GUAM board of accountancy

GH#34-18-1561
Speaker Benjamin J.F. Cruz

February 22, 2018

FEB 2 2 2018
Time: 9:39 [x] AM [ ] PM File No. 34-1568
Received By: [signature]

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 February 15, 2018. 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 February 15, 2018 Meeting

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

2018 FEB 22 AM 10:55

1561

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

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – February 15, 2018

AGENDA

		Pages
I.	CALL TO ORDER	
II.	APPROVAL OF MINUTES – January 18, 2018	1-5
III.	OLD BUSINESS	
	A. Endowment Fund Update	6-13
IV.	NEW BUSINESS	
	A. Requests for Approval	
	• CPA Exam Applications – January 2018	14-17
	• NTS Extension Request – Mohammed Said Tawfik Mostafa	18-21
	• NTS Extension Request – Kamal Abdelhamid Korrany Hussain	22-28
	• Applications for Initial Certification & Licensure	29-34
	• Grades – October/November Window	35-56
V.	GENERAL DISCUSSION/ANNOUNCEMENTS	
	• New Version of Gateway and Nat'l Candidate Database	57-58
	• NASBA & AICPA Release of UAA, Eighth Edition	59-60
	• Peer Review Update	61-93
VI.	ADJOURNMENT	

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

MINUTES OF MEETING

January 18, 2018

I. CALL TO ORDER:

The meeting was called to order at 4:24 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

Members Present:	John Onedera, Chairman Francis Quinto Baba, Secretary-Treasurer Dafne Shimizu, Asst. Secretary-Treasurer Jennie Chiu, Member
Excused Absences:	Todd Smith, Vice Chairman 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 Jennie Chiu and seconded by Dafne Shimizu to approve the Board minutes of December 21, 2017. There being no further discussion or objections, the motion carried.

III. OLD BUSINESS:

A. **Endowment Fund Update:** The Raymond James Account Summary for the period November 30 to December 29, 2017 indicated close to $1.4M and it was felt that this could actually be at $1.4M at the time of this meeting as the investment had increased approximately $10,000 during the month of December. A contribution of $300,000 was made to the Endowment Fund in December of 2017 and it was agreed to cut another check for $100,000 during this current month. This would complete the $400,000

budgeted approved contribution for FY 2018. Guam Board of Accountancy had budgeted for a $300,000 contribution to the UOG Endowment Fund for FY 2018 and the Legislature included an additional $100,000 appropriation from GBOA towards the Fund in the FY2018 budget act.

Discussion was then had on the Visiting Professorship Program and the need to further talk with the Dr. Annette Santos and other UOG faculty about the upcoming plans for the program and the need to plan right now. The Standing Committee did not meet during the month of January, but it was planned to set a meeting for the month of February and hopefully obtain more information from the University faculty on what decisions they had made for the program and the professors to be selected to come participate in the program. It was agreed that there was a need to align the Guam Board of Accountancy's goals with the UOG's goals so that they would be able to compliment each other and meet the intent of the program.

Also, needed to be discussed further at the Standing Committee meeting was the setting up of the chapter of the Center for Public Trust. A full time UOG faculty member is needed to take charge of the Center for Public Trust and Doreen Crisostomo had been asked if she would be willing to co-sponsor, but no response has been had by her to date.

IV. NEW BUSINESS:

A. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Francis Quinto Baba and seconded by Jennie Chiu to approve the CPA Exam Applications for the month of December 2017, as presented. There being no further discussion or objections, the motion carried.

- **Request for NTS Extension:**

  - **Mohammed Said Tawfik Mostafa -** This was a request by Mr. Mostafa to extend his NTS (AUD) to April 2018. His NTS expires on March 17, 2018. The reason for his request was due to his wife having complications with her pregnancy and requiring a caesarean which would involve them having to travel from Saudi Arabia to Egypt to have the operation performed. It was agreed by all members present to extend his request until the end of June 2018.

- **Lin Ye -** Ms. Ye requested a two-month extension of her NTS for AUD and FAR. Her NTS expires on February 28, 2018. Her reason was because her visa request was denied due to her 'not being able to demonstrate that the intended activities in the United States would be consistent with the classification of a non-immigrant visa'. She stated that she did not know why she was denied and it was suggested that she may have to change her profile for a visa. It was agreed by all members present to grant her an extension until the end of June 2018 and hopefully that would give her time to reapply and be approved.

- **Applications for CPA Initial Certification and License to Practice:** Motion was made by Francis Quinto Baba 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's Legislative E-News:** Highlights of the Legislative E-News put out by NASBA were discussed. Among the items covered were the Occupational Licensing Study and eleven states being chosen to begin implementing actions to remove barriers to labor market entry and improve portability and reciprocity. Also discussed, the Arkansas State Board's Declaratory Order on whether CPA's in their state can perform accounting services for businesses and individuals in the medical marijuana industry without violating any Board rules or ethical standards. While an uncertainty exists about the level of enforcement of marijuana laws at the federal level, at this point in time marijuana use and/or possession is clearly illegal under federal law and if you get prosecuted, then the Board can prosecute an ethics complaint against you.

- **NCD Request – Community College Candidate Research:** A research is being conducted by NASBA and AICPA to identify actions that help meet the needs of the public by ensuring a continuing flow of qualified professionals into the public accounting profession. They asked for permission to use our candidate database information to better understand how community colleges influence the CPA candidate pipeline. This research will investigate types of courses taken and help determine breakdowns among the CPA candidates who attend community colleges.

Dave Sanford told the members that he gave permission for them to use our database.

- **NASBA Candidate Exam Performance Report 2017Q4:** Dave Sanford told the members that again, there were no surprises in the statistics for the Guam Performance Summary for the Fourth Quarter of 2017. English not being the first language for the majority of Guam candidates was again attributed to the Guam overall performance figures and percentages.

  Also discussed:

  - Summary of the Guam Computer Testing Center for the calendar year 2017: Dave Sanford said that basically what the report showed is that we had about a 14% decline in the total number of events that were given in the Test Center, but in looking at ethnicity, you could see that the Chinese candidates have gotten to be almost equal to the Korean candidates now and if you were to add in the Taiwanese and Hong Kong candidates, the Chinese would then exceed the Korean candidates.

  - GBOA Financial Report for the month of December, FY 2018, Dave Sanford told the members that we were still on target to meet our projected budget revenues and expenses.

  - Dave Sanford explained to members how he arrived at his figures for the FY 2019 recommended budget with budgeted revenues of $830,000.00 and expenditures at $789,780.00 which gave a $40,000 surplus. Motion was made by Francis Baba Quinto and seconded by Dafne Shimizu to approve the FY 2019 recommended budget. There being no further discussion or objections, the motion carried. The recommended budget is due to be submitted to the Guam Legislature by the end of January 2018.

  - QuickBooks for the Guam Board was currently being upgraded to the latest version and Dave Sanford told the members he was still looking into a way through the Bank of Guam to allow candidates to make credit card payments online directly.

VI. ADJOURNMENT:

There being no further discussion, motion was made by Dafne Shimizu and seconded by Jennie Chiu to adjourn the meeting at 5:45 p.m. The motion carried.

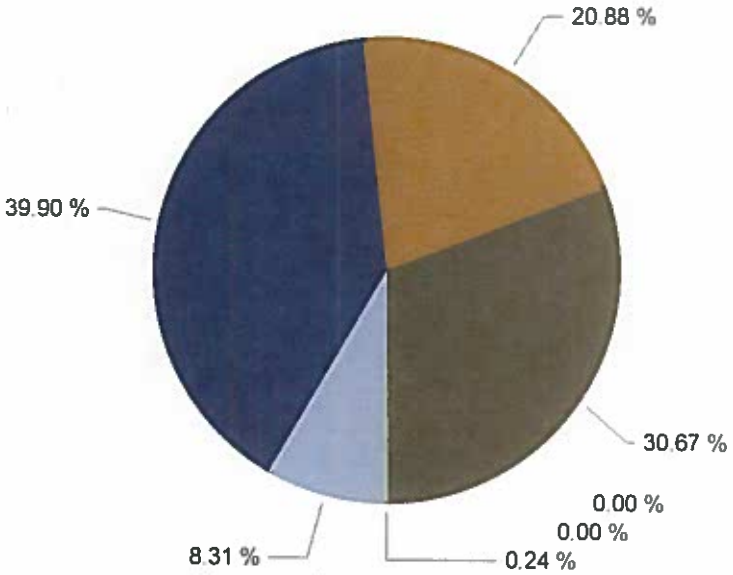
Respectfully submitted:

Arleen E. Gay
Recording Secretary

My Accounts | Asset Allocation Analysis

Selected Accounts

UOGEF - Board of Accountancy xxxx1932



Asset Class	Value	Allocation
US Equities	$668,976.32	39.90 %
Non-US Equities	$349,987.14	20.88 %
Fixed Income	$514,150.77	30.67 %
Real Estate & Tangibles	$0.00	0.00 %
Alternative Investments	$0.00	0.00 %
Non-Classified *	$4,073.92	0.24 %
Cash & Cash Alternatives ‡	$139,366.03	8.31 %
Total Asset Value	**$1,676,554.18**	**100.00 %**

The Asset Allocation Analysis reflects the various asset classes held in your selected account(s). Some investments, such as mutual funds and annuities, may have been split more than one asset class based on their underlying holdings, as reported by Morningstar.

Morningstar mutual fund and annuity information as of February 9, 2018

Morningstar 529 information as of January 19, 2018

- (*) Complete asset allocation data may not be available for every investment, in which case this portion of your portfolio will be shown as "Non-Classified."
- (‡) Not all Cash & Cash Alternatives are liquid; **$104,311.62** is embedded in other investment products.
- (†) Liabilities, such as short positions, short options and margin balances, are not represented in the asset allocation chart.

®2018 Morningstar, Inc. All rights reserved. The information contained herein: (1) is proprietary to Morningstar and/or its content providers; (2) may not be copied or distributed; and (3) is not warranted to be accurate, complete or timely. Neither Morningstar nor its content providers are responsible for any damages or losses arising from any use of this information. Past performance is no guarantee of future results.

2018 Raymond James & Associates, Inc., Member New York Stock Exchange/SIPC. | Statement of Financial Condition.

The Dow Jones Indexes℠ are compiled, calculated and distributed by Dow Jones & Company, Inc. and have been licensed for use. All content of The Dow Jones Indexes℠ © 2018 Dow Jones & Company, Inc. Click here to view Terms and Conditions of use.

Doc. No. 34GL-18-1561.

MDL: 3259167420180131H00000N00027
58101932

December 29, 2017 to January 31, 2018

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $1,438,665.18**

UOG ENDOWMENT FOUNDATION
1 UOG STATION
MANGILAO GU 96923

ASIA PACIFIC GROUP OF RJA
Raymond James & Associates, Inc.
450 ROUTE 8 | STE. 300 | MAITE, GU 96910 | (671) 969-5000
http://raymondjames.com/guam-branch/| Daniel.A.Roland@RaymondJames.com

Raymond James Client Services | 800-647-SERV (7378)
Monday - Friday 8 a.m. to 9 p.m. ET
Online Account Access | raymondjames.com/investoraccess

Investment Objectives

Primary: Growth with a medium risk tolerance and a time horizon exceeding 10 years.

Activity

		This Statement		Year to Date
Beginning Balance	$	**1,399,330.77**	$	**1,399,330.77**
Deposits	$	0.00	$	0.00
Income	$	605.80	$	605.80
Withdrawals	$	0.00	$	0.00
Expenses	$	(4,101.12)	$	(4,101.12)
Change in Value	$	42,829.73	$	42,829.73
Ending Balance	$	**1,438,665.18**	$	**1,438,665.18**
Purchases	$	(599.73)	$	(599.73)
Sales/Redemptions	$	0.00	$	0.00

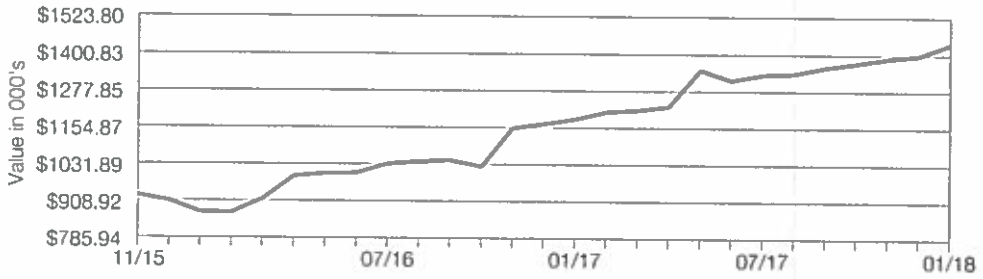
Time-Weighted Performance

See Understanding Your Statement for important information about these calculations.

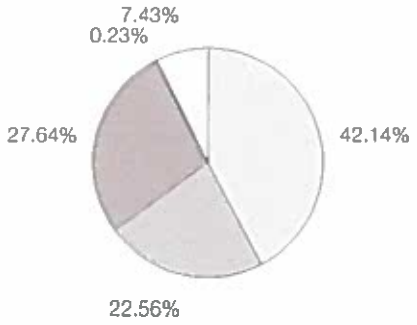
Performance Inception 11/12/15	YTD	2017	2016
	2.81%	13.94%	7.76%

Excludes some limited partnerships, unpriced securities and annuity history prior to the annuity being linked to the account.

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	605,898.13	42.14%
Non-US Equities	$	324,664.36	22.56%
Fixed Income	$	397,708.85	27.64%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	3,445.09	0.23%
Cash & Cash Alternatives*	$	106,948.74	7.43%

*Not all Cash & Cash Alternatives are liquid; $80,414.28 is embedded in investment products

Morningstar asset allocation information is as of 01/30/2018 (mutual funds & annuities) and 01/19/2018 (529s).

Doc. No. 34GL-18-1561.

Account carried by Raymond James & Associates Inc
Member New York Stock Exchange/SIPC

Cash & Cash Alternatives

Raymond James Bank Deposit Program ♱

Description (Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program ♱ - Selected Sweep Option		0.25%	$66.33
Goldman Sachs Bank USA	$26,534.46		
Raymond James Bank Deposit Program Total	**$26,534.46**		**$66.33**

Your bank priority state: NA

Participating banks recently added: West Bank 10/02/2017

♱ Please see the Raymond James Bank Deposit Program on the Understanding Your Statement page.

Cash & Cash Alternatives Total	**$26,534.46**		**$66.33**

Mutual Funds

Open-End Funds

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	2,135.877	$65,872.06	$76,997.64	$42.510	**$90,796.13**	1.95%	$1,766.37	$24,924.07 37.84%	$13,798.49 17.92%
DODGE & COX INCOME FUND N/L (DODIX)	8,245.625	$105,139.30	$111,870.23	$13.710	**$113,047.52**	2.77%	$3,133.34	$7,908.22 7.52%	$1,177.29 1.05%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	3,260.361	$140,572.92	$154,970.11	$59.480	**$193,926.27**	1.03%	$1,988.82	$53,353.35 37.95%	$38,956.16 25.14%
JPMORGAN VALUE ADVANTAGE FUND CLASS L N/L (JVAIX)	1,863.354	$51,460.30	$54,405.87	$37.490	**$69,857.14**	1.21%	$845.96	$18,396.84 35.75%	$15,451.27 28.40%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	277.973	$51,190.37	$58,420.54	$242.300	**$67,352.86**	0.42%	$283.53	$16,162.49 31.57%	$8,932.32 15.29%

Doc. No. 34GL-18-1561.

Mutual Funds (continued)

Open-End Funds (continued)

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	5,714.895	$63,781.94	$67,139.40	$16.800	**$96,010.24**	0.49%	$466.34	$32,228.30 50.53%	$28,870.84 43.00%
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	10,569.575	$107,465.28	$113,670.31	$10.530	**$111,297.62**	2.15%	$2,388.72	$3,832.34 3.57%	$(2,372.69) (2.09)%
PRUDENTIAL HIGH YIELD FUND CLASS Z N/L (PHYZX)	8,585.116	$36,457.11	$45,883.02	$5.550	**$47,647.39**	6.23%	$2,970.45	$11,190.28 30.69%	$1,764.37 3.85%
T. ROWE PRICE SMALL CAP VALUE FUND ADVISOR CLASS N/L (PASVX)	2,464.861	$79,163.06	$104,822.35	$49.270	**$121,443.70**	0.06%	$73.95	$42,280.64 53.41%	$16,621.35 15.86%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	4,390.146	$46,072.00	$47,066.80	$10.780	**$47,325.77**	3.58%	$1,694.60	$1,253.77 2.72%	$258.97 0.55%
Open-End Funds Total		$747,174.34	$835,246.27		**$958,704.64**	1.63%	$15,612.08	$211,530.30	$123,458.37
Mutual Funds Total			**$835,246.27**		**$958,704.64**	**1.63%**	**$15,612.08**		**$123,458.37**

Exchange-Traded Products (ETPs)

Exchange-Traded Funds

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
ISHARES TR CORE US AGGBD ET (AGG)	1,197.000		$109.852	$131,493.01	$108.100	**$129,395.70**	2.35%	$3,036.79	(1.59)%	$(2,097.31)
LOT 1	393.000 [c]	11/13/2015	$108.565	$42,666.04	$108.100	$42,483.30	2.35%	$997.04	(0.43)%	$(182.74)
LOT 2	112.000 [c]	11/23/2015	$108.717	$12,176.28	$108.100	$12,107.20	2.35%	$284.14	(0.57)%	$(69.08)
LOT 3	61.000 [c]	12/01/2015	$108.700	$6,630.70	$108.100	$6,594.10	2.35%	$154.76	(0.55)%	$(36.60)

Doc. No. 34GL-18-1561.

Exchange-Traded Products (ETPs) (continued)

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$108.100	$2,810.60	2.35%	$65.96	(2.42)%	$(69.64)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$108.100	$30,916.60	2.35%	$725.58	(3.88)%	$(1,246.90)
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$108.100	$11,566.70	2.35%	$271.46	(2.70)%	$(320.65)
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$108.100	$22,917.20	2.35%	$537.84	(0.74)%	$(171.70)
ISHARES TR MIN VOL USA ETF (USMV)	1,854.000	11/14/2017	$51.839	$96,110.06	$54.620	**$101,265.48**	1.71%	$1,729.78	5.36%	$5,155.42
ISHARES TR CORE MSCI EAFE (IEFA)	1,591.000		$57.581	$91,610.67	$69.530	**$110,622.23**	2.44%	$2,698.34	20.75%	$19,011.56
LOT 1	618.000 [c]	11/13/2015	$54.729	$33,822.58	$69.530	$42,969.54	2.44%	$1,048.13	27.04%	$9,146.96
LOT 2	159.000 [c]	11/23/2015	$55.808	$8,873.43	$69.530	$11,055.27	2.44%	$269.66	24.59%	$2,181.84
LOT 3	86.000 [c]	12/01/2015	$56.245	$4,837.07	$69.530	$5,979.58	2.44%	$145.86	23.62%	$1,142.51
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$69.530	$6,953.00	2.44%	$169.60	29.02%	$1,564.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$69.530	$10,499.03	2.44%	$256.10	29.60%	$2,398.03
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$69.530	$3,337.44	2.44%	$81.41	13.89%	$407.04
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$69.530	$29,828.37	2.44%	$727.58	7.85%	$2,171.08
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	433.000		$193.949	$83,979.97	$258.990	**$112,142.67**	1.69%	$1,891.34	33.54%	$28,162.70
LOT 1	16.000 [c]	11/13/2015	$186.164	$2,978.62	$258.990	$4,143.84	1.69%	$69.89	39.12%	$1,165.22
LOT 2	140.000 [c]	11/23/2015	$191.916	$26,868.24	$258.990	$36,258.60	1.69%	$611.51	34.95%	$9,390.36
LOT 3	85.000 [c]	12/01/2015	$192.260	$16,342.10	$258.990	$22,014.15	1.69%	$371.27	34.71%	$5,672.05
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$258.990	$17,093.34	1.69%	$288.28	36.32%	$4,554.00
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$258.990	$24,345.06	1.69%	$410.58	33.83%	$6,154.19

Doc. No. 34GL-18-1561.

Exchange-Traded Products (ETPs) (continued) ➶

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$258.990	$8,287.68	1.69%	$139.77	17.38%	$1,226.88
Exchange-Traded Funds Total				$403,193.71		**$453,426.08**	2.06%	$9,356.25	12.46%	$50,232.37
Exchange-Traded Products Total				**$403,193.71**		**$453,426.08**	**2.06%**	**$9,356.25**	**12.46%**	**$50,232.37**

➶ Please see the Exchange-Traded Products on the Understanding Your Statement page.

Portfolio Total $1,438,665.18

c Cost basis for these tax lots/securities will be supplied to the IRS on Form 1099-B.

Doc. No. 34GL-18-1561.

RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy Account No. 58101932

Activity Summary

Income

Type	This Statement	Year to Date
Dividends/Interest - 2017	$599.73	$599.73
Interest at RJ Bank Deposit Program	$6.07	$6.07
Total Income	**$605.80**	**$605.80**

Expenses

Type	This Statement	Year to Date
Fees	$(4,126.68)	$(4,126.68)
Mutual Fund Fee Credit	$25.56	$25.56
Total Expenses	**$(4,101.12)**	**$(4,101.12)**

Purchases

Type	This Statement	Year to Date
Reinvests	$(599.73)	$(599.73)
Total Purchases	**$(599.73)**	**$(599.73)**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$30,629.51	
01/02/2018	Income Purchase	Dividend/Interest - 2017 ‡ Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	20.301	$10.66006	$216.41	$30,629.51	$.02051 per share x 10,549.274 shares
01/02/2018	Income Purchase	Dividend/Interest - 2017 ‡ Reinvest	**PRUDENTIAL HIGH YIELD FUND CLASS Z N/L (PHYZX)**	44.568	$5.52997	$246.46	$30,629.51	$.02886 per share x 8,540.548 shares
01/02/2018	Income Purchase	Dividend/Interest - 2017 ‡ Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	12.708	$10.76959	$136.86	$30,629.51	$.03126 per share x 4,377.438 shares
01/17/2018	Expense	Fee	**Cash**			$(3,781.64)	$26,847.87	1Q Fees for CONSULTING
01/17/2018	Expense	Fee	**Cash**			$(345.04)	$26,502.83	1Q Fees for CONSULTING
01/26/2018	Expense	Mutual Fund Fee Credit	**Cash - Mutual Fund Fee Credit**			$25.56	$26,528.39	Mutual fund fee credit
01/31/2018	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$6.07	$26,534.46	

‡ According to IRS rules, this payment was constructively received last year, although it has been paid to you this year.

Doc. No. 34GL-18-1561.

RAYMOND JAMES®

Your Activity (continued)

UOGEF - Board of Accountancy Account No. 58101932

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
12/29/2017	Beginning Balance		$30,629.51
01/17/2018	Transfer From	$(4,126.68)	$26,502.83
01/26/2018	Transfer To	$25.56	$26,528.39
01/31/2018	Interest at RJ Bank Deposit Program	$6.07	$26,534.46

Doc. No. 34GL-18-1561.

