GUAM
board of accountancy

GL#34-18-1813
Speaker Benjamin J.F. Cruz

APR 30 2018
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Received By:

April 30, 2018

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

Dear Governor Calvo:

In compliance with Public Law 31-233, Chapter 8, Title 5GCA, Section 38, §8113.1, attached is an electronic copy of minutes, agenda and other attachments to our Board meeting held on April 19, 2018. Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Please note: we did not hold a Board meeting during the month of March.

Sincerely,

Dave N. Sanford
Executive Director

Attachment: Electronic copy of April 19, 2018 Meeting

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

2018 APR 30 AM 10:34

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1813

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – April 19, 2018

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

MINUTES OF MEETING

February 15, 2018

I. CALL TO ORDER:

The meeting was called to order at 4:40 p.m. by Chairman John Onedera. The meeting was held in the GBA Conference Room.

Members Present:	John Onedera, Chairman Dafne Shimizu, Asst. Secretary-Treasurer Jennie Chiu, Member
Excused Absences:	Todd Smith, Vice Chairman Francis Quinto Baba, Secretary-Treasurer John P. Camacho, Ex-Officio Member
Also Present:	Dave Sanford, Executive Director Michele B. Santos, Asst. Executive Director Arleen Gay, Board Secretary

II. APPROVAL OF MINUTES:

Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the Board minutes of January 18, 2018. 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 December 29, 2017 to January 31, 2018 indicated an ending balance of $1,438,665.18. This amount did not include the $300,000 and an additional $100,000 given to the Fund in December 2017 and January 2018. There was some question as to where the money was ending up and why it was not being included in the report. Some members thought that because of the recent change in Executive Director at the Fund, perhaps their procedures had not been in place yet, but they also questioned why the $300,000 contributed in December was not included in the report. There were also questions about whether the money was being placed in our account with the Endowment Fund or maybe being placed elsewhere other than where it was intended to be. Executive Director Dave Sanford said that he would email Randy Wiegand of UOG, and member of the Standing

Doc. No. 34GL-18-1813.

Committee, to ask for his assistance in finding out exactly where the money is being directed and why it was not indicated in the Raymond James Summary Report. It was important to ensure that the money being contributed to the Endowment Fund be directed to what was originally agreed upon and that procedure-wise, it was in accordance with GBA's initial intent.

Discussion on the recent meeting of the Standing Committee included the Visiting Professorship Program and the two couples who were being considered to participate. Some discussion was also had on the types of courses the Board felt should be taught to help students attain their goal of eventually becoming a CPA. There was some question on whether a test was now being required by the UOG before a student was eligible to take a 300-level course and how that would impact the courses the visiting professors would be teaching. Dave Sanford is to email Dr. Annette Santos of UOG and get some clarification.

A reimbursement figure was finally received from Professor Billy Morehead for the expenses he incurred for the illness he encountered while participating in the program a couple of summers ago. It was agreed previously by the Board to reimbursement the two professors for the total expenses they incurred that was not covered by their insurance. A total of $5,021.70 was submitted by Professor Morehead for reimbursement and Dave Sanford said he would request Randy Wiegand to proceed with reimbursement to come out of the Endowment Fund. Professor Mark Morgan has not yet submitted his reimbursement request, but it was agreed that as soon as his expenses not covered by his insurance were submitted, that a check also would be cut to cover his costs.

IV. NEW BUSINESS:

A. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Dafne Shimizu and seconded by Jennie Chiu to approve the CPA Exam Applications for the month of January 2018, as presented. There being no further discussion or objections, the motion carried.

- **Request for NTS Extension:**

  - **Mohammed Said Tawfik Mostafa -** Mr. Mostafa was granted an extension for AUD at the last Board meeting and now was requesting for his NTS for FAR to be extended until the end of June. This was the candidate whose wife was experiencing complications with her pregnancy and had to travel from Saudi Arabi to Egypt to have an operation performed. It was felt that perhaps Mr. Mostafa had

forgotten to include the other section with his first request and that because his request was reasonable, it was agreed by all members present to extend his request until the end of June 2018, or one window.

- **Kamal Abdelhamid Korrany Hussain -** Mr. Hussain is an Egyptian National residing in Saudi Arabia and his NTS expires in March of 2018. His visa expires in February 2018 and he believes he will not be able to get his renewal in time to travel to Bahrain to take the test that he has already paid for. He is requesting that his NTS be extended until the end of May to give him enough time to get his visa renewed. Because his request was considered reasonable and he did provide sufficient documentation, the members present agreed to extend his NTS until the end of June, or one window.

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

- **Grades – October/November Window:** Motion was made by Jennie Chiu and seconded by Dafne Shimizu to approve the grades for the October-November Window. There being no further discussion or objections, the motion carried.

V. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **New Version of Gateway and Nat'l Candidate Database:** Notice from Pat Hartman of NASBA announced that the next version of the Gateway and National Candidate Database is scheduled to be launched on February 17, their time. Access to the Gateway and Candidate Database will be unavailable until March 4, or March 5th, our time. This will not affect Prometric and testing, but candidates will be unable to access the database nor apply for ATT or NTS during this period. All candidates have been notified as this notice has been made available on the NASBA website and all affected candidates have been emailed.

- **NASBA & AICPA Release of UAA, Eighth Edition:** Discussion was had on the release of UAA's Eighth Edition which contained major changes to the UAA with respect to the retired CPA category and the awarding of a certificate to a holder of a substantially equivalent foreign designation without the need for mutual recognition of U.S. CPA's. Dave Sanford told the members that UAA and changes were just a framework used to produce and modify our own law.

- **Peer Review Update:** Dave Sanford explained that this was the beginning of the Peer Review evolution and the update included benchmarks and appendices all relative to how peer reviewers will be evaluated. These are all the rules that will be used to judge administering entities. If you do not comply, you will have a chance

to remediate or be removed from the program. As Oregon Peer Review remains our administering entity under the program, he did not feel there would be any real issue.

