Policy、NTS and notice of visa rejection.

Thank you very much !
Wang, Yuankang
2017.3.7

Jessica Reyes

From:	2117579180@qq.com
Sent:	Tuesday, March 07, 2017 5:57 PM
To:	examngr
Subject:	NTS Extension -Wang Yuankang 2017.3.7
Attachments:	NTS Extension -Wang Yuankang 2017.3.7.PDF; GWLASERSF 111316 070735.PDF

Dear Coordinator,

Yuankang Wang , who is a candidate for the CPA examination of GUAM, was rejected to get the American visa. The NTS for FAR/AUD/BEC/REG examination will be out of date on May 09, 2017, could you help to get the NTS extended?

Please find the attached copy of Exception_Policy NTS and notice of visa rejection

Thank you very much!
Wang, Yuankang
2017.3.7

Nonimmigrant Visa Unit, Consular Section
U.S. Consulate General Chengdu

This is to inform you that you have been found ineligible for a nonimmigrant visa under Section 214(b) of the U.S. Immigration and Nationality Act. A denial under Section 214(b) means that you were not able to demonstrate that your intended activities in the United States would be consistent with the classification of the nonimmigrant visa for which you applied.

While nonimmigrant visa classifications each have their own unique requirements, one requirement shared by many of the nonimmigrant visa categories is for the applicant to demonstrate that he/she has a residence in a foreign country which he/she has no intention of abandoning. Applicants usually meet this requirement by demonstrating that they have strong ties overseas that indicate that they will return to a foreign country after a temporary visit to the United States. Such ties include professional, work, school, family, or social links to a foreign country. You have not demonstrated that you have the ties that will compel you to return to your home country after your travel to the United States.

Today's decision cannot be appealed. However, you may reapply at any time. If you decide to reapply, please go to http://www.ustraveldocs.com. You must submit a new application form and photo, pay the visa application fee again, and make a new appointment to be interviewed by a consular officer. If you choose to reapply, you should be prepared to provide information that was not presented in your original application, or to demonstrate that your circumstances have changed since that application.

确认预约

申请人姓名:	wang, yuankang	签证类别:	B2
护照号码:	E30789733	签证申请归类:	CHENGDUAll China
此面谈预约操作者:	yuankang wang	签证优先级别:	Regular
申请人数量:	1		

日期:	Friday December 30, 2016	CHENGDU (成都)	
时间:	07:30 (10)	四川省成都市武侯区仰[illegible]4号 4 Lingshiguan Road Chengdu 610041	

文件送达类型: Pick Up

成都-人民南路 Chengdu - South Renmin Road
四川省成都市武侯区人民南路[illegible]段29号地震局分析预报大楼第一层
(1 Floor, Earthquake Analysis and Forecasting Building, 29 Section 3 South Renmin Road, Wuhou District, Chengdu Sichuan)

成都 Chengdu, Chengdu City 成都 610041

Appt-38384151-50aab159e320ba522d49e992285bb58160251db3153a2cc972c55ee9ef2883f0

wang, yuankang CNY1104.00 - 16121627323527 42

DS-160确认编号:

AA006LWH6M

UID:

74313179

Appt-38384151-50aab159e320ba522d49e992285bb58160251db3153a2cc972c55ee9ef28[illegible]

The Ministry of Foreign Affairs of the People's Republic of China requests all civil and military authorities of foreign countries to allow the bearer of this passport to pass freely and afford assistance in case of need.

中华人民共和国 PEOPLE'S REPUBLIC OF CHINA

护照 PASSPORT

P CHN E30788733

王元康
WANG, YUANKANG



男/M 中国/CHINESE 18 MAY 1990

贵州/GUIZHOU 04 11月/NOV 2013

贵州/GUIZHOU 03 11月/NOV 2023

公安部出入境管理局
MPS Exit & Entry Administration

王元康



020148991S

POCHNWANG<<YUANKANG<<<<<<<<<<<<<<<<<<<<<<<<<<<<<<

E307887339CHN9005189M2311034MNPFNEKKLPLFA972

EXCEPTION TO POLICY

INSTRUCTIONS

The following instructions are intended for candidates who have registered to take the Uniform CPA Examination and are requesting a partial refund of examination fees paid or an extension of their valid Notice to Schedule (NTS) due to documented hardship.

NOTE: If you are scheduled to take the examination, you are required to cancel the scheduled appointment and pay all appropriate fees prior to submission of this form.

If you have missed your scheduled appointment due to a documented hardship, and you are considered a "no show", additional fees will be required to be paid by the candidate. Do not submit this form. Contact our office at 800-CPA-EXAM.

NASBA POLICY

There is no provision for withdrawing from the examination and/or requesting an extension of your current Notices to Schedule (NTS). Application and/or examination fees are NOT refundable. If your NTS expires prior to your taking the examination section, or you fail to attend your scheduled testing appointment, you will not be able to reschedule or receive a refund on any of the fees you have paid and you will have to reapply for the examination and pay the appropriate application/registration and examination fees.

EXCEPTION TO NASBA POLICY

Candidates with extreme circumstances may request an NTS extension or a refund of examination fees only, under the following circumstances:

- VISA rejections - Copy of the official rejection letter must be submitted with this Form.
- Military Deployment - Copy of the official military orders must be submitted with this Form.
- Medical emergency –Copy of the doctor statement listing, date(s) of care and restriction(s) must be submitted with this Form. (candidate or candidate's immediate family)
- Death - Copy of the death certificate or obituary (name shown) must be submitted with this Form

The Exception to Policy Form and supporting documentation must be received no later than thirty (30) days from the date of the extreme circumstance.

EXCEPTION TO POLICY RULES AND PROCESS

The Exception to Policy rules are as follows:

- Refunds - Candidate will receive a partial refund of examination fees paid only.
- NTS Extension - Candidate will receive an extended timeframe only up to the end of the next testing window.
- A candidate can request one (1) NTS Extension OR a partial refund for a Notice to Schedule using the same hardship.
- A candidate cannot have multiple Exception to Policy requests for any one Notice to Schedule, regardless of sections.

Allow seven (7) business days from submission of the Exception to Policy Form and supporting documentation for processing. Upon review, the candidate will be notified via email, of Refund Request Committee decision regarding their request.

CONTACT INFORMATION

Candidates can submit the Exception to Policy Form with supporting documentation via mail, email, or fax.
Mailing Address: CPA Examination Services, Exception to Policy Committee, 150 Fourth Avenue North, Suite 700, Nashville, TN 37219
Phone: Toll-free: 1-800-CPA-EXAM; 615-880-4250; Hours: Monday – Friday, 8:00 - 4:30pm, Central
Fax: (615)312-3792 Web: www.nasba.org Email: cpaesrefund@nasba.org

NASBA

EXCEPTION TO POLICY

The Exception to Policy Form and documentation must be received no later than thirty (30) days from the date of the extreme circumstance. Failure to submit the Exception to Policy Form and supporting documentation will deem request incomplete and will result in automatic denial of request. Candidates are advised that only one(1) Exception to Policy request can be submitted per Notice to Schedule. (NTS)

This form can be submitted to our office via mail, fax or email. M: 150 Fourth Ave. N, Suite 700, Nashville, TN 37219 or F: 615.312.3792 or E:cpaesrefund@nasba.org, or T:1-800-CPA-EXAM or 615-880-4250.

1.Jurisdiction: Guam 2. Jurisdiction ID #: _____

3. Name: Yuankang (FIRST) Wang (MIDDLE) _____ (LAST)

4. Mailing Address: 18/F Xueyuan International Tower No.1 Zhichun Rd, Haidian Dist

4. Mailing Address: Beijing (CITY) Beijing (STATE) 100083 (ZIP CODE/POSTAL CODE) China (COUNTRY)

5. Email: 490926385@qq.com

6. Candidate/Bd is requesting: Partial refund of examination fees___ or NTS Extension √

7. Candidate hardship: Death___ Medical___ Military___ VISA rejection √

8. Application or Registration date: 11/09/16 Section(s): AUD √ BEC √ FAR √ REG √

9. Current NTS Expiration Date: 05 / 09 / 2017

10. Are you currently scheduled with Prometric to take this examination section(s)? Yes___ No √
If Yes, you are required to cancel this appointment prior to submission of this form.

11. Did you miss a scheduled appointment with Prometric because of your circumstances? Yes___ No √
If Yes, you are considered a 'NO SHOW' and this form is NOT applicable to you. Please contact our office.