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU18018489	1/4/2018			x		Abbas	Taha	Qatar
2	GU16127593	1/12/2018	x			x	Agarwal	Naman	India
3	GU14045631	1/3/2018		x			Ahmed	Ehab	Kuwait
4	GU17047891	1/2/2018				x	Akamatsu	Takaya	Japan
5	GU18018528	1/10/2018				x	Alhedaithy	Fahad	Australia
6	GU16097292	1/2/2018		x			Almhimidi	Suhel	Saudi Arabia
7	GU16127565	1/11/2018		x			Almofadada	Rayan	Indiana
8	GU17078096	1/12/2018			x		Almusayib	Saif	Saudi Arabia
9	GU18018544	1/22/2018			x		Alsaeed	Maram	Saudi Arabia
10	GU17078116	1/12/2018			x		Alsallum	Khalid	Saudi Arabia
11	GU08093222	1/2/2018		x		x	Amano	Yoshiaki	Japan
12	GU16097257	1/3/2018		x			Ammouri	Ahmed	Kuwait
13	GU18018555	1/26/2018	x		x		Ankaraju Gopalakrishnan	Aditi	India
14	GU14105880	1/12/2018			x	x	Aoki	Yoshitsugu	Japan
15	GU17118358	1/10/2018		x		x	Aratake	Naomi	Singapore
16	GU18018554	1/23/2018			x		Asakura	Mai	Japan
17	GU16067001	1/12/2018		x		x	Asami	Yoshinari	Japan
18	GU14115892	1/11/2018		x	x		Barodi	Marquelle	Guam
19	GU16067051	1/9/2018	x			x	Buccat	Yukari	Guam
20	GU16097307	1/4/2018	x			x	Chan	Tiffany	Hong Kong
21	GU18018515	1/11/2018	x		x		Chan	Ya-Wen	Taiwan
22	GU18018491	1/3/2018	x		x		Chang	Shu-Jui	Taiwan
23	GU18018527	1/11/2018	x	x	x	x	Chen	Chun-Hao	Taiwan
24	GU13085289	1/18/2018	x	x	x	x	Chen	Mei-Fang	Taiwan
25	GU16117453	1/19/2018	x			x	Chen	Min	China
26	GU17027799	1/10/2018	x	x			Chen	Pak Tung	Hong Kong
27	GU17078076	1/15/2018	x				Chen	Qianchang	Canada
28	GU18018505	1/9/2018	x	x	x	x	Chen	Shih-Tung	Taiwan
29	GU18018502	1/8/2018	x	x			Chen	Ssu-Wei	Michigan
30	GU16056980	1/2/2018			x	x	Chen	Wan-Ling	Taiwan
31	GU18018500	1/8/2018		x	x		Chen	Yangxue	Ohio
32	GU12104847	1/22/2018			x	x	Chen	Yi-Ju	South Carolina
33	GU16077122	1/18/2018	x	x			Chen	Yiling	China
34	GU17057968	1/2/2018			x	x	Chen	Yi-Wen	California
35	GU17057965	1/17/2018		x			Chen	Zhao-Yu	Taiwan
36	GU18018511	1/9/2018	x		x		Cheng	Chien-Chuan	Taiwan
37	GU17037878	1/3/2018	x	x	x	x	Cheng	Chin-Rung	Taiwan
38	GU16016640	1/2/2018		x	x		Cheng	Meng-Jung	Taiwan
39	GU16087229	1/16/2018	x				Cheng	Victoria	Virginia
40	GU16097280	1/2/2018		x		x	Chou	Mei-Chun	Taiwan
41	GU17037856	1/8/2018				x	Chung	Jyh-Lung	Taiwan
42	GU16077104	1/19/2018				x	Chung	Tian-Hau	Taiwan
43	GU12044659	1/2/2018				x	Das	Atanu	Oman
44	GU18018508	1/10/2018	x		x		Dong	Lin	China
45	GU16097326	1/18/2018				x	Dong	Yaying	Canada
46	GU16117544	1/15/2018		x			El Huneidi	Ahmed	Kuwait
47	GU17078121	1/2/2018	x		x		Endo	Kazuko	Hawaii
48	GU16046892	1/3/2018	x				Faroun	Mohammad	Saudi Arabia
49	GU17118361	1/18/2018	x				Fujiwara	Shunichi	Japan
50	GU15056183	1/3/2018			x	x	Fukuda	Dai	Japan
51	GU18018517	1/12/2018			x		Furukawa	Saori	Japan
52	GU16117529	1/8/2018			x		Gao	Ge	Massachusetts
53	GU18018497	1/5/2018			x		Geng	Yiwen	China
54	GU17037821	1/24/2018	x			x	Haruyama	Yuichiro	Japan
55	GU16107420	1/3/2018	x				Hassam	Hany	Saudi Arabia
56	GU15056191	1/17/2018	x				Higashi	Daisuke	Japan
57	GU18018536	1/18/2018		x	x		Hirayama	Jun	Japan
58	GU16077078	1/15/2018	x		x		Hou	Ying	China
59	GU18018552	1/24/2018		x	x		Hsiao	Szu-Yu	Taiwan
60	GU16077166	1/11/2018			x	x	Hsiao	Yao-The	New York
61	GU16117469	1/26/2018				x	Huang	Chen-Fang	Taiwan
62	GU17047892	1/23/2018	x			x	Huang	Ching-Chi	Taiwan
63	GU18018510	1/10/2018	x		x		Huang	Ching-Yi	Taiwan
64	GU16036832	1/4/2018	x	x		x	Huang	Hsin-Hui	Taiwan
65	GU18018524	1/4/2018	x	x	x	x	Huang	Jiancong	China

66	GU17017689	1/8/2018	x			x	Huang	Kai-Chi	Taiwan
67	GU18018498	1/8/2018		x	x		Huang	Wenjia	Ohio
68	GU18018501	1/8/2018	x	x	x	x	Huang	Ya-Chih	Taiwan
69	GU17037857	1/8/2018			x		Huang	Yi-Ling	Taiwan
70	GU17088157	1/5/2018	x	x		x	Huang	Yu-Tang	Taiwan
71	GU17017698	1/22/2018	x				Huang	Zhitian	Maryland
72	GU15106494	1/11/2018				x	Huff	Robert	Texas
73	GU16077137	1/8/2018	x		x		Ie	Mitsuki	Australia
74	GU18018496	1/4/2018			x		Imaizumi	Ryunosuke	Japan
75	GU18018539	1/17/2018	x	x	x	x	Ishida	Mikito	Japan
76	GU16097294	1/9/2018	x		x		Ito	Ayaka	Japan
77	GU18018529	1/9/2018	x	x	x	x	Izumi	Chie	Japan
78	GU17057960	1/22/2018				x	Jha	Suraj	India
79	GU18018499	1/8/2018			x		Jia	Xinping	California
80	GU18018530	1/12/2018			x		Jin	Xia	Guam
81	GU18018506	1/9/2018			x		Kaburagi	Hiroyuki	Japan
82	GU15015975	1/8/2018	x				Kameyama	Kuniko	Japan
83	GU13115410	1/9/2018		x	x		Kameyama	Takumi	Japan
84	GU17037880	1/8/2018			x		Kano	Risa	Singapore
85	GU15126502	1/3/2018	x	x			Kato	Taku	Japan
86	GU17017687	1/2/2018	x	x	x	x	Kaur	Manpreet	India
87	GU15106520	1/9/2018		x		x	Kawamoto	Tomoya	Japan
88	GU12024561	1/18/2018			x		Kihara	Makoto	Japan
89	GU03111884	1/11/2018		x			Kim	Young Soo	South Korea
90	GU15126576	1/24/2018		x	x	x	Ku	Yi-An	Taiwan
91	GU17088145	1/26/2018	x	x			Lagman	Danica	Guam
92	GU17088140	1/22/2018		x	x		Lam	Hoi Ho	Hong Kong
93	GU16117459	1/26/2018				x	Lan	Wen-Shan	Taiwan
94	GU18018531	1/9/2018	x	x	x	x	Lasrado	Shaleit	India
95	GU18018559	1/26/2018	x	x	x		Lee	Yu-Lun	Taiwan
96	GU18018537	1/18/2018	x			x	Li	Qingqin	Japan
97	GU18018558	1/24/2018				x	Li	Yu-Ru	Taiwan
98	GU17027767	1/8/2018	x		x		Li	Jianqiang	Indiana
99	GU18018466	1/2/2018	x		x		Lin	Wen-Yi	Taiwan
100	GU18018542	1/4/2018	x	x	x	x	Lin	Yiyun	Illinois
101	GU18018520	1/12/2018	x	x	x	x	Lin	Yu-Min	Taiwan
102	GU17118333	1/2/2018	x	x		x	Lin	Yu Shiuan	New Jersey
103	GU18018557	1/15/2018	x		x		Liu	Feiyang	Michigan
104	GU18018551	1/23/2018		x			Liu	Huihan	China
105	GU13095343	1/18/2018	x	x	x	x	Liu	Ying-Tung	Florida
106	GU17068041	1/11/2018	x	x			Lu	Tao	China
107	GU18018546	1/18/2018		x			Ma	Yanyan	New York
108	GU15076322	1/4/2018				x	Mansy	Mahmoud	Saudi Arabia
109	GU17088191	1/19/2018				x	Mao	Yijie	New Jersey
110	GU18018514	1/11/2018			x		Matsuda	Shinichiro	Japan
111	GU15116548	1/9/2018			x	x	Matsuki	Satoshi	Japan
112	GU18018536	1/18/2018			x		Matsushita	Yuki	Japan
113	GU16097284	1/3/2018	x	x		x	Minami	Mitsunori	Japan
114	GU15106489	1/17/2018		x			Mitsuda	Naomi	Japan
115	GU18018519	1/12/2018	x		x		Mo	Xuanhua	China
116	GU16036813	1/15/2018		x	x		Mohamed Eid	Hisham	Egypt
117	GU16117533	1/19/2018	x			x	Mui	Weng Ian	Macau
118	GU15015979	1/2/2018		x		x	Nagamatsu	Mika	Japan
119	GU15066262	1/4/2018			x		Nakamura	Koji	Japan
120	GU12064731	1/5/2018	x			x	Nakamura	Sachie	Japan
121	GU08023013	1/11/2018		x		x	Okazaki	Hiroshi	Japan
122	GU14025566	1/11/2018	x				Okudaira	Yuji	Japan
123	GU16097274	1/8/2018	x				Orpe	Chinmay	India
124	GU16056954	1/2/2018	x	x		x	Osawa	Takayuki	Japan
125	GU16087185	1/12/2018		x		x	Ou	Po-Ting	Tennessee
126	GU16036791	1/9/2018	x		x		Palero	Ira Marie	Guam
127	GU16127569	1/11/2018				x	Pan	Yu	California
128	GU17078122	1/15/2018		x			Panjabi	Ami	California
129	GU16036759	1/12/2018	x	x	x		Piao	Chunhua	Japan
130	GU16067019	1/2/2018				x	Pillai	Dinesh	U.A.E.
131	GU17047908	1/12/2018		x	x		Qiu	Zhengye	Massachusetts

132	GU18018504	1/8/2018	x		x		Rahman	Atiqur	Canada
133	GU15096454	1/8/2018		x			Rivera	Christian	Guam
134	GU18018490	1/4/2018			x		Salama	Abdelrahman	Egypt
135	GU18018532	1/15/2018			x		Sama'neh	Ali Abdallah	Saudi Arabia
136	GU18018548	1/22/2018		x	x		Sathish	Karthik	India
137	GU07108272	1/12/2018	x	x			Sato	Ryota	Japan
138	GU16077107	1/18/2018	x	x	x	x	Setoguchi	Yusuke	Japan
139	GU17017682	1/8/2018	x		x		Shah	Nilay	Massachusetts
140	GU15056207	1/4/2018	x				Sharma	Manish	India
141	GU16107436	1/9/2018	x			x	Shi	Keren	Japan
142	GU16117512	1/4/2018	x			x	Shibasaki	Koichiro	Japan
143	GU16077136	1/18/2018	x			x	Shimada	Mitsuyasu	Japan
144	GU16026718	1/8/2018				x	Song	Yan	Japan
145	GU17027765	1/2/2018	x		x		Sun	Ruoying	Japan
146	GU17078106	1/17/2018				x	Tajima	Katsuki	Japan
147	GU09083615	1/4/2018				x	Takamura	Kei	Japan
148	GU17098212	1/2/2018	x	x			Takehana	Masaru	Japan
149	GU18018521	1/4/2018			x		Tamai	Naomi	Japan
150	GU18018549	1/23/2018	x	x	x	x	Tanaka	Hideaki	Japan
151	GU18018525	1/17/2018	x	x	x	x	Tanaka	Yuki	Japan
152	GU16066990	1/22/2018			x	x	Tasaka	Shohei	Japan
153	GU14065646	1/2/2018	x	x			Tawfik	Ahmed	Saudi Arabia
154	GU16087250	1/19/2018	x	x			Tawong	Irene	Taiwan
155	GU16067036	1/8/2018				x	Torres	Alden	Philippines
156	GU17108298	1/26/2018	x	x			Tsukada	Yasuhiro	Japan
157	GU15076301	1/18/2018	x	x			Tsukai	Katsuya	Japan
158	GU12104863	1/2/2018	x			x	Tsunematsu	Mariko	Japan
159	GU16127639	1/17/2018			x	x	Uchida	Keiichiro	Japan
160	GU17037854	1/3/2018				x	Unni	Akhil	New York
161	GU18018513	1/11/2018	x		x		Vijay	Vishal	U.A.E.
162	GU16117509	1/8/2018	x			x	Wadhwani	Divya	India
163	GU16097266	1/19/2018		x	x	x	Wang	Chiung-Yi	Taiwan
164	GU18018553	1/19/2018			x		Wang	Qinjie	Japan
165	GU17027785	1/2/2018				x	Wang	Shao-An	Taiwan
166	GU18018509	1/10/2018	x		x		Wang	Wei Chun	Taiwan
167	GU18018512	1/2/2018				x	Wang	Yun-Jou	California
168	GU18018545	1/19/2018	x	x	x	x	Wang	Yuxin	Indiana
169	GU17037869	1/11/2018	x				Wang	Zhao	Texas
170	GU18018550	1/23/2018	x	x	x	x	Wei	Yi-Ting	Illinois
171	GU17118349	1/5/2018	x	x		x	Weng	Ruo-Ting	New Jersey
172	GU18018535	1/10/2018			x		Wong	Chio Wa	New York
173	GU15096426	1/16/2018			x	x	Wong	Jennifer	Hong Kong
174	GU16127631	1/19/2018	x		x		Wong	Meng Hou	Macau
175	GU17108289	1/10/2018			x		Wu	Hsin-Ju	Taiwan
176	GU18018543	1/22/2018		x	x	x	Wu	Qiong	Japan
177	GU16016619	1/24/2018		x		x	Xiang	Lili	China
178	GU17108258	1/19/2018	x		x		Xu	Jin	China
179	GU16107408	1/9/2018	x		x		Xu	Jingyi	Japan
180	GU18018541	1/17/2018		x	x		Xu	Min	Michigan
181	GU13075236	1/18/2018	x			x	Yamaguchi	Tomohiro	Japan
182	GU18018522	1/15/2018			x		Yamaura	Ittetsu	Missouri
183	GU13085280	1/25/2018		x	x		Yamazaki	Daisuke	Japan
184	GU16026715	1/17/2018	x		x		Yang	Shu-Ping	Taiwan
185	GU17128414	1/25/2018			x	x	Yang	Sijia	China
186	GU18018518	1/12/2018		x	x		Yazaki	Atsushi	Japan
187	GU18018556	1/23/2018	x		x		Yin	Yong	China
188	GU17027770	1/18/2018		x			Yokoto	Miki	Japan
189	GU14025543	1/4/2018	x				Yoneyama	Makoto	Japan
190	GU13035093	1/17/2018	x				Yoshida	Sora	Japan
191	GU18018465	1/2/2018	x	x	x	x	Yoshida	Takanao	Japan
192	GU18018526	1/17/2018			x		Yoshida	Yuka	Japan
193	GU13125457	1/15/2018				x	Yumul	Vera	Guam
194	GU13125457	1/15/2018		x			Yumul	Vera	Guam
195	GU18018503	1/8/2018			x		Zhang	Hongye	California
196	GU17068034	1/5/2018	x			x	Zhang	Lian	China
197	GU17078105	1/22/2018		x	x		Zhang	Peifan	Nebraska

198	GU17088152	1/11/2018	x			x	Zhao	Chenghao	Japan
199	GU16056983	1/25/2018		x		x	Zhao	Han	Canada
200	GU18018540	1/8/2018	x	x	x	x	Zheng	Kangzhou	Illinois
201	GU16107412	1/3/2018	x		x		Zheng	Xuhui	Japan
202	GU16087241	1/8/2018				x	Zhong	Shan	Canada
203	GU18018533	1/16/2018		x	x		Zhou	Qingyan	Virginia
204	GU16107403	1/12/2018	x			x	Zhou	Qiongna	Washington
205	GU18018523	1/8/2018	x	x	x	x	Zhu	Youming	Illinois
206	GU16026744	1/29/2018			x	x	Flores	Danica Grace	Guam
207	GU17118335	1/29/2018			x		Shen	Zhaohui	Japan
208	GU17068009	1/29/2018		x			Laliwala	Mili	New Jersey
209	GU16117470	1/29/2018				x	Lin	Hui-Ying	Taiwan
210	GU17068056	1/29/2018	x	x	x	x	Wang	Ming	Canada
211	GU17037881	1/29/2018	x		x	x	Goyal	Vaibhav	India
212	GU18018560	1/19/2018	x		x		Lee	Heng	Taiwan
213	GU18018568	1/29/2018	x			x	Lu	Pinxuan	New York
214	GU14045666	1/30/2018				x	Ogahara	Katsushi	Japan
215	GU17078127	1/30/2018	x	x	x		Takata	Naohide	Japan
216	GU14045623	1/30/2018	x				Senoo	Kazuko	Japan
217	GU17047937	1/30/2018		x			Liu	Fan	Illinois
218	GU17098219	1/29/2018	x	x			Fan	Qingyun	Illinois
219	GU18018561	1/29/2018	x	x	x	x	Feng	Yu	Pennsylvania
220	GU18018562	1/19/2018			x		San Nicolas	Kamille	Guam
221	GU18018563	1/17/2018	x		x		Suefuji	Naoki	Japan
222	GU18018564	1/15/2018		x		x	Hong	Wei	China
223	GU18018565	1/19/2018		x	x		Huang	Zheng	China
224	GU18018569	1/29/2018	x		x		Wang	Qianyi	China
225	GU18018570	1/29/2018	x	x	x	x	Wang	Pin-Sin	Taiwan
226	GU18018571	1/29/2018	x	x	x	x	Chen	Wan-Yu	Taiwan
227	GU18018567	1/29/2018			x		Hirayama	Takahiko	Japan
228	GU18018572	1/29/2018	x	x	x	x	Tsai	Meng-Jung	Taiwan
229	GU18018573	1/22/2018	x	x	x	x	An	Junlin	Illinois
230	GU18018574	1/15/2018	x		x		Chang	Qing	Delaware
231	GU18018575	1/12/2018			x		Tang	Caichan	China
232	GU18018577	1/30/2018			x		Mangary	Sivakumar	India
233	GU18018578	1/30/2018	x				Lee	Seung Hee	Japan
234	GU18018576	1/23/2018	x	x	x	x	Bartonico	Shannon Kate	Guam
235	GU17017666	1/31/2018			x		Wang	Xinshu	China
236	GU08073138	1/31/2018	x			x	Yamamoto	Fumiya	Japan
237	GU18028580	1/31/2018		x		x	Zhang	Wenting	Missouri
238	GU17047931	1/29/2018		x		x	Qawasmeh	Ahmad	Jordan
239	GU18028582	1/30/2018		x	x		Wang	Ying	Virginia
240	GU18028583	1/30/2018	x		x		Jain	Payal	India
	GU18028584	1/15/2018	x		x		Elhossary	Kareem	Kuwait
	GU18028594	1/29/2018		x	x		Ma	Xiaotong	Canada
			120	101	131	110			

February 8, 2018

Request for extension of NTS:

1. Requestor: Mr. Mohammed Said Mostafa Exam Section: FAR (expires 02/26/2018)
Saudi Arabia

Summary:
Mr. Mostafa would like to extend his NTS for FAR to the next window. We already extended AUD at the last meeting. The FAR expired before the AUD. I think the gentleman is very out of it. He says he has to help his wife, the reasons are the same.

Recommendation:
It is up to the Board.

Michele B. Santos

From: Mohammed Said [m.s.tawfeeq@gmail.com]
Sent: Wednesday, February 07, 2018 2:17 PM
To: Michele B. Santos
Subject: Re: FAR EXAM - 6366901

Dear Michele,

Please don't forget me because my wife's operation were determined on February 22 and she just sitting on the bed and don't move.

Thanks for your continuous help.

Regards,
Mohammed Said

On Feb 3, 2018, at 1:55 AM, Michele B. Santos <licensing@guamboa.org> wrote:

I will see what I can do.

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

We Extended AUD at the last Bd Mtg wants to extend FAR now. Same reasons.

From: Mohammed Said Tawfik [mailto:m.s.tawfeeq@gmail.com]
Sent: Saturday, February 03, 2018 6:54 AM
To: Michele B. Santos
Subject: FAR EXAM - 6366901

Dear Michele ,

I need your help please , I am sorry to bother you.

Every two days I go with my wife to the hospital to follow up her health because she is about to cesarean delivery and this greatly affects my concentration and also pressure the job can you help me to make another request for postponement FAR to next window if this is possible I would be grateful to you.

Thanks

--
Regards,
Mohammed Said

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):
MOSTAFA , MOHAMMED SAID
DAMMAM, SAUDI ARABIA NEAR ABDULLAH ROAD BUILDING
DAMMAM , Foreign Country 34437

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
FAR	6366901	6366901	08/26/17	02/26/18

Passport Name: MOHAMMED SAID TAWFIK MOSTAFA

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. 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!

Acceptable Forms of Identification
The same version of your name must appear on your application, this Notice to Schedule and on the identification you present at the testing center. You must present two forms of identification at the testing center, one of which

[!DATE!]

MOSTAFA , MOHAMMED SAID
DAMMAM, SAUDI ARABIA NEAR ABDULLAH ROAD BUILDING
DAMMAM , Foreign Country 34437
SAUDI ARABIA

To Whom It May Concern:

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

FAR	08/26/17	02/26/18

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

January 8, 2018

Request for extension of NTS:

2. Requestor: Mr. Kamal Abdel Hamid Korrany Hussain Exam Sections: REG

Summary:
Mr. Hussain would like to extend his NTS for REG until the end of May 2018.

His NTS will expire March 19, 2018 and is requesting an extension until May 2018 because he has to renew his residency in Saudi Arabia (he is from Egypt) as it will expire in February 26, 2018. He is not able to get a VISA to take the test in Bahrain with this relocation issue.

Recommendation:
Have Board decide.

Jessica Reyes

From: Kamal Abdelhamid Korrany Hussain <Hussainka@ALJ.COM>
Sent: Friday, February 02, 2018 10:30 PM
To: Jessica Reyes
Subject: RE: extend NTS

Dear Jessica
I need extend the NTS to end of May
The date 1439-10-6 is the expire date for my Residence in Saudi Arabia this is Arabic date (Arabic calendar) which 26-Feb-2018

From: Jessica Reyes [mailto:exammgr@guamboa.org]
Sent: Friday, February 02, 2018 1:27 AM
To: Kamal Abdelhamid Korrany Hussain
Subject: RE: extend NTS

Kamal Abdel Hamid,
The request will have to go before the board for approval.
For now how long do you need the extension for.
The expiration date 1439-10-6. I am not understanding this.
Please explain.
Regards,

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

From: Kamal Abdelhamid Korrany Hussain [mailto:Hussainka@ALJ.COM]
Sent: Thursday, February 01, 2018 4:53 PM
To: exammgr@guamboa.org
Subject: extend NTS

Dear sir

please your support to extend my NTS for **REG exam** that end at 19-Mar-2018 and my exam at 8 Mar-2018 I need extend one month only for the following reason
i Egyptian nationality and resident in Saudi Arabia for working and i facing governmental problem to renew annual Residence for me and my family (it expire at 10-6-1439 which 26-Feb-2018 as per attached screen from website of Saudi government) and I cannot get visa to Bahrain (site my international exam) without renew my residence , this problem may be finish end of Mar-2018 or the first of Apr-2018 please i no need loss my money that already paid to international exam to prometric center

kindly please your help

Jessica Reyes

From:	Kamal Abdelhamid Korrany Hussain <Hussainka@ALJ.COM>
Sent:	Thursday, February 01, 2018 4:53 PM
To:	exammgr@guamboa.org
Subject:	extend NTS
Attachments:	GWLASER5F 092017 074722.PDF; Prometric - Committed Registration REG.pdf; personal information .jpg

Dear sir

please your support to extend my NTS for **REG exam** that end at 19-Mar-2018 and my exam at 8 Mar-2018 I need extend one month only for the following reason
i Egyptian nationality and resident in Saudi Arabia for working and i facing governmental problem to renew annual Residence for me and my family (it expire at 10-6-1439 which 26-Feb-2018 as per attached screen from website of Saudi government) and I cannot get visa to Bahrain (site my international exam) without renew my residence , this problem may be finish end of Mar-2018 or the first of Apr-2018 please i no need loss my money that already paid to international exam to prometric center

kindly please your help

Regards
Kamal Abdel Hamid,CMA,MBA
Accounts Manager – Al-Qatif Center
M:0541010621
IP:*23151112

Confidentiality and Disclaimer Notice This email, including any attachment(s) is intended solely for the recipient(s) named above and includes proprietary, confidential and legally privileged information. It should not be read, copied, forwarded or otherwise used by any other person. If you are not a named recipient, please contact the sender or the IT Manager of ALJ Co Ltd (e-mail ITManager@alj.com) and delete the e-mail from your system immediately. Access by any other person to this e-mail is not authorized. Any unauthorized use or disclosure of this e-mail or of the information contained therein or any copying, distribution, dissemination of it is prohibited, and illegal. E-mail transmission cannot be guaranteed to be timely, secure, error or virus free. Abdul Latif Jameel Co. Ltd. or its subsidiaries/affiliates do not accept any liability whatsoever for any losses, damages, errors, omissions, corruption or viruses which could be contained within this e-mail or within any files attached/transmitted with it, or which may arise as a result of its transmission. Any views or opinions expressed by an individual within this e-mail do not necessarily reflect the views or opinions of Abdul Latif Jameel Co. Ltd. or its subsidiaries/affiliates.

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):

KAMAL ABDELHAMID KORRANY HUSSAIN
IBN AL ZOBER ST.
AL DAMMAM,
AL ZOHOR
SAUDI ARABIA

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6459605	6459605	09/19/17	03/19/18
BEC	6459606	6459606	09/19/17	03/19/18
REG	6459607	6459607	09/19/17	03/19/18

Passport Name: KAMAL ABDELHAMID KORRANY HUSSAIN

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!

Doc. No. 34GL-18-1561.

September 20, 2017

KAMAL ABDELHAMID KORRANY HUSSAIN
IBN AL ZOBER ST.
AL DAMMAM,
AL ZOHOR
SAUDI ARABIA

To Whom It May Concern:

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

AUD	09/19/17	03/19/18
BEC	09/19/17	03/19/18
REG	09/19/17	03/19/18

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

PROMETRIC

English

NEW APPOINTMENT:

Information Review

Trusted Provider of Market Leading Test Development and Delivery Solutions

Career Opportunities | Terms | Privacy | Ethics | © 2017 Prometric

Date and Time Selection

Additional Information

Appointment Verification

Appointment Complete

number(s)

8870000001625115 CPA REGME

Name:	KAMAL HUSSAIN
Address:	EGY
Home (Evening) Phone:	966541010621
Work/Day Phone:	966541010621
Program Name:	Uniform CPA Exam
Appointment Name:	Regulation (Middle East)
Test Center Number:	8709 - MANAMA, BAHRAIN
Test Center Address:	Bahrain Institute of Technology GOSI Shopping Complex, Exhibition Avenue
Test Center City:	Manama
Test Center Country:	BHR
Test Center Phone #:	973 17310013
Appointment Date:	08 Mar 2018
Appointment Time:	9 00 AM
Appointment Duration:	4 30
E-mail:	hussainka@al.com

You will receive an e-mail within 15-minutes containing your appointment confirmation details Please check your spam folder if you do not receive your confirmation email Update your email security filters to allow emails from donotreply@prometric com

The Prometric website, www prometric com, is available 24 hours a day, seven days a week for you to reschedule, cancel or confirm your appointment

Thank you,

Prometric

Secure | https://www.moi.gov.sa/wps/myportal/!ut/p/z1/04_Sj9CPykssy0xPLMnMz0vMAfIjo8zi3f3Cgo3dIPYwNDSwNzQ08Aw...