Also discussed:

- GBOA Financial Report for the month of January, FY 2018, (estimated). Dave Sanford told the members that basically we continue to be on track and expense-wise we were good. Some discussion was had on the possibility of increasing the licensure fees to include courier fees as the cost was so great. This would only include mailing to foreign countries. Also discussed was the CPA licenses being reduced to card form and placed in pressure sealed mailers, thus reducing the postage cost. Dave Sanford is still researching to see who can accommodate us with this process and hopes to have something in time for the 2019 renewal licenses.

- An invitation for testimony on Bill 245, An Act to increase the gross receipts tax (GRT), was received from Speaker B.J. Cruz. This invitation was sent out to all interested parties. Dave Sanford asked that any Board member wishing him to provide testimony or having any thoughts to express, to please let him know and he will submit written testimony. The hearing is scheduled for the 21st.

VI. ADJOURNMENT:

There being no further discussion, motion was made by Dafne Shimizu and seconded by Jennie Chiu to adjourn the meeting at 5:52 p.m. The motion carried.

Respectfully submitted:

Arleen E. Guy
Recording Secretary

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU16127636	2/13/2018	x	x			Abokhameer	Ahmed	Saudi Arabia
2	GU17057946	2/19/2018	x				Akashi	Atsuhiko	New Jersey
3	GU17128449	2/16/2018			x		Ali	Mir Junood	Saudi Arabia
4	GU17068018	2/7/2018		x	x		Alqurashi	Ahmed	Saudi Arabia
5	Initial	2/12/2018			x		Aly	Ahmed Hosny	Kuwait
6	GU17057962	2/16/2018		x		x	Amaya	Sher Eilyn	Nevada
7	GU14105880	2/28/2018	x				Aoki	Yoshitsugu	Japan
8	GU18028611	2/13/2018	x	x	x	x	Aono	Motoki	Japan
9	GU18028610	2/13/2018			x		Aoyagi	Jungo	Japan
10	GU18028620	2/15/2018			x		Aqulb	Wael	Kuwait
11	GU17037875	2/8/2018			x		Bao	Ruixian	China
12	GU18028621	2/15/2018	x	x	x	x	Bin Othman	Muath	California
13	GU17017723	2/28/2018			x	x	Chang	Nai-Yuen	Taiwan
14	GU17078093	2/7/2018		x		x	Chaudhuri	Sanjeev	California
15	GU18038658	2/28/2018	x	x	x	x	Chawla	Neha	New Jersey
16	GU18038566	2/27/2018	x	x	x	x	Chen	Heidi	California
17	GU18048792	2/6/2018		x	x		Chen	Yiheng	China
18	GU17088138	2/21/2018	x		x	x	Chen	Xuetao	Florida
19	GU18028636	2/5/2018	x	x	x	x	Chen	Yu-Ting	Illinois
20	GU18028640	2/19/2018	x	x	x	x	Chen	Hao	Kentucky
21	GU18048827	2/12/2018			x		Chen	Yuqi	Maryland
22	GU18028590	2/5/2018	x	x	x	x	Chen	Yu-Lin	Massachusetts
23	GU18028616	2/14/2018	x			x	Chen	Wei	Michigan
24	GU16087246	2/23/2018			x		Chiang	Heng-Chun	Taiwan
25	GU18038679	2/6/2018		x	x		Chujo	Koki	Japan
26	GU16016614	2/7/2018				x	Chung	Fei-Ju	Taiwan
27	GU18028635	2/22/2018	x	x	x	x	Deshmukh	Advait	India
28	GU18028601	2/8/2018			x		Ding	Xue	China
29	GU18028589	2/5/2018	x	x	x	x	Ding	Jiuyun	Illinois
30	GU16127577	2/9/2018		x		x	Elkalaf	Hamza	Qatar
31	GU18038785	2/19/2018				x	Elshamy	Hoda	Egypt
32	GU18038673	2/28/2018	x				Erb	Michael	Texas
33	GU18028643	2/19/2018		x	x		Fan	Dongchang	Missouri
34	GU18038699	2/2/2018	x	x			Fernandes	Aisha	Kuwait
35	GU18028646	2/21/2018			x		Fujimura	Rie	Japan
36	GU15076333	2/28/2018	x	x			Fung	Pak Ho Kyo	Hong Kong
37	GU17098211	2/26/2018		x		x	Gan	Xiaoman	China
38	GU18028598	2/7/2018			x		Garcia	Jerricho	Guam
39	GU17098214	2/9/2018	x		x		Ge	Yu	China
40	GU18028588	2/5/2018			x		Ge	Yuchen	Oregon
41	GU18038671	2/28/2018	x		x		Gergis	Sherif	Saudi Arabia
42	GU18028619	2/7/2018	x	x	x	x	Hanai	Yoichi	Japan
43	GU18028609	2/13/2018			x	x	Hanazawa	Yuichiro	Japan
44	GU07112930	2/22/2018			x		Hashimoto	Reiko	Japan
45	GU17037864	2/20/2018				x	Hassane	Sami Samir	U.A.E.
46	GU18028587	2/5/2018	x	x	x	x	Hata	Yasunori	Canada
47	GU18028644	2/19/2018		x	x		He	Pengyu	Massachusetts
48	GU18038657	2/22/2018	x	x	x	x	Husaini	Alina	India
49	GU18028622	2/15/2018			x		Hwang	Sangwon	Japan
50	GU18028615	2/14/2018	x	x			Javed	Asim	U.A.E.
51	GU18028648	2/1/2018		x	x		Jiang	Yaodong	California
52	GU18028597	2/7/2018	x		x		Kami	Masahito	Japan
53	GU18028612	2/13/2018		x	x		Kokubo	Hodaka	Japan
54	GU18028602	2/8/2018	x	x	x	x	Kuo	Chi	Taiwan
55	GU18028634	2/19/2018				x	Lam	Wui Gee Carrie	Hong Kong
56	GU17098236	2/14/2018	x	x	x	x	Lee	I-Ming	Taiwan
57	Initial	2/15/2018	x		x		Lee	Hsin	Taiwan
58	GU17027771	2/5/2018				x	Li	Jiejun	Arizona
59	GU16097260	2/7/2018				x	Li	Meiying	Japan
60	GU16066986	2/1/2018		x	x		Li	Danyang	Chicago
61	GU10104178	2/1/2018	x		x	x	Liao	Yueh-Po	Taiwan
62	GU18038681	2/13/2018	x	x	x	x	Lin	Shih-Yu	China
63	GU16117545	2/23/2018			x	x	Liu	Zhao	Illinois
64	GU16036837	2/22/2018	x		x		Lu	Jiaying	Japan
65	GU18028637	2/20/2018	x	x	x	x	Lu	Yi-Chuan	Taiwan
66	GU18028654	2/26/2018		x	x		Luo	Ping	China
67	GU18038656	2/12/2018	x	x			Luo	Zihui	New York
68	GU17017671	2/15/2018				x	Maheshwari	Satya	India
69	GU16036762	2/7/2018	x				Malig	Lerissa	Guam
70	GU18038659	2/19/2018	x	x			Mathur	Akhil	U.A.E.