Yuankang Wang
Candidate/Board Signature

2017. 2. 7
Date

OFFICE USE ONLY

Date email sent to candidate: _____ FT or RE Sections A B F R Request Approved: Yes No

Refund Amount: $_____ New Expiration Date: _____

CPAES $_____ AUD Status: _____ CES#: _____

AICPA $_____ BEC Status: _____ CES#: _____

PROMETRIC $_____ FAR Status: _____ CES#: _____

OTHER $_____ REG Status: _____ CES#: _____

Total Refund $_____ Has Prometric been contacted? Yes No

Refund Mgr Sign: _____ NTS Mgr Sign: _____

Date Processed: _____ Date Submitted: _____

Doc. No. 34GL-17-0359.*

The Uniform CPA Examination

Notice To Schedule (NTS)

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

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

YUANKANG WANG
18/F XUEYUAN INTERNATIONAL TOWER
NO.1 ZHICHUN RD., HAIDIAN DISTRICT
BEIJING, XX 100083
CHINA

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6233459	6233469	11/09/16	05/09/17
BEC	6233460	6233460	11/09/16	05/09/17
FAR	6233461	6233461	11/09/16	05/09/17
REG	6233462	6233462	11/09/16	05/09/17

Passport Name: WANG, YUANKANG

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

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

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

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

November 9, 2016

YUANKANG WANG
18/F XUEYUAN INTERNATIONAL TOWER
NO.1 ZHICHUN RD., HAIDIAN DISTRICT
BEIJING, XX 100083
CHINA

To Whom It May Concern:

This will confirm that YUANKANG WANG has applied to take the Uniform CPA Examination as a Guam Board of Accountancy candidate.
They are eligible to take the following examination:

AUD	11/09/16	05/09/17
BEC	11/09/16	05/09/17
FAR	11/09/16	05/09/17
REG	11/09/16	05/09/17

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

Sincerely,

Guam Board of Accountancy

March 23, 2017

Request for refund;

Requestor: Mr. Ijaz Ahmad
Pakistan

Summary:
Mr. Ahmad was denied a VISA to take the CPA Examinations. He is requesting a refund of the examination fee of $734.10. This amount was paid to NASBA.

Recommendation:
Board's discretion.

EXCEPTION TO POLICY

The Exception to Policy Form and documentation must be received no later than thirty (30) days from the date of the extreme circumstance. Failure to submit the Exception to Policy Form and supporting documentation will deem request incomplete and will result in automatic denial of request. Candidates are advised that only one(1) Exception to Policy request can be submitted per Notice to Schedule. (NTS)

This form can be submitted to our office via mail, fax or email. M: 150 Fourth Ave. N, Suite 700, Nashville, TN 37219 or F: 615.312.3792 or E:cpaesrefund@nasba.org, or T:1-800-CPA-EXAM or 615-880-4250.

1. Jurisdiction: GUAM 2. Jurisdiction ID #: NIES-134219

3. Name: IJAZ (FIRST) NONE (MIDDLE) AHMAD (LAST)

4. Mailing Address: HOUSE NO 9 STREET NO 14, WASAN PURA SCHEME NO 2 BLOCK X

4. Mailing Address: LAHORE (CITY) PUNJAB (STATE) 54000 (ZIP CODE/POSTAL CODE) PAKISTAN (COUNTRY)

5. Email: ijaz.ahmad26@yahoo.com

6. Candidate/Bd is requesting: Partial refund of examination fees 734.18 or NTS Extension ___

7. Candidate hardship: Death ___ Medical ___ Military ___ VISA rejection ✓

8. Application or Registration date: _____ Section(s): AUD ✓ BEC ✓ FAR ✓ REG ✓

9. Current NTS Expiration Date: 02/04/17

10. Are you currently scheduled with Prometric to take this examination section(s)? Yes ✓ No ___
If Yes, you are required to cancel this appointment prior to submission of this form.

11. Did you miss a scheduled appointment with Prometric because of your circumstances? Yes ___ No ✓
If Yes, you are considered a "NO SHOW" and this form is NOT applicable to you. Please contact our office.

Ahmad S
Candidate/Board Signature

21/12/2016
Date

OFFICE USE ONLY

Date email sent to candidate _____ FT or RE Sections A B F R Request Approved: Yes No

Refund Amount: $ _____ New Expiration Date _____

CPAES $ _____ AUD Status _____ CES# _____

AICPA $ _____ BEC Status _____ CES# _____

PROMETRIC $ _____ FAR Status _____ CES# _____

OTHER $ _____ REG Status _____ CES# _____

Total Refund $ _____ Has Prometric been contacted? Yes No

Refund Mgr Sign _____ NTS Mgr Sign _____

Date Processed _____ Date Submitted _____

Notice To Schedule

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

You have been approved by Guam Board of Accountancy to take the following CPA Examination section(s):
AHMAD , IJAZ
LAHORE
, 54000

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6147357	6147357	08/04/16	02/04/17
BEC	6147358	6147358	08/04/16	02/04/17
FAR	6147359	6147359	08/04/16	02/04/17
REG	6147360	6147360	08/04/16	02/04/17

Passport Name: AHMAD, IJAZ

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

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

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

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

[DATE]

AHMAD , IJAZ
LAHORE
54000
PAKISTAN

To Whom It May Concern:

This will confirm that AHMAD , IJAZ has applied to take the Uniform CPA Examination as a Guam Board of Accountancy candidate.
They are eligible to take the following examination:

AUD	08/04/16	02/04/17
BEC	08/04/16	02/04/17
FAR	08/04/16	02/04/17
REG	08/04/16	02/04/17

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

Guam Board of Accountancy

yahoo.com/neo/b/message?viewId=...

Google | Receipt for exam - Inbox - ...

Time... Clar... Fede... Laho... OICC... Sind... Sugg... taxa... Welc... Yaho... Your...

Empty]

Full Headers Printable View

[Edit]

PROMETRIC

PAYMENT SUMMARY

Date: 27 August 2016 18:48:55

Description	Confirmation #	Amount	
Schedule: AUDITING AND ATTESTATION	0000000082258000	0.00	USD
Payment		0.00	USD

Date: 14 January 2017 05:15:17

Description	Confirmation #	Amount	
Cancel: AUDITING AND ATTESTATION	0000000082258000	35.00	USD
Payment		35.00	USD Mastercard

This is a receipt for services that you paid Prometric to provide. Prometric is the leading provider of global testing and assessment services. In some cases, payment is handled through the test sponsor and not through Prometric. If this is the case, your Prometric receipt may reflect a $0 amount.

yahoo.com/neo/b/message?sMid=7&fid=Inbox&fids=1&sort=date&order=down&startMid=0&filterBy=&rand=3282334728&midIndex=7&mid=AGLsv0MAE-dLWRnAhuA4VPUjAt0&fromM
Google | Receipt for exam - Inbox - Yah... | Receipt for exam - Yahoo ...
RA ... Time... Clar... Fede... Labo... OICC... Sind... Sugg... taxa... Web ... Welc... Yaho... Your...

exam

Monday, January 16, 2017 3:1

ireply@prometric.com" <donotreply@prometric.com>

imad2@yahoo.com

PROMETRIC

IMMARY

ist 2016 19:02:58

	Confirmation #	Amount	
SINESS ENVIRONMENT AND	0000000082258029	0.00	USD
		0.00	USD

ary 2017 05:41:29

	Confirmation #	Amount		
NESS ENVIRONMENT AND CONCEPTS	0000000082258029	35.00	USD	
		35.00	USD	Mastercard

ol for services that you paid Prometric to provide. Prometric is the leading provider of global testing nt services. In some cases, payment is handled through the test sponsor and not through is is the case, your Prometric receipt may reflect a $0 amount.

25

yahoo.com/neo/b/message?fMid=58&fid=Inbox&fidx=1&sort=date&order=down&startMid=0&filterBy=&rand=2700143315&middirec=1&wwd=1&Q|sv0MA8xJSWHaDuuU_vA!U200&tomid

exam

Saturday, January 14, 2017

treply@prometric.com" <donotreply@prometric.com>

imad2@yahoo.com

PROMETRIC

IMMARY

ıst 2016 19:09:11

	Confirmation #	Amount	
ɜULATION	0000000082258039	0.00	USD
		0.00	USD

ary 2017 05:53:25

	Confirmation #	Amount	
ILATION	0000000082258039	35.00	USD
		35.00	USD Mastercard

ɔt for services that you paid Prometric to provide. Prometric is the leading provider of global testing nt services. In some cases, payment is handled through the test sponsor and not through is is the case, your Prometric receipt may reflect a $0 amount.