1 Feb. 2018 | Contact Us | العربيه

أبشر ABSHER



Welcome, kahamid1

My Dashboard | Edit User Profile | Change Password | Logout

Home | About MOI | Electronic inquiries | eServices | Nationals | Expats | Emirates | Sectors | Business | Employment

eServices > Passports > Personal Information

My Dashboard

PERSONAL INFORMATION

ID Number	: 2340890306	**Job Category**	: General Accountant
Id Version	: 5	**Religion**	: Islam
Name	: KAMAL ABDELHAMID KORRANY HUSSAIN	**Entry Date**	: 1434/03/08
Birth Date	: 1403/06/05	**Entry Place**	: King Fahd International Airpor
Birth Country	: Egypt	**Sponsor Name**	: فرع شركه عبدالمطلب حمل للسع بالشرقيه المحدوده
Marital Status	: متزوج	**Sponsor ID**	: 7000305865
Nationality	: Egypt	**Is Enrolled**	: Yes

IQAMA INFORMATION

Issue Date	: 1434/05/05	**Issue Place**	: Passports, Dammam
Residency Expiry Date	: 1439/06/10		

VISA INFORMATION

Visa Number : 0 **Expiry Date** :

Doc. No. 34GL-18-1561.

28

EN 9:46 AM 2/1/2018

Guam Board of Accountancy
Applications for Initial Certification and License to Practice Page 1
Board Meeting of February 15, 2018

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
1	Mr. Chih Chi Chen Shenzhen, China	Reinstatement Cert # 1611 LTP Active - Attest	Deloitte & Touche Financial Advis. 3/2012 to present Deloitte Corp. Towne 9/2010 to 3/2012 Deloitte & Touche Taiwan 7/2009 to 8/2010				None	Approval - License expired since June 2015. CPE completed
2	Mr. Amr Ahmed M. Ahmed Kuwait	Init Cert LTP Active-Attest	Ernst & Young Kuwait 1/2015 to present RSM Kuwait 12/2013 to 11/2014 Deloitte & Touche Egypt 12/2011to 11/2013	Ain Shams University BA	100% Audit Attest Services	Hany I. Yakout New Hampshire Good Standing	None	Approval
3	Mr. Alwaleed Mohammed Ali Alamin Sarasota, Florida, USA	Init Cert LTP Active - Attest	Saudi Emirates Transport Co. 6/2015 to present Saad Alsabti Audit Firm 6/2013 to 6/2015	Nile Valley University	20% Accounting Services 35% Audit/Attest Services 10% Financial Services 15% Tax/Tax Advisory Services 10% Consulting Skills 10% Management Advis Skills	Hesham Alatiqi New Hampshire Good Standing	None	Approval
4	Ms. Wei-Tzu Chen Taiwan	Init Cert LTP Active - Attest	PricewaterhouseCoopers Taiwan 11/2016 to present	National Taiwan University BA	40% Audit/Attest Services 10% Financial Services 40% Tax/Tax Advisory Services 10% Consulting Skills	Ko-Chen Chen Guam Good Standing	None	Approval
5	Ms. Chao-En Liu Taiwan	Init Cert LTP Active - Attest	PricewaterhouseCoopers Taiwan 9/2015 to present	National Taipei University BA	100% Audit/Attest Services	Chih-Cheng Hsieh Massachusetts Good Standing	None	Approval
6	Ms. Maryann J.A. Manglona Guam	Init Cert LTP Active -Attest	Dept of Revenue and Taxation 1/2013 to present Ernst & Young Guam 10/2007 to 1/2013	Marquette University BS University of Guam	100% Audit/Attest Services	John R. Onedera Guam Good Standing	None	Approval
7	Mr. Hisham M. G. Mousa Kuwait	Init Cert LTP Active - Attest	Ernst & Young Kuwait 1/2012 to present	Ain Shams University	100% Audit/Attest Services	Hany I. Yakout New Hampshire Good Standing	None	Approval
8	Ms. Jung-Hui Yen Taiwan	Init Cert LTP Active - Attest	PricewaterhouseCoopers Taiwan 2/2010 to present	National Taiwan University	100% Audit/Attest Services	Chi-Cheng Hsieh Massachusetts Good Standing	None	Approval

Doc. No. 34GL-18-1561.

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
9	Mr. Haytham K.H. Zreiqi Kuwait	Init Cert LTP Active - Attest	Ernst & Young Kuwait 11/2011 to present	Kuwait University BS	5% Accounting Services 70% Audit/Attest Services 10% Financial Services 15% Consulting Services	Gaurav Dokania Colorado Good Standing	None	Approval
10	Ms. Mingmin Cai Sichuan, China	Init Cert LTP Active- Non Attest	Sichuan Weihang Household Supplies 11/2017 to present Chengdu Golden Island Indust. Co. 11/2013 to 11/2017	Southwest University of Science and Technology	100% Accounting Services	Guoquan An Washington Good Standing	None	Approval
11	Mr. Mingyang Cai Beijing, China	Init Cert LTP Active - Non Attest	PricewaterhouseCoopers Beijing 8/2006 to present	Beijing Technical & Business University MA Beijing Technical & Business University BA	40% Accounting Services 40% Audit/Attest Services 10% Financial Services 10% Tax/Tax Advis Services	Qin Zhang California Good Standing	None	Approval
12	Ms. Yanhong Gu Canada	Init Cert LTP Active - Non Attest	Liaoning Zhongping CPAs Firm 7/2013 to 11/2017	Liaoning University BA University of Glasgow MA	15% Accounting Services 10% Audit/Attest Services 20% Financial Services 20% Tax/Tax Advisory Services 15% Consulting Skills 20% Mgt Advisory Skills	Jing Ma New Hampshire Good Standing	None	Approval
13	Ms. Mahvish Hamid India	Init Cert LTP Active - Non Attest	Deloitte & Touche India 7/2015 to present	Delhi University BA	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
14	Ms. Jiyue Huang Hebei, China	Init Cert LTP Active - Non Attest	CNPC America Ltd. 1/2011 to present China National Oil & Gas Exploration 7/2009 to 1/2011 KPMG Shanghai 7/2008 to 7/2009	China University of Petroleum BA Fudan University Shanghai University of Finance & Economics	30% Accounting Services 5% Audit /Attest SErvices 40% Financial Services 5% Tax/Tax Advisory Services 10% Consulting Skills 10% Mgmt Advis Skills	Tairan Li Virginia Good Standing	None	Approval
15	Mr. Po-Yao Huang Taiwan	Init Cert LTP Active - Non Attest	EBM Technology Inc. 5/2016 to present Sinyi Realty Inc. 3/2015 to 3/2016 PricewaterhouseCoopers Taiwan 9/2011 to 8/2014	Chinese Culture University BA, MBA	65% Audit/Attest Services 25% Tax/Tax Advisory Services 10% Consulting Skills	Chia-Yung Liu Guam Good Standing	None	Approval
16	Mr. Bin Lu China	Init Cert LTP Active - Non Attest	Shell China Exploration & Production 5/2017 to present Shell China Ltd 7/2012 to 4/2017	Xi'an Univ of Finance & Economics BA	25% Accounting Services 10% Audit/Attest Services 20% Financial Services 25% Tax/Tax Advisory Services 10% Consulting Skills 10% Mgmt Advisory Services	Jing Xu Georgia Good Standing	None	Approval

Doc. No. 34GL-18-1561.

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
17	Mr. Kazuto Nihei Tokyo, Japan	Init Cert LTP Active - Non Attest	Marubeni Corporation 4/2009 to present	University of Central Oklahoma Cal State East Bay	20% Accounting Services 25% Financial Services 5% Tax/Tax Advisory Services 25% Mgmt Advisory Services 25% Consulting Skills	Toyoaki Miwa Guam Good Standing	None	Approval
18	Ms. Madhumita Pattnaik Michigan, USA	Init Cert LTP Active- Non Attest	Deloitte & Touche USA 6/2011 to 9/2014 Deloitte & Touche India 9/2008 to 6/2011	Ravenshaw University BA	100% Audit Attest Services	Reese Blair Pennsylvania Kent Francois Virginia Good Standing	None	Approval
19	Mr. Sheldon D. Rose Ontario, CANADA	Init Cert LTP Active- Non Attest	General Motors Canada 10/2017 to present Johnson & Johnson Ontario 1/2017 to 9/2017 Alcoa Inc. 9/2014 to 12/2016	University of West Indies	85% Accounting Services 10% Audit Attest Services 5% Tax/Tax Advisory Services	Laura Jean Humbert Colorado Good Standing	None	Approval
20	Ms. Lei Shen Shanghai, China	Init Cert LTP Active- Non Attest	Yum China Holdings Inc. 4/2002 to present	Lixin Accounting Inst. China Shanghai Institute of Foreign Trade	100% Financial Services	Xueling Lu California Good Standing	None	Approval
21	Mr. Batu Siqin Beijing, China	Init Cert LTP Active- Non Attest	Sunny Education Inc. 9/2016 to present Xi'an Janssen Pharmaceuticals 6/2009 to 9/2016 KPMG Shanghai 8/2003 to 5/2007	Duke University MBA Fudan University BS Shandong Univ of Finance and Economics	30% Accounting Services 50% Financial Services 20% Mgmt Advisory Services	Ye Yang Washington Good Standing	None	Approval
22	Ms. Zijing Wang China	Init Cert LTP Active- Non Attest	Caterpillar Remanufacturing Serv 9/2012 to present METSO Automation Shanghai 1/2005 tp 9/2012 Nexans China Cable Co. 2/2002 to 1/2005	Donghua University BA	20% Tax/Tax Advisory Services 30% Mgmt Advisory Services 50% Accounting Services	Xiaoting Wang Guam Good Standing	None	Approval
23	Mr. An Zhang Hong Kong	Init Cert LTP Active- Non Attest	Pricewaterhouse Hong Kong 9/2015 to 9/2016	Purdue University BS	100% Tax/Tax Advisory Services	Anthony Tong California Good Standing	None	Approval
24	Mr. Senlin Zhu Guam	Init Cert LTP Active- Non Attest	Pacific Accounting Services, GUAM 1/2017 to 1/2018	Henan University of Economics & Law Shanghai Univ of Finance & Economics	50% Accounting Services 50% Tax/Tax Advisory Services	Ginger Yu Guam Good Standing	None	Approval
25	Mr. Atique Ahmed United Arab Emirates	Init Cert LTP Active Non Attest	Transcore LP Dubai 3/2014 to present Supreme Food Services FZE 10/2009 to 3/2014	Osmania University Sikkim Manipal University	40% Accounting Services 20% Audit Attest SErvices 10% Tax/Tax Advisory Services 30% Mgmt Advisory Services	Praveen Alwin Sequeira Guam Good Standing	None	Approval

Doc. No. 34GL-18-1561.

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
26	Ms. Yun-An Chen Tempe, AZ, USA	Reinstatement Cert # 2402 LTP Inactive	PricewaterhouseCoopers Taiwan 9/2011 to 7/2017				None	Approval - License expired in June 30, 2015
27	Mr. Dong Hyung Cho Perrysburg, OH, USA	Reinstatement Cert # 297 LTP Inactive	Bowling Green State Univ 8/2017 to present Misys International Banking Ltd 5/2011 to 6/2017 Samil PricewaterhouseCoopers 9/2004 to 5/2011				None	Approval - License expired since June 30, 2005
28	Mr. Mir Mouzam Ali India	Init Cert LTP Inactive	None BPA Worldwide Dubai 4/2014 to 6/2017	Osmania University			None	Approval
29	Ms Lu-Ting Chen Illinois, USA	Init Cert LTP Inactive	Enfusion LLC 1/2018 to present Addison Group 8/2017 to 1/2018	National Taiwan University Univ of Illinois			None	Approval
30	Ms. Wei-Ting Chen Taiwan	Init Cert LTP Inactive	None	National Taiwan University			None	Approval
31	Ms. Hsiang-Yin Cheng Taiwan	Init Cert LTP Inactive	None	National Chengchi University			None	Approval
32	Mr. Hsinhan Chung Taiwan	Init Cert LTP Inactive	None Presently Deloitte & Touche Taiwan 6/2016 to 1/2017	Soochow University			None	Approval
33	Ms. Shu-Rong Ciou Taiwan	Init Cert LTP Inactive	None	Tunghai University			None	Approval
34	Mr. Hany G.A.G. Dief Saudi Arabia	Init Cert LTP Inactive	Al Faiha Group Co. For Medical Services 12/2007 to present	Alexandria University BA			None	Approval

Doc. No. 34GL-18-1561.

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
35	Mr. Ray-Chi Ho Taiwan	Init Cert LTP Inactive	None	National Taiwan University University of Texas at Dallas			None	Approval
36	Mr. Hui-Heng Hong Taiwan	Init Cert LTP Inactive	None	National Taiwan University			None	Approval
37	Ms. Nian-Tsz Jang Taiwan	Init Cert LTP Inactive	TWI Pharmaceuticals Inc. 9/2017 to present PricewaterhouseCoopers Taiwan 11/2010 to 8/2017	Tunghai University MBA National Chung Hsing Univ			None	Approval
38	Mr. Hideya Kitamae Tokyo, Japan	Init Cert LTP Inactive	Deloitte Tohmatsu Financial Advis 11/2017 to present General Services Inc. 5/2013 to 10/2017 Toyota Tsusho Corporation 4/2009 to 4/2013	Aoyamagakuin University Cal State East Bay			None	Approval
39	Ms. Pin-Tzu Lin Taiwan	Init Cert LTP Inactive	Universal Law CPA Group 10/2015 to present Deloitte Taiwan 9/2014 to 9/2015	Fujen Catholic University Univ of California Riverside			None	Approval
40	Ms. Szu-Han Lin Taiwan	Init Cert LTP Inactive	Minso Corporation 4/2016 to present YCHU CPAs 1/2014 to 4/2016 PricewaterhouseCoopers Taiwan 9/2010 to 4/2013	National Chengchi University Dongfang College Shandong Univ of Finance & Economics			None	Approval
41	Ms. Tzu-Ju Mei Taiwan	Init Cert LTP Inactive	KPMG Taiwan 9/2017 to 1/2018	National Taiwan Univ			None	Approval
42	Ms. Lorbea L. Palaming Guam	Init Cert LTP Inactive	Ernst & Young Guam 8/2016 to present Bestsellers 10/2012 to 6/2016	University of Guam			None	Approval
43	Mr. Toshiharu Sako Tokyo, Japan	Init Cert LTP Inactive	Mizuho Securities Co. 4/2006 to present	Kyoto University Cal State East Bay			None	Approval

Doc. No. 34GL-18-1561.

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
44	Mr. Takahiro Sugimoto Japan	Init Cert LTP Inactive	Sugimoto Accounting Office 7/2016 to present CPTA Corporation RINX 1/2012 to 7/2016	Nagoya Univ of Foreign Studies Cal State East Bay			None	Approval
45	Mr. Takehiro Yamamoto Tokyo, Japan	Init Cert LTP Inactive	Nisshin Transportation Co. 10/2010 -present	Asia University BA Cal State East Bay			None	Approval
46	Ms. Ningxuan Zhang China	Init Cert LTP Inactive	None	University of Miami Missouri State University			None	Approval

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15076297	20170927	20171119	6511042	AMGAD	ABDELMOBDY	REG	P	5/31/2019
GU16077067	20170803	20171003	6468049	MOHAMED	ABDELRAHMAN	BEC	F	
GU17027784	20170925	20171114	6508649	MOKBEL	ABOUELELLA	FAR	P	5/31/2019
GU17068006	20170530	20171129	6450675	AKSHAY	AGARWAL	AUD	F	
GU17068006	20170530	20171207	6450676	AKSHAY	AGARWAL	BEC	F	
GU16127559	20170828	20171210	6485464	GAURAV	AGARWAL	REG	F	
GU16117508	20170710	20171107	6450703	VAIBHAV	AGARWAL	AUD	P	Passed all 4
GU16117508	20170710	20171105	6450704	VAIBHAV	AGARWAL	REG	P	Passed all 4
GU11124491	20170821	20171121	6479313	SHERILLOU	AGUON	REG	P	5/31/2019
GU14045631	20170921	20171206	6503814	EHAB	AHMED	BEC	F	
GU17078097	20170712	20171207	6454259	OMAR	AJOUL	REG	F	
GU17047891	20170629	20171208	6444020	TAKAYA	AKAMATSU	REG	F	
GU17057946	20170925	20171208	6508670	ATSUHIKO	AKASHI	AUD	F	
GU17057946	20170925	20171201	6508671	ATSUHIKO	AKASHI	BEC	P	6/30/2019
GU15036114	20171030	20171122	6535226	AISHA	AL KAMALI	AUD	P	5/31/2019
GU15036114	20171030	20171210	6535227	AISHA	AL KAMALI	REG	F	
GU16097292	20170925	20171113	6511062	SUHEL	AL MHIMIDI	AUD	P	5/31/2019
GU17068072	20171018	20171204	6527272	HAMZA	ALANANNI	BEC	F	
GU12024569	20170911	20171210	6493191	FAISAL	ALBADER	BEC	P	Passed all 4
GU16107402	20171017	20171204	6526142	ABDULAZIZ	ALBREAK	FAR	P	6/30/2019
GU16127565	20170816	20171204	6480587	RAYAN	ALMOFADDA	BEC	F	
GU16107386	20170927	20171206	6511050	ABDULAZIZ	ALMOUSA	REG	P	Passed all 4
GU17078096	20170711	20171210	6454254	SAIF	ALMUSAYIB	FAR	F	
GU17078116	20170718	20171210	6457427	KHALID	ALSALLUM	FAR	F	
GU16077134	20170919	20171206	6513441	MOHAMAD	ALY	FAR	F	
GU16097258	20170929	20171017	6512155	IBRAHIM	ALZGHOUL	AUD	P	4/30/2019
GU16097258	20171003	20171206	6514771	IBRAHIM	ALZGHOUL	FAR	P	6/30/2019
GU08093222	20170331	20171007	6377637	YOSHIAKI	AMANO	BEC	F	
GU17057962	20170512	20171103	6408855	SHER EILYN	AMAYA	AUD	P	5/31/2019
GU16097257	20171002	20171204	6513752	AHMAD	AMMOURI	FAR	P	6/30/2019
GU17098253	20170928	20171205	6513683	RIDHI	ANAND	FAR	F	
GU15076340	20171115	20171130	6545551	KAILI	ANDRIKE	FAR	F	
GU15076340	20170822	20171113	6481330	KAILI	ANDRIKE	REG	F	
GU14105880	20171013	20171208	6526173	YOSHITSUGU	AOKI	REG	P	6/30/2019
GU17037834	20170907	20171114	6523257	TERUYUKI	AOYAMA	FAR	F	
GU16117496	20170428	20171111	6397956	RYOSUKE	ARAI	FAR	F	
GU16067001	20170614	20171208	6435939	YOSHINARI	ASAMI	AUD	P	6/30/2019
GU16087198	20170508	20171116	6405354	HANY	BAHLOUL	AUD	P	5/31/2019
GU16087198	20170508	20171113	6405355	HANY	BAHLOUL	REG	F	
GU17047915	20170417	20171005	6391260	BEI	BAI	BEC	P	4/30/2019
GU17047915	20170417	20171006	6391261	BEI	BAI	FAR	P	4/30/2019

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17047912	20170412	20171010	6387334	DEBASHIS	BANERJEA	BEC	F	
GU14115892	20170802	20171128	6467887	MARQUELLE GRACE	BARODI	BEC	F	
GU14115892	20170802	20171010	6467888	MARQUELLE GRACE	BARODI	FAR	F	
GU14095837	20170731	20171109	6464152	THOMAS JUDE	BORJA	BEC	F	
GU16067051	20170123	20171201	6318073	YUKARI	BUCCAT	BEC	P	6/30/2019
GU17068027	20170704	20171122	6446362	SHAICA KAMILLE	CABADING	AUD	P	5/31/2019
GU17068027	20170704	20171009	6446363	SHAICA KAMILLE	CABADING	FAR	P	4/30/2019
GU16046895	20170823	20171127	6480606	MINGYANG	CAI	REG	P	Passed all 4
GU16026717	20170816	20171122	6474470	XIKUN	CAI	BEC	F	
GU16026717	20170816	20171121	6474471	XIKUN	CAI	REG	F	
GU16107373	20161010	20171003	6220551	YINGMING	CAI	BEC	F	
GU16107373	20161010	20171002	6220552	YINGMING	CAI	FAR	F	
GU17088180	20170920	20171020	6501161	RUI	CAO	FAR	P	4/30/2019
GU17088180	20170920	20171206	6501162	RUI	CAO	REG	P	6/30/2019
GU16097307	20170927	20171122	6511045	TIFFANY	CHAN	AUD	F	
GU16097307	20170927	20171120	6511046	TIFFANY	CHAN	REG	F	
GU17047914	20170410	20171003	6389062	SARAVANAN	CHANDRASEKARAN	BEC	F	
GU13125446	20171024	20171117	6532454	HSU-TENG	CHANG	BEC	F	
GU16067010	20170928	20171204	6511069	JU-HSIEN	CHANG	REG	P	Passed all 4
GU16087174	20170823	20171103	6480600	KENG IP	CHANG	BEC	F	
GU17088188	20170828	20171205	6485472	NAI-WEN	CHANG	AUD	F	
GU17088188	20170828	20171207	6485473	NAI-WEN	CHANG	BEC	P	6/30/2019
GU17088188	20170828	20171204	6485474	NAI-WEN	CHANG	FAR	P	6/30/2019
GU17088188	20170828	20171206	6485475	NAI-WEN	CHANG	REG	F	
GU16087253	20170510	20171127	6408521	PO-YUAN	CHANG	REG	P	Passed all 4
GU17047910	20170922	20171127	6505075	YU-CHEN	CHANG	AUD	P	5/31/2019
GU12014511	20170621	20171210	6437030	EL MEHDI	CHATOUAKI	FAR	F	
GU17078093	20170710	20171207	6453977	SANJEEV	CHAUDHURI	BEC	F	
GU17078093	20170710	20171013	6453979	SANJEEV	CHAUDHURI	REG	F	
GU16107398	20170629	20171120	6444021	CHIA-PING	CHEN	AUD	F	
GU16107398	20170629	20171120	6444022	CHIA-PING	CHEN	BEC	F	
GU16107398	20170629	20171121	6444023	CHIA-PING	CHEN	REG	F	
GU17047911	20170411	20171027	6389036	KAI-LI	CHEN	REG	P	Passed all 4
GU16107388	20170927	20171207	6511051	LINGQIAN	CHEN	REG	P	Passed all 4
GU16077095	20171010	20171202	6522542	LU	CHEN	AUD	F	
GU16077095	20171010	20171205	6522543	LU	CHEN	FAR	F	
GU16067057	20170602	20171003	6423803	MENGMENG	CHEN	REG	F	
GU16067016	20170925	20171117	6508656	MENG-YIN	CHEN	REG	P	Passed all 4
GU16087223	20170811	20171120	6471389	MU-YI	CHEN	BEC	P	Passed all 4
GU16087223	20170811	20171122	6471390	MU-YI	CHEN	REG	P	Passed all 4
GU17027799	20170222	20171006	6345352	PAK TUNG	CHEN	FAR	P	4/30/2019