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
71	GU18026708	2/8/2018		x			Matsunaga	Kaoru	Japan
72	GU03051958	2/26/2018		x	x		Matsuura	Yoshiko	Japan
73	GU17027807	2/13/2018	x			x	Miyachi	Daiki	Japan
74	GU18028647	2/21/2018			x		Miyamoto	Masato	Japan
75	GU16087176	2/6/2018		x	x		Miyoshi	Hirokuni	Japan
76	GU18028630	2/8/2018	x		x		Mizuta	Takayuki	Japan
77	GU18028586	2/5/2018		x	x		Mochizuki	Akihiro	Australia
78	GU18028592	2/5/2018				x	Mohammed Suleman	Fahd	Saudi Arabia
79	GU17068019	2/2/2018				x	Montinola	Lauren	Guam
80	GU18028596	2/7/2018		x	x		Motoki	Futa	Japan
81	GU13075222	2/20/2018			x		Nakasuji	Minoru	Japan
82	GU16067000	2/7/2018			x		Nakaya	Mayumi	Japan
83	GU17108266	2/7/2018	x		x		Ng	Ka Lok	China
84	GU16127613	2/7/2018			x	x	Ngan	Chi Lee	Hong Kong
85	GU18038682	2/6/2018		x	x		Ninomiya	Yuta	Japan
86	GU17088165	2/7/2018				x	Noda	Miyuki	Japan
87	GU17057971	2/7/2018			x	x	Ohmatsu	Kana	Japan
88	GU18028631	2/15/2018			x		Onishi	Asayo	Japan
89	GU16087190	2/9/2018	x				Pahwa	Manisha	India
90	GU18038754	2/28/2018	x	x	x	x	Pan	Yijun	Illinois
91	Initial	2/6/2018		x	x		Parker	Hinano	Japan
92	GU18028606	2/12/2018	x		x		Pimentel	Leo Angelo	Guam
93	GU1028593	2/5/2018		x	x		Pu	Huizhen	China
94	GU18028595	2/6/2018	x	x			Ramadan	Basma	Egypt
95	GU18028652	2/26/2018		x	x		Ran	Mengyuan	China
96	GU18028653	2/26/2018	x		x		Rao	Wenjun	China
97	GU16127594	2/7/2018			x		Rustagi	Aditee	New Jersey
98	GU18028650	2/26/2018	x	x	x	x	S. Krishnamurthy	Poornima	India
99	GU18028632	2/15/2018		x	x		Sakai	Yusuke	Japan
100	GU18028642	2/22/2018	x		x		Sakamoto	Junko	Japan
101	GU18028603	2/9/2018	x	x			Sarkar	Reeja	India
102	GU18028639	2/19/2018	x				Sarwar	Shahbaz	U.A.E.
103	GU12024586	2/1/2018			x		Sato	Nami	Japan
104	GU17057961	2/7/2018	x		x		Sato	Yasuko	Japan
105	Initial	2/21/2018	x	x	x	x	Sawant	Tanay	New Jersey
106	GU18028623	2/16/2018	x		x		Selvaraj	Devipriya	U.A.E.
107	GU17118335	2/7/2018	x			x	Shen	Zhaohui	Japan
108	GU17078119	2/1/2018		x	x	x	Sheshadri	Rao	U.A.E.
109	GU18028627	2/5/2018	x	x	x	x	Shi	Xuanyi	Illinois
110	GU14125955	2/28/2018	x	x	x	x	Shie	Jung-Ren	Texas
111	GU17037845	2/28/2018	x	x	x	x	Shigeta	Erika	Japan
112	GU16097287	2/7/2018	x				Soma	Tetsuya	Japan
113	GU16097316	2/26/2018		x		x	Su	Yuqi	China
114	GU18028641	2/22/2018	x	x	x	x	Suzuki	Takuya	Japan
115	GU15096445	2/6/2018		x		x	Tapeceria	Romar	Guam
116	GU18028608	2/13/2018	x		x		Terada	Hiroki	Japan
117	GU18028626	2/8/2018		x	x		Tian	Geng	California
118	GU18028599	2/7/2018		x	x		Tsuchida	Junichi	Japan
119	GU17068044	2/20/2018	x		x		Tsujita	Yoko	Japan
120	GU16077088	2/1/2018		x		x	Wang	Dayue	China
121	GU17057984	2/7/2018		x			Wang	Xuefei	Japan
122	GU18028633	2/22/2018	x	x	x	x	Wang	Yue	North Carolina
123	GU18028651	2/26/2018	x	x	x	x	Wang	Hsiao-Hsuan	Taiwan
124	GU16067017	2/16/2018	x	x	x	x	Weng	Hung-I	Taiwan
125	GU15096446	2/5/2018			x		Wu	Nian-Xin	Taiwan
126	GU18028645	2/12/2018		x	x		Xia	Hao	China
127	GU17037849	2/28/2018	x				Xu	Suyu	China
128	GU18028585	2/2/2018	x		x		Xu	Muyang	Massachusetts
129	GU16036798	2/6/2018	x		x		Yamada	Chiyo	Japan
130	GU18028607	2/13/2018		x	x		Yamashita	Mina	Japan
131	GU17037868	2/7/2018		x			Yang	Shu	Japan
132	GU18028591	2/5/2018	x		x		Yang	Yi-Zih	Taiwan
133	GU18028581	2/1/2018		x	x		Yao	Yingtong	China
134	GU18038672	2/19/2018	x	x	x	x	Yao	Jingyuan	Illinois
135	Initial	2/5/2018	x	x	x	x	Ye	Zhaofeng	Illinois
136	GU18038669	2/28/2018			x		You	Yang	Missouri
137	GU18028618	2/8/2018		x			Yu	Shanshan	China
138	GU17068046	2/7/2018		x		x	Yu	Le	Japan
139	GU18028604	2/9/2018	x	x	x		Yu	Ya-Ching	Taiwan
140	GU18028605	2/9/2018	x		x		Zhang	Zheng	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
141	GU16097338	2/28/2018			x	x	Zhang	Shanshan	China
142	GU18028613	2/14/2018				x	Zhen	Ni	Canada
143	GU18038746	2/5/2018	x	x	x	x	Zheng	Wei	Illinois
144	GU17017686	2/7/2018	x		x		Zhou	Alisa	Guam
145	GU15116569	2/23/2018	x	x	x		Zhu	Yu	China
		Total	71	75	103	60			