26

IMAD\IAZ-1\Personal\EXception Policy for partial refund\Receipt for exam - Yahoo Mail.mht

Google | Receipt for exam - Inbox - Yah... | Receipt for exam - Yahoo Mail | Receipt for exam - Yahoo ...

RA... Time... Clar... Fede... Laho... OICC... Sind... Sugg... taxa... Web... Welc... Yaho... Your...

exam

Saturday, January 14, 2017 8:0

treply@prometric.com" <donotreply@prometric.com>

imad2@yahoo.com

PROMETRIC

IMMARY

Jst 2016 18:33:55

	Confirmation #	Amount	
ANCIAL ACCOUNTING AND	0000000082257966	0.00	USD
		0.00	USD

ary 2017 05:58:46

	Confirmation #	Amount		
ICIAL ACCOUNTING AND REPORTING	0000000082257966	35.00	USD	
		35.00	USD	Mastercard

ot for services that you paid Prometric to provide. Prometric is the leading provider of global testing nt services. In some cases, payment is handled through the test sponsor and not through is is the case, your Prometric receipt may reflect a $0 amount

27

Jessica Reyes

From:	Ijaz Ahmad <ijaz.ahmad2@yahoo.com>
Sent:	Friday, March 10, 2017 12:50 AM
To:	exammgr@guamboa.org; Jessica Reyes
Cc:	execdir@guamboa.org; Patricia Hartman; daves@stgguam.com
Subject:	[w: RE: (External) Re: Schedule Your BEC or REG Sections on March 11, 2017
Attachments:	AUD CANCELLATION.png; BEC CANCELLATION.png; FAR CANCELLATION.png; REG CANCELLATION.png; Exception Policy for refund.pdf; Notice To Schedule.pdf

Dear Guam Team
Kindly expedite.

— On Thu, 1/19/17, Ijaz Ahmad <ijaz.ahmad2@yahoo.com> wrote:

> From: Ijaz Ahmad <ijaz.ahmad2@yahoo.com>
> Subject: RE: (External) Re: Schedule Your BEC or REG Sections on March
> 11, 2017
> To: exammgr@guamboa.org, "Jessica Reyes" <admin@guamboa.org>
> Cc: execdir@guamboa.org, "Patricia Hartman" <phartman@nasba.org>,
> daves@stgguam.com
> Date: Thursday, January 19, 2017, 11:45 PM Hi Jessica !
> Have a good day,
>
> This is reference to below e-mails, I have already paid the
> cancellation fee $ 140 ($ 35 of each paper) of the CPA examination
> due to the visa rejection and filled the exception policy.
>
> You are requested to approve and refund the CPA examination fee
>
> Thanks in advance.
>
> IJAZ AHMAD
> Passport No.VT1150032
>
> Mobile No +92 3004282811, Dir. No.+92 42 35989473
> ijaz.ahamd2@yahoo.com ijaz.ahmad2@pk.nestle.com
>
> Attachments:
> 1) CPA examination cancellation receipts
> 2) Exception Policy
> 3) NTS
>
> ---
> On Thu, 1/19/17, cpaes_general_email <cpaes_general_email@nasba.org>
> wrote:
>
> Subject: RE: (External) Re: Schedule Your BEC or REG Sections on
> March 11, 2017
> To: "Ijaz Ahmad" <ijaz.ahmad2@yahoo.com>

> Date: Thursday, January 19, 2017, 10:15 PM
>
> Hello,
>
> You will need to contact the Guam Board directly.
>
> Thank you.
>
>
>
> Latitica S. Neuble
> Senior Examination Coordinator/State Board Liaison
> - - - - - - - - - -
> National Association of State Boards of Accountancy
> (NASBA)
> 150 Fourth Avenue North, Suite 700
> Nashville, TN 37219
> - - - - - - - - - -
> Phone: 615.880.4266
> Fax: 615.880.4266
> Email: lneuble@nasba.org
> Toll -Free: 1.800.CPA.EXAM
> www.nasba.org
>
>
> Note: E-Mail is a non-secure method of communication. Please do not
> send personal/confidential information (Social Security number,
> credit card number, bank account information, etc.) via email as
> there is a risk involved with sending such information via non-secure
> communication method. Please contact us via phone or mail at the
> address indicated above.
>
>
> NOTICE TO CANDIDATES:
> To prepare for each section of the Uniform CPA Examination
> candidates are responsible for reviewing the Uniform CPA Examination
> tutorial and sample tests. Failure to follow the directions provided
> in the tutorial and sample tests, including the directions on how to
> respond, may adversely affect candidate scores. The tutorial and
> sample tests are posted on the CPA Exams website at
> www.aicpa.org/cpa-exam under the heading Tutorial and Sample Tests.
>
> For detailed information about what to expect on the day of your
> test visit Prometric's website at www.prometric.com; select the CPA
> link; and select "Prepare for Test Day"
> at top of the page.
>
>
> NOTICE: This email and all attachments transmitted with it may
> contain legally privileged and confidential information intended
> solely for the use of the addressee. If the reader of this message
> is not the intended recipient, you are hereby notified that any

> reading, dissemination, distribution, copying, or other use of this
> message or its attachments is strictly prohibited. If you have
> received this message in error, please notify the sender immediately
> by telephone (615-880-4266), and delete this message and all copies
> and backups thereof. Thank you.
>
> -----Original Message-----
> From: Ijaz Ahmad [mailto:ijaz.ahmad2@yahoo.com]
>
> Sent: Wednesday, January 18, 2017 12:45 PM
> To: ijaz.ahmad2@yahoo.com;
> Joe Tate
> Cc: Jessica Reyes
> Subject: RE: (External) Re: Schedule Your BEC or REG Sections on
> March 11, 2017
>
> Dear AICPA/NASBA team members,
>
> I have already attached exception policy and cancel the exams at
> Promatric web site
> You are requested refund me examination fee $ 734.10
>
> ---------- Forwarded message ----------
> On Tue, 1/17/17, Joe Tate <jtate@nasba.org>
> wrote:
>
> Subject: RE: (External) Re: Schedule Your BEC or REG Sections on
> March 11, 2017
> To: "ijaz.ahmad2@yahoo.com"
> <ijaz.ahmad2@yahoo.com>
> Cc: "Jessica Reyes" <exammgr@guamboa.org>
> Date: Tuesday, January 17, 2017, 10:51 PM
>
> Dear Candidate,
>
> In order to test in UAE, You must have a valid Visa showing you
> have legal status in one of the following countries listed below, or
> prove that you have permanent or long term residency in one of these
> countries.
>
> Bahrain
> Egypt
> India
> Jordan
> Kuwait
> Lebanon
> Oman
> Qatar
> Saudi Arabia
> UAE
> Yemen
>

March 23, 2017

Request for extension of NTS:

Requestor: Asfand Yar
Pakistan

Exam Section: AUDIT

Summary:
Mr. Asfand Yar applied for a VISA to enter the United States to take the CPA Exam.
His VISA was denied.

His payment coupon expires December 2017 and he is requesting an extension until December 31, 2017.
This is not the first time he has requested an extension. He was granted an extension in July 2016 and was extended for December 2016 for same reason VISA rejection.

Recommendation:
Deny his request. Why does he have to travel to the U.S. to take the CPA Exam when he can take it in an international location. To me he is not really serious about the CPA Examinations. In both situations he did not pay for the exam or get an NTS.

Uniform CPA Examination Payment Coupon

Accountancy Board to Which Candidate has Applied:

Guam Board of Accountancy

ASFAND YAR
HOUSE#98 STREET#4, SECTOR F-3/1 PHASE 6 HAYAT ABAD
PESHAWAR
KHYBER PUKHTOON KHWA , Foreign Country 25000

Passport Name: ASFANDYAR

National ID Number: 738038

Payment Coupon Number: 605573

Expiration Date: 08/15/17

You have been approved to take the following sections of the Uniform CPA Examination:

Examination Section Name	AUD			REG

Amount Due to NASBA: $ 356.00

To receive your Notice to Schedule, contact NASBA to pay the amount due in full.

You may pay by credit card by visiting the NASBA website by Clicking Here, or at www.nasba.org (select Exams, CPA Exam, and your Jurisdiction).