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17078076	20170619	20171002	6448982	QIANCHANG	CHEN	BEC	P	4/30/2019
GU16056980	20170622	20171205	6440248	WAN-LING	CHEN	REG	F	
GU16117449	20170825	20171204	6483582	WEI-TING	CHEN	FAR	P	Passed all 4
GU16077098	20170501	20171023	6399206	WEI-TZU	CHEN	AUD	P	Passed all 4
GU16067024	20170926	20171121	6510541	XUE	CHEN	REG	P	Passed all 4
GU17037870	20170825	20171019	6502735	YEN-YU	CHEN	AUD	F	
GU17037870	20170825	20171018	6502737	YEN-YU	CHEN	FAR	F	
GU17057974	20170515	20171002	6411168	YI-HSUAN	CHEN	AUD	F	
GU17057974	20170921	20171107	6515526	YI-HSUAN	CHEN	REG	P	5/31/2019
GU12104847	20170517	20171007	6411728	YI-JU	CHEN	BEC	P	4/30/2019
GU12104847	20170825	20171209	6484394	YI-JU	CHEN	REG	F	
GU16077122	20170428	20171011	6398254	YILING	CHEN	AUD	F	
GU16077122	20170428	20171010	6398255	YILING	CHEN	FAR	P	4/30/2019
GU17078114	20170713	20171122	6457402	YINGYI	CHEN	AUD	F	
GU17078114	20170713	20171121	6457403	YINGYI	CHEN	FAR	F	
GU17057968	20170120	20171104	6409198	YI-WEN	CHEN	BEC	P	Passed all 4
GU17068039	20170619	20171120	6440168	YU-SHIANG	CHEN	FAR	F	
GU17057965	20171009	20171204	6519759	ZHAO-YU	CHEN	AUD	F	
GU17057965	20170508	20171205	6409146	ZHAO-YU	CHEN	BEC	F	
GU17057965	20170508	20171204	6409148	ZHAO-YU	CHEN	REG	F	
GU17037878	20170328	20171023	6374088	CHIN-RUNG	CHENG	AUD	F	
GU17037878	20170328	20171019	6374089	CHIN-RUNG	CHENG	BEC	F	
GU17037878	20170328	20171024	6374090	CHIN-RUNG	CHENG	FAR	F	
GU17037878	20170328	20171020	6374091	CHIN-RUNG	CHENG	REG	F	
GU17078087	20170630	20171106	6449035	FANG-HSUAN	CHENG	AUD	F	
GU17078087	20170630	20171107	6449036	FANG-HSUAN	CHENG	BEC	F	
GU17078087	20170630	20171106	6449037	FANG-HSUAN	CHENG	FAR	F	
GU17078087	20170630	20171107	6449038	FANG-HSUAN	CHENG	REG	F	
GU16016640	20170525	20171121	6417109	MENG-JUNG	CHENG	BEC	F	
GU15116570	20170829	20171026	6485913	MIN-CHUNG	CHENG	REG	F	
GU17027769	20170630	20171205	6447378	WEN-LIN	CHENG	REG	P	Passed all 4
GU15056215	20170920	20171120	6499969	VEANA	CHEUNG	AUD	F	
GU15056215	20170920	20171122	6499970	VEANA	CHEUNG	FAR	F	
GU17078086	20170705	20171127	6449028	AMANDEEP SINGH	CHHABRA	BEC	P	5/31/2019
GU17037822	20170308	20171006	6354212	SHANGSHA	CHI	AUD	F	
GU17037822	20170308	20171004	6354213	SHANGSHA	CHI	REG	F	
GU17068065	20171006	20171102	6518184	I-TING	CHIA	AUD	P	5/31/2019
GU17068065	20170622	20171202	6441949	I-TING	CHIA	FAR	P	6/30/2019
GU16077148	20170510	20171012	6408489	LI-YUN	CHIANG	FAR	F	
GU16087222	20170901	20171120	6488504	MENG-CHE	CHIANG	FAR	P	5/31/2019
GU16087222	20170526	20171121	6419863	MENG-CHE	CHIANG	REG	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16087251	20170929	20171207	6512157	PIN-YING	CHIANG	REG	F	
GU17037818	20170927	20171120	6528496	MENG-HSUAN	CHIEN	AUD	P	5/31/2019
GU16097288	20170526	20171129	6426859	CHING-FEN	CHIU	AUD	F	
GU16016643	20170608	20171120	6443107	AMY	CHO	FAR	F	
GU16016643	20170608	20171120	6443108	AMY	CHO	REG	F	
GU16127571	20170605	20171205	6425342	VAIBHAV	CHOPRA	AUD	P	6/30/2019
GU16127571	20170605	20171129	6425343	VAIBHAV	CHOPRA	BEC	F	
GU16127571	20170605	20171123	6425344	VAIBHAV	CHOPRA	FAR	P	5/31/2019
GU17017712	20161122	20171129	6314570	FANG-HSI	CHOU	AUD	F	
GU17017712	20161122	20171130	6314571	FANG-HSI	CHOU	BEC	P	5/31/2019
GU17078131	20170710	20171204	6465306	LING-FU	CHOU	AUD	P	6/30/2019
GU17078131	20170710	20171205	6465307	LING-FU	CHOU	BEC	P	6/30/2019
GU17047900	20170411	20171018	6386798	CHI-AN	CHU	REG	P	Passed all 4
GU16087172	20170822	20171205	6481332	WEN PIN	CHU	AUD	P	Passed all 4
GU17057944	20170124	20171201	6400726	CHEN-HUA	CHUANG	FAR	P	6/30/2019
GU17057944	20170124	20171130	6400727	CHEN-HUA	CHUANG	REG	F	
GU16016614	20170604	20171116	6423823	FEI-JU	CHUNG	BEC	P	5/31/2019
GU16016614	20170604	20171115	6423824	FEI-JU	CHUNG	FAR	P	5/31/2019
GU17047936	20170424	20171017	6397572	HSINHAN	CHUNG	BEC	P	Passed all 4
GU17047936	20170424	20171016	6397574	HSINHAN	CHUNG	REG	P	Passed all 4
GU16077104	20170705	20171205	6446631	TIAN-HAU	CHUNG	AUD	P	6/30/2019
GU16077104	20170705	20171207	6446632	TIAN-HAU	CHUNG	REG	F	
GU16036827	20170925	20171128	6507263	YI	CHUNG	BEC	P	5/31/2019
GU16036827	20170925	20171127	6507264	YI	CHUNG	REG	F	
GU16117550	20170921	20171204	6503810	SHU-RONG	CIOU	BEC	P	Passed all 4
GU16117550	20170921	20171206	6503811	SHU-RONG	CIOU	REG	P	Passed all 4
GU17017690	20170925	20171205	6510532	YU	DAI	REG	F	
GU12044659	20170621	20171210	6437900	ATANU	DAS	FAR	P	6/30/2019
GU12044659	20171013	20171111	6523659	ATANU	DAS	REG	F	
GU17067999	20170928	20171122	6511072	EDMEL	DE GUZMAN	BEC	F	
GU17067999	20170928	20171027	6511073	EDMEL	DE GUZMAN	REG	F	
GU17068029	20170612	20171129	6435144	JEFFREY	DELEON GUERRERO	AUD	F	
GU16087177	20170901	20171127	6488502	YING	DENG	REG	P	Passed all 4
GU16117467	20170801	20171022	6464499	PARTH	DESAI	AUD	F	
GU16117467	20170801	20171012	6464500	PARTH	DESAI	BEC	F	
GU16117467	20170801	20171018	6464501	PARTH	DESAI	FAR	P	4/30/2019
GU16117467	20170801	20171026	6464502	PARTH	DESAI	REG	P	4/30/2019
GU17017674	20170105	20171207	6419312	ANNU	DHAMEJA	BEC	P	Passed all 4
GU17017674	20170926	20171203	6510539	ANNU	DHAMEJA	REG	P	Passed all 4
GU16026742	20170825	20171210	6485914	HANY	DIEF	AUD	P	Passed all 4
GU16026742	20170922	20171019	6505070	HANY	DIEF	REG	P	Passed all 4

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16046860	20170530	20171009	6420364	NING	DING	REG	F	
GU16097326	20171005	20171027	6518187	YAYING	DONG	AUD	P	4/30/2019
GU16036790	20170929	20171027	6512159	ALEXANDER	DUENAS	REG	F	
GU17047924	20171005	20171206	6517212	YASH	DUSEJA	FAR	P	Passed all 4
GU17047921	20171002	20171203	6515358	SAMRAT	DUTTA	REG	P	6/30/2019
GU17078108	20170714	20171009	6457441	NERREN	EL SHAER	FAR	F	
GU17068028	20170608	20171208	6435136	SAMAR	EL-ALAMI	FAR	F	
GU16016671	20170907	20171030	6491975	IBRAHIM	ELASKARY	REG	F	
GU17078121	20170724	20171121	6462190	KAZUKO	ENDO	FAR	F	
GU17057951	20170504	20171107	6404735	MARIA ALLORA	ESMERO	FAR	F	
GU17098219	20170911	20171103	6496018	QINGYUN	FAN	BEC	F	
GU16046892	20170821	20171102	6479341	MOHAMMAD OTHM	FAROUN	FAR	P	5/31/2019
GU16107359	20170807	20171031	6467894	LIN	FENG	AUD	P	4/30/2019
GU16107359	20170807	20171101	6467895	LIN	FENG	REG	F	
GU15056183	20170929	20171030	6512160	DAI	FUKUDA	REG	F	
GU16117531	20171002	20171207	6513736	FUTA	FUKUDA	FAR	F	
GU15076307	20170922	20171210	6513430	WATARU	FUKUNAGA	BEC	P	Passed all 4
GU17088198	20170901	20171106	6491363	ISHAN	GANDHI	FAR	P	5/31/2019
GU15066229	20170612	20171210	6430538	CHENZHI	GAO	REG	F	
GU16117529	20170825	20171201	6483586	GE	GAO	FAR	F	
GU17068064	20170619	20171012	6441946	RONGRONG	GAO	BEC	P	4/30/2019
GU17068064	20170619	20171023	6441947	RONGRONG	GAO	FAR	P	4/30/2019
GU17088135	20170728	20171128	6464512	POOJA	GAUR	BEC	F	
GU17088179	20170818	20171130	6481903	ANUBHAV	GHAND	AUD	P	Passed all 4
GU17088179	20170818	20171207	6481904	ANUBHAV	GHAND	BEC	P	Passed all 4
GU17088179	20170818	20171127	6481905	ANUBHAV	GHAND	FAR	P	Passed all 4
GU17088179	20170818	20171204	6481906	ANUBHAV	GHAND	REG	P	Passed all 4
GU16036768	20170925	20171101	6513443	AMIR	GHONIM	FAR	P	5/31/2019
GU14025567	20170825	20171121	6483604	DONNA MYLEN	GIANAN	BEC	P	5/31/2019
GU14025567	20170920	20171207	6499983	DONNA MYLEN	GIANAN	FAR	F	
GU16127611	20170608	20171122	6428108	MOHIT	GOEL	AUD	P	Passed all 4
GU16127611	20170608	20171127	6428109	MOHIT	GOEL	FAR	P	Passed all 4
GU17078084	20170630	20171023	6449014	ABHINAV	GOYAL	FAR	F	
GU17098206	20170901	20171101	6493478	SUNNY	GOYAL	AUD	P	5/31/2019
GU17098206	20170901	20171207	6493479	SUNNY	GOYAL	BEC	F	
GU16087182	20170605	20171204	6455440	YINGYING	GU	FAR	F	
GU17017683	20170425	20171023	6394907	RUDD	GUDMALIN	AUD	F	
GU16107443	20170323	20171014	6366910	MENGYUAN	GUO	REG	P	Passed all 4
GU15116561	20171018	20171205	6527274	DOLLY	GUPTA	BEC	F	
GU16127558	20170828	20171210	6485466	GAURAV	GUPTA	REG	P	6/30/2019
GU16117477	20170814	20171210	6495525	NIDHI	GUPTA	BEC	P	6/30/2019

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17118348	20171107	20171204	6540877	RISA	HAMAOKA	FAR	F	
GU17098221	20170906	20171022	6495566	JOELSAN	HAMOY	BEC	P	4/30/2019
GU16107430	20170418	20171027	6403161	CHIA-CHUN	HAN	AUD	F	
GU16107430	20170418	20171030	6403162	CHIA-CHUN	HAN	BEC	P	4/30/2019
GU16107430	20170418	20171028	6403163	CHIA-CHUN	HAN	FAR	F	
GU16107430	20170418	20171027	6403164	CHIA-CHUN	HAN	REG	F	
GU17098222	20170915	20171203	6510343	YUSUKE	HANAFUSA	FAR	P	6/30/2019
GU14085774	20170929	20171207	6512163	TAKUYA	HANASAKI	FAR	P	6/30/2019
GU17098245	20170926	20171204	6510564	FENGJU	HAO	AUD	P	6/30/2019
GU17098245	20170926	20171202	6510566	FENGJU	HAO	FAR	P	6/30/2019
GU17037821	20170919	20171120	6497117	YUICHIRO	HARUYAMA	AUD	F	
GU16107420	20171003	20171026	6514776	HANY	HASSAN	AUD	F	
GU17037864	20170915	20171207	6496826	SAMI SAMIR	HASSANE	FAR	P	6/30/2019
GU16127621	20170818	20171127	6479306	CHAOYI	HE	AUD	P	5/31/2019
GU16127621	20170920	20171128	6499963	CHAOYI	HE	FAR	F	
GU16127621	20170705	20171129	6450701	CHAOYI	HE	REG	F	
GU17037830	20170922	20171205	6505076	YING	HE	AUD	P	5/30/2019
GU17037830	20170922	20171206	6505077	YING	HE	BEC	F	
GU17037862	20170911	20171207	6493188	YONGSHI	HE	AUD	P	Passed all 4
GU17037862	20170324	20171016	6450697	YONGSHI	HE	FAR	P	Passed all 4
GU17037862	20170911	20171115	6493189	YONGSHI	HE	REG	P	Passed all 4
GU15056191	20170412	20171016	6386159	DAISUKE	HIGASHI	AUD	F	
GU17078081	20170705	20171111	6449005	SHINYA	HIROSE	FAR	P	5/31/2019
GU15096432	20170906	20171119	6501225	YOSHIE	HIROSE	FAR	F	
GU17017672	20170821	20171030	6481925	RAY-CHI	HO	REG	P	Passed all 4
GU17078126	20170720	20171109	6462177	YU-ZHEN	HO	BEC	F	
GU17078126	20170720	20171108	6462178	YU-ZHEN	HO	FAR	F	
GU13085269	20170811	20171201	6471078	TOMOMI	HONDA	BEC	P	6/30/2019
GU14105877	20170929	20171120	6512733	HUI-HENG	HONG	AUD	P	Passed all 4
GU14105877	20170929	20171121	6512734	HUI-HENG	HONG	FAR	P	Passed all 4
GU13035066	20170726	20171001	6461208	HIROYOSHI	HORIKAWA	FAR	F	
GU10074084	20170418	20171024	6390311	MIWAKO	HORISAWA	AUD	P	4/30/2019
GU15066282	20170925	20171203	6510490	KANAKO	HOSHIDE	REG	F	
GU16077166	20170505	20171130	6405046	YAO-TEH	HSIAO	AUD	P	5/31/2019
GU17078112	20170713	20171010	6457412	HSIN-YI	HSIEH	FAR	F	
GU16067054	20170821	20171130	6479353	MING-LIN	HSIEH	REG	F	
GU17068066	20170626	20171130	6441992	KAI-EN	HSU	AUD	F	
GU17068066	20170626	20171129	6441993	KAI-EN	HSU	BEC	F	
GU17068066	20170626	20171127	6441994	KAI-EN	HSU	FAR	F	
GU17068066	20170626	20171128	6441995	KAI-EN	HSU	REG	P	5/31/2019
GU14045632	20170614	20171122	6434907	GUEI-HAU	HU	AUD	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU14045632	20170614	20171121	6434908	GUEI-HAU	HU	BEC	F	
GU14045632	20171006	20171121	6518183	GUEI-HAU	HU	REG	F	
GU15066272	20170619	20171116	6463679	JING	HU	REG	F	
GU16117535	20170627	20171113	6440716	PANJUN	HU	BEC	F	
GU16117535	20170627	20171111	6440717	PANJUN	HU	FAR	F	
GU16036832	20170614	20171120	6433158	HSIN-HUI	HUANG	AUD	F	
GU16036832	20170614	20171122	6433159	HSIN-HUI	HUANG	BEC	F	
GU16036832	20170614	20171121	6433160	HSIN-HUI	HUANG	REG	F	
GU17057970	20170421	20171023	6430117	HSIN-YA	HUANG	AUD	F	
GU17057970	20170421	20171209	6430119	HSIN-YA	HUANG	FAR	F	
GU17088132	20170728	20171117	6465567	HUANG	HUANG	BEC	F	
GU17088132	20170728	20171116	6465568	HUANG	HUANG	FAR	F	
GU16036778	20170901	20171108	6503684	JIYUE	HUANG	REG	P	Passed all 4
GU17017689	20170421	20171109	6393987	KAI-CHI	HUANG	AUD	F	
GU16077066	20170920	20171207	6499968	KAI-JUNG	HUANG	AUD	P	Passed all 4
GU16016657	20170630	20171209	6444377	LIDAN	HUANG	REG	P	Passed all 4
GU16087206	20171010	20171121	6522534	NA	HUANG	FAR	F	
GU16087206	20171010	20171122	6522535	NA	HUANG	REG	F	
GU17027768	20170817	20171004	6476440	PO HSUN	HUANG	AUD	P	4/30/2019
GU15126587	20170821	20171121	6479345	RONG	HUANG	BEC	F	
GU15126587	20170821	20171122	6479346	RONG	HUANG	FAR	F	
GU17037829	20171010	20171201	6522537	YEN-CHEN	HUANG	BEC	F	
GU17047913	20170411	20171117	6389059	YI-TING	HUANG	AUD	P	5/31/2019
GU16117551	20170929	20171122	6519738	YU-CHING	HUANG	AUD	P	5/31/2019
GU16117551	20170518	20171117	6412675	YU-CHING	HUANG	REG	F	
GU16077099	20170508	20171107	6411142	YU-FEN	HUANG	REG	F	
GU17057979	20170516	20171121	6412938	YU-HSIN	HUANG	AUD	F	
GU17057979	20170516	20171120	6412939	YU-HSIN	HUANG	FAR	F	
GU17088157	20170804	20171117	6471345	YU-TANG	HUANG	AUD	F	
GU17088157	20170804	20171118	6471346	YU-TANG	HUANG	FAR	P	5/31/2019
GU17017698	20170731	20171116	6463886	ZHITIAN	HUANG	FAR	P	5/31/2019
GU15106494	20170831	20171016	6487811	ROBERT	HUFF	FAR	F	
GU15106494	20171023	20171205	6531282	ROBERT	HUFF	REG	F	
GU16127604	20170816	20171208	6474476	TSUNG-FANG	HUNG	AUD	P	6/30/2019
GU16127604	20170816	20171207	6474477	TSUNG-FANG	HUNG	FAR	P	6/30/2019
GU16016612	20170324	20171201	6368629	JAEWON	HUR	AUD	F	
GU16016612	20170324	20171006	6368630	JAEWON	HUR	FAR	F	
GU16016612	20170324	20171201	6368631	JAEWON	HUR	REG	F	
GU16077105	20170710	20171205	6459605	KAMAL	HUSSAIN	AUD	P	6/30/2019
GU16077105	20170710	20171129	6459606	KAMAL	HUSSAIN	BEC	F	
GU16056939	20170824	20171105	6482507	WALID	HUSSEIN	BEC	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16107344	20170323	20171010	6367702	SACHIKO	ICHIKAWA	FAR	P	Passed all 4
GU17098241	20170925	20171208	6510544	SOSHI	IDEGUCHI	FAR	F	
GU16077137	20170905	20171031	6491970	MITSUKI	IE	AUD	F	
GU13125464	20170802	20171001	6465267	HIDEYUKI	IIJIMA	AUD	F	
GU16016652	20170608	20171128	6428393	YUTAKA	INAGAKI	FAR	F	
GU17047907	20170414	20171117	6388978	MITSUJI	ISHIHARA	AUD	P	5/31/2019
GU13105363	20170622	20171203	6440244	SHINTARO	ISHII	FAR	F	
GU16026732	20170914	20171204	6495427	MEGUMI	ITO	REG	P	Passed all 4
GU17037840	20170313	20171008	6361988	DEEPIKA	JAIN	BEC	F	
GU17037840	20170313	20171004	6361990	DEEPIKA	JAIN	REG	F	
GU16046911	20170908	20171207	6493179	AHMED	JAMA	AUD	F	
GU16046911	20170615	20171004	6435577	AHMED	JAMA	BEC	F	
GU16046909	20170921	20171129	6503806	NIAN-TSZ	JANG	REG	P	Passed all 4
GU17057960	20170509	20171119	6408387	SURAJ	JHA	AUD	F	
GU17057960	20170509	20171120	6408388	SURAJ	JHA	BEC	P	5/31/2019
GU16087191	20170922	20171120	6507251	HILERI	JHAVERI	FAR	P	Passed all 4
GU15046164	20170918	20171130	6522468	BEIQI	JIANG	REG	P	Passed all 4
GU17027774	20170213	20171023	6337041	RUIYING	JIANG	BEC	P	4/30/2019
GU17027774	20170213	20171024	6337042	RUIYING	JIANG	FAR	P	4/30/2019
GU17088136	20170711	20171013	6470018	XIAOLIANG	JIANG	AUD	F	
GU17088136	20170711	20171011	6470019	XIAOLIANG	JIANG	FAR	F	
GU16117546	20170626	20171003	6440729	FENG	JING	AUD	P	4/30/2019
GU16117546	20170823	20171004	6480597	FENG	JING	FAR	P	4/30/2019
GU17047929	20170421	20171128	6397424	LILI	JING	AUD	P	Passed all 4
GU17047929	20170421	20171130	6397425	LILI	JING	BEC	P	Passed all 4
GU17047929	20170421	20171127	6397426	LILI	JING	FAR	P	Passed all 4
GU17047929	20170421	20171129	6397427	LILI	JING	REG	P	Passed all 4
GU17057958	20170508	20171107	6407469	BHANU	JOSHI	AUD	F	
GU17057958	20170508	20171111	6407470	BHANU	JOSHI	BEC	P	5/31/2019
GU17057958	20170508	20171102	6407471	BHANU	JOSHI	FAR	F	
GU17057958	20170508	20171117	6407472	BHANU	JOSHI	REG	F	
GU14025523	20170901	20171105	6488511	KOZO	KADONO	BEC	P	5/31/2019
GU17098229	20170918	20171031	6510361	DANIEL	KALFATE	FAR	P	4/30/2019
GU16097295	20170914	20171205	6495174	MAYUKO	KAMAZUKA	FAR	F	
GU15015975	20171002	20171210	6513745	KUNIKO	KAMEYAMA	REG	F	
GU17037880	20170328	20171110	6374100	RISA	KANO	FAR	F	
GU16087210	20170829	20171113	6485915	TATSUYA	KATAOKA	REG	F	
GU17098252	20170928	20171205	6513681	PREEMNATH	KATARE ANANTHARAMAKRISH	FAR	F	
GU15126502	20170505	20171210	6404737	TAKU	KATO	BEC	F	
GU15106520	20171024	20171210	6531682	TOMOYA	KAWAMOTO	BEC	F	
GU15106520	20170418	20171010	6390315	TOMOYA	KAWAMOTO	REG	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16026682	20170828	20171031	6485294	MASAYO	KEMMOCHI	BEC	P	Passed all 4
GU16107356	20170922	20171009	6507250	SUMIT	KHANDELWAL	AUD	F	
GU16067002	20170925	20171204	6520762	MOHAMED	KHATAB	REG	F	
GU16107364	20170515	20171002	6410033	HYO	KIM	AUD	F	
GU15086369	20170427	20171031	6396917	YUKIO	KITABAYASHI	AUD	F	
GU15096470	20170929	20171031	6512154	HISAKO	KITAGAWA	REG	P	Passed all 4
GU14025529	20171005	20171030	6517211	HIDEYA	KITAMAE	FAR	P	Passed all 4
GU15086382	20170825	20171130	6483594	NAI-FANG	KO	REG	F	
GU16097255	20170515	20171008	6410011	YUKA	KOBAYASHI	AUD	F	
GU16056957	20171004	20171203	6516080	MASAKI	KOGO	AUD	P	Passed all 4
GU17108263	20171002	20171114	6514796	KAZUAKI	KOIKE	FAR	P	5/31/2019
GU16036834	20170920	20171013	6503819	CHONG HANG	KOK	REG	F	
GU16016667	20170608	20171016	6430539	TAKAAKI	KOMA	BEC	P	4/30/2019
GU13025020	20171011	20171210	6521920	TAKAAKI	KOSUGI	AUD	P	6/30/2019
GU13025020	20170906	20171020	6491969	TAKAAKI	KOSUGI	BEC	P	4/30/2019
GU17078077	20170630	20171024	6448986	MIHO	KOYAMA	BEC	F	
GU17078077	20170630	20171208	6448988	MIHO	KOYAMA	REG	F	
GU16127592	20170907	20171008	6491978	VINITHA	KRISHNA MURTHY	FAR	F	
GU15126576	20170711	20171008	6451173	YI-AN	KU	FAR	F	
GU15126576	20170711	20171031	6451174	YI-AN	KU	REG	F	
GU16046863	20170831	20171206	6487812	SAURABH	KUMAR	BEC	P	6/30/2019
GU16046863	20170821	20171107	6479325	SAURABH	KUMAR	REG	F	
GU17068062	20170621	20171206	6441939	HIROYUKI	KUNISAKI	AUD	F	
GU17068062	20170621	20171013	6441942	HIROYUKI	KUNISAKI	REG	F	
GU17047905	20171010	20171129	6527642	FANG-YU	KUO	BEC	P	5/31/2019
GU17017709	20170914	20171204	6495176	MEI-LIN	KUO	FAR	P	6/30/2019
GU17057943	20170501	20171116	6400720	TZU-LING	KUO	AUD	F	
GU17057943	20170501	20171114	6400721	TZU-LING	KUO	BEC	F	
GU17057943	20170501	20171113	6400722	TZU-LING	KUO	FAR	F	
GU17057943	20170501	20171115	6400723	TZU-LING	KUO	REG	F	
GU16087235	20170626	20171010	6440723	YUMIKO	KURIHARA	FAR	F	
GU17088145	20170727	20171205	6465295	DANICA	LAGMAN	FAR	P	6/30/2019
GU17078085	20170630	20171106	6449024	CHING-HENG	LAI	AUD	F	
GU17078085	20170630	20171107	6449025	CHING-HENG	LAI	BEC	F	
GU17078085	20170630	20171106	6449026	CHING-HENG	LAI	FAR	F	
GU17078085	20170630	20171107	6449027	CHING-HENG	LAI	REG	F	
GU15106506	20170925	20171129	6511059	YIU LUN	LAI	BEC	F	
GU15106506	20170925	20171127	6511060	YIU LUN	LAI	FAR	P	5/31/2019
GU17068009	20170926	20171120	6512720	MILI	LALIWALA	BEC	F	
GU16097337	20170425	20171013	6394914	VANSHA	LALLA	AUD	F	
GU16097337	20170425	20171010	6394915	VANSHA	LALLA	FAR	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16097337	20170425	20171012	6394916	VANSHA	LALLA	REG	F	
GU17088140	20170801	20171020	6464523	HOI HO	LAM	FAR	F	
GU16097271	20170522	20171107	6414426	WAI KIT	LAM	FAR	P	Passed all 4
GU16097271	20170522	20171109	6414427	WAI KIT	LAM	REG	P	Passed all 4
GU16117459	20170921	20171120	6503804	WEN-SHAN	LAN	AUD	P	5/31/2019
GU16117459	20170921	20171120	6503805	WEN-SHAN	LAN	REG	F	
GU15076323	20171025	20171202	6532147	KIT YAN	LAU	REG	F	
GU15126580	20170828	20171003	6485592	ABBOTT	LEE	AUD	F	
GU11104438	20170526	20171130	6420671	CHIA-HSUAN	LEE	FAR	F	
GU11104438	20170526	20171129	6420672	CHIA-HSUAN	LEE	REG	F	
GU16097296	20170925	20171116	6508657	CHI-YANG	LEE	AUD	F	
GU16097296	20170925	20171115	6508658	CHI-YANG	LEE	REG	F	
GU17068031	20170609	20171205	6435885	CHUNG-WEI	LEE	AUD	F	
GU17068031	20170609	20171204	6435886	CHUNG-WEI	LEE	FAR	F	
GU17078113	20170713	20171204	6457408	I-CHIN	LEE	AUD	F	
GU17078113	20170713	20171128	6457409	I-CHIN	LEE	REG	P	5/31/2019
GU15086401	20170710	20171108	6450705	PO-TING	LEE	FAR	P	Passed all 4
GU15086401	20170710	20171109	6450706	PO-TING	LEE	REG	P	Passed all 4
GU17108280	20171010	20171128	6522935	CHENYANG	LI	FAR	P	5/31/2019
GU17088202	20170922	20171115	6505071	CHIH	LI	BEC	F	
GU17068049	20170502	20171031	6440199	DUNXIU	LI	BEC	F	
GU17068049	20170502	20171030	6440200	DUNXIU	LI	FAR	F	
GU17037866	20170327	20171005	6373027	FENGGUO	LI	BEC	F	
GU17037866	20170327	20171006	6373028	FENGGUO	LI	REG	F	
GU17027771	20170825	20171116	6493448	JIEJUN	LI	FAR	P	5/31/2019
GU15026052	20170814	20171122	6471980	LEI	LI	AUD	F	
GU15026052	20170511	20171121	6407872	LEI	LI	FAR	F	
GU16097260	20170807	20171007	6482487	MEIYING	LI	AUD	P	4/30/2019
GU17027740	20170911	20171129	6493496	SILEI	LI	REG	P	Passed all 4
GU17057950	20170502	20171027	6405027	TIANXIANG	LI	BEC	P	4/30/2019
GU17057950	20170502	20171005	6405028	TIANXIANG	LI	REG	P	4/30/2019
GU16107392	20170605	20171004	6423891	YING	LI	REG	P	Passed all 4
GU17078124	20170724	20171201	6462170	YIQIU	LI	BEC	F	
GU16127642	20170925	20171130	6510528	YU-HSIU	LI	FAR	P	5/31/2019
GU11114452	20170223	20171014	6396470	CHIA-CHIN	LIANG	BEC	F	
GU17047898	20170405	20171013	6384412	JIAHENG	LIANG	AUD	F	
GU17047898	20170405	20171012	6384415	JIAHENG	LIANG	REG	F	
GU17088144	20170802	20171002	6465595	SHUANG	LIANG	FAR	P	4/30/2019
GU17027777	20170606	20171114	6425337	YUN-ROU	LIANG	BEC	P	Passed all 4
GU17027777	20171106	20171206	6539992	YUN-ROU	LIANG	REG	P	Passed all 4
GU16077145	20170906	20171113	6491968	HSING-CHUN	LIAO	AUD	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16087245	20170921	20171127	6503802	HSIN-KAI	LIAO	FAR	F	
GU16087245	20170921	20171128	6503803	HSIN-KAI	LIAO	REG	F	
GU12094832	20161201	20171012	6412310	YEN-PO	LIAO	AUD	F	
GU17098234	20170919	20171122	6510468	CHIA-YU	LIN	AUD	P	5/31/2019
GU17098234	20170919	20171121	6510469	CHIA-YU	LIN	BEC	F	
GU17098234	20170919	20171120	6510471	CHIA-YU	LIN	REG	P	5/31/2019
GU17047888	20170403	20171007	6379265	CHUN-HSUAN	LIN	FAR	P	4/30/2019
GU16117501	20170811	20171206	6471079	HUI-TING	LIN	BEC	F	
GU16117501	20170811	20171205	6471080	HUI-TING	LIN	FAR	F	
GU16117501	20170811	20171204	6471081	HUI-TING	LIN	REG	P	6/30/2019
GU16117470	20170705	20171128	6446616	HUI-YING	LIN	AUD	P	5/31/2019
GU16117470	20170705	20171128	6446617	HUI-YING	LIN	BEC	P	5/31/2019
GU16117470	20170705	20171127	6446618	HUI-YING	LIN	FAR	P	5/31/2019
GU15116573	20170825	20171129	6483588	PIN-TZU	LIN	REG	P	Passed all 4
GU16077087	20170905	20171025	6489564	SZU-HAN	LIN	BEC	P	Passed all 4
GU17118333	20171103	20171208	6538232	YU-SHIUAN	LIN	FAR	P	6/30/2019
GU16097303	20170724	20171116	6459597	CHIEN-YI	LIU	BEC	P	5/31/2019
GU16097303	20170724	20171117	6459598	CHIEN-YI	LIU	REG	F	
GU17047937	20171010	20171209	6520763	FAN	LIU	BEC	F	
GU17057964	20170922	20171205	6505072	HUAN	LIU	AUD	P	Passed all 4
GU17057964	20170922	20171204	6505073	HUAN	LIU	REG	P	Passed all 4
GU16097265	20170519	20171121	6413463	JIAYU	LIU	AUD	P	5/31/2019
GU15126489	20171024	20171201	6531678	SHIXIAO	LIU	BEC	F	
GU16046875	20170710	20171208	6451163	XIN	LIU	AUD	F	
GU16016634	20170821	20171204	6479344	BIN	LU	REG	P	Passed all 4
GU17068041	20170616	20171120	6440178	TAO	LU	FAR	P	5/31/2019
GU17068041	20170616	20171121	6440179	TAO	LU	REG	P	5/31/2019
GU17068074	20170629	20171121	6445802	YI-FAN	LU	AUD	P	5/31/2019
GU17068074	20170629	20171120	6445803	YI-FAN	LU	FAR	P	5/31/2019
GU17057957	20170508	20171122	6407468	MELISSA	LUGUE	BEC	F	
GU17017677	20170104	20171026	6317814	JUN	LUO	BEC	F	
GU16107421	20170606	20171004	6425332	NING	LV	REG	P	Passed all 4
GU17057991	20170526	20171115	6419845	JIANHONG	MA	BEC	F	
GU16087230	20170922	20171208	6510460	ZEKANG	MA	AUD	P	Passed all 4
GU17088181	20170821	20171004	6481915	SHIREEN	MAHAJAN	BEC	F	
GU17088181	20170821	20171010	6481916	SHIREEN	MAHAJAN	FAR	F	
GU17047897	20170922	20171206	6505069	SEEMA	MALIK	REG	P	6/30/2019
GU17088133	20171002	20171204	6513737	KOJIRO	MANABE	BEC	P	6/30/2019
GU17088133	20170728	20171001	6464507	KOJIRO	MANABE	FAR	P	4/30/2019
GU15066249	20171023	20171205	6531280	AMAN	MANCHANDA	FAR	P	6/30/2019
GU16097333	20170731	20171205	6463882	DEAN VINCENT	MANGLONA	FAR	P	Passed all 4