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU18048788	3/30/2018		x	x		A	Rouna	China
2	GU16036781	3/16/2018			x		Abdalla	Mohamed	Saudi Arabia
3	GU17027784	3/5/2018	x				Abouelella	Mokbel	U.A.E.
4	GU18038667	3/5/2018	x				Ahmed	Tarek	U.A.E.
5	GU17078097	3/20/2018	x			x	Ajoul	Omar	U.A.E.
6	GU16097292	3/19/2018				x	Al Mhimidi	Suhel	Saudi Arabia
7	GU16097292	3/26/2018		x			Al Mhimidi	Suhel	Saudi Arabia
8	GU17068072	3/22/2018	x	x	x		Alananni	Hamza	U.A.E.
9	GU18038702	3/2/2018	x				Alhabdan	Ibrahim	Saudi Arabia
10	Initial	3/8/2018	x	x	x	x	Alloughani	Ali J	Kuwait
11	GU17078096	3/5/2018	x				Almusayib	Saif	Saudi Arabia
12	GU17078116	3/28/2018	x		x		Alsallum	Khalid	Saudi Arabia
13	GU16097257	3/13/2018		x			Ammouri	Ahmad	Kuwait
14	GU17098253	3/28/2018			x	x	Anand	Ridhi	U.A.E.
15	GU18038772	3/29/2018	x		x		Aoe	Ayaka	Kentucky
16	GU18048787	3/30/2018	x	x	x	x	Assaf	Mohammed	Kuwait
17	GU16077154	3/14/2018				x	Atwa	Khaled	Uganda
18	GU13065198	3/20/2018			x		Balauro	Marie Claire	Guam
19	GU14115892	3/15/2018		x	x		Barodi	Marquelle Grace	Guam
20	GU18018478	3/23/2018	x			x	Borja	Jorizalra	Guam
21	GU18038737	3/16/2018	x		x		Cao	Lin	China
22	GU17088180	3/27/2018	x				Cao	Rui	Georgia
23	GU16097307	3/23/2018				x	Chan	Tiffany	Hong Kong
24	GU18038773	3/29/2018	x		x		Chang	Chen-Chia	China
25	GU18018574	3/20/2018	x		x	x	Chang	Qing	Delaware
26	GU18018491	3/29/2018	x		x		Chang	Shu-Jui	Taiwan
27	GU18038771	3/29/2018	x	x	x	x	Chang	Sung-Chi	Taiwan
28	GU18038722	3/20/2018	x	x	x	x	Chang	An	Taiwan
29	GU18038715	3/6/2018		x	x		Chao	Yen-Shang	China
30	GU18038666	3/5/2018	x		x		Chen	Rui	China
31	GU18048802	3/26/2018			x		Chen	Xiaolin	Germany
32	GU18038685	3/6/2018		x			Chen	Cailing	Japan
33	GU18028616	3/5/2018		x	x		Chen	Wei	Michigan
34	GU18038691	3/8/2018	x	x	x	x	Chen	Chin-Wei	Michigan
35	GU18018502	3/21/2018			x	x	Chen	Ssu-Wei	Michigan
36	GU18018471	3/21/2018			x	x	Chen	Ssu-Yu	Michigan
37	GU18038734	3/20/2018	x	x	x	x	Chen	Yen-Rong	Pennsylvania
38	GU18038716	3/14/2016	x		x		Chen	Hsuan-Yu	Taiwan
39	GU17057965	3/19/2018				x	Chen	Zhao-Yu	Taiwan
40	GU17118384	3/27/2018		x		x	Chen	Ying-Hsuan	Taiwan
41	GU18038728	3/16/2018		x		x	Chen	Wan-Ping	Taiwan
42	GU18038731	3/16/2018	x		x		Chen	Pei-Yi	Taiwan
43	GU17017733	3/28/2018				x	Cheng	Kim Sing	China
44	GU18038753	3/6/2018				x	Cheng	Keyue	Illinois
45	GU16016640	3/14/2018	x			x	Cheng	Meng-Jung	Taiwan
46	GU17037878	3/30/2018				x	Cheng	Chin-Rung	Taiwan
47	GU18048793	3/30/2018		x	x		Cheng	Sidi	Texas
48	GU17078086	3/8/2018	x		x		Chhabra	Amandeep	India
49	GU16117519	3/26/2019	x			x	Chiang	Chieh-Jen	Arizona
50	GU16087222	3/12/2018				x	Chiang	Meng-Che	Taiwan
51	GU16087246	3/9/2018			x		Chiang	Heng-Chun	Taiwan
52	GU16087251	3/23/2018		x			Chiang	Pin-Ying	Taiwan
53	GU18038758	3/21/2018	x	x	x	x	Chien	An-Chin	Taiwan
54	GU18038719	3/21/2018	x	x	x	x	Chiu	Yu-Chian	Taiwan
55	GU18038741	3/21/2018	x	x	x	x	Chiu	Pin-Han	Taiwan
56	GU18038704	3/13/2018			x	x	Choi	Ssangwoo	Japan
57	GU11074332	3/26/2018		x			Choi	Lai Man	Macau
58	GU16127571	3/30/2018		x			Chopra	Vaibhav	India
59	GU18038674	3/1/2018	x	x	x	x	Chu	Shao-Hua	Taiwan
60	Initial	3/21/2018		x	x		Chu	Yun-Da	Taiwan
61	GU17057944	3/27/2018	x	x			Chuang	Chen-Hua	Taiwan
62	GU18038735	3/20/2018		x	x	x	Chung	Hung-Chieh	Taiwan
63	GU18038663	3/1/2018	x			x	Daniel	JC Pearl	Guam
64	GU17037813	3/14/2018	x			x	Dong	Wen	China
65	GU17118343	3/26/2018	x			x	Du	Yuyi	China
66	GU18038727	3/16/2018	x		x		Du	Chunxia	China
67	GU16046879	3/12/2018				x	Duan	Liju	China
68	GU17108324	3/19/2018	x				El Ghalayni	Abdelaziz	U.A.E.