Identification: You must take two forms of identification when you take the examination: one with a recent photograph and your signature and a second with your signature.
These identifications MUST have your name spelled exactly as it appears on this Payment Coupon. (See the "Candidate Bulletin" for a list of acceptable primary and secondary identifications.) **You will not be allowed to test if you do not have proper identification.** At least 10 days prior to your appointment, contact your state board of accountancy to file name change information, if it is necessary to do so.

You may also send a check or money order to:

NASBA - National Candidate Database
P.O. Box 198469
Nashville, TN 37219

Jessica Reyes

From: Anna Aflague <support@guamboa.org>
Sent: Wednesday, March 15, 2017 8:17 AM
To: 'Jessica Reyes'
Subject: RE: Visa refusal confirmation , consider for exam deadline extension

From: asfandyar khan [mailto:asfandyar1981@gmail.com]
Sent: Tuesday, March 14, 2017 5:15 PM
To: Jessica Reyes <support@guamboa.org>
Subject: Visa refusal confirmation , consider for exam deadline extention

Dear jesssica
Attached is the visa refusal e.mail from state department of usa.
So kindly if you can extend my exam deadline up to december of this year or a bit more, as i have to take time to re apply .

Asfandyar

التوفيـــــق ولـي الله

---------- Forwarded message ----------
From: "Islamabad, NIV Inquiry" <IslamabadNIVInquiry@state.gov>
Date: 14 Mar 2017 11:36 a.m.
Subject: FW: Non-Immigrant Visa Inquiries
To: "asfandyar1981@gmail.com" <asfandyar1981@gmail.com>
Cc:

Dear Sir/Madam:

Thank you for contacting the Nonimmigrant Visa Unit of the U.S. Embassy in Islamabad, Pakistan. We appreciate your interest in traveling to the United States.

You were refused a nonimmigrant visa to the United States under Section 214(b) of the Immigration and Nationality Act (INA). The INA is the primary source of U.S. immigration law. Section 214(b) states:

> Every alien shall be presumed to be an immigrant until he/she establishes to the satisfaction of the consular officer, at the time of application for admission, that he/she is entitled to nonimmigrant status..

The most frequent basis for a refusal under Section 214(b) concerns the requirement that the prospective visitor possess a residence abroad he/she has no intention of abandoning. Applicants prove the existence of such residence by demonstrating that they have ties abroad that would compel them to leave the United States at the end of the temporary stay. The law places this burden of proof on the applicant. For most applicants, this means that you must convince the interviewing officer of your strong social, economic, and family ties to Pakistan or another country outside the United States in order to receive a nonimmigrant visa.

During the interview, you either did not demonstrate strong ties outside the United States or you were unable to demonstrate that your intended activities in the United States would fall under a visa category. As a result, you were found to be unqualified for a nonimmigrant visa.

You may reapply for a visa. The decision on your qualification for a visa was primarily based on an assessment of your personal situation. If your situation has not changed, the decision is unlikely to change. We recommend you reapply only if you have had a significant change in your situation, and:

- You can provide new evidence that will demonstrate your ties to Pakistan;
- You have new, convincing reasons to depart the United States after your temporary stay; or
- You are able to explain the significant change in your circumstances with information not presented during previous interviews.

If you do reapply, you must submit a new application form and photo. You must also pay the application fee for your new application. There is no guarantee that you will receive a different decision.

Sincerely,

Nonimmigrant Visa Unit

Consular Section

U.S. Embassy Islamabad

Doc. No. 34GL-17-0359.*

From: do-not-reply@usembassy.gov [mailto:do-not-reply@usembassy.gov]
Sent: Tuesday, March 14, 2017 11:28 AM
To: Islamabad, NIV Inquiry
Subject: Non-Immigrant Visa Inquiries

Topic:

Other

Prefix:

Mr.

Surname As It Appears On Passport:

fnu

Given Name As It Appears On Passport:

asfandyar

You are:

The Applicant

Phone Number:

0092 91 5860795

Cell Phone Number:

0092 3329324467

E-mail Address:

asfandyar1981@gmail.com

Passport Number:

AN1882072

Message:

I need a letter in e.mail attachment for the refusal of my visa, just stating that my visa has been refused.
I need this letter in order to forward it to Guam Board of Accountancy for extension in the deadline of my exam (due to refusal of visa).

Official

UNCLASSIFIED

March 23, 2017

Request for extension of NTS:

Requestor: Abdirahman Sh Osman Ali
Qatar

Exam Section: BEC

Summary:
Mr. Abdirahman Sh Osman Ali was on his way to take his exam in Bahrain when he suffered heart problems at the airport.

His NTS expires in June 2017. He is requesting an extension until end of June 30, 2017.

Recommendation:
Extend his NTS until September 30, 2017. His medical records are attached as proof that he did suffer some heart problems right before the exam.

Jessica Reyes

From:	Abdirahman Sh Ali <aa084036@student.qu.edu.qa>
Sent:	Sunday, March 12, 2017 4:18 PM
To:	exammgr@guamboa.org
Subject:	NO SHOW due to Health Issues.
Attachments:	Medical Reports.pdf; Notice To Schedule (8).pdf

Dears,

My Name is :Abdirahman Sh Osman Ali
State Guam
Exam: BEC

I traveled from Qatar to Bahrain due to the exam center in Bahrain my exam of BEC suppose to be on 7 march 2017 as soon as I reached Bahrain 2 hours from my exam. I had severe heart problem in the airport I was enrolled the hospital unfortunately I missed my most important exam of BEC since it was the last edition of the old exam and I was studying for the last six months.
Dears am requesting to Retake my Exam on the coming window since my NTS is valid until June (attached) and due to the severe health problems that I encountered the medical reports are attached. Thank You so much.

Regards,

Ministry of Health

وزارة الصحة

MEDICAL CERTIFICATE

شـــهادة طبيـــة

Issued at: AL HOORA HEALTH CENTER

To Whom it May Concern

صادرة من

إلى من يهمه الأمر

This is to certify that Mr./Ms.	ABDULRAHMAN SH OSMAN ALI	تشهد بأن السيد / السيدة
CPR NON Resident		رقم شخصي
Medical Record No. Temporary from AL Report	T053668740	رقم السجل الطبي

Reported Sick	☑		تبلغ بمرضه
Accompanying Patient	☐		مرافقة لمريض

Patient FIT For Duty	☐		لائق من مواصلة العمل
Patient UNFIT For Duty	☑		يصبح بعدم مواصلة العمل
Advised Light Duty	☐		يصبح بعمل خفيف
Patient's Needs Employee's Care	☐		المريض بحاجة لرعاية تمريضية

Diagnosis [R42] - Dizziness and giddiness — التشخيص

Time of Attend	2.00	حضر للعلاج في الساعة
Time of Consult	3.30	والثابتة الحضور في الساعة
Date	07/03/2017	حضر للعلاج في التاريخ

No. of days off	1	وتنقط لمدة
(in words & figures)	One Day	(بالأرقام والحروف)
Commencing on	07/03/2017	تبدأ من

Patient admitted to Hospital On	7/3/2017	أخر المريض للمستشفى بتاريخ
Patient Discharged from Hospital On	9/3/2017	خرج المريض من المستشفى بتاريخ

Doctor's Name	Dr. MOHAMMED MANSOOR ALI SH ALI	اسم الطبيب
Designation	General / Family practitioner	وظيفته
Date	07 March 2017	بتاريخ

توقيع الطبيب

Registration No. at the treating facility	279583197655	رقم تسجيل الطبيب لدى الجهة المعالجة

© Health Assurance Department (HAD)

Kingdom of Bahrain
Ministry of Health
Directorate of Finance

مملكة البحرين
وزارة الصحة
إدارة المالية

RECEIPT

AL HOORA HEALTH CENTER
07/03/2017 No. CR178360030638P

Passport No.: P00263348 Visit Number: 00836170001242_001

RECEIVED WITH THANKS FROM ABDULRAHMAN ALI
By Cash 7.000 BD
SEVEN BD ONLY

BUDGET CODE	AS FEE FOR	AMOUNT
41017-1	Outpatient visit fee	7.000

- Urgent Medical Attention, Heart problem
Treatment Room

- Motilium 10/ PRN BD 5/7

- Myogesic or Musicodol II PRN BD 5/7

Dr Mohd Al Sheikh
Consultant Family Physician
Code : 1105

RECEIVED BY
MOHAMED HASAN AHMED ALBANNA
07/03/2017 10:53

Copy to Emily

Notice To Schedule

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

You have been approved by Guam Board of Accountancy to take the following CPA Examination section(s):
ALI , ABDIRAHMAN SH OSMAN
DOHA-QATAR-UMAQALINA
DOHA , Foreign Country 974