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU07062811	20170728	20171205	6462530	MARYANN	MANGLONA	FAR	P	Passed all 4
GU15076322	20170508	20171105	6405346	MAHMOUD	MANSY	BEC	P	5/31/2019
GU15076322	20170508	20171129	6405347	MAHMOUD	MANSY	REG	F	
GU17088191	20171023	20171207	6531278	YIJIE	MAO	AUD	P	6/30/2019
GU17088191	20170821	20171002	6485600	YIJIE	MAO	FAR	P	4/30/2019
GU15116548	20170508	20171120	6405358	SATOSHI	MATSUKI	BEC	P	5/31/2019
GU15116548	20170929	20171208	6512177	SATOSHI	MATSUKI	REG	F	
GU16107345	20170616	20171208	6433502	DAISUKE	MATSUOKA	AUD	F	
GU16107345	20170616	20171210	6433503	DAISUKE	MATSUOKA	FAR	F	
GU14025540	20170901	20171113	6488509	MASATAKE	MATSUZAKI	AUD	F	
GU17098233	20170828	20171101	6497548	RITIKA	MEHRA	AUD	F	
GU17098233	20170828	20171025	6497550	RITIKA	MEHRA	FAR	F	
GU17057954	20170426	20171106	6406170	TZU-JU	MEI	BEC	P	Passed all 4
GU17057954	20170921	20171107	6503801	TZU-JU	MEI	REG	P	Passed all 4
GU16087175	20171108	20171206	6541258	YASUFUMI	MIKI	AUD	F	
GU16087175	20170906	20171210	6491967	YASUFUMI	MIKI	BEC	F	
GU17098230	20170914	20171106	6510374	HIROMASA	MINAMI	FAR	F	
GU16097284	20171006	20171031	6518200	MITSUNORI	MINAMI	AUD	F	
GU16097284	20170922	20171001	6505079	MITSUNORI	MINAMI	BEC	F	
GU16097284	20170922	20171203	6505080	MITSUNORI	MINAMI	REG	F	
GU13055153	20170922	20171210	6510459	MOUZAM ALI	MIR	FAR	P	Passed all 4
GU17027807	20170227	20171105	6349603	DAIKI (STEVE)	MIYACHI	BEC	P	5/31/2019
GU17027807	20170227	20171008	6349604	DAIKI (STEVE)	MIYACHI	FAR	P	4/30/2019
GU16087181	20170925	20171127	6512692	MASAHIRO	MIYASAKA	REG	P	Passed all 4
GU16036813	20170830	20171129	6487527	HISHAM	MOHAMED EID	BEC	F	
GU16036813	20170830	20171127	6487528	HISHAM	MOHAMED EID	REG	P	5/31/2019
GU17068019	20170608	20171114	6431241	LAUREN	MONTINOLA	REG	F	
GU17088139	20170801	20171027	6465570	KAZUKI	MOTOKAWA	AUD	F	
GU17068000	20170522	20171127	6421929	JOY	MURALLA	AUD	F	
GU17088159	20170801	20171208	6471084	SAYURI	MURAOKA	FAR	F	
GU15015979	20171004	20171208	6518182	MIKA	NAGAMATSU	BEC	F	
GU15015979	20170412	20171016	6386174	MIKA	NAGAMATSU	REG	F	
GU16097264	20170407	20171020	6394910	YUKI	NAKAE	AUD	P	4/30/2019
GU16097264	20171011	20171205	6521918	YUKI	NAKAE	REG	P	6/30/2019
GU15066262	20170412	20171008	6386832	KOJI	NAKAMURA	FAR	F	
GU12064731	20171003	20171208	6514777	SACHIE	NAKAMURA	AUD	F	
GU16016622	20171003	20171024	6516034	TAKAHIKO	NAKAMURA	BEC	F	
GU16016622	20171003	20171201	6516035	TAKAHIKO	NAKAMURA	REG	F	
GU17037823	20170906	20171210	6491383	YUKA	NAKANISHI	BEC	F	
GU17108260	20170929	20171110	6514792	SAKI	NAKATSUKASA	REG	F	
GU16056920	20170925	20171130	6508660	TOMOHISA	NARASAKI	BEC	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16127595	20170929	20171206	6512182	YUKARI	NARITA	FAR	F	
GU17098227	20170915	20171208	6510363	KAZUKI	NASHIMOTO	AUD	F	
GU17057963	20170510	20171008	6408849	FAIQ	NAVEED	AUD	P	4/30/2019
GU17057963	20170510	20171019	6408850	FAIQ	NAVEED	BEC	P	4/30/2019
GU17057963	20170922	20171105	6505067	FAIQ	NAVEED	FAR	P	5/31/2019
GU14095842	20170626	20171127	6441950	TATSUHIKO	NEMOTO	AUD	F	
GU17098242	20170925	20171121	6512725	LIN	NI	BEC	P	5/31/2019
GU17098242	20170925	20171122	6512726	LIN	NI	FAR	P	5/31/2019
GU16026692	20170929	20171127	6512183	KAZUTO	NIHEI	FAR	P	Passed all 4
GU16117474	20170609	20171030	6478639	SHIN	NISHIOKA	AUD	F	
GU17088165	20170811	20171016	6474232	MIYUKI	NODA	FAR	P	4/30/2019
GU16117547	20170929	20171105	6512184	RIE	NONOMURA	BEC	P	Passed all 4
GU15106488	20170929	20171127	6512180	RIE	NOZAKI	REG	F	
GU17068069	20170623	20171129	6440766	MERYEIL	OCLIMA	AUD	F	
GU14045666	20170823	20171124	6480604	KATSUSHI	OGAHARA	FAR	P	5/31/2019
GU15066253	20170608	20171013	6428099	NAOYUKI	OGURA	AUD	F	
GU15066253	20170608	20171007	6428100	NAOYUKI	OGURA	BEC	F	
GU15066253	20170608	20171022	6428101	NAOYUKI	OGURA	REG	F	
GU17057971	20170512	20171117	6408868	KANA	OHMATSU	FAR	F	
GU17057971	20170512	20171002	6408869	KANA	OHMATSU	REG	F	
GU08023013	20170518	20171111	6412681	HIROSHI	OKAZAKI	REG	F	
GU14025566	20170929	20171016	6512185	YUJI	OKUDAIRA	AUD	F	
GU14025566	20170929	20171210	6512186	YUJI	OKUDAIRA	BEC	P	6/30/2019
GU16107415	20170519	20171117	6413461	MARIA-GORETTI	OPARA	BEC	P	Passed all 4
GU16097274	20170926	20171129	6510540	CHINMAY	ORPE	AUD	F	
GU16097274	20170418	20171203	6390316	CHINMAY	ORPE	BEC	P	6/30/2019
GU16056954	20170518	20171113	6413153	TAKAYUKI	OSAWA	BEC	F	
GU16056954	20170518	20171002	6413154	TAKAYUKI	OSAWA	FAR	P	4/30/2019
GU17047906	20170929	20171105	6512187	KAZUTAKA	OYA	AUD	F	
GU17047906	20170929	20171203	6512188	KAZUTAKA	OYA	BEC	P	6/30/2019
GU16087190	20170713	20171002	6453441	MANISHA	PAHWA	REG	F	
GU16107365	20170515	20171002	6410030	LORBEA	PALAMING	AUD	P	Passed all 4
GU16036791	20171002	20171113	6513751	IRA MARIE	PALERO	AUD	F	
GU16036784	20170411	20171027	6385153	SHIPIN	PAN	BEC	P	Passed all 4
GU16046862	20170828	20171209	6485290	TZU-CHUAN	PAN	REG	P	Passed all 4
GU15076347	20170919	20171204	6499961	YING	PAN	REG	F	
GU16127569	20170605	20171209	6440674	YU	PAN	REG	F	
GU16077075	20170821	20171202	6479347	ZHIGANG	PAN	AUD	P	6/30/2019
GU16077075	20170821	20171201	6479348	ZHIGANG	PAN	FAR	P	6/30/2019
GU17078122	20170724	20171031	6460275	AMI	PANJABI	AUD	P	4/30/2019
GU17078122	20170724	20171208	6460278	AMI	PANJABI	REG	P	6/30/2019

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17057941	20170427	20171005	6399236	SANJANA	PARIKH	AUD	P	4/30/2019
GU17057941	20170925	20171205	6507259	SANJANA	PARIKH	FAR	F	
GU16117451	20170615	20171005	6440220	GULSHAN	PARWANI	FAR	P	Passed all 4
GU16117451	20170615	20171003	6440221	GULSHAN	PARWANI	REG	P	Passed all 4
GU15076303	20170905	20171127	6489566	KALPESH	PATEL	FAR	P	Passed all 4
GU17027748	20170830	20171120	6487572	ANU	PATHAK	BEC	F	
GU17068068	20170626	20171106	6440768	ANIKET	PATIL	AUD	P	Passed all 4
GU17068068	20170626	20171030	6440769	ANIKET	PATIL	BEC	P	Passed all 4
GU17068068	20170626	20171103	6440770	ANIKET	PATIL	FAR	P	Passed all 4
GU17068068	20170626	20171110	6440771	ANIKET	PATIL	REG	P	Passed all 4
GU16097328	20170922	20171202	6507243	LI	PEI	FAR	P	6/30/2019
GU17068012	20170602	20171010	6428288	LUXI	PENG	BEC	F	
GU17068012	20170602	20171009	6428289	LUXI	PENG	FAR	F	
GU16016638	20170821	20171024	6479324	TA-CHUN	PENG	REG	F	
GU16067019	20170913	20171127	6494524	DINESH	PILLAI	REG	F	
GU17047931	20170426	20171205	6397473	AHMAD	QAWASMEH	FAR	P	6/30/2019
GU16087254	20170515	20171121	6410028	WENYI	QIAN	AUD	F	
GU16087254	20170515	20171122	6410029	WENYI	QIAN	REG	P	5/31/2019
GU16117532	20170828	20171009	6485594	YUTIAN	QIAN	REG	P	4/30/2019
GU17068037	20170614	20171204	6433128	DA	QIN	BEC	F	
GU17068037	20170614	20171205	6433129	DA	QIN	REG	F	
GU17017720	20170517	20171119	6411723	SANTHOSHKUMAR	RADHAKRISHNAN NAIR	BEC	F	
GU16117488	20170912	20171109	6521415	MAHMOUD	RAMADAN	AUD	P	5/31/2019
GU17068030	20170516	20171208	6435147	XIN	RAO	AUD	F	
GU17017734	20170811	20171022	6479327	MADHAV	RATHI	BEC	F	
GU17017734	20170811	20171210	6479329	MADHAV	RATHI	REG	F	
GU13035085	20170719	20171109	6456607	DE-KAI	REN	AUD	P	5/31/2019
GU13035085	20170719	20171108	6456608	DE-KAI	REN	FAR	P	6/30/2019
GU16036838	20170804	20171121	6467118	ZOHA	RIAZ	AUD	F	
GU15096454	20170719	20171002	6456606	CHRISTIAN	RIVERA	AUD	P	4/30/2019
GU16127594	20170609	20171114	6434854	ADITEE	RUSTAGI	REG	P	5/31/2019
GU17017707	20170519	20171119	6414394	NAOKO	SABURI	REG	F	
GU16127628	20170929	20171204	6512190	CHIHIRO	SAITO	AUD	F	
GU03111954	20170929	20171124	6512178	MISAKO	SAKAIRI	REG	P	Passed all 4
GU16026745	20170925	20171030	6508659	TOSHIHARU	SAKO	AUD	P	Passed all 4
GU16067027	20170914	20171119	6495564	ANBARASAN	SANJEEVI	REG	F	
GU14095814	20170619	20171205	6435569	MARIE ANTONNETTE	SANTOS	AUD	F	
GU14095814	20170619	20171204	6435570	MARIE ANTONNETTE	SANTOS	FAR	F	
GU17057987	20171025	20171208	6532150	RYUNOSUKE	SASAKI	BEC	P	6/30/2019
GU12024586	20170828	20171210	6485295	NAMI	SATO	BEC	F	
GU17108272	20171004	20171110	6518740	RYOTA	SATO	REG	P	5/31/2019

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU15126605	20170929	20171031	6512193	JUN	SAWADA	AUD	F	
GU15126605	20170929	20171022	6512194	JUN	SAWADA	BEC	F	
GU17017669	20171013	20171204	6523662	MARITES	SCHWAB	FAR	F	
GU11114471	20170824	20171027	6482511	YOSHITAKA	SEKI	FAR	F	
GU14045623	20170725	20171030	6460279	KAZUHO	SENOO	AUD	F	
GU17017738	20170829	20171019	6485909	HEMADRI	SHAH	AUD	F	
GU17017738	20170925	20171101	6507258	HEMADRI	SHAH	BEC	F	
GU17027760	20171010	20171123	6522539	MITULKUMAR	SHAH	BEC	P	Passed all 4
GU17027744	20170829	20171207	6485910	PRIYANK	SHAH	FAR	P	Passed all 4
GU17088141	20170801	20171206	6464521	PRIYANK	SHAH	FAR	F	
GU17027741	20170127	20171020	6328556	RAJ PANKAJBHAI	SHAH	AUD	F	
GU17027741	20170127	20171014	6328557	RAJ PANKAJBHAI	SHAH	BEC	P	4/30/2019
GU17027741	20170127	20171002	6328558	RAJ PANKAJBHAI	SHAH	FAR	P	4/30/2019
GU17027741	20170127	20171009	6328559	RAJ PANKAJBHAI	SHAH	REG	P	4/30/2019
GU17068075	20170629	20171030	6445804	RONAK	SHAH	AUD	F	
GU17068075	20170629	20171016	6445805	RONAK	SHAH	BEC	F	
GU17068075	20170629	20171019	6445806	RONAK	SHAH	FAR	F	
GU17068075	20170629	20171025	6445807	RONAK	SHAH	REG	F	
GU13095321	20171011	20171210	6521916	WESAM	SHALABY	AUD	F	
GU16077164	20160701	20171129	6148858	YUFEI	SHAN	FAR	P	5/31/2019
GU16127580	20170830	20171204	6487524	SHAN-SHAN	SHANG KUAN	AUD	F	
GU16127580	20170830	20171206	6487525	SHAN-SHAN	SHANG KUAN	BEC	P	6/30/2019
GU16127580	20170830	20171205	6487526	SHAN-SHAN	SHANG KUAN	FAR	P	6/30/2019
GU16117514	20170914	20171204	6495181	JINGTING	SHAO	AUD	P	Passed all 4
GU17057956	20170926	20171205	6511058	GARIMA	SHARMA	AUD	F	
GU17057956	20170508	20171102	6452682	GARIMA	SHARMA	FAR	P	5/31/2019
GU17027755	20170808	20171204	6470277	PRAKHAR	SHARMA	AUD	P	Passed all 4
GU17027755	20170808	20171207	6470278	PRAKHAR	SHARMA	BEC	P	Passed all 4
GU15036121	20170828	20171121	6491047	DOAA	SHASHAA	REG	F	
GU16127603	20170825	20171011	6484376	HAOQING	SHEN	FAR	P	Passed all 4
GU16036800	20170828	20171202	6485591	LEI	SHEN	FAR	P	Passed all 4
GU16127567	20170821	20171111	6479350	YILU	SHEN	FAR	P	5/31/2019
GU17017722	20170920	20171205	6499962	YIXIAO	SHEN	AUD	P	6/30/2019
GU17118335	20171103	20171127	6540660	ZHAOHUI	SHEN	FAR	F	
GU16107436	20170911	20171124	6493184	KEREN	SHI	AUD	F	
GU16107436	20170911	20171113	6493185	KEREN	SHI	BEC	P	5/31/2019
GU17098229	20170915	20171205	6510371	LIN	SHI	AUD	F	
GU16117512	20171019	20171127	6531264	KOICHIRO	SHIBASAKI	AUD	F	
GU16117512	20170707	20171203	6449040	KOICHIRO	SHIBASAKI	REG	F	
GU17037845	20170317	20171023	6362830	ERIKA	SHIGETA	FAR	F	
GU17047899	20170607	20171130	6428112	CHIEN-AN	SHIH	REG	P	Passed all 4