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
69	GU18038786	3/30/2018	x		x		Elmetwalli	Ahmed	Qatar
70	GU18038767	3/28/2018			x	x	Endo	Kaoru	Japan
71	GU18038725	3/5/2018		x	x		Fu	Yu	China
72	GU18038779	3/30/2018			x		Fujisato	Kei	Japan
73	GU18038686	3/6/2018			x		Fukano	Hinako	Japan
74	GU15056183	3/27/2018			x		Fukuda	Dai	Japan
75	GU18038709	3/12/2018		x			Gad	Walid	Giza
76	GU18038769	3/29/2018	x		x		Gai	Wenjing	Illinois
77	GU15066229	3/26/2018				x	Gao	Chenzhi	Japan
78	GU16036768	3/19/2018	x			x	Ghoniem	Amir Adel	U.A.E.
79	GU14025567	3/12/2018	x		x		Glanan	Donna Mylen	Guam
80	GU18038749	3/26/2018	x		x		Gong	Ying	China
81	GU16087182	3/23/2018	x		x		Gu	Yingying	China
82	GU18038748	3/26/2018		x		x	Guo	Lingyan	New York
83	GU15116561	3/22/2018		x	x	x	Gupta	Dolly	U.A.E.
84	GU18038759	3/27/2018		x	x		Hamamura	Yushi	Japan
85	GU15096432	3/26/2018	x		x		Hirose	Yoshie	California
86	GU18038720	3/21/2018	x		x		Hsu	Ya-Wen	California
87	GU18038665	3/5/2018		x		x	Hsu	Yi-Ping	Taiwan
88	GU17068066	3/29/2018	x	x	x		Hsu	Kai-En	Taiwan
89	Initial	3/8/2018	x	x	x	x	Hu	Shao-Hsuan	California
90	GU15066272	3/16/2018	x		x		Hu	Jing	China
91	GU18038705	3/13/2018	x	x	x	x	Huang	Szu-Chien	Arizona
92	GU15126587	3/12/2018		x			Huang	Rong	China
93	GU18018524	3/29/2018			x		Huang	Jiancong	China
94	GU18038723	3/20/2018			x		Huang	Chunxia	China
95	GU17047913	3/26/2018		x	x	x	Huang	Yi-Ting	Pennsylvania
96	GU17017689	3/14/2018	x		x		Huang	Kai-Chi	Taiwan
97	GU17037829	3/8/2018		x		x	Huang	Yen-Chen	Taiwan
98	GU18038693	3/8/2018	x	x	x	x	Huang	Kuan-Ting	Taiwan
99	GU16117551	3/29/2018				x	Huang	Yu-Ching	Taiwan
100	GU18038718	3/20/2018	x	x	x	x	Huang	Kai-Han	Taiwan
101	GU18038721	3/20/2018	x	x	x	x	Huang	Chi-Yo	Taiwan
102	GU15106494	3/29/2018	x				Huff	Robert	Texas
103	GU16077105	3/21/2018		x			Hussain	Kamal	Saudi Arabia
104	GU16056939	3/21/2018				x	Hussein	Walid	Saudi Arabia
105	GU18038740	3/21/2018	x	x	x	x	Ida	Namiho	Japan
106	GU18018464	3/21/2018		x		x	Ikura	Daichi	Japan
107	GU18038739	3/21/2018	x	x	x		Ishikawa	Naoya	Japan
108	GU18038738	3/21/2018			x		Ishikura	Yuki	Japan
109	GU18038701	3/9/2018			x		Ismeal	Mohamed	Saudi Arabia
110	GU16046911	3/15/2018	x				Jama	Ahmed	U.A.E.
111	GU18038676	3/5/2018	x	x	x	x	Jia	Yuxi	Massachusetts
112	GU16016627	3/12/2018				x	Jin	Linjie	China
113	GU15126597	3/7/2018	x			x	Kadokura	Akihito	Japan
114	GU18038729	3/15/2018	x	x	x	x	Kagawa	Keisuke	Japan
115	GU17098229	3/19/2018		x		x	Kalfate	Daniel	Lebanon
116	GU18038778	3/30/2018	x	x			Kameda	Chikako	Japan
117	GU18038697	3/7/2018			x		Kamel	Ahmed	U.A.E.
118	GU17098210	3/14/2018	x	x	x	x	Kanda	Ryo	Japan
119	GU18038688	3/7/2018			x		Kaneda	Yoshiko	Japan
120	GU16117527	3/14/2018				x	Kanno	Sho	Japan
121	GU17017736	3/27/2018				x	Kasturi Rengarajan	Divya	India
122	GU17098252	3/28/2018			x	x	Katare Anantharamkrishnan	Preemnath	U.A.E.
123	GU13115417	3/16/2018				x	Katayama	Ken	Japan
124	GU13115417	3/28/2018		x			Katayama	Ken	Japan
125	GU14045666	3/23/2018		x			Katsushi	Ogahara	Japan
126	Initial	3/19/2018		x	x		Kavitha	Shinmon	U.A.E.
127	Initial	3/16/2018		x	x		Kim	Ha Neul	Saipan
128	GU15036088	3/21/2018		x	x		Kinjo	Miki	Japan
129	GU15086382	3/22/2018	x				Ko	Nai-Fang	Taiwan
130	GU17088142	3/19/2018		x	x		Kuang	Zhiming	China
131	GU17068009	3/28/2018	x				Laliwala	Mili	New Jersey
132	GU15096455	3/19/2018			x	x	Lam	Louisa	China
133	GU15076323	3/26/2018	x				Lau	Kit Yan	Hong Kong
134	GU17078113	3/21/2018	x	x	x		Lee	I-Chin	New York
135	GU17057967	3/20/2018	x	x	x	x	Lee	Yueh-Hsin	Pennsylvania
136	GU15086406	3/21/2018				x	Lee	Wen-Ling	Taiwan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
137	GU18038664	3/5/2018		x	x		Lei	Lai I	Macau
138	GU17108304	3/14/2018		x		x	Li	Jingxian	China
139	GU13085308	3/6/2018	x		x		Li	Huaying	China
140	GU17068049	3/26/2018		x	x		Li	Dunxiu	China
141	GU16067015	3/23/2018	x	x	x		Li	Wei	China
142	GU16026716	3/23/2018			x		Li	Xiaoru	China
143	GU18038732	3/19/2018		x	x		Li	Yuanjie	China
144	GU18038784	3/30/2018		x	x		Li	Ming	China
145	GU17057950	3/5/2018	x		x		Li	Tianxiang	Maryland
146	GU18038690	3/8/2018	x	x	x	x	Li	Pei-Ying	Taiwan
147	GU18048814	3/5/2018	x		x		Li	Lillian	Taiwan
148	GU18038768	3/29/2018	x		x		Liang	Zishang	Illinois
149	GU16117493	3/13/2018				x	Liao	Tzu-Chi	Taiwan
150	GU16087245	3/9/2018				x	Liao	Hsin-Kai	Taiwan
151	GU13095332	3/13/2018		x		x	Lin	Yingning	California
152	GU17018313	3/12/2018				x	Lin	Chin-Ting	Louisiana
153	GU18038708	3/12/2018		x		x	Lin	Yen-Hsuan	Michigan
154	GU17098234	3/12/2018		x			Lin	Chia-Yu	Taiwan
155	GU18038777	3/30/2018	x		x		Lin	Yung-Chi	Taiwan
156	GU18038714	3/12/2018	x	x	x	x	Liu	Chia-Ling	Arizona
157	GU18038662	3/1/2018	x	x	x	x	Liu	Yufan	China
158	GU16046875	3/23/2018	x				Liu	Xin	China
159	GU18038780	3/2/2018	x	x	x	x	Liu	Fengli	China
160	GU16097265	3/23/2018		x	x		Liu	Jiayu	Illinois
161	GU16127659	3/7/2018	x		x	x	Liu	Kaiqi	New York
162	GU18038776	3/30/2018		x		x	Lobo	Clive	U.A.E.
163	GU18038677	3/5/2018	x	x	x	x	Lu	Yen-Liang	Taiwan
164	GU17108299	3/16/2018				x	Luo	Juifei	China
165	GU17027805	3/5/2018	x		x	x	Luostarinen	Kelly Kae Lih	China
166	GU17047901	3/21/2018	x	x	x		Ma	Wenwen	China
167	GU18018546	3/22/2018		x			Ma	Yanyan	New York
168	GU18038711	3/12/2018			x		Mahmoud	Ahmed	Saudi Arabia
169	GU18038783	3/30/2018			x		Malek	Shabnam	U.A.E.