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6276501	6276501	12/15/16	06/15/17
BEC	6276502	6276502	12/15/16	06/15/17
REG	6276503	6276503	12/15/16	06/15/17

Passport Name: ABDIRAHMAN SH OSMAN ALI

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

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

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

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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

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

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

[DATE]

ALI , ABDIRAHMAN SH OSMAN
DOHA QATAR-UMAQALINA
DOHA , Foreign Country 974
QATAR

To Whom It May Concern:

This will confirm that ALI , ABDIRAHMAN SH OSMAN has applied to take the Uniform CPA Examination as a Guam Board of Accountancy candidate.
They are eligible to take the following examination:

AUD	12/15/16	06/15/17
BEC	12/15/16	06/15/17
REG	12/15/16	06/15/17

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

Guam Board of Accountancy

Kuwait Board of Accountancy
Recommendations for Initial Qualification and Licensing to Practice
Board Meeting of March 23, 2017

Page 1

	Name of Applicant	Application for	Employer/practical	Academic Background	Specialty	U.S. CPA Reciprocity (or Exam) Status	Affiliation Note	Recommendation
1	Mr. Mohammad Hasan Abbas United Arab Emirates	Initial Cert LTP Active - Attest	Deloitte & Touche ME 10/2015 to present PricewaterhouseCoopers Canada 9/2014 to 6/2015 BPMG UAE 8/2010 to 8/2013	York University BA Western College	IDRS Audit/Accounting Services	Have Valid Reciprocal New Hampshire Good Standing	None	Approved
2	Mr. Ja'ed Taya Ibrahim Abualoloom Israel	Init Cert LTP Active-Attest	Deloitte & Touche ME 12/2005 to present	University of Jordan BS	30% Accounting Services 30% Audit/Assurance Services 20% Tax/Trans Advis Serv/Cons 20% Consulting Services	Vacant El Cajon Texas Good Standing	Plant	Approved
3	Mr. Basnar A. Mahmoud Ali Israel	Init Cert LTP Active - Attest	Deloitte & Touche ME 12/2015 to present Housing Bank for Trade and Finance 1/2011 to 9/2015	Ajman University BA	IDRS Audit/Financial Services	Member of Kansas Good Standing	Affiliate	Approved
4	Mr. Mostafa M. R. Khalaf Aly Egypt	Init Cert LTP Active - Attest	Pricewaterhouse Coopers Egypt 9/2012 to present Investment Egypt 2/2010 to 8/2012	Assiut University BA	30% Accounting Services 70% Audit/Assets Services	Ahmed Mokhtar M.R. Sohag New Hampshire Good Standing	None	Approved
5	Mr. Yacoub George Yousef Awwad Israel	Init Cert LTP Active - Attest	International Orthodox Christian Charities 10/2016 to present Deloitte & Touche ME 7/2014 to 10/2016	Birzeit University BA	10% Accounting Services 90% Audit/Assets Services	Peter M. Alhusari North Dakota Good Standing	None	Approved
6	Mr. Edmundo Jr. C. Bersal Guam	Init Cert LTP Active - Attest	Deloitte & Touche Guam 11/2014 to present SGM & Company P.I 12/2010 to 10/2014	Saint Louis University BS BA	IDRS Audit/Assurance Services	Vacant Tong Guam Good Standing	Absent	Approved
7	Mr. Po-Han Chen Texas, USA	Init Cert LTP Active - Attest	AL Vali & Associates P.C. Texas 1/2015 to present Grosvenor & Touche Taiwan 7/2011 to 6/2014	National Changhua University BA Univ of Texas at Dallas MS	IDRS Audit/Financial Services	Michael D. Hall Texas Good Standing	None	Approved
8	Mr. Haitham Ali A. Dahadhah Jordan	Init Cert LTP Active - Attest	Grant Thornton Jordan ME/Other Countries	Applied Science University BA	5% Audit/Assurance Services 10% Audit/Attest Services 5% Tax/Tax advisory Services 5% Consulting Services 10% Financial Services	Deloitte & Touche New Hampshire Good Standing	None	Approved

	Name of Applicant	Application for	Employer/period	School/Attended	Examination	U.S. CPA Certificate/ Jurisdiction/ Status	Other Licenses held	Recommendation
9	Mr. Hoda El Baha Saudi Arabia	Init Cert LTP Active - Attest	Deloitte & Touche 2/2014 to present	Bath University UK	BBR Audit/Attest Services BBR Accounting Services	Esther K. Matthewson New Hampshire Good Standing	None	Approval
10	Mr. Mostafa Mohamed M. Gomaa Egypt	Init Cert LTP Active - Attest	KPMG Hazem Hassan Egypt 7/2014 to present	Alexandria University BA	BBR Accounting Services BBR Audit/Attest Services	Gustavo Chavez Jr. Texas Oregon Good Standing	None	Approval
11	Mr. Samer A. M. Abu-Halaal United Arab Emirates	Init Cert LTP Active - Attest	Abu Dhabi Media Co. 10/2008 to present	University of Bahrain BA	BBR Accounting Services BBR Audit/Attest Services	Laura Jean Numbers Colorado Good Standing NASBA	None	Approval
12	Mr. Hasan Ajeel Husain Bahrain	Init Cert LTP Active- Attest	KPMG Fakhro (Bangkok) 10/2012 to present	Univ. of Bahrain BA Univ. of Northern Alabama	BBR Accounting Services	Sayed Hasan Ali Al-Alawi New Hampshire Good Standing	None	Approval - Initial Attest pending receipt of original examination
13	Ms. Un San Ieong Macau, China	Init Cert LTP Active - Attest	KPMG Macau 10/2014 to present	Nanyang Technological University BA	BBR Audit/Attest Services BBR Tax/Tax Advisory/Other	Paul K. Sun Massachusetts Good Standing	None	Approval
14	Mr. Ahmed Ameen Mahmoud Jebril United Arab Emirates	Init Cert LTP Active - Attest	PricewaterhouseCoopers UAE 9/2013 to present	University of Jordan BA	BBR Audit/Attest Services	Wisam Saif Abdullah New Hampshire Good Standing	None	Approval
15	Ms. Wan Wai Barbara Leung Hong Kong	Init Cert LTP Active - Attest	HLB Hodgson Kenny China Ltd 12/2013 to present	San Francisco State Univ BA City College of San Francisco	BBR Audit/Attest Services	Laura Jean Numbers Colorado Good Standing NASBA	None	Approval - conditional pending receipt of examination
16	Mr. Ramadan M. I Mohamed Egypt	Init Cert LTP Active - Attest	Cairo Airport City Hotel 5/2015 (expected) Ernst & Young LLP Egypt 12/2014 to 4/2015 Deloitte Egypt 8/2008 to 12/2014	Helwan University BA	BBR Audit/Attest Services	Keeping Ibrahim Mckeithen Colorado Good Standing	None	Approval

Quasi Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of March 23, 2017

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Licensing Jurisdiction Status	Ethics Exam Date	Recommendation
17	Mr. Imad Mohammad Hassan Nassar United Arab Emirates	Initial Cert LTP- Active Attest	Deloitte & Touche UAE 11/2013 to present	University of London BA	15% Accounting Services 85% Audit/Attest Services	Mississippi & Virginia Colorado Good Standing	Done	Approval
18	Mr. Youzef Alfred Y. Ramlal Israel	Initial Cert LTP- Active Attest	Deloitte & Touche MP 11/2013 to present	Bryan University BA	100% Audit/Attest Services	Manitoba & Bermuda Non-Reporting Good Standing	None	Approval
19	Mr. Fadi Alfred Y. Ramlal Israel	Initial Cert LTP- Active Attest	HLB Samir S. Sabbagh CPAs 5/2013 to present	Beirut University BA	100% Audit/Attest Services	Texas & Illinois Delaware Good Standing	None	Approval
20	Mr. Egmedio Jr. T. Reyosas Canada	Initial Cert LTP- Active Attest	KPMG LLP (Canada) 7/2015 to present Responsibilities include: Assurance Clients 3/2014 to June 2015 KPMG (P.I.) 11/2010 to 11/2013	University of the East - PI BS	100% Audit/Attest Services	Alabama & Louisiana California Good Standing	None	Approval
21	Mr. Ahmad Nabil Faeq Seif Jordan	Initial Cert LTP- Active Attest	KPMG Jordan 11/2014 to present Deloitte & Touche ME 2/2014 to 11/2014	University of Jordan	30% Audit/Attest Services 30% Financial Services 40% Consulting Skills	Saskatchewan (Inactive) New Hampshire Good Standing	None	Approval - conditional Pending evidence of ethics exam
22	Mr. Terry Hoban Australia	Cert # 3403 Reinstatement Active - Non-Attest	KPMG 4/2015 to present PricewaterhouseCoopers Australia 4/2011 to 4/2013 PricewaterhouseCoopers Japan 8/2007 to 3/2011				None	Approval - LOE Impact of CPE Requirement
23	Mr. Takuya Hirano Malaysia	Cert # 2222 LTP Active - Non-Attest	Nexia Binghwa LC & Co 7/2016 to 3/2017 10/2016 to present		100% Audit/Attest Services	Maryland & Illinois Illinois Good Standing	None	Approval - Currently holds inactive license
24	Mr. Moneeb Ahmad Siddiqui Saudi Arabia	Cert # 3107 LTP Active - Non Attest	EMEIS Middle East 10/2008 to present		40% Accounting Services 30% Audit/Attest Services 20% Financial Services 10% Tax/Tax Services	Saint Peter Port Oregon Good Standing	None	Approval - currently holds inactive license