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU16077136	20171120	20171210	6548931	MITSUYASU	SHIMADA	AUD	F	
GU16077136	20170601	20171207	6423811	MITSUYASU	SHIMADA	REG	F	
GU13065180	20170901	20171127	6488520	DAISUKE	SHIMAMOTO	REG	F	
GU14065663	20170614	20171119	6433161	TAKAAKI	SHIMOICHI	FAR	F	
GU15126490	20170616	20171120	6433501	SHIZUKA	SHIMOKAWA	FAR	P	Passed all 4
GU15106472	20170830	20171208	6487785	MOONSU	SHIN	AUD	P	Passed all 4
GU15106472	20170830	20171204	6487786	MOONSU	SHIN	FAR	P	Passed all 4
GU17068059	20170621	20171008	6441929	KOICHI	SHINKEYA	FAR	F	
GU17068060	20170621	20171023	6441930	KENJIRO	SHINOHARA	FAR	F	
GU08012966	20170406	20171006	6381203	TAKASHI	SHINOHARA	AUD	F	
GU14075763	20170925	20171207	6519586	SAORI	SHINOZAKI	BEC	P	Passed all 4
GU14065645	20170421	20171020	6393816	RYOZO	SHIRAI	FAR	P	4/30/2019
GU16117452	20170606	20171004	6425324	SHAN	SHU	AUD	F	
GU16117452	20170606	20171003	6425325	SHAN	SHU	REG	P	4/30/2019
GU17098249	20170927	20171201	6511068	KENG HIN	SI	FAR	P	6/30/2019
GU17108275	20171005	20171205	6518198	CRESCEL CZARINA	SINGAYAO	REG	P	6/30/2019
GU17068032	20170606	20171001	6431658	GOVIND	SINGH	AUD	P	Passed all 4
GU17068032	20170606	20171205	6431659	GOVIND	SINGH	BEC	P	Passed all 4
GU17068032	20170606	20171105	6431661	GOVIND	SINGH	REG	P	Passed all 4
GU17047920	20170720	20171101	6460267	SONAL	SINGH	FAR	P	5/31/2019
GU17027780	20170818	20171204	6476442	BATU	SIQIN	BEC	P	Passed all 4
GU17027780	20170818	20171205	6476443	BATU	SIQIN	REG	P	Passed all 4
GU17017713	20170901	20171102	6488499	NEHA	SODHI	AUD	F	
GU17017713	20170901	20171105	6488500	NEHA	SODHI	FAR	P	5/31/2019
GU17017713	20170901	20171108	6488501	NEHA	SODHI	REG	F	
GU16097287	20170929	20171113	6513448	TETSUYA	SOMA	AUD	F	
GU16087170	20171002	20171120	6513749	ELAINE	SONG	BEC	F	
GU15106530	20171010	20171113	6522540	YAN	SONG	AUD	F	
GU15106530	20170725	20171002	6470276	YAN	SONG	FAR	F	
GU16026718	20170407	20171022	6429694	YAN	SONG	REG	F	
GU16127605	20170731	20171108	6464068	SHEEBA	STANLEY	AUD	F	
GU16127605	20170731	20171105	6464069	SHEEBA	STANLEY	BEC	F	
GU17037851	20170818	20171204	6476439	SATHYA	SUBBIAH	BEC	F	
GU15056217	20170406	20171107	6381207	TAKAHIRO	SUGIMOTO	FAR	P	Passed all 4
GU15056217	20171003	20171208	6514782	TAKAHIRO	SUGIMOTO	REG	P	Passed all 4
GU16117466	20170705	20171127	6446620	CHING-HAN	SUN	FAR	P	5/31/2019
GU17027765	20170206	20171207	6391230	RUOYING	SUN	BEC	P	6/30/2019
GU14105873	20170821	20171114	6479308	XUETING	SUN	REG	P	5/31/2019
GU15026033	20171010	20171210	6522541	KOSUKE	SUZUKI	REG	P	Passed all 4
GU16117492	20171019	20171201	6531261	SHUNSUKE	TAIMA	AUD	F	
GU16117492	20170725	20171022	6463860	SHUNSUKE	TAIMA	REG	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17078106	20170718	20171208	6459408	KATSUKI	TAJIMA	BEC	P	6/30/2019
GU16077160	20170824	20171210	6482512	REIKO	TAKAGI	REG	P	6/30/2019
GU17068067	20170626	20171208	6443753	HIDENORI	TAKAHASHI	AUD	F	
GU16026741	20170316	20171023	6359917	HISAYOSHI	TAKAHASHI	REG	F	
GU16087215	20170929	20171210	6513449	KENICHI	TAKAHASHI	AUD	F	
GU16087215	20170929	20171030	6513450	KENICHI	TAKAHASHI	REG	P	4/30/2019
GU09083615	20170823	20171119	6482513	KEI	TAKAMURA	REG	F	
GU17108279	20171011	20171207	6527660	MASAYA	TAKASU	FAR	F	
GU17078127	20171003	20171027	6514785	NAOHIDE	TAKATA	FAR	F	
GU15086373	20170907	20171030	6491983	DAISUKE	TAKAYAMA	REG	P	4/30/2019
GU17098212	20170912	20171119	6495313	MASARU	TAKEHANA	FAR	P	5/31/2019
GU14075745	20170925	20171205	6510487	MAKI	TAKUMA	BEC	P	6/30/2019
GU17068052	20170607	20171020	6440212	MARC	TANAG	AUD	P	4/30/2019
GU17068052	20170607	20171208	6440213	MARC	TANAG	BEC	P	6/30/2019
GU16036815	20170907	20171119	6491984	RIE	TANAKA	REG	F	
GU16107422	20170920	20171205	6499972	LINXUE	TANG	AUD	F	
GU16107422	20170920	20171207	6499974	LINXUE	TANG	REG	P	6/30/2019
GU16056974	20170728	20171127	6462534	MITCHELL	TANG	AUD	F	
GU16056974	20170728	20171129	6462535	MITCHELL	TANG	REG	P	5/31/2019
GU17047917	20170421	20171122	6397351	PAN	TANG	REG	P	Passed all 4
GU17078083	20170705	20171122	6449011	BIYING	TAO	BEC	F	
GU17078083	20170705	20171121	6449012	BIYING	TAO	FAR	F	
GU15096445	20171002	20171117	6513747	ROMAR	TAPECERIA	BEC	F	
GU16016644	20170920	20171206	6503815	NATALIA	TAPIA MARDONES	FAR	P	6/30/2019
GU16066990	20171103	20171203	6538205	SHOHEI	TASAKA	REG	F	
GU16087250	20170901	20171019	6488517	IRENE	TAWONG	AUD	F	
GU16087250	20170901	20171020	6488518	IRENE	TAWONG	BEC	F	
GU16087250	20170901	20171018	6488519	IRENE	TAWONG	FAR	P	4/30/2019
GU17037850	20170320	20171125	6362550	NISHAURA	TAYLOR	AUD	F	
GU17037850	20170320	20171127	6362553	NISHAURA	TAYLOR	REG	F	
GU16107376	20170928	20171030	6511071	AHMAD	TAYYEM	BEC	P	4/30/2019
GU17068033	20170608	20171204	6431663	HANG	TENG	REG	P	6/30/2019
GU17078120	20170724	20171002	6463682	BENJAMIN	TEO	BEC	P	4/30/2019
GU17078120	20170724	20171005	6463683	BENJAMIN	TEO	FAR	F	
GU17088205	20170906	20171111	6493425	LISA	TERAI	BEC	F	
GU17088205	20170906	20171010	6493426	LISA	TERAI	FAR	F	
GU16107362	20171016	20171127	6526175	KA YEUNG	TO	AUD	P	5/31/2019
GU16107360	20170925	20171106	6508664	AYUMI	TOJI	BEC	F	
GU17027742	20171005	20171105	6518704	TARO	TOKAI	AUD	P	5/31/2019
GU17078079	20170705	20171207	6448991	ASHISH	TOLANI	FAR	F	
GU17027764	20170810	20171008	6478894	KOMAL	TOLANI	BEC	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17098217	20170908	20171010	6495987	ANA MARIA	TOQUERO	AUD	F	
GU16067036	20170703	20171103	6447367	ALDEN	TORRES	BEC	P	5/31/2019
GU17047930	20170426	20171122	6397448	HSIN-YU	TSAI	BEC	F	
GU17047930	20170426	20171121	6397450	HSIN-YU	TSAI	REG	F	
GU17057942	20170424	20171103	6400713	YI-CHUN	TSAI	BEC	F	
GU17057942	20170424	20171101	6400715	YI-CHUN	TSAI	REG	F	
GU17088150	20170802	20171207	6470251	HO WAI TIMOTHY	TSANG	AUD	F	
GU17088150	20170802	20171207	6470252	HO WAI TIMOTHY	TSANG	BEC	F	
GU17088150	20170802	20171206	6470253	HO WAI TIMOTHY	TSANG	FAR	F	
GU17057982	20170519	20171120	6416753	LI-WEN	TSU	AUD	F	
GU17057982	20170519	20171122	6416754	LI-WEN	TSU	FAR	F	
GU16097323	20170925	20171130	6510526	CHING-CHIH	TSUI	REG	F	
GU16107427	20170907	20171124	6491986	HIROSHI	TSUJIKAWA	REG	F	
GU17108298	20171017	20171103	6527747	YASUHIRO	TSUKADA	FAR	P	5/31/2019
GU10043946	20170912	20171209	6494270	KENJI	TSUKUDA	BEC	P	
GU16077158	20170925	20171204	6508663	HIDETOSHI	TSUKUI	AUD	P	Passed all 4
GU12104863	20170929	20171128	6513454	MARIKO	TSUNEMATSU	AUD	F	
GU12104863	20170907	20171201	6491987	MARIKO	TSUNEMATSU	REG	F	
GU17017693	20170907	20171207	6491988	TAKENARI	TSURU	AUD	P	6/30/2019
GU17017693	20170907	20171031	6491990	TAKENARI	TSURU	FAR	P	4/30/2019
GU16117537	20171006	20171122	6518201	KA KIT	UN	AUD	F	
GU15076296	20170928	20171205	6511065	BHARGAVI	UPADHYAYULA	AUD	F	
GU17088187	20170825	20171003	6483621	RAKESH	UTHAPPA	AUD	F	
GU17088187	20170825	20171006	6483622	RAKESH	UTHAPPA	BEC	F	
GU17078094	20170710	20171115	6453087	INNA REDDY	VATTI	BEC	F	
GU17078094	20170710	20171120	6453088	INNA REDDY	VATTI	FAR	F	
GU16067058	20170830	20171003	6487529	AMIT	VAZE	REG	F	
GU17027793	20170925	20171107	6507257	AMRITA	VIDYARTHI	AUD	P	Passed all 4
GU16117509	20170710	20171107	6451165	DIVYA	WADHWANI	AUD	F	
GU16117509	20170710	20171105	6451166	DIVYA	WADHWANI	REG	F	
GU17017699	20170615	20171127	6433081	ATUL ARUN	WAGHDHARE	REG	F	
GU16127632	20170929	20171210	6515272	YUTA	WAKABAYASHI	REG	P	Passed all 4
GU13045109	20170927	20171129	6511061	CHIA-HUNG	WANG	AUD	P	5/31/2019
GU13045109	20170517	20171130	6411726	CHIA-HUNG	WANG	FAR	P	5/31/2019
GU13045109	20170517	20171130	6411727	CHIA-HUNG	WANG	REG	F	
GU16087221	20170922	20171204	6505074	CHIH-WEI	WANG	REG	F	
GU15056220	20170724	20171205	6463859	LEI	WANG	REG	P	Passed all 4
GU17078104	20170717	20171107	6457114	LI-LUN	WANG	AUD	F	
GU17078104	20170717	20171106	6457115	LI-LUN	WANG	FAR	F	
GU17068042	20170619	20171117	6440189	LIN	WANG	AUD	F	
GU17068042	20170619	20171118	6440190	LIN	WANG	BEC	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17027785	20170927	20171103	6511049	SHAO-AN	WANG	REG	F	
GU17017667	20170921	20171122	6503800	TUNFENG	WANG	FAR	P	5/31/2019
GU15126504	20170821	20171204	6479343	WEIHUI	WANG	REG	P	Passed all 4
GU16077077	20170717	20171204	6455016	XIAOCHUAN	WANG	AUD	P	6/30/2019
GU16077077	20170717	20171205	6455017	XIAOCHUAN	WANG	BEC	P	6/30/2019
GU17057984	20170417	20171122	6416757	XUEFEI	WANG	AUD	P	5/31/2019
GU17057984	20170920	20171102	6499980	XUEFEI	WANG	BEC	F	
GU17057984	20170920	20171210	6499981	XUEFEI	WANG	FAR	P	6/30/2019
GU17057984	20170920	20171017	6499982	XUEFEI	WANG	REG	P	4/30/2019
GU16117521	20170512	20171121	6410037	YANI	WANG	AUD	F	
GU17068025	20170602	20171115	6434949	YING	WANG	AUD	F	
GU17068025	20170602	20171116	6434950	YING	WANG	BEC	P	5/31/2019
GU17068025	20170602	20171117	6434951	YING	WANG	FAR	P	5/31/2019
GU17068007	20170604	20171111	6431668	YING CHU	WANG	AUD	F	
GU17068007	20170604	20171202	6431670	YING CHU	WANG	FAR	F	
GU17078128	20170726	20171206	6462181	YIXIN	WANG	BEC	P	6/30/2019
GU17078128	20170726	20171207	6462182	YIXIN	WANG	FAR	P	6/30/2019
GU15076328	20170417	20171026	6397601	YU	WANG	REG	P	Passed all 4
GU17118349	20171103	20171208	6541775	RUO-TING	WENG	FAR	P	6/30/2019
GU15096426	20170518	20171122	6434948	JENNIFER YANKAY	WONG	FAR	F	
GU17068024	20170612	20171012	6434924	YUK PING	WONG	FAR	P	4/30/2019
GU16117454	20170901	20171120	6488503	BENYUAN	WU	REG	P	5/31/2019
GU17068070	20170628	20171130	6445753	CHAO-YING	WU	AUD	P	5/31/2019
GU17068070	20170628	20171129	6445755	CHAO-YING	WU	FAR	P	5/31/2019
GU17078115	20170707	20171005	6457434	CHENG-YAN	WU	BEC	F	
GU17078115	20170707	20171004	6457435	CHENG-YAN	WU	FAR	F	
GU17088189	20170821	20171027	6485479	DALI	WU	BEC	F	
GU17108289	20171016	20171128	6527731	HSIN-JU	WU	FAR	F	
GU16046897	20170926	20171127	6510535	KUAN-NI	WU	AUD	F	
GU17088137	20170720	20171201	6464515	MINGSHUANG	WU	FAR	F	
GU17088137	20170720	20171129	6464516	MINGSHUANG	WU	REG	F	
GU15096446	20171114	20171207	6544446	NIAN-XIN	WU	BEC	P	6/30/2019
GU17057990	20170526	20171024	6419833	PEI-CHI	WU	AUD	F	
GU17057990	20170526	20171027	6419834	PEI-CHI	WU	BEC	F	
GU17057990	20170526	20171023	6419835	PEI-CHI	WU	FAR	P	4/30/2019
GU17057990	20170526	20171026	6419836	PEI-CHI	WU	REG	F	
GU16026735	20170905	20171121	6489567	QIYING	WU	BEC	F	
GU16026735	20170905	20171122	6489568	QIYING	WU	FAR	F	
GU16117503	20170605	20171115	6423885	XIAOTONG	WU	REG	P	5/31/2019
GU16097275	20170824	20171127	6482515	XUNING	WU	AUD	F	
GU16097275	20170824	20171129	6482516	XUNING	WU	FAR	P	5/31/2019

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17098208	20170908	20171120	6493484	YI-JU	WU	FAR	F	
GU16077118	20170925	20171120	6507252	YU-HSUAN	WU	REG	P	Passed all 4
GU17017691	20170920	20171208	6499971	YUN-CHING	WU	AUD	P	6/30/2019
GU17068054	20170620	20171009	6435616	YILI	XIAN	BEC	F	
GU17068054	20170620	20171010	6435617	YILI	XIAN	REG	F	
GU16016619	20170831	20171121	6487813	LILI	XIANG	REG	F	
GU16127663	20171002	20171208	6513750	HONGYING	XIAO	FAR	P	6/30/2019
GU17088185	20170802	20171130	6485459	XIAO	XIAO	REG	P	5/31/2019
GU17108265	20170928	20171202	6515463	WEI	XIE	AUD	P	6/30/2019
GU16016620	20170912	20171106	6494512	WEN	XIN	FAR	P	5/31/2019
GU16117522	20170626	20171130	6440725	XIAOFANG	XING	FAR	F	
GU16117522	20170921	20171128	6509193	XIAOFANG	XING	REG	F	
GU17068061	20170620	20171019	6441932	DANRUI	XIONG	BEC	P	4/30/2019
GU17047925	20170430	20171005	6444411	CHEN	XU	BEC	P	4/30/2019
GU17068008	20170530	20171128	6423882	DONGYUE	XU	AUD	F	
GU17108258	20170921	20171116	6515414	JIN	XU	FAR	F	
GU16107408	20170522	20171111	6414425	JINGYI	XU	FAR	F	
GU17068011	20170602	20171206	6428286	TING	XU	BEC	P	6/30/2019
GU17068011	20170602	20171205	6428287	TING	XU	FAR	P	6/30/2019
GU16036798	20171004	20171128	6528504	CHIYO	YAMADA	REG	P	5/31/2019
GU14045650	20170915	20171105	6495739	YUYA	YAMADA	BEC	F	
GU14045650	20170915	20171106	6495740	YUYA	YAMADA	REG	F	
GU13075236	20171013	20171110	6523665	TOMOHIRO	YAMAGUCHI	AUD	F	
GU13075236	20171013	20171208	6523666	TOMOHIRO	YAMAGUCHI	REG	F	
GU15046127	20170420	20171017	6392891	SHOKO	YAMAMOTO	FAR	F	
GU16087202	20170824	20171117	6482520	TAKEHIRO	YAMAMOTO	REG	P	Passed all 4
GU08113265	20170424	20171205	6394001	TETSUJI	YAMASHITA	AUD	F	
GU13085280	20171016	20171209	6526174	DAISUKE	YAMAZAKI	BEC	F	
GU15106525	20170724	20171204	6459599	BOKAI	YANG	AUD	F	
GU15106525	20170724	20171206	6459600	BOKAI	YANG	BEC	F	
GU15106525	20170724	20171205	6459601	BOKAI	YANG	FAR	F	
GU15106525	20170724	20171205	6459602	BOKAI	YANG	REG	F	
GU17057985	20170519	20171120	6416773	MENG	YANG	FAR	F	
GU17037868	20170929	20171210	6513498	SHU	YANG	AUD	F	
GU17037868	20170824	20171011	6484266	SHU	YANG	FAR	P	4/30/2019
GU16026715	20170623	20171121	6440747	SHU-PING	YANG	AUD	F	
GU16026715	20170623	20171120	6440748	SHU-PING	YANG	FAR	F	
GU17027789	20170217	20171005	6339988	TZU-YING	YANG	BEC	F	
GU17027789	20170217	20171003	6339989	TZU-YING	YANG	FAR	F	
GU17047904	20170306	20171012	6388974	XIN	YANG	REG	P	4/30/2019
GU14055684	20170929	20171120	6513577	JUNG-HUI	YEN	REG	P	Passed all 4

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17067997	20170601	20171013	6422860	TA-WEI	YEN	FAR	F	
GU16107426	20170913	20171204	6494520	XIAOMING	YIN	FAR	P	6/30/2019
GU16107426	20170913	20171205	6494521	XIAOMING	YIN	REG	F	
GU17027770	20170627	20171210	6440745	MIKI	YOKOTE	BEC	F	
GU14025543	20170313	20171008	6356901	MAKOTO	YONEYAMA	AUD	F	
GU16087213	20171002	20171205	6513738	DAI	YOSHIDA	AUD	P	6/30/2019
GU16127581	20171017	20171105	6526140	MIZUKA	YOSHIDA	BEC	F	
GU13035093	20170414	20171102	6387325	SORA	YOSHIDA	AUD	F	
GU16117457	20171013	20171113	6523670	AYA	YOSHIMURA	FAR	F	
GU15096462	20171011	20171210	6521919	RYOSUKE	YOSHITOMI	AUD	P	Passed all 4
GU17057953	20171016	20171117	6526176	KUAN-YI	YU	AUD	P	Passed all 4
GU17068046	20170615	20171106	6435593	LE	YU	AUD	P	5/31/2019
GU17057992	20170525	20171120	6419849	MING-TING	YU	BEC	F	
GU17057992	20170525	20171121	6419850	MING-TING	YU	FAR	F	
GU16117481	20170530	20171205	6420365	TING	YU	AUD	P	6/30/2019
GU16117481	20170530	20171206	6420366	TING	YU	REG	F	
GU17057949	20170424	20171026	6405020	WEN	YU	BEC	F	
GU17057949	20170424	20171027	6405021	WEN	YU	FAR	F	
GU17088151	20170807	20171031	6471336	YEN-YU	YU	AUD	F	
GU17088151	20170807	20171030	6471338	YEN-YU	YU	FAR	F	
GU16046842	20170511	20171004	6407861	YU	YU	REG	F	
GU16046896	20170623	20171109	6440721	CHUN KIT	YUEN	AUD	F	
GU16046896	20170623	20171107	6440722	CHUN KIT	YUEN	REG	F	
GU13125457	20160924	20171019	6232154	VERA	YUMUL	AUD	P	4/30/2019
GU13125457	20160924	20171018	6232155	VERA	YUMUL	FAR	P	4/30/2019
GU17098235	20170905	20171128	6510475	CHI	ZHANG	AUD	P	5/31/2019
GU17098238	20170925	20171119	6510542	JIARONG	ZHANG	BEC	F	
GU17098238	20170925	20171117	6510543	JIARONG	ZHANG	FAR	F	
GU17078123	20170724	20171205	6462186	QIANG	ZHANG	AUD	F	
GU17078123	20170724	20171204	6462187	QIANG	ZHANG	BEC	P	6/30/2019
GU17047916	20170418	20171005	6397342	RUI	ZHANG	BEC	P	4/30/2019
GU17047916	20170418	20171006	6397343	RUI	ZHANG	FAR	F	
GU16097338	20170526	20171128	6440240	SHANSHAN	ZHANG	FAR	F	
GU16097338	20170526	20171129	6440241	SHANSHAN	ZHANG	REG	F	
GU16067025	20170628	20171207	6442447	WENJUAN	ZHANG	REG	P	6/30/2019
GU16117523	20170831	20171205	6502712	XIAOHE	ZHANG	AUD	P	6/30/2019
GU16117523	20170831	20171206	6502713	XIAOHE	ZHANG	BEC	P	6/30/2019
GU16107394	20170606	20171120	6430536	YAOMING	ZHANG	BEC	P	Passed all 4
GU17088164	20170717	20171012	6474216	YU	ZHANG	AUD	F	
GU17088164	20170717	20171009	6474217	YU	ZHANG	FAR	F	
GU17088152	20171002	20171206	6515356	CHENGHAO	ZHAO	AUD	F	

Doc. No. 34GL-18-1561.

Jurisdiction Candidate ID	Application Date	Attendance Date	Examination Section ID	First Name	Last Name	Section	P/F	Expires
GU17088152	20170807	20171207	6470257	CHENGHAO	ZHAO	FAR	P	6/30/2019
GU17078130	20170628	20171204	6464051	LIANG	ZHAO	BEC	P	6/30/2019
GU17078130	20170628	20171205	6464052	LIANG	ZHAO	FAR	F	
GU16127661	20170817	20171111	6474929	MENGAN	ZHAO	FAR	P	5/31/2019
GU16026702	20171002	20171128	6513739	SHU	ZHAO	AUD	F	
GU16026702	20171002	20171129	6513740	SHU	ZHAO	REG	F	
GU10104192	20170605	20171206	6423894	DANLEI	ZHENG	AUD	P	Passed all 4
GU16107412	20170925	20171124	6508648	XUHUI	ZHENG	REG	P	5/31/2019
GU16087241	20170905	20171014	6489735	SHAN	ZHONG	FAR	P	4/30/2019
GU16107403	20170427	20171204	6396905	QIONGNA	ZHOU	AUD	F	
GU16087192	20170621	20171021	6440239	ZIWEI	ZHOU	REG	F	
GU17057986	20170417	20171020	6416777	FANGMING	ZHU	REG	P	4/30/2019
GU17027794	20170221	20171020	6383091	HUIMING	ZHU	AUD	F	
GU17027794	20170221	20171013	6383092	HUIMING	ZHU	BEC	F	
GU16067041	20170725	20171002	6460272	YUE	ZHU	AUD	F	
GU17068017	20170608	20171207	6429618	MUHAMMAD	ZUBAIR	AUD	P	6/30/2019

Doc. No. 34GL-18-1561.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Monday, February 05, 2018 5:06 PM
To: Arleen Gay
Cc: Michele Santos
Subject: FW: Gateway 2.0

ARLEEN – please include in next Board meeting package. Thanks! dave

From: phartman@nasba.org -- Patricia Hartman [mailto:phartman@nasba.org]
Sent: Wednesday, January 24, 2018 2:57 AM
Subject: Gateway 2.0

Dear Executive Director:

We are pleased to announce that the next version of the Gateway and National Candidate Database is currently scheduled to launch on Monday, March 5, 2018. The new system will bring additional functionality and improvements for both the state boards and candidates, as well as enhanced security measures in this climate of increased cybersecurity concerns.

To prepare for and systematically migrate the candidate data to the new system, we need to share some important dates regarding processing. Based on the planned launch date of March 5th, the processing of Authorizations to Test (ATTs) and all payments **must be completed in the existing Gateway system by 10:00pm CST on Friday, February 16, 2018**. The new Gateway system will become available to state boards on March 3 at 12 am CST and candidates on March 5, 2018 at 12 am CST. Therefore, **no ATTs can be processed, no NTSs issued or reprinted, or payments received during the period February 17 to March 4th.**

Please note that **scheduling with Prometric and candidate testing will not be affected by this conversion process.** Because the February 23rd score release date falls within the dark period, the **scores from the originally scheduled February 23rd score release will be added to the March 8th release.** This change in projected score release dates will also be communicated directly to candidates. The February 6th and March 8th, 20th and 23rd score releases will occur as planned.

Given this dark period and minor adjustment to the score release schedule, we understand the importance of communication and have prepared an extensive communication plan which will be followed. **All existing candidates in the pipeline will be directly contacted and reminded multiple times, in addition to broad communication via our websites, social media channels, and through interested third parties such as educators, state societies and review course providers.** Of course, we will provide communications that you may also use. In the next few days we plan to begin our communication to candidates and others, but wanted to first share the news with you.

We will also be reaching out to you schedule training for you and your staff on the new system. This training is tentatively scheduled for the weeks of February 19th and 26th.

As we move toward launch, we will send you regular updates and reminders. Please feel free to contact me, if you have any questions or concerns. And thanks in advance for your support during this exciting transition.

Patricia Hartman
Director of Client Services

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

Phone and Fax:615-880-4273
Email: phartman@nasba.org
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: This email message and all attachments transmitted with it may contain legally privileged and confidential information intended solely for the use of the addressee. If the reader of this message is not the intended recipient, you are hereby notified that any reading, dissemination, distribution, copying, or other use of this message or its attachments is strictly prohibited. If you have received this message in error, please notify the sender immediately by telephone (615-880-4200), and delete this message and all copies and backups thereof. Thank you.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, February 06, 2018 10:45 AM
To: Arleen Gay
Subject: FW: NASBA & AICPA Release UAA, Eighth Edition

ARLEEN – please include in next board meeting package. Just this email, no attachments. Thanks! Dave

From: info@nasba.org -- NASBA UAA Committee [mailto:info@nasba.org]
Sent: Tuesday, February 6, 2018 1:00 AM
To: daves@stgguam.com
Subject: NASBA & AICPA Release UAA, Eighth Edition

UAA, Eighth Edition has been Released

NASBA
National Association of State Boards of Accountancy

Mission Driven - Member Focused

Release of UAA, Eighth Edition

Dear Interested Parties:

We are pleased to release the Uniform Accountancy Act (UAA), Eighth Edition, January 2018.

This new edition contains important updates to the Act, designed both to ensure protection of the public interest and to respond to evolving changes in the practice of accountancy. It is the culmination of numerous meetings of the committees and task forces of the American Institute of Certified Public Accountants (AICPA) and the National Association of State Boards of Accountancy (NASBA) as well as the discussions and comments developed by State Boards of Accountancy, State CPA Societies and other interested parties. We'd like to thank all of those individuals who offered their thoughts, expertise and helpful suggestions along the way.

The first of the major changes to the Act is providing for a retired CPA category. This appears in Section 6(d) and acknowledges that CPAs who are at least 55 years of age

may place their license in inactive status and not continue with CPE requirements. For those CPAs at the end of their careers, this provision offers an exception to ensure that they can continue to offer a limited number of volunteer, uncompensated services to the public.

The second major change can be found in Section 6(g) which allows for the awarding of a certificate to a holder of a substantially equivalent foreign designation without the need for mutual recognition of US CPAs. The objective is to provide international reciprocity to qualified individuals.

Also found in the Eighth Edition of the UAA in Section 3 are definitions of "compilation" and "preparation of financial statements" which serve to clarify other provisions of the Act.

In the Model Rules, there are significant changes to Articles 3 and 6 which relate to continuing professional education. These rules are directed to the licensee and are in accord with the revised "Statement on Standards for Continuing Professional Education," found in Appendix A. The "Legislative Policy (Annotated) of the American Institute of Certified Public Accountants" (Appendix A in earlier editions of the UAA) has been deleted, as has the NASBA Model Code of Conduct (Rule 10-4 in earlier editions of the Model Rules), since neither of those represented joint statements of the AICPA and NASBA.