170	GU18038775	3/30/2018			x		Matsuo	Yu	Japan
171	GU17068048	3/6/2018			x		Medlock	Dajon	Kansas
172	GU17088161	3/15/2018		x	x		Morii	Kento	Japan
173	GU15015979	3/28/2018		x	x		Nagamatsu	Mika	Japan
174	GU16097264	3/20/2018		x			Nakae	Yuki	Japan
175	GU16016622	3/27/2018	x	x		x	Nakamura	Takahiko	California
176	GU17098227	3/30/2018	x	x	x	x	Nashimoto	Kazuki	Japan
177	GU16127622	3/14/2018	x	x			Nayuki	Hiroshi	Japan
178	GU18038742	3/7/2018			x		Nishibori	Keita	Japan
179	GU18038774	3/30/2018			x		Nishimura	Koki	Japan
180	GU18038706	3/13/2018	x		x		Ogata	Kana	Japan
181	GU08023013	3/21/2018				x	Okazaki	Hiroshi	Japan
182	GU17118363	3/7/2018	x				Omi	Kenji	Japan
183	GU16056954	3/20/2018	x	x		x	Osawa	Takayuki	Japan
184	GU17047906	3/30/2018	x				Oya	Kazutaka	Japan
185	GU16036791	3/27/2018	x				Palero	Ira Marie	Guam
186	GU18038668	3/2/2018	x		x		Pan	Chang	New York
187	GU16097328	3/26/2018				x	Pei	Li	Canada
188	GU13095324	3/21/2018				x	Peng	Shu-Li	Philippines
189	GU18038730	3/15/2018	x		x		Pham	Ngoc Thu Thuy	Japan
190	GU18038700	3/9/2018			x		Ping	Yueming	Japan
191	GU17047931	3/27/2018		x			Qawasmeh	Ahmad Moad	Jordan
192	GU16117532	3/12/2018	x				Qian	Yutian	Texas
193	GU18038710	3/12/2018		x			Qin	Weiying	China
194	GU17037815	3/14/2018	x		x	x	Radhakrishnan	Nithya	India
195	GU17068030	3/5/2018			x		Rao	Xin	China
196	GU161277641	3/23/2018	x	x	x	x	Rawat	Vikas	India
197	GU16026700	3/22/2018	x		x	x	Rex	Augustne	India
198	GU18038781	3/14/2018		x			Ruan	Xiao Xue	Canada
199	GU18038766	3/28/2018	x		x		Sakai	Hiroyuki	Japan
200	GU13105397	3/7/2018			x	x	Sakai	Masatsugu	New York
201	GU18038689	3/7/2018			x		Salem	Joanna	U.A.E.
202	GU17017669	3/12/2018	x		x		Schwab	Marites	Guam
203	GU11114471	3/30/2018				x	Seki	Yoshitaka	Japan
204	GU18038764	3/27/2018			x		Sekino	Ryohei	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
205	GU16127562	3/12/2018	x			x	Shah	Aashna	California
206	GU17017682	3/26/2018	x		x		Shah	Nilay	India
207	GU18038763	3/26/2018		x		x	Shah	Jignesh	India
208	GU16127656	3/12/2018				x	Shahid	Bilal	Saudi Arabia
209	GU16077164	3/26/2018	x				Shan	Yufei	Texas
210	GU18038750	3/26/2018		x	x		Shi	Le	Massachusetts
211	GU17037845	3/14/2018			x		Shigeta	Erika	Japan
212	GU13065180	3/21/2018	x	x		x	Shimamoto	Daisuke	Japan
213	GU18038762	3/27/2018	x		x	x	Shirai	Mami	Japan
214	GU16117491	3/6/2018			x		Shu	Chi-Wei	Taiwan
215	GU13085277	3/7/2018	x				Sinha	Digvijay	U.A.E.
216	GU16097287	3/9/2018		x			Soma	Tetsuya	Japan
217	GU16026718	3/26/2018				x	Song	Yan	Japan
218	GU18038695	3/7/2018	x	x	x	x	Soni	Rikita	India
219	GU18038712	3/12/2018	x	x			Stephen	Karoline	India
220	GU17037851	3/20/2018			x	x	Subbiah	Sathya	U.A.E.
221	GU17128423	3/21/2018			x		Sugihara	Kota	Japan
222	GU18038684	3/5/2018		x	x		Sun	Yue	China
223	GU17088167	3/20/2018	x	x	x	x	Sun	Jieqiong	Korea
224	GU17068001	3/12/2018		x	x		Sun	He	Wisconsin
225	GU17108307	3/21/2018	x	x	x	x	Suzuki	Yuki	Japan
226	GU18038724	3/20/2018	x	x	x	x	Tai	Hsueh-Luo	Taiwan
227	GU18038661	3/1/2018			x		Takahashi	Masaaki	Australia
228	GU17068067	3/28/2018	x	x			Takahashi	Hidenori	Japan
229	GU17098212	3/14/2018	x				Takehana	Masaru	Japan
230	GU15056182	3/20/2018		x			Tanaami	Daisuke	Japan
231	GU16036815	3/21/2018		x	x		Tanaka	Rie	Japan
232	GU16056974	3/20/2018	x			x	Tang	Mitchell	China
233	GU16107376	3/19/2018	x				Tayyem	Ahmad	Kuwait
234	GU16107376	3/26/2018				x	Tayyem	Ahmad	Kuwait
235	GU17068033	3/13/2018		x	x		Teng	Hang	Canada
236	GU17078120	3/9/2018	x		x		Teo	Benjamin	Hong Kong
237	GU18048831	3/30/2018		x	x		Tong	Jingyu	California
238	GU18038696	3/7/2018		x	x		Torii	Izumi	Japan
239	GU18038770	3/29/2018	x	x	x	x	Toyama	Reika	Japan
240	Initial	3/26/2018	x	x			Tsai	Chia-Chen	Kentucky
241	GU15026039	3/12/2018			x		Tseng	Pei-Ting	Taiwan
242	GU17108298	3/27/2018	x				Tsukada	Yasuhiro	Japan
243	GU10043946	3/23/2018				x	Tsukuda	Kenji	Louisiana
244	Initial	3/28/2018	x		x		Uchida	Mizuho	Japan
245	GU17037854	3/15/2018		x			Unni	Akhil	Illinois
246	GU18038761	3/27/2018		x			Vamsi	Karthikeyan	India
247	GU18038675	3/5/2018	x				Vaz	Renita	U.A.E.
248	GU17017699	3/23/2018				x	Waghdare	Atul Arun	U.A.E.
249	GU17088147	3/14/2018	x		x	x	Wang	Po-Chen	Arizona
250	GU18038713	3/12/2018		x			Wang	Fang	China
251	GU17078128	3/12/2018	x			x	Wang	Yixin	China
252	GU170177667	3/9/2018				x	Wang	Tunfeng	China
253	GU18038698	3/2/2018		x	x		Wang	Jiahui	China
254	GU16067009	3/27/2018			x		Wang	Jinfu	China
255	GU16117521	3/26/2018	x		x		Wang	Yani	China
256	GU17068025	3/23/2018	x			x	Wang	Ying	China
257	GU18038736	3/14/2018			x	x	Wang	Yan	China
258	GU18038755	3/6/2018				x	Wang	Yutong	Illinois
259	GU13045109	3/12/2018		x		x	Wang	Chia-Hung	Taiwan
260	GU18038760	3/27/2018	x		x		Wang	Fang-Yu	Taiwan
261	GU16117540	3/5/2018		x		x	Wang	Ying	Virginia
262	GU18038747	3/23/2018		x			Wen	Yizhou	Indiana
263	GU18038745	3/22/2018	x			x	Weng	Wei-Hsien	Taiwan
264	GU16117454	3/5/2018	x				Wu	Benyuan	China
265	GU18038765	3/23/2018		x	x		Wu	Xinying	China
266	GU16097275	3/23/2018	x				Wu	Xuning	China
267	GU18038660	3/1/2018	x	x	x	x	Wu	Yu-Huan	Taiwan
268	GU17098208	3/12/2018	x	x	x	x	Wu	Yi-Ju	Taiwan
269	GU17017691	3/20/2018				x	Wu	Yun-Ching	Taiwan
270	GU17068054	3/7/2018		x		x	Xian	Yili	China
271	GU18038703	3/9/2018			x	x	Xiao	Yao	Florida
272	GU18038756	3/13/2018		x			Xie	Qinling	Missouri