	Name and Applicant	Application for	Employer(s) Verified	Schools Attended	Experience	U.S. CPA Certificate/License Status	Other Relevant Info	Recommendation
29	Ms. Pragati Baleshi India	Initial Cert LTP Active - Non Attest	Deloitte & Touche AERS India 8/2014 to present	University of Delhi BA Annamalai University MBA	[illegible]	[illegible] Financial Program Good Standing	None	Approved
30	Mr. Yu-Lin Cheng Taiwan	Initial Cert LTP Active - Non Attest	[illegible]	[illegible] BA Shanghai University of Finance and Economics	[illegible]	[illegible]	None	Approved
31	Ms. Komal Chawla India	Initial Cert LTP Active - Non Attest	[illegible]	[illegible]	[illegible]	[illegible] Virginia Good Standing	None	Approved
32	Mr. Ali Marzouk Abdalla Farag Saudi Arabia	Initial Cert LTP Active - Non Attest	[illegible]	[illegible]	100% Accounting Services 100% Financial Services 100% Consulting Skills 100% Management Advisory Skills	[illegible] Colorado Good Standing NASBA	None	Approved
33	Mr. Hang Gao Beijing, China	Initial Cert LTP Active - Non Attest	[illegible]	[illegible]	80% Accounting Services 10% Tax/Tax Advisory Services	Duan Yu Virginia Good Standing	None	Approved
34	Ms. Tejaswi Jain India	Initial Cert LTP Active - Non Attest	Deloitte & Touche AERS India 4/2014 to present	Delhi University BA	[illegible]	[illegible] Virginia Good Standing	None	Approved
35	Mr. Hasan Ali N. Jassi Jordan	Initial Cert LTP Active - Non Attest	[illegible]	The Hashemite University	[illegible]	[illegible] Colorado [illegible]	None	Approved

	Name of Applicant	Application for	Employer / Address	Schools Attended	Experience	U.S. CPA Holding Jurisdiction / Status	Degree Awarded / Date	Recommendation
30	Mr. Lee Hwee Terry [illegible]	Init Cert LTP Active - Non Attest	Ernst & Young Global 6/2013 to present Mobil Exxo Co. (Korea) 8/2003 to 6/2013	Hongkong Double University BS	50% Accounting Services 20% Audit/Attest Services 15% Financial Services 10% Tax/Tax Advisory Services 5% Consulting Svcs 0% Management Advisory Services	Hawaii 5, Virginia Active Good Standing	None	Approval
31	Ms. Xiaoye Jiang Shanghai, China	Init Cert LTP Active - Non Attest	Wuxi Solar Co. Ltd. 3/2014 to 11/2016 Financial Analyst/Corporate Development, CFO 8/2006 to 3/2014	Shanghai Jiaotong Normal English University BS Shanghai University of Finance And Economics	100% Attestation Services	Ping An Agent Good Standing	None	Approval
32	Ms. Ria Katyal India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 7/2015 to present	University of Delhi BA	100% Audit/Attest Services	New Jersey Inactive Good Standing	Master	Approval
33	Ms. Hitomi Kitamura Japan	Init Cert LTP Active Non Attest	Protiviti Inc Corporation 10/2016 to present Protiviti Global Advisory LLC 4/2013 to 10/2016	Southwestern Gakuin Women's Tani Miyazaki University BA	50% Accounting Services 50% Tax/Tax Advisory Svc	Hawaii Inactive Good Standing	None	Approval
34	Mr. Yin Nung Andy Lau Hong Kong	Init Cert LTP Active - Non Attest	Deloitte 9/2015 to 3/2016 Qualcomm 12/2014 to 8/2015 Alibaba Holding Ltd 8/2013 to 12/2014	Vocational State Wu Shi Vocational Coach College Hubei	Mgm Accounting Services 45% Financial Services 10% Tax/Tax Advisory Serv	Stephen Yam Texas Good Standing	Master	Approval
35	Ms. Vani Loomba India	Init Cert LTP Active Non Attest	Deloitte & Touche AERS India 8/2014 to present	University of Delhi BA	100% Audit/Attest Services	New Jersey Inactive Good Standing	Master	Approval
36	Ms. Ankita Mall India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 8/2015 to present	University of Delhi BA	100% Audit/Attest Services	New Jersey Inactive Good Standing	Master	Approval
37	Mr. Ryoto Saito Japan	Init Cert LTP Active - Non Attest	Toyo Corporation Co. Ltd 4/2016 to present	Rikkyo University BA Cal State East Bay	50% Accounting Services 50% Tax/Tax Advisory Svcs	Hawaii Inactive Good Standing	Master	Approval

California Board of Accountancy
Applications For Initial Certification and Licensure to Practice
Board Meeting of: March 23, 2017

	Name of Applicant	Application for	Employer/Position	Schools Attended	Examinations	U.S. CPA Credential Transcript Issuer	Officer Business Days	Recommendation
40	Mr. Ryo Sakai Japan	Init Cert LTP Active - Non Attest	NRI Process Innovation Ltd. 11/2015 to present UBS Securities Japan 4/2013 to 10/2015	Seikei University BA Univ of the Philippines	[illegible]	[illegible]	None	Approve
41	Ms. Kuldrat Singh India	Init Cert LTP Active - Non Attest	Deloitte & Touche A/C's India 6/2014 to present	Lady Shri Ram College for Women Univ of Delhi BA	[illegible]	[illegible]	None	Approve
42	Mr. Mael Thomas North Carolina, USA	Init Cert LTP Active Non Attest	IBM Corporation 7/2013 to present NC Dept of Public Safety 1/2015 to 4/2015 Transferred to NC2015 to 11/2015	Mahatma Gandhi Univ BA Univ of Kerala MS	1909 Computing Services	[illegible]	None	Approve
43	Ms. Sang Jin Woo Alabama, USA	Init Cert LTP Active - Non Attest	Springfield Alabama LLC 4/1/2014 to present Interim Advisors Inc 12/2013 to 3/2014	College of William and Mary BS Sejong Cyber, Limited MIS None	1099 Accounting Services 1040, Tax/Tax Advisor Serv	Ding Sent Form Alabama Good Standing	None	[illegible]
44	Ms. Zhilan Xiao Guangdong, China	Init Cert LTP Active - Non Attest	Nanjing Middle School 8/2007 to present Lean Accounting Pen 7/2005 to 7/2007	Guangdong Univ of Business Studies BA Dongfang College	1099 Accounting Services The Income Tax Service Six Eng/Tax Advisory Serv	New York Standing Colorado Good Standing	None	[illegible]
45	Ms. Ritu Yadav India	Init Cert LTP Active - Non Attest	Deloitte & Touche India A/C's Employee	Sri Venkateswara College Univ of Delhi BA	1099 Accounting Services	[illegible]	None	[illegible]