Changes were made to Article 5 to clarify the testing window and other exam policies.

To keep the UAA "evergreen," a continuous process of refreshing the document is necessary. The AICPA/NASBA Uniform Accountancy Act Committee continues to make modifications that we believe positively impact the ability of the State Boards of Accountancy to effectively regulate the evolving profession and to therefore meet the public's needs. Given the pace of this evolution, we anticipate releasing interim editions of the UAA more frequently than editions have been previously released. Check the NASBA or AICPA website for the most recent version.

Click the buttons below to view the Act and Model Rules documents in their entirety.

Sincerely,

J. Coalter Baker

J. Coalter Baker, CPA
Chair, NASBA UAA Committee

Debbie Lambert

Debbie Lambert, CPA
Chair, AICPA UAA Committee

UAA, Eighth Edition

UAA Model Rules

Doc. No. 34GL-18-1561.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Wednesday, February 07, 2018 2:58 PM
To: Arleen Gay
Subject: FW: Peer Review Update
Attachments: AE Benchmarks and Suppporting Materials.pdf; Peer Review Stages and Information AEs Can Provide to State Boards.pdf; QA for State Boards on Paragraph 146-3.pdf

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

From: Beth.Thoresen@aicpa-cima.com -- Beth Thoresen [mailto:Beth.Thoresen@aicpa-cima.com]
Sent: Wednesday, February 7, 2018 1:35 PM
Cc: kbishop@nasba.org; Colleen Conrad <cconrad@nasba.org>; Susan Coffey <Susan.Coffey@aicpa-cima.com>; Jim Brackens <Jim.Brackens@aicpa-cima.com>; Skip Braziel <Skip.Braziel@aicpa-cima.com>
Subject: Peer Review Update

Dear State Board of Accountancy Executive Directors,

As you may recall, the Peer Review Board (PRB) approved changes to the AICPA *Standards for Performing and Reporting on Peer Reviews (Standards)* paragraph .146 *and Interpretations* 146-3 in 2017. Because this guidance directly specifies what peer review information can be shared with State Boards of Accountancy, we wanted to highlight it for you and provide additional information.

The revisions were implemented to clarify what administering entities (AEs) can send to you, the State Boards of Accountancy, when a firm has provided **written permission to the AE.** Additionally, the AICPA aims to help you understand:

- the various stages of the peer review process,
- the number of warning letters that an AE may issue to a firm or peer reviewer when they are overdue in meeting a timing requirement of the process and
- the documents/information that the AE may share with you once the firm has provided written permission to the AE.

For your convenience, we have attached a Q&A for further reference. This document was developed with input from several State Board of Accountancy executive directors and AEs.

Evolution Benchmarks Approved by PRB

At its meeting on February 2, 2018, the PRB approved benchmarks for AEs of the AICPA Peer Review Program. The benchmarks include qualitative, objective and measurable criteria which may be modified over time due to advances in technology and other factors. AEs are expected to comply with the benchmarks, beginning with a pilot period from May 1 – September 30, 2018. During the pilot, benchmarks and reporting requirements will be monitored to determine if modifications are needed, including the frequency and timing of reporting. However, AEs will not be subject to fair procedures until 2019. A summary of the approved benchmarks and additional guidance for AEs is attached for your information.

If you have any questions, please let me know. I hope to see many of you in Florida next month at the NASBA ED conference!

Sincerely,
Beth

Beth Thoresen
Director - Peer Review Operations
Association of International Certified Professional Accountants
Association | AICPA | CIMA
T: +1.919.402.4068
Beth.Thoresen@aicpa-cima.com
AICPA Member Service: 888.777.7077 or service@aicpa.org
CIMA: cimaglobal.com/Contact-us/



Association
of International
Certified Professional
Accountants



This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

****

This message, including any attachments, may contain confidential information intended for a specific individual and purpose and is protected by law. If you are not the intended recipient, please delete it. Any disclosure, copying or distribution of this message is strictly prohibited.

Administering Entity Benchmarks
and Related Guidance
Effective May 1, 2018

Background

The evolution of peer review administration is part of the AICPA's Enhancing Audit Quality (EAQ) initiative, with the objective to ultimately improve audit performance by increasing the consistency, efficiency and effectiveness of the AICPA Peer Review Program (Program) administration.

Beginning this year as part of evolution, administering entities (AEs) will be expected to meet specific benchmarks during the pilot period, which will run from May 1 – September 30, 2018. During the pilot, AEs will self-monitor their performance against the benchmarks. In November, they will report results to the Oversight Task Force (OTF) with their Plans of Administration (POAs), including intended strategies to address any non-compliance. Benchmarks include qualitative, objective and measurable criteria which may be modified over time due to advances in technology and other factors. During the pilot, benchmarks and reporting requirements will be monitored to determine if modifications are needed, including the frequency and timing of reporting. The OTF is looking for feedback on the benchmarks in Appendix A. All AEs are welcome to send feedback to prptechnical@aicpa.org.

Appendix A - Administering Entity Benchmarks

- AE benchmarks were derived from the final evolution paper released August 31, 2017, the September 20, 2017 webcast presentation for AEs and from stakeholder feedback. These benchmarks have always been expected and implied.
- Both the Administrator's Advisory Task Force (AATF) and the Technical Reviewer's Advisory Task Force (TRATF) provided feedback in addition to external stakeholders. Their feedback was discussed by the OTF and applicable revisions were made to these final versions.
- Benchmarks are separated based on the individual(s) with primary responsibility.

Appendix B - AE Guidance for CPA on Staff Requirement

- The expected qualifications and responsibilities for the CPA on staff were shared with AEs on January 8, 2018 and are included as Appendix B for reference.
- All AE requests for waiver of this requirement in 2018 will be accepted. Future waivers will be approved by the OTF based in part on benchmark performance.

Appendix C - Example Familiarity Threat Policies and Procedures

- As part of evolution, AEs will be required to develop written policies and procedures describing how they will mitigate the familiarity threat that could exist among Committees/RABs, technical reviewers, peer reviewers and firms.
- The examples provided in this agenda item are designed to assist AEs with drafting their policies and procedures, are not all inclusive, and will vary by each AE based on individual committees.
- This document will be included as an exhibit in the RAB Handbook in the March production cycle of the manual.
- Since AEs will be required to develop policies and procedures designed to mitigate the familiarity threat, the PRB agreed to remove the RAB rotation policy requirement.

Appendix D - Evolution of Peer Review Administration Timeline

- Timeline represents key dates and milestones for the next three years.

- Pilot period begins May 1, 2018. Beginning with the pilot, AEs will self-monitor.
- All AEs will report on their compliance with benchmarks for the pilot period (with the 2019 POA general information and CPA on staff waiver request due November 1, 2018). The OTF will use this information and any other feedback from AEs to determine if revisions are necessary to the benchmarks and/or reporting process.
- The OTF is developing fair procedures regarding if an AE does not consistently meet benchmarks and anticipates presenting this guidance to the PRB for approval on August 2, 2018, to be effective beginning in 2019.
- Beginning in 2019, AEs will report on compliance with benchmarks on a quarterly basis.
- All AEs are required to have a CPA on staff by January 1, 2021, and waivers may be requested each year until then.

Appendix E - Administering Entity Benchmark Report

- AEs will report performance against benchmarks to OTF.
- Reports to monitor compliance with certain benchmarks are in development. Testing should be completed in March and final reports should be available in PRIMA by May 1, 2018.
- Methods of monitoring each benchmark are as follows:
    - A – Plan of Administration (POA)
        - Bifurcated with general information due in November and reporting on compliance with oversight requirements due in April.
    - B – RAB Observation
        - Performed by AICPA staff.
    - C – PRIMA Reports
        - The requirements for these reports were defined by the OTF, AE volunteers and staff and will be ready for testing this month. The reports are expected to be released in PRIMA by May 1, 2018. The name of the PRIMA report will be added to this column for each benchmark as applicable.
    - D – AE Oversight Visit
        - Biennial OTF member visit.
    - E – Other
        - Specific items as defined.
- AEs will indicate compliance with the benchmarks and provide an explanation including planned remediation and status of remediation if not in compliance. AEs may also include other comments or observations.
- AEs will provide required supporting documentation if monitoring for the benchmark indicates POA or PRIMA report.

Training on the benchmarks, including PRIMA reporting, will be offered via webcast on April 4, 2018 from 11am-12pm ET. In the meantime, feedback and questions can be send to prptechnical@aicpa.org.

Appendix A

Administering Entity Benchmarks

Effective May 1, 2018

Administrators

Number	Benchmark
1	Perform action on cases (e.g. Peer Review Information, Scheduling) in PRIMA no later than 14 calendar days after receipt.
2	Send overdue letters and other communications as required.
3	Schedule RAB meetings at least 14 calendar days in advance in PRIMA.
4	Provide RAB materials electronically to RAB members at least seven calendar days before RAB meetings.
5	Enter committee decisions for all reviews (including when acceptance is delayed or a review is deferred) and send letters within 14 calendar days of RAB meeting.
6	Enter committee decisions for corrective actions and implementation plans accepted within 14 calendar days of acceptance.
7	Implement administrative recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.
8	Firm requests for waiver or replacement of corrective actions or implementation plans are acted on (waived, replaced, assigned to RAB) within 14 calendar days of the request. If granted, revised acceptance letters are sent within 14 calendar days of granting the request.
9	Respond to requests from OTF or AICPA staff by due date.

Technical Reviewers

Number	Benchmark
1	Meet all qualifications of a technical reviewer at all times.
2	Perform the technical review in accordance with guidance, including applying appropriate levels of objectivity and skepticism to mitigate familiarity threat.
3	Complete technical reviews to meet the 120-day rule for initial presentation of reviews (60-day rule for engagement reviews with certain criteria). (Over time, an AE should have less than 10% of reviews not presented within this timeframe.)
4	Thoroughly review and prepare peer reviews for RAB meetings to minimize the number of reviews that are deferred. (Over time, an AE should have less than 10% of reviews deferred.)
5	Limit reviews with open items and missing relevant information from the RAB package unless RAB consultation is necessary.
6	Prepare reviewer performance feedback before RAB meeting to be included in the RAB materials.

Technical Reviewers

Number	Benchmark
7	Evaluate reviewer performance history and present to RAB.
8	Be available during RAB meetings in which his/her reviews are presented to answer questions to avoid deferrals or delays.
9	Recommend reviews or engagements for oversight when appropriate.
10	Implement technical reviewer recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.
11	Respond to requests from OTF or AICPA staff by due date.

Committee/RAB

Number	Benchmark
1	Meet all qualifications established in the RAB Handbook, including training requirements.
2	Read materials prior to the RAB meeting and come prepared to discuss all agenda items.
3	Assign corrective actions and implementation plans in accordance with guidance that will benefit the firm with feasible due dates.
4	Issue reviewer performance feedback when required.
5	Waive or replace corrective actions and implementation plans in accordance with guidance except in hardship situations.
6	Perform oversights on firms and reviewers (or review oversights performed by the technical reviewer(s)) in accordance with the Oversight Handbook and risk criteria included in policies and procedures.
7	Implement committee recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.
8	Perform administrative oversight in accordance with Oversight Handbook.
9	Respond to requests from OTF or AICPA staff by due date.

CPA on Staff

Number	Benchmark
1	Submit required benchmark reports signed by CEO to the committee and OTF by due date.
2	Obtain confidentiality agreements from all AE staff associated with peer review on an annual basis.

CPA on Staff	
Number	Benchmark
3	Annual reviewer resume verification process is performed in accordance with the Oversight Handbook and include verification information in Plan of Administration.
4	Submit complete annual Plan of Administration including all AE oversight requirements by respective due dates.
5	Committee and RAB members meet all qualifications established in the RAB Handbook.
6	RAB member composition includes members with relevant industry experience regarding must-select engagements.
7	Establish policies and procedures designed to mitigate familiarity threat for committee and RAB composition within the Plan of Administration.
8	RAB meetings are conducted with enough frequency to meet the 120-day rule for presentation of reviews (60-day rule for engagement reviews with certain criteria).
9	Oversight procedures are approved by the Committee and in place by the due date.
10	Appropriate reviews are selected for oversight based on written criteria, which considers risks associated with both the reviewer and the firm and the minimum number of oversights are performed throughout the year.
11	A minimum of three RAB members evaluate every peer review for acceptance in accordance with the RAB Handbook.
12	Decisions on due date extensions and year-end changes are approved in accordance with guidance and documented.
13	Scheduling error overrides are appropriate and approved in accordance with AE's policies and procedures.
14	System reviews performed offsite are approved in accordance with guidance and documented.
15	Implement recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.
16	Respond to requests from OTF or AICPA staff by due date.

Appendix B

Guidance for CPA on Staff Requirement

The Administering Entity (AE) should have a CPA on staff to provide the professional credibility and experience for managing the program. The CPA should be fully committed to the objectives of the Program and its administration. In addition, he or she is expected to engage in a peer-to-peer relationship while overseeing the Committee and RAB acceptance process. The CPA should have the authority, sufficient skills and audit experience needed to lead the Program, including identifying and correcting inadequate performance of administrator(s) or technical reviewer(s).

If the CEO of the administering entity is a CPA, he or she could serve in the role as the CPA on staff as long as he or she meets all the qualifications and fulfills all responsibilities of the CEO and CPA on staff.

Qualifications of the CPA on staff

The CPA on staff should possess the following qualifications:

- Hold an active CPA license in good standing
- Knowledgeable about the program standards, administrative requirements and processes
- Relevant audit experience and current knowledge of professional standards applicable to the reviews being administered
- Understand the significance of technical issues and the impact on reviews
- Meet continuing education requirements of a team captain http://www.aicpa.org/INTERESTAREAS/PEERREVIEW/CPEANDEVENTS/Pages/default.aspx
- Proficiency with technology including the Peer Review Integrated Management Application (PRIMA)

Responsibilities of the CPA on staff

The responsibilities of the CPA on staff include, but are not limited to:

- Lead the program, including administration and ensure proficient and appropriate use of technology by staff
- Manage and evaluate performance of Administrator(s)
- Manage and evaluate performance of Technical Reviewer(s)
- Develop plan and ensure effectiveness of mitigation of familiarity threat
- Periodically observe report acceptance bodies (RAB) to ensure acceptance procedures are in compliance with standards and guidance
- Responsible for day to day operations of the program
- Ensure full commitment to the objectives of the Program and its administration by state CPA society or organization
- Understand state law peer review requirements regarding oversight, document submission, Facilitated State Board Access (FSBA) requirement, peer review oversight committees and Freedom of Information Act (FOIA) for all states administered.
- Identify and correct inadequate performance of administrator(s) or technical reviewer(s)
- Assist CEO and society nomination process in an ongoing evaluation of committee/RABs
- Challenge committee/RABs, when necessary
- Monitor the status of reviews and reviewer qualifications and performance to ensure peer review requirements are met.
- Present CEO with results of monitoring and committee/RAB activities

- Develop comprehensive backup plan for Program administration
- Report and respond to Oversight Task Force (OTF) and PRB as required
- Attend annual peer review conference (highly encouraged)

The CPA may also have additional duties unrelated to peer review. In this case, the CEO should evaluate the sufficiency of time spent by the CPA on peer review to ensure compliance with benchmarks.

Time commitment of CPA on staff

The CPA on staff should be engaged at a sufficient level to administer the program in compliance with program standards and applicable benchmarks. When the CPA on staff is engaged at less than a full-time commitment to that role, the AEs' plan of administration should address how it has evaluated that the time allocated to the role is adequate.

Waiver for non-CPA on staff

Ideally, the CPA would be on staff by May 1, 2018. However, in order to allow AEs that have been operating under the current structure additional time to transition, waivers will be granted for up to three years. The waiver request is due annually and will be approved by the OTF. To be granted the waiver, the administering entity must meet benchmarks throughout the year. If it is determined there is substantial non-compliance with benchmarks, the waiver may not be granted for the subsequent year.

The initial waiver request should be submitted by April 2, 2018. Since the benchmarks have not yet been finalized, all waiver requests will be approved the first year unless an AE has already been notified of a problem related to oversight results, or problematic RAB observation results, or does not have an approved POA.

Consulting CPA on Staff

By using the phrase "on staff," employment is implied. The CPA on staff will be responsible for managing the performance of the technical reviewers and the administrator. There are concerns with a contractor having the appropriate authority to manage these individuals, including addressing performance concerns when required. An AE should be able to demonstrate the contractor is engaged and has significant influence in any decisions regarding hiring, retention, promotion or termination of administrators and technical reviewers.

However, potential legal concerns may exist when an individual is retained as an independent contractor. For example, in certain circumstances, the contracted individual could be deemed an employee, which could lead to a number of practical and legal consequences. An AE is strongly recommended to seek legal advice regarding the advisability of using the services of a contractor as the CPA on staff.

Dual Role: CPA on staff and Technical Reviewer

Since the CPA on staff is responsible for managing and evaluating performance of the technical reviewer(s), this individual should not fill both roles. In limited circumstances, the CPA on staff may need to complete technical reviews on a short-term basis (e.g. technical reviewer(s) are out sick or high volume of reviews). This unexpected event, including safeguard(s) employed to ensure this self-review risk is properly mitigated, should be documented in the AE's plan of administration.

Appendix C

Example Familiarity Threat Policies and Procedures

Familiarity Threat—the threat that due to a long-standing or close personal relationship with a client or employer, a professional accountant will be too sympathetic to their interests or too accepting of their work (ET 1.000.010.12).

Objectivity—members should not allow bias, conflicts of interest or undue influence of others to override professional or business judgements.

Familiarity threats can exist among committees/RABS, technical reviewers, peer reviewers, and firms subject to peer review. AEs should identify familiarity threats, evaluate the significance, and apply safeguards to mitigate the threat.

Examples of familiarity threats and potential safeguards used to mitigate the threat are listed below. Please note these examples are not all inclusive. In some instances, a safeguard could mitigate more than one threat, although depending on the significance of the threat, more than one safeguard may be necessary to properly mitigate.

1. **Familiarity Threat**—The peer reviews of the technical reviewers' and committee/RAB members' firms are presented for acceptance.

   Safeguards to mitigate the threat
   - The technical reviewers' and committee/RAB members' peer reviews will be accepted by a different AE. We have partnered with AE "A" and have attached the agreement as addendum B.
   - The AE is split in more than one district, for example, East and West. The committee/RAB accepts reviews from a district other than their own.
   - The CPA on staff monitors the RAB process and reports preferential treatment or inconsistencies in the process.
   - The AE will designate a committee member (or other qualified individual) as an observer of RAB meetings to monitor the RAB process and report preferential treatment or inconsistencies in the process.

2. **Familiarity Threat**—Overreliance on committee/RAB members, which leads to other members not reading the RAB package in its entirety.

   Safeguards to mitigate the threat
   - Arranging for RAB members from other AEs to participate in RABs
   - Having multiple committee/RABs that change composition regularly
   - Having RAB members acknowledge reading reviews before starting the meeting
   - Having the CPA on staff evaluate committee/RAB member performance

3. **Familiarity Threat**—The committee/RAB members have a long-standing relationship with the technical reviewers, which leads to overreliance of the technical reviewer's

procedures and conclusions. For instance, it may not be apparent if an issue or a non-conforming engagement has been addressed, yet the committee/RAB decide not to investigate because they believe the technical reviewer would not have missed the issue.

Safeguards to mitigate the threat

- Engaging qualified individuals from another state to perform all technical reviews
- Arranging for RAB members from other AEs to participate in RABs
- Engaging a second technical reviewer to perform a selection of secondary technical reviews of high-risk reviewers, firms, and random samples

4. **Familiarity Threat**—The committee/RAB members have long-standing relationships with some reviewers, particularly those who perform a high volume of reviews.

   Safeguards to mitigate the threat

   - Arranging for another AE to accept an AE's high-volume reviewers' reviews
   - Annually requesting committee/RAB members to identify conflicts of interest with reviewers and reviewed firms

5. **Familiarity Threat**—Technical reviewers have long-standing relationships with some reviewers, particularly those who perform a high volume of reviews.

   Safeguards to mitigate the threat

   - Engaging qualified individuals from another state to perform all technical reviews
   - Arranging for another AE to accept reviews performed by a high-volume reviewer
   - Annually requesting technical reviewers to identify conflicts of interest with reviewers and reviewed firms

6. **Familiarity Threat**—AEs are hesitant to provide feedback or consider deficiency letters for a variety of reasons including, but not limited to the following:
   - RAB members know the reviewer
   - Reviewer performs a high volume of reviews in the state and RAB is afraid to offend him/her
   - Reviewer is a RAB member (current or former) or is a technical reviewer
   - Reviewer teaches for the society or has some other society relationship which leads to a belief that the individual knows what they are doing

   Safeguards to mitigate the threat

   - Engaging qualified individuals from another state to perform all technical reviews
   - Arranging for RAB members from other AEs to participate in RABs
   - Annually requesting committee/RAB members to identify conflicts of interest with reviewers and reviewed firms

7. **Familiarity Threat**— Committee member given informal feedback on reviews they performed while a different reviewer is issued written feedback for the same issue.

Safeguards to mitigate the threat

- Arranging for RAB members from other AEs to participate in RABs
- The CPA employed on staff by the AE monitors the RAB process and reports preferential treatment or inconsistencies in the process.
- The AE will designate a committee member (or other qualified individual) as an observer of RAB meetings to monitor the RAB process and report preferential treatment or inconsistencies in the process.

8. **Familiarity Threat**— Following an Enhanced Oversight, the RAB has allowed the peer reviewer/firm to provide documentation not provided to the subject matter expert during the Enhanced Oversight (such documentation should be provided at that time). This gives the appearance that reviewers/firms familiar to the RAB are being allowed to create work papers.

   Safeguards to mitigate the threat

   - Arranging for specialists from other states to participate in RABs
   - Arranging for RAB members from other AEs to participate in RABs
   - The CPA employed on staff by the AE monitors the RAB process and reports preferential treatment or inconsistencies in the process.

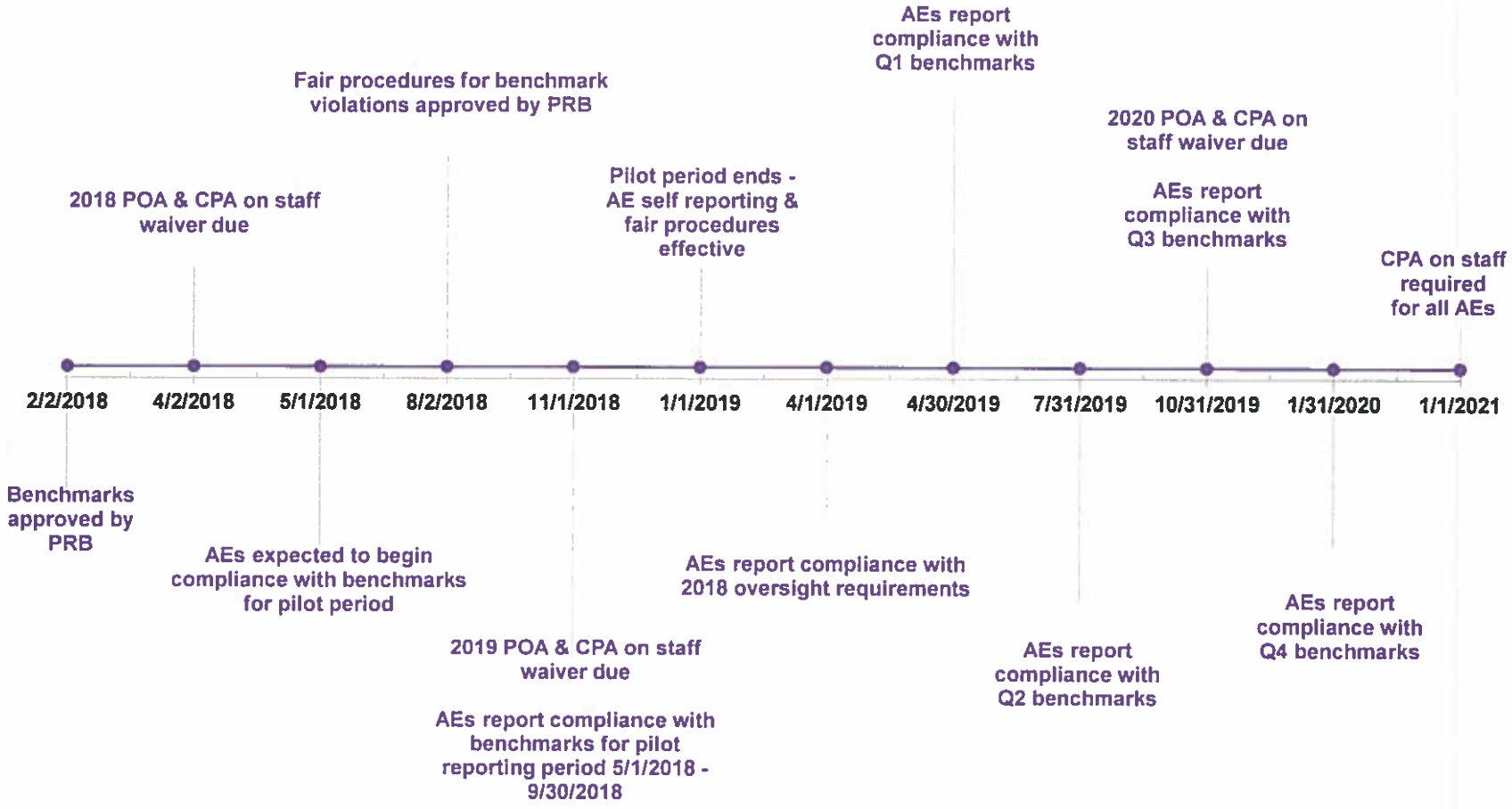
9. **Familiarity Threat**— RAB members will mention a firm's reputation regarding a specific industry concentration when presented with issues (generally documentation and implying that since issues were not identified previously, it is unlikely issues exist now despite evidence to the contrary).