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
273	GU17068061	3/12/2018			x		Xiong	Danrui	China
274	GU17068008	3/20/2018	x				Xu	Dongyue	Alabama
275	GU16046903	3/27/2018	x		x	x	Xu	Xiaoqian	Canada
276	GU18038751	3/26/2018		x	x		Xu	Feifei	China
277	GU16016658	3/23/2018			x		Xu	Minfeng	China
278	GU18048796	3/19/2018		x			Xu	Jing	China
279	GU18038782	3/29/2018	x		x		Xu	Yue	China
280	GU18018507	3/21/2018	x			x	Xu	Hanzi	Iowa
281	GU18048797	3/23/2018	x	x	x	x	Yadav	Jitendra	India
282	GU18038733	3/20/2018			x		Yakata	Sachiko	Guam
283	GU13075236	3/26/2018	x			x	Yamaguchi	Tomohiro	Japan
284	GU16077161	3/30/2018			x		Yamaguchi	Marina	Japan
285	GU16117484	3/26/2018	x				Yamamoto	Daishi	Japan
286	GU18038694	3/7/2018	x	x	x		Yamane	Shota	Japan
287	GU18038757	3/23/2018			x		Yamazaki	Kohei	Japan
288	GU16016617	3/14/2018	x	x			Yameda	Masahiro	Japan
289	GU17128414	3/12/2018		x			Yang	Sijia	China
290	GU17057985	3/21/2018	x		x		Yang	Meng	China
291	Initial	3/13/2018		x	x		Yang	Sensen	Hong Kong
292	GU17037868	3/14/2018	x				Yang	Shu	Japan
293	Initial	3/29/2018	x		x		Yi	Linhan	China
294	GU17088176	3/28/2018	x		x		Yokota	Ikuko	Japan
295	GU17027770	3/28/2018	x	x			Yokote	Miki	Japan
296	GU14025543	3/21/2018			x	x	Yoneyama	Makoto	Japan
297	GU18048793	3/29/2018	x	x	x		Yu	Bingbing	Florida
298	Initial	3/26/2018			x		Yu	Jiayue	Indiana
299	GU17088170	3/12/2018				x	Yu	Jie	United Kingdom
300	GU16097339	3/30/2018	x		x	x	Zang	Liwei	China
301	GU16077120	3/29/2018		x	x		Zeng	Qiqi	China
302	GU17088164	3/12/2018	x		x		Zhang	Yu	China
303	GU16117523	3/21/2018				x	Zhang	Xiaohe	China
304	GU16067025	3/21/2018	x				Zhang	Wenjuan	China
305	GU16127661	3/14/2018				x	Zhao	Mengan	Canada
306	GU16026702	3/23/2018	x			x	Zhao	Shu	China
307	GU17017718	3/13/2018			x		Zhao	Shih Han	Taiwan
308	GU18038726	3/19/2018		x	x		Zhu	Yanyi	China
309	GU18038692	3/8/2018	x	x	x	x	Zhu	Sijia	Indiana
310	GU18038752	3/26/2018	x		x		Zoair	Emad	U.A.E.
		Total	149	131	177	131			