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Meeting of March 23, 2017

	Name of Applicant	Application for	Employer/period	School/s Attended	Experience	U.S. CPA Licensing Jurisdiction Status	Character Witnesses Met	Recommendation
36	Mr. Jing Yang Hong Kong	Init Cert LTP Active – Non Attest	None presently Prev/additional employers: Hong Kong 10/2014 to 11/2016	University of Hong Kong City University of London Zhejiang University	CMA Exam Division Transfer	Stephen Tam Texas Good Standing	None	Approval
47	Ms. Zhang Ye Shanghai, China	Init Cert LTP Active – Non Attest	Variation Manager Invoice 10/2007 to present (employer) 1/1991 to 10/2007 Various Jobs (1990) to 1/1991	Shanghai University BA	Other Accounting Services	Yanxia Shan Maine Good Standing	None	Approval
48	Mr. Hady M.T.H.H. Zahreddean Egypt	Init Cert LTP Active – Non Attest	Al Bal Media Group 5/2012 to 9/2015 Reuters Media Group 2/2008 to 5/2012	Helwan University BA	20% Accounting Services 50% Financial Analysis 5% Tax Filing Advice Services 10% Consulting Services 15% Management Advisory Services	Nabil A. Diab Colorado Good Standing	None	Approval
49	Ms. Yu Zhao Beijing, China	Init Cert LTP Active – Non Attest	Pricewaterhouse Coopers 10/2010 to present	Minnesota State University BA	15% Accounting Services 70% Tax/Tax Advisory Services 15% Consulting Skills	Ling Yun Zhang North Carolina Good Standing	None	Approval
50	Mr. Ajman Mohamed M. Abboud Kuwait	Init Cert LTP Inactive	Deloitte Development Co. Holdings 5/2013 to present Ghosh National Co. 1/1993 to 4/2013	Mansoura University BA			None	Approval
51	Mr. Tung-Lin Chang Taiwan	Init Cert LTP Inactive	None	National Taiwan University BA			None	Approval
52	Mr. Liang-Ming Chen Taiwan	Init Cert LTP Inactive	None	National Chengchi Univ. BA Soochow Univ. MBA			None	Approval
53	Mr. Yi-Hsuan Chen Taiwan	Init Cert LTP Inactive	None	National Taiwan Univ. BA New York University MA			None	Approval

Applications for Initial Certification and Change in Status
Board Meeting of March 23, 2017

	Name and Location	Application for	Employer/Status	Academic Background	Experience	U.S. CPA Licensing Jurisdiction, Date	Other Licenses Held	Recommendation
58	Ms. Tien-Hsuan Chuang Taiwan	Init Cert LTP Inactive	None presently Previously/most recently: 9/2015 to 8/2016	National Taiwan University BA			None	Approval
59	Ms. Shu Gao Dallas, TX	Init Cert LTP Inactive	None Presently CDH Investment 1/2013 to 12/2014 CITIC Securities 3/2010 to 12/2012	Renmin University BA Wuhan University, Wuhan, MA Beijing Language & Culture University			None	Approval
60	Mr. Young Jung Kim Canada	Init Cert LTP Inactive	Organvi Accounting Inc. 11/2013 to present	Yonsei University BA			None	Approval
61	Mr. Chen-Hua Hung Taiwan	Init Cert LTP Inactive	None	National Taiwan University BA University of Texas MS			None	Approval
62	Ms. Yin Pang Beijing, China	Init Cert LTP Inactive	[illegible]	Oregon State University Indiana University			None	Approval
63	Mr. Tetsuya Shii Tokyo, Japan	Init Cert LTP Inactive	[illegible]	Univ of Nevada BA Cal State East Bay			None	Approval
64	Ms. Mao-Hsiang Sun Taiwan	Init Cert LTP Inactive	[illegible]	National Chengchi Univ. BA Academy of Art University			None	Approval
65	Ms. Hsiao-Ting Wang Taiwan	Init Cert LTP Inactive	Self Employed Kuanta Securities 9/2011 to 1/2014 PricewaterhouseCoopers Taiwan 10/2005 to 8/2011	Univ of Westminster MBA National Chengchi Univ. MA Commerce BBA			None	Approval
66	Mr. Belal H. Al Bassi United Kingdom	Init Cert LTP - Active Alert	Deloitte UK/ME 01/2014 to present Ernst & Young Spain 9/2009 to 12/2013	Durham University BA	05% Audit/Assurance Services UK Financial Services	Active United Kingdom Saudi Arabia	None	Approval
67	Ms. Jingai Jin Canada	Init Cert LTP - Active Alert	KDH Shanghai 9/2013 to 9/2015 Shanghai Tax 9/2011 to 8/2013	Shanghai Univ. MA Hunan Univ. BA	40% Accounting Services 5% Audit/Attest Services 5% Financial Services 10% Tax/Tax Advisory Services 20% Consulting Skills	Shanghai China Saudi Arabia	None	Approval
68	Ms. Alina Xu Taipei	Cert # 23187 Active Non Alert	Deloitte & Touche Taiwan 12/2013 to present		100% Tax/Tax Advisory Exp.	Taiwan Saudi Arabia	None	Approval - currently inactive changing to active non alert

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, March 21, 2017 11:29 AM
To: boardsec@guamboa.org
Subject: FW: Information Regarding Candidate Fees for the Uniform CPA Examination

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

From: info@nasba.org – National Association of State Boards of Accountancy (NASBA) [mailto:info@nasba.org]
Sent: Wednesday, March 15, 2017 6:00 AM
To: daves@stgguam.com
Subject: Information Regarding Candidate Fees for the Uniform CPA Examination

Information Regarding Candidate Fees for the Uniform CPA Examination

Share this:

NASBA
National Association of State Boards of Accountancy

Mission Driven - Member Focused

AICPA PROMETRIC NASBA

Dear State Board Chair/President and Executive Director:

This letter will officially communicate information regarding candidate fees for the Uniform CPA Examination ("Examination") during 2017, 2018, and 2019.

Prometric Fees

This is a COLA adjustment year for Prometric and, in line with the requirements of the Agreement, this is notice that the Prometric hourly fee beginning January 1, 2018 will increase $.22 per hour as a result of the COLA adjustment. Also as a result of the COLA, the $6.05 security fee per exam section will increase to $6.12 beginning January 1, 2018.

As a result of the recent practice analysis, and based on candidate demand, it was determined that Microsoft Excel should be adopted as the default spreadsheet tool for the Examination. Prometric and the AICPA have determined that, in order to make Excel available to candidates, it is necessary for Prometric to purchase Excel licenses for all Prometric testing workstations that deliver the Examination. To stay current with the software, it will be necessary to purchase updated software licenses every three years. To support this software license cost, an additional $.50 hourly increase to Prometric is necessary beginning January 1, 2018. All upfront cash requirements will be funded by Prometric.

The Excel change, along with the COLA adjustment, result in the Prometric hourly rate increasing from $19.85 to $20.57 beginning January 1, 2018.

AICPA Fees

The AICPA fee per Examination section remains at $90.00 for 2017. As previously announced in the supplemental fee letter of March 1, 2016, the AICPA per section fee will increase to $100.00 per section beginning January 1, 2018.

The 2018 AICPA fee increase of $10.00 includes, among other things, anticipated licensing costs associated with the addition of Excel. These licensing costs will now be borne by Prometric, as noted above. AICPA anticipates additional costs related to testing accommodation changes required to comply with ADA regulations and item research and development in the future and is therefore leaving the full $10.00 increase in place to cover those additional costs.

The AICPA per section fee will remain at $100.00 through 2019.

NASBA Fees

The NASBA fee per Examination section remains at $18.00 for 2017.

NASBA also uses best efforts to provide two years' advance notice of any fee increase. It was anticipated announcing that the NASBA per section fee would increase from $18.00 to $20.00 beginning January 1, 2019. However, after discussions with and recommendations by the CBT Administration and Executive Directors Committees, it has been determined that, in order to minimize the changes required of the Boards to support of fee changes, the NASBA fee increase will go into effect January 1, 2018, to coincide with the AICPA and Prometric changes. Note that the NASBA per section fee has not changed since 2008.

The NASBA per section fee will remain at $20.00 through 2019.

Score Review and Appeal Fees

The fees for score review and score appeal will also increase effective with the first release of scores after the launch of the next CPA Examination in April of 2017.

Service	Current Fee	New Fee
Score review AUD FAR REG	$200	$240
Score review BEC	$150	$240
Appeals package	$500	$550
TBS item review resulting from appeal	$100 per TBS	$100 per TBS

Implementation Schedule

The following tables summarize the 2017-2019 fees.