   Safeguards to mitigate the threat

   - Arranging for specialists from other states to participate in RABs

Appendix D

Evolution of Peer Review Administration Timeline



Doc. No. 34GL-18-1561.

Appendix E

Administering Entity Benchmark Report

Name of administering entity: _____

Reporting period: _____ to _____

Administrators						
Number	Benchmark	Reference Source	Monitoring [1]	In compliance with benchmark?	Comments[2]	Required supporting documentation attached?[3]
1	Perform action on cases (e.g. Peer Review Information, Scheduling) in PRIMA no later than 14 calendar days after receipt.		C	Select one		Select one
2	Send overdue letters and other communications as required.	Administrative Manual – Ch. 12	C (indirectly)	Select one		Select one
3	Schedule RAB meetings at least 14 calendar days in advance in PRIMA.		B & C	Select one		Select one

[1] Monitoring legend:
A – Plan of Administration
B – RAB observation
C – PRIMA report
D – AE oversight visit
E – Other

[2] Provide an explanation including planned remediation and status of remediation if not in compliance with benchmark. Other comments or observations may be included.

[3] Supporting documentation required if monitoring is A – Plan of Administration or C – PRIMA report.

Administrators						
Number	Benchmark	Reference Source	Monitoring [1]	In compliance with benchmark?	Comments[2]	Required supporting documentation attached?[3]
4	Provide RAB materials electronically to RAB members at least seven calendar days before RAB meetings.		B & D	Select one		Select one
5	Enter committee decisions for all reviews (including when acceptance is delayed or a review is deferred) and send letters within 14 calendar days of RAB meeting.	Administra-tive Manual – Ch. 12	B & C	Select one		Select one
6	Enter committee decisions for corrective actions and implementation plans accepted within 14 calendar days of acceptance.		C	Select one		Select one
7	Implement administrative recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.		B & D	Select one		Select one
8	Firm requests for waiver or replacement of corrective actions or implementation plans are acted on (waived, replaced, assigned to RAB) within 14 calendar days of the request. If granted, revised acceptance letters are sent within 14 calendar days of granting the request.	RAB Handbook – Ch. 6, Sec. III	C	Select one		Select one

Doc. No. 34GL-18-1561.

Administrators

Number	Benchmark	Reference Source	Monitoring [1]	In compliance with benchmark?	Comments [2]	Required supporting documentation attached? [3]
9	Respond to requests from OTF or AICPA staff by due date.		E – Letter or email	Select one		Select one

Technical Reviewers

Number	Benchmark	Reference Source	Monitoring [1]	In compliance with benchmark?	Comments [2]	Required supporting documentation attached? [3]
1	Meet all qualifications of a technical reviewer at all times.	RAB Handbook – Ch. 2, Sec. I	A & D	Select one		Select one
2	Perform the technical review in accordance with guidance, including applying appropriate levels of objectivity and skepticism to mitigate familiarity threat.	RAB Handbook – Ch. 2, Sec. III-V	B & D	Select one		Select one

[1] Monitoring legend:
A – Plan of Administration
B – RAB observation
C – PRIMA report
D – AE oversight visit
E – Other

[2] Provide an explanation including planned remediation and status of remediation if not in compliance with benchmark. Other comments or observations may be included.

[3] Supporting documentation required if monitoring is A – Plan of Administration or C – PRIMA report.

Doc. No. 34GL-18-1561.

Technical Reviewers

Number	Benchmark	Reference Source	Monitoring[1]	In compliance with benchmark?	Comments[2]	Required supporting documentation attached?[3]
3	Complete technical reviews to meet the 120-day rule for initial presentation of reviews (60-day rule for engagement reviews with certain criteria). (Over time, an AE should have less than 10% of reviews not presented within this timeframe.)	RAB Handbook – Ch. 2, Sec. IV E. & Sec. V B. 3	B, C & D	Select one		Select one
4	Thoroughly review and prepare peer reviews for RAB meetings to minimize the number of reviews that are deferred. (Over time, an AE should have less than 10% of reviews deferred.)	RAB Handbook – Ch. 2, Sec. II A & Sec. III-V	B, C & D	Select one		Select one
5	Limit reviews with open items and missing relevant information from the RAB package unless RAB consultation is necessary.	RAB Handbook – Ch. 2, Sec. II A.	B & D	Select one		Select one
6	Prepare reviewer performance feedback before RAB meeting to be included in the RAB materials.	RAB Handbook – Ch. 2, Sec. II A.	B & D	Select one		Select one
7	Evaluate reviewer performance history and present to RAB.	RAB Handbook – Ch. 8, Sec. IV D.	B & D	Select one		Select one

Doc. No. 34GL-18-1561.

Technical Reviewers

Number	Benchmark	Reference Source	Monitoring[1]	In compliance with benchmark?	Comments[2]	Required supporting documentation attached?[3]
8	Be available during RAB meetings in which his/her reviews are presented to answer questions to avoid deferrals or delays.		B & D	Select one		Select one
9	Recommend reviews or engagements for oversight when appropriate.		B & D	Select one		Select one
10	Implement technical reviewer recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.		B & D	Select one		Select one
11	Respond to requests from OTF or AICPA staff by due date.		E – Letter or email	Select one		Select one

Doc. No. 34GL-18-1561.

Committee/RAB

Number	Benchmark	Reference Source	Monitoring[1]	In compliance with benchmark?	Comments[2]	Required supporting documentation attached?[3]
1	Meet all qualifications established in the RAB Handbook, including training requirements.	RAB Handbook – Ch. 1, Sec. II	A, B & D	Select one		Select one
2	Read materials prior to the RAB meeting and come prepared to discuss all agenda items.	RAB Handbook – Ch. 3, Sec. II A	B & D	Select one		Select one
3	Assign corrective actions and implementation plans in accordance with guidance that will benefit the firm with feasible due dates.	RAB Handbook – Ch. 3, Sec. III C, Ch. 4, Sec. V, Ch. 5, Sec. VI	B, C & D	Select one		Select one
4	Issue reviewer performance feedback when required.	RAB Handbook – Ch. 8, Sec. IV	B & D	Select one		Select one

[1] Monitoring legend:
A – Plan of Administration
B – RAB observation
C – PRIMA report
D – AE oversight visit
E – Other

[2] Provide an explanation including planned remediation and status of remediation if not in compliance with benchmark. Other comments or observations may be included.

[3] Supporting documentation required if monitoring is A – Plan of Administration or C – PRIMA report.

Doc. No. 34GL-18-1561.

Committee/RAB						
Number	Benchmark	Reference Source	Monitoring[1]	In compliance with benchmark?	Comments[2]	Required supporting documentation attached?[3]
5	Waive or replace corrective actions and implementation plans in accordance with guidance except in hardship situations.	RAB Handbook – Ch. 6, Sec. III	B, C & D	Select one		Select one
6	Perform oversights on firms and reviewers (or review oversights performed by technical reviewer(s)) in accordance with the Oversight Handbook and risk criteria included in policies and procedures.	Oversight Handbook – Ch. 2, Sec. IV C & Sec. V	A & D	Select one		Select one
7	Implement committee recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.		B & D	Select one		Select one
8	Perform administrative oversight in accordance with Oversight Handbook.	Oversight Handbook – Ch. 2, Sec. IV A	A & D	Select one		Select one
9	Respond to requests from OTF or AICPA staff by due date.		E – Letter or email	Select one		Select one

Doc. No. 34GL-18-1561.

CPA on Staff

Number	Benchmark	Reference Source	Monitoring[4]	In compliance with benchmark?	Comments[5]	Required supporting documentation attached?[6]
1	Submit required benchmark reports signed by CEO to the committee and OTF by due date.		D & E – Benchmark reporting package	Select one		Select one
2	Obtain confidentiality agreements from all AE staff associated with peer review on an annual basis.	Standards par. 146, Int. 146-1, 146-2 & 146-3	A & D	Select one		Select one
3	Annual reviewer resume verification process is performed in accordance with the Oversight Handbook and include verification information in Plan of Administration.	Oversight Handbook – Ch. 2, Sec. IV D	A & D	Select one		Select one
4	Submit complete annual Plan of Administration including all AE oversight requirements by respective due dates.	Standards par. 129	A	Select one		Select one
5	Committee and RAB members meet all qualifications established in the RAB Handbook.	RAB Handbook – Ch. 1, Sec. II	A, B & D	Select one		Select one

[4] Monitoring legend:
A – Plan of Administration
B – RAB observation
C – PRIMA report
D – AE oversight visit
E – Other

[5] Provide an explanation including planned remediation and status of remediation if not in compliance with benchmark. Other comments or observations may be included.

[6] Supporting documentation required if monitoring is A – Plan of Administration or C – PRIMA report.

Doc. No. 34GL-18-1561.

CPA on Staff						
Number	Benchmark	Reference Source	Monitoring[4]	In compliance with benchmark?	Comments[5]	Required supporting documentation attached?[6]
6	RAB member composition includes members with relevant industry experience regarding must-select engagements.	RAB Handbook – Ch. 1, Sec. II B 1 g	B & D	Select one		Select one
7	Establish policies and procedures designed to mitigate familiarity threat for committee and RAB composition within the Plan of Administration.	TBD	A & D	Select one		Select one
8	RAB meetings are conducted with enough frequency to meet the 120-day rule for presentation of reviews (60-day rule for engagement reviews with certain criteria).	RAB Handbook – Ch. 1, Sec. III Report Acceptance Responsi-bilities A.	B, C & D	Select one		Select one
9	Oversight procedures are approved by the Committee and in place by the due date.	RAB Handbook – Ch. 1, Sec. III C & Oversight Handbook – Ch. 2, Sec. IV	A	Select one		Select one

Doc. No. 34GL-18-1561.

CPA on Staff

Number	Benchmark	Reference Source	Monitoring[4]	In compliance with benchmark?	Comments[5]	Required supporting documentation attached?[6]
10	Appropriate reviews are selected for oversight based on written criteria, which considers risks associated with both the reviewer and the firm and the minimum number of oversights are performed throughout the year.	Oversight Handbook – Ch. 2, Sec. IV C & Sec. V	A & D	Select one		Select one
11	A minimum of three RAB members evaluate every peer review for acceptance in accordance with the RAB Handbook.	RAB Handbook – Ch. 3, Sec. II C	B	Select one		Select one
12	Decisions on due date extensions and year-end changes are approved in accordance with guidance and documented.	PRIMA Knowledge Base – *Extension Considera-tions for Administer-ing Entities*, Interpreta-tion 18-1	B, C & D	Select one		Select one
13	Scheduling error overrides are appropriate and approved in accordance with AE's policies and procedures.		C	Select one		Select one

Doc. No. 34GL-18-1561.

CPA on Staff						
Number	Benchmark	Reference Source	Monitoring[4]	In compliance with benchmark?	Comments[5]	Required supporting documentation attached?[6]
14	System reviews performed offsite are approved in accordance with guidance and documented.	Interpreta-tion 8-1	B & D	Select one		Select one
15	Implement recommendations from RAB observations such that comments are not consistently repeated in subsequent observations.		B & D	Select one		Select one
16	Respond to requests from OTF or AICPA staff by due date.		E – Letter or email	Select one		Select one

Doc. No. 34GL-18-1561.

Signature:

_____ _____

(Signature of CEO) (Date)

_____

(Print name)

AICPA Peer Review Program

Documents & Information that a Peer Review Administering Entity May Provide to a State Board of Accountancy with Written Permission from a Firm (For Reviews Commencing Prior to January 1, 2017)

The AICPA designed this document to help administering entities (AEs) of the AICPA Peer Review Program (Program) understand the documents/information that may be sent to a state board when a firm has provided **written permission to the AE. Permission from the firm should come from authorized personnel, , such as a managing or quality control partner or equivalent.** If the firm has not provided written permission, AEs are prohibited from providing any documents/information about the firm or its peer review unless otherwise permitted by the AICPA *Standards for Performing and Reporting on Peer Reviews (Standards)*, or state statute or regulations not conflicting with the *Standards*.

Additionally, the AICPA designed this document to help state boards understand the various stages of the peer review process, the number of warning letters that an AE may issue to a firm or peer reviewer when they are overdue in meeting a timing requirement of the process and the documents/information that the AE may provide to the state board once the firm has provided written permission to the AE.

When an AE provides documents/information to the state board, the firm should always be copied on the communication.

The charts below outline the various stages of a peer review, the objective of each stage, general procedures when that stage is not completed and examples of objective information that could be provided as evidence the review is in that stage.

In addition, the charts are segregated between procedures that lead to a firm's enrollment being dropped versus terminated. A firm's enrollment in peer review can be dropped for several reasons such as, but not limited to, not timely submitting requested information to arrange and schedule the firm's peer review or not timely paying all fees related to the Program's administration.

A firm that has been dropped may re-enroll in the Program by complying with the issue that caused the drop to occur. Re-enrollment for a drop is easily accomplished as the Peer Review Board (PRB) believes it is in the public's best interest to have the firm enrolled in the Program. If a firm re-enrolls in the Program after its next peer review due date, the firm will be required to complete its subsequent peer review within 90 days of re-enrolling.

Once the peer review has commenced, a firm is expected to cooperate and complete the review. Firms that fail to cooperate will be sent to a hearing panel where it will be determined if the firm's enrollment in the Program should be terminated. A firm will be deemed as failing to cooperate in instances such as, but not limited to, not responding to inquiries, not providing all required documentation and failure to timely acknowledge and complete required corrective actions, if applicable.

A firm that has been terminated from the Program may re-enroll once it completes the delinquent action that caused the termination. When a firm re-enrolls in the program after its next peer review due date, the firm will be required to complete its subsequent peer review within 90 days of re-enrolling.

Peer Review Stages Before the Review Commences

A firm's enrollment in the Program may be dropped by the PRB without a hearing for failure to cooperate with the Program. A firm may be dropped for failure to submit requested information concerning the arrangement or scheduling of its peer review, timely submit requested information necessary to plan or perform the peer review to the reviewer or failure to pay administrative fees. Below are the review stages that could lead to a firm's enrollment being dropped if they fail to perform any of the steps in a timely manner.

If a firm does not complete the action necessary, the firm is referred to the AICPA for the PRB to approve dropping the firm's enrollment. A firm may subsequently re-enroll in the Program by either completing actions necessary in order for its peer review to commence or, in certain conditions, through approval by a PRB hearing panel.

Review Stage	Description of Review Stage	Examples of Objective Information That Could Be Provided
Request firm to submit information to schedule its peer review.	The AE has started the process of requesting the firm to provide its A&A practice information and the names(s) of a qualified reviewer(s) who will perform its peer review. This process can start six months prior to the firm's peer review year end. If the firm does not submit the information within 30 days of the first request, the firm will receive the first of potentially five overdue letters.	Copies of the overdue letters sent to the firm as of the date of the written request from the firm
		A copy of any extension approval letters
Review has been scheduled	The AE has approved the reviewer(s) submitted by the firm. At this point in the process, the peer review commencement and exit conference dates are obtained. These dates are target dates and could change depending on the reviewer's or the firm's schedule. If the firm has not submitted an approved reviewer(s) within 15 days of the first request, the firm will receive	Copies of the overdue letters sent to the firm as of the date of the written request from the firm
		The date the review is or was scheduled to occur. The reviewer provides this date and it could change.
		The name of the reviewing firm, team captain or review captain
		The date the exit conference was expected to or did occur. The reviewer provides this date and it could change.
		A copy of any extension approval letters

	the first of potentially five overdue letters.	

Peer Review Stages After the Review Commences

A firm's enrollment in the Program may be terminated for failure to cooperate with the Program after the firm's review has commenced. If a firm does not complete the action necessary, the firm is referred to the AICPA for the PRB to be presented to a hearing panel for termination or other action. A firm that has been terminated from the Program may re-enroll once it completes the delinquent action that caused the termination. When a firm re-enrolls in the program after its next peer review due date, the firm will be required to complete its subsequent peer review within 90 days of re-enrolling.

Review Stage	Description of Review Stage	Examples of Objective Information That Could Be Provided
Review is Being Performed	The firm and approved reviewer(s) will commence the peer review. The reviewer will submit review documents to the AE. The reviewer is required to submit the documents no later than the due date of the review (which is six months after the firm's peer review year-end) or 30 days after the peer review's exit conference, whichever is earlier. If the documents are not submitted timely, overdue letters will be sent to the reviewer beginning 15 days after the due date. If the firm is delaying the review (i.e. not submitting letter of response), the reviewer must contact the AE. The AE will then send the first of potentially five overdue letters to the firm.	Copies of the overdue letters sent to the reviewer or the firm as of the date of the written request from the firm The date the review is or was scheduled to take place. The name of the reviewing firm, team captain or review captain. The date the exit conference was expected to or did occur. A copy of any extension approval letters

Peer Review Stages after Commencement of the Review (cont'd)

Review Stage	Description of Review Stage	Examples of Objective Information That Could Be Provided
Submission of Review Materials	The reviewer is required to submit the documents no later than the due date of the review (which is six months after the firm's peer review year-end) or 30 days after the peer review's exit conference, whichever is earlier. If the documents are not submitted timely, overdue letters will be sent to the reviewer beginning 15 days after the due date. If the firm is delaying the review, the reviewer must contact the AE. The AE will then send the first of potentially five overdue letters to the firm.	Copies of the overdue letters sent to the firm as of the date of the written request from the firm The date the review is or was scheduled to take place The name of the reviewing firm, team captain or review captain The date the exit conference was expected to or did occur A copy of any extension approval letters Whether the peer review working papers have been received by the AE.
Technical Review Performed on the Peer Review	The Technical Reviewer will review the materials submitted by the peer reviewer to evaluate compliance with peer review *Standards* and recommend to the Report Acceptance Body (RAB) acceptance and corrective actions, if applicable. During this phase, the reviewer is required to address any questions from the technical reviewer or provide any revised documentation, if necessary. If the reviewer's responses or revised documents are not provided timely, overdue letters will be sent to the reviewer beginning seven days after the due date, which is often the date the request for revised documents is made.	Copies of the overdue letters sent to the reviewer as of the date of the written request from the firm The name of the reviewing firm, team captain or review captain A copy of any extension approval letters Whether a must-select engagement was included in the scope as required by the *Standards* If a technical review is in process The date the review is expected to be presented to a RAB, which can change depending upon the reviewer's timeliness of responses.

Peer Review Stages after Commencement of the Review (cont'd)

Review Stage	Description of Review Stage	Examples of Objective Information That Could Be Provided
Committee & Acceptance	Peer Review materials are presented to a RAB for acceptance. The RAB may defer acceptance to require additional information or documentation on the part of the firm or reviewer or delay acceptance to require revisions to submitted documentation. If the reviewer's responses or revised documents are not provided timely, overdue letters will be sent to the reviewer beginning seven days after the due date, which is often the date the request for revised documents are made. The RAB may also accept the review provided that the firm perform additional corrective action(s). Finally, the RAB may accept the review and require that the firm complete an implementation plan to address findings that were not deemed of such significance for inclusion in the peer review report. The firm is required to acknowledge the corrective action or implementation plan within 14 days and submit documentation related to the completion of those items by the assigned due date. If acknowledgement is not received, the first in a series of potentially five overdue letters will be sent. If the firm does not provide evidence of completion of a corrective action or implementation plan, an overdue letter will be sent the day after the due date. A series of five additional letters will continue if no documentation is received.	Copies of the overdue letters sent to the firm as of the date of the written request from the firm The name of the reviewing firm, team captain or review captain A copy of any extension approval letters Whether a must-select engagement was included in the scope as required by the *Standards* Whether the review has been presented to a RAB

Peer Review Stages after Commencement of the Review (cont'd)

Review Stage	Description of Review Stage	Examples of Objective Information That Could Be Provided
Corrective Actions Required	The RAB may accept a peer review report provided that a firm performs additional corrective action(s). The firm is required to acknowledge (agree to) the corrective action(s) within 14 days and submit documentation related to the completion of those items by the assigned due date. If acknowledgement is not received, the first of a series of five overdue letters will be sent. If the firm does not provide evidence of completion of a corrective action or implementation plan, an overdue letter will be sent the day after the due date. A series of five additional letters will continue if no documentation is received.	Copy of the acceptance letter that may or may not be signed by the firm. Copies of the overdue letters sent to the firm as of the date of the written request from the firm The type and due date of any corrective actions issued The name of the reviewing firm, team captain or review captain A copy of any extension approval letters Whether a must-select engagement was included in the scope as required by the *Standards* Whether the review has been presented to a RAB

Failure to Pay Administrative Fees

To fund the administration of the AICPA Peer Review Program, some state CPA societies charge an annual fee and/or to charge firms for the services rendered during the year that a firm undergoes a peer review. The PRB has adopted a resolution that provides procedures for dropping a firm from the Program for failure to pay fees charged by AEs for the administration of the Program. AEs are required to send a minimum of three overdue notices at least 30 days apart. If, after three overdue notices, a firm has still not complied with the AE, the AE may refer the firm to the AICPA to be dropped from the Program. The AICPA will send the firm an additional warning letter before dropping the firm's enrollment in the Program.

AICPA Peer Review Program

Q&A for State Boards of Accountancy on Interpretation 146-3 of the *AICPA Standards for Performing and Reporting on Peer Reviews (Standards)*

1. How does Interpretation 146-3 help a state board obtain information about a particular firm enrolled in peer review?

   Interpretation 146-3 allows a state board to obtain objective information from an administering entity (AE) that it would ordinarily not be able to provide, due to confidentiality.

2. How does a state board obtain objective information regarding an enrolled firm from the AE?

   A state board instructs the firm to submit written permission to the AE that allows it to provide the state board specific, objective information about the firm's peer review.

3. In peer review, what do you mean by objective rather than subjective information?

   Objective information is measurable and factual. It is not based on personal opinions, differing interpretations, points of view, emotions or judgment.

4. What are some examples of objective information a state board may want to obtain?

   The following is a list of objective information that may be requested, if known:
   - The date the review is or was scheduled to occur
   - The name of the reviewing firm, team captain or review captain
   - If the fieldwork on the peer review has commenced
   - The date the exit conference was expected to or did occur
   - A copy of any extension approval letters
   - Whether the peer review working papers have been received by the AE
   - Whether a must-select engagement was included in the scope as required by the *Standards*
   - If a technical review is in process
   - Whether the review has been presented to a Report Acceptance Body (RAB)
   - The date the review is expected to be presented to a RAB
   - If an overdue letter has been issued and the reason for the letter has not been addressed. Third parties should be specific regarding the reason for the overdue letter that they are inquiring about such as overdue letters for failure to submit scheduling information.

5. What information can a state board request directly from an AE without the firm providing written permission?

Any state board, regulatory agency, or general public can request the following information about a firm:

a. The firm's name and address
b. The firm's enrollment in the Program
c. The date of acceptance and the period covered by the firm's most recently accepted peer review
d. If applicable, whether the firm's enrollment in the Program has been dropped or terminated

6. Can the AE inform a state board that a firm is not cooperating?

   No. Interpretation 146-3 information must be objective information; cooperation is subjective. There are many stages in a peer review that provide fair procedures to firms. Once those procedures are exhausted, the firm will be sent to a hearing panel of the Peer Review Board to determine if it has cooperated. The hearing panel will determine if the firm cooperated and if the firm's enrollment in peer review should be terminated. If an AICPA firm's enrollment is terminated, it may appeal to the AICPA Joint Trial Board. When such appeals have been addressed or the time for a firm's ability to appeal has expired, state boards are provided monthly communications that list firms whose peer review enrollment have been terminated or dropped. State boards can run a report of dropped and terminated firms in FSBA.

7. When a firm's peer review is accepted, provided that it agrees to and completes several corrective actions with different due dates, does the AE send a letter after the firm satisfactorily completes each action?

   No, the information is recorded as received by the AE. Once all actions have been completed to the satisfaction of the committee, the firm will receive a single completion letter. If a state board wants to know if the firm has completed a specific corrective action, the firm can provide the AE with written permission to provide such information to the state board.

8. Once a peer review has been scheduled, can the AE tell the state board whether it is a system review or an engagement review?

   Yes, with the firm's written permission.

9. What if a firm indicates to the state board it has completed all corrective actions, however, Facilitated State Board Access (FSBA) does not show that a completion letter has been issued? To resolve the discrepancy, can a state board obtain the completion letter from the AE or just ask the administering if it was issued?

   Yes, if the firm provides written permission allowing the AE to provide a copy of the completion letter or indicate whether it was issued to the firm.

10. Can the state board be informed when the review is expected to be presented to a RAB?

Yes, if the firm provides written permission and that date is known. However, if the review is presented for acceptance and acceptance is delayed or deferred, the AE will not provide further information without additional written permission.

11. Can the AE inform the state board if it is sending out letters timely?

    No, because "timely" is based on judgment and doesn't meet the requirement of "objective" information. If an AE ordinarily waits to send warning letters until busy season concludes, it may be interpreted by some as timely, even though it is not in accordance with guidance. However, the AE may provide the state board copies of specific letters, with the firm's written permission.

12. How can a state board determine if the AE is performing its duties in accordance with the *Standards* and related guidance?

    The most effective way to monitor an AE's activities is to through a Peer Review Oversight Committee (PROC) with members that:

    - Are not currently on its state board,
    - Are not in an enforcement related role with any state board, regulatory body, AICPA or state society and
    - Have signed a confidentiality statement.

13. Could a state board list all of the objective information and request each firm to provide a written request for the AE to provide all of the information on the list for each firm?

    No, the intent of Interpretation 146-3 is to allow state boards to obtain information on specific firms that may be of concern. The state board can rely on other resources, such as FSBA and PROCs, to assist it in monitoring compliance.

14. What is the length of time between the overdue letters sent to a firm for failure to complete the corrective actions?

Initial request	Acceptance letter
Reminder letter 1	+1 days after due
Reminder letter 2	+7 days
Reminder letter 3	+7 days
Referral to AICPA	+1 days
Warning letter	+10 days Hearing referral letter
Confirm Delivery	+5 days, confirm delivery
Feedback period	+4 days, call/e-mail
Assigned to Panel	+1 days, Hearing notice
Minimum Time	=36 days