Fee Schedule	NASBA Section Fee	AICPA Section Fee	Prometric Hourly Fee	Prometric Security Fee
2017	$18.00	$90.00	$19.85	$6.05
2018	$20.00	$100.00	$20.57	$6.12
2019	$20.00	$100.00	TBD	TBD
Candidate Cost by Section*	**AUD**	**REG**	**FAR**	**BEC**
2017	$193.45	$193.45	$193.45	$193.45
2018	$208.40	$208.40	$208.40	$208.40

* Costs are for standard seat time.

Pat Hartman, Director, Client Services at NASBA will provide information on the implementation of the new fee schedule in May of this year.

Sincerely,

Michael Decker

AICPA Vice President, Examinations

Mark Multh

Prometric Vice President, Market Segments

Colleen K. Conrad

NASBA Executive Vice President & Chief Operating Officer

NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417
Phone: 615.880.4200 | Website: www.nasbaregis.com

This email was sent to daves@nysscpa.org. To ensure delivery, please add [illegible] to your address book.
Unsubscribe | update profile | opt out
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GUAM BOARD OF ACCOUNTANCY

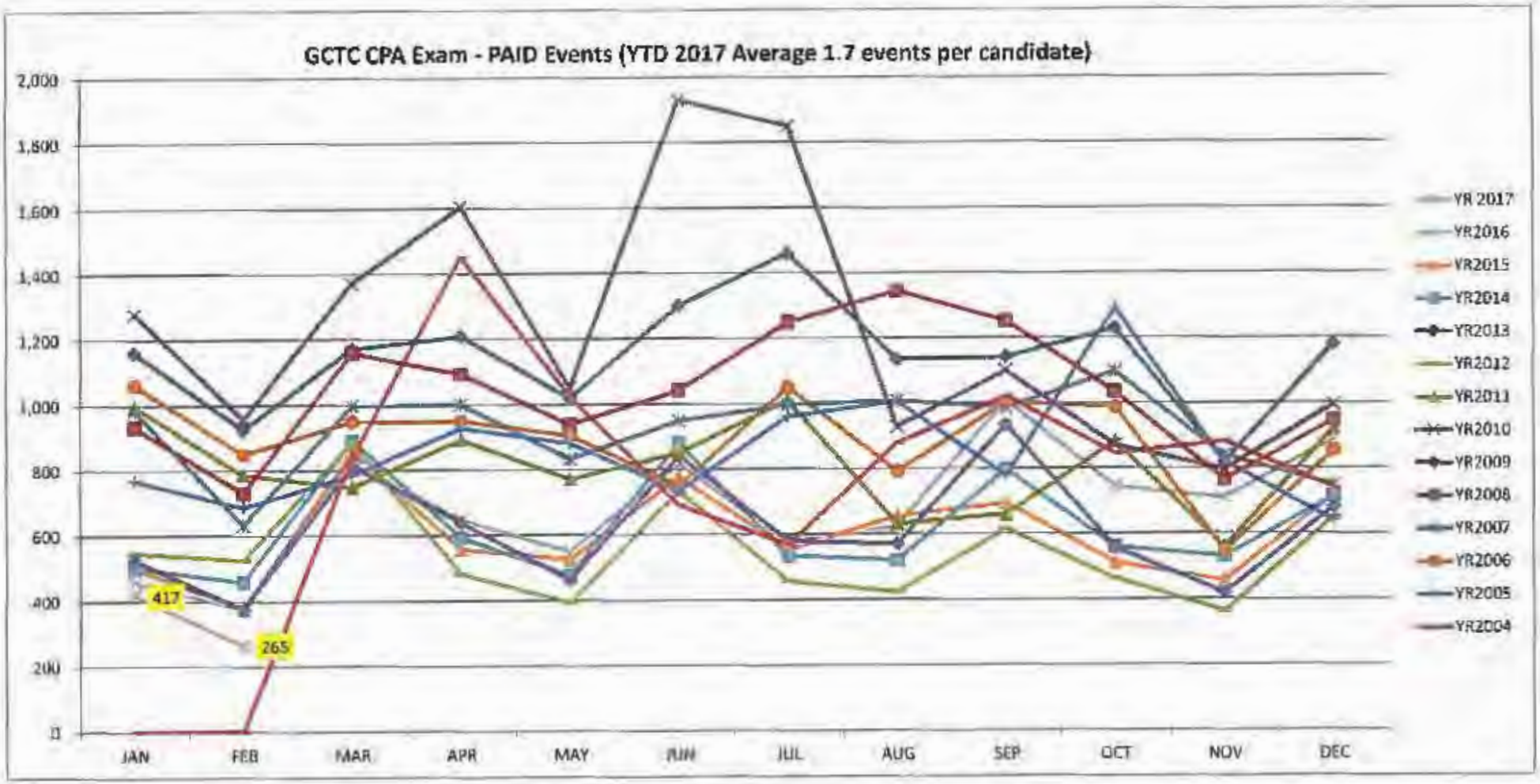
FY2017 Revenue, Expense and Fund Balance Summary w/History and FY2017 Budget

(Modified Accrual Basis - updated 3/21/17 projection)

BUDGET CATEGORY Description NOTES	FY2013 Actual	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual YTD 2/28/2017	FY2017 Approved Budget
REVENUES SUMMARY						
Exam Application Fees	79,050	80,300	89,750	120,900	55,550	80,000
Guam Computer Test Center Administration Fees	391,490	397,870	411,320	518,185	205,360	500,000
Certification Fees	49,200	54,200	60,725	100,750	62,175	55,000
Individual Licensing Fees	87,100	102,925	119,425	139,350	23,500	120,000
Firm Licensing Fees	3,800	5,325	5,675	5,450	650	5,000
Penalties/Miscellaneous Fees/Interest	10,690	9,560	16,762	12,302	5,669	0
TOTAL REVENUES	**621,230**	**650,180**	**703,657**	**896,937**	**343,904**	**760,000**
220 Travel	0	0	0	0	0	0
230 Contractual						
Administrative Services Contract	274,867	275,721	290,245	292,273	[illegible]	295,000
Legal Services Contract	0	0	0	0	0	0
Copier Services	5,920	5,136	4,301	5,638	[illegible]	6,500
Education & Testing	0	4,325	0	2,596	0	30,000
Others (Publications, Dues, etc.)	22,100	14,200	14,200	14,200	304	16,000
Web/Database development & maintenance	375	0	0	66	0	12,000
233 Office Space	23,868	23,868	23,868	23,868	[illegible]	24,000
240 Supplies	10,174	9,429	11,363	14,426	[illegible]	13,000
250 Small Equipment	2,907	1,319	1,953	2,384	332	5,000
290 Miscellaneous						
Bank Charges	4,784	5,392	6,424	8,391	[illegible]	7,000
Postage	11,990	15,268	14,322	28,365	[illegible]	20,000
Training	50	0	0	5,014	0	10,000
Notices/Compliance Investigations/Others	2,691	1,774	2,882	2,672	61	0
UOG Endowment Contribution	0	0	0	100,000	[illegible]	200,000
363 Telephone Services	0	0	0	0	0	0
450 Capitalized Equipment	0	0	0	0	0	0
TOTAL EXPENDITURES	**369,726**	**357,429**	**369,567**	**500,893**	**268,643**	**638,500**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	**251,505**	**292,751**	**334,090**	**396,043**	**95,260**	**121,500**
FUND BALANCE:						
Beginning (1)	1,167,604	1,419,109	1,711,860	1,045,950	1,440,993	1,526,254
UOG Endowment Commitment Paid (PL 32-191)			(1,000,000)			
Ending	1,419,109	1,711,860	1,045,950	1,440,993	1,526,254	1,647,754
Consisting of:						
Cash - Bank of Guam (established FY2008)	344,918	1,184,789	521,899	644,962	781,582	
Cash - Time Certificates of Deposit	1,055,496	501,505	501,505	751,505	752,261	
Accounts Receivable-NASBA	50,765	43,505	47,600	69,790	18,200	
Accounts Payable	(32,070)	(27,940)	(25,054)	(25,264)	(25,789)	
Net Fund Balance	1,419,109	1,711,860	1,045,950	1,440,993	1,526,254	
Restricted Fund Balance	1,069,000	1,039,000	1,045,950	1,051,000	1,051,000	
Unrestricted Fund Balance	350,109	672,860	0	389,993	475,254	

NOTES:

(1) During FY2017-Oct the Board paid $26,264 of prior year obligations, shown as FY2016 expenditures. There are no outstanding prior year encumbrances as of 10/31/2016



3/21/2017 - 11:08 AM