April 12, 2018

Request for extension of NTS:

2. Requestor: Mr.Madhav Rathi
   Exam Sections: AUD,FAR
   India

Summary:
Mr. Rathi had to return to India to care for his father who is undergoing some cataract eye surgery. He is requesting his NTS for these two exam parts be extended to the end of June 2018.

Recommendation:
Cataract surgery is not a serious thing these days, however we do not know the exact condition of his father. I recommend extending the NTS to the end of August 2018.

NTS Extension

Jessica Reyes

From: madhav rathi <madhavrathi02@gmail.com>
Sent: Monday, March 05, 2018 4:11 PM
To: admin@guamboa.org
Subject: Request for NTS extension
Attachments: new doc 2018-03-05 10.51.24_20180305113720.pdf; Untitled attachment 00379.txt; new doc 2018-03-05 10.56.12_20180305105731.pdf; GWLASER5F 100117 085926.PDF; Untitled attachment 00382.txt; NN2302418922081.ETicket.pdf; Untitled attachment 00385.txt

Respected sir/mam,

I'm writing this email to inform you that I came back to India on 01/21/2018 due to severe health conditions of my father and I need to be there with him during this time and to take care of his health.

As I had filed the NTS for all my four section of CPA exams and have already been appeared in two parts(REG & BEC) and was about to take the remaining two but due to this emergency situation I would not be able to.

Therefore I'm requesting you for the extension of the date of expiration of my NTS for other two parts (AUD & FAR) till the 2nd window of this year.

I have attached the Dr. reference letter, some reports, original NTS and my return ticket to USA for convenience.

Yours obediently
Madhav Rathi

02/27/2018

To whom so ever it may concern

I am very much pleased to write this reference letter for mr. MADHAV RATHI for the purpose he came back to india.

As mr. RAMESH RATHI F/O mr. MADHAV RATHI was having severe problem with his eye sights and required urgent operation of cataracts and I have successfully conducted the operation for patient for his rights eyes on 02/22/2018 and for left eyes the operation is schedule after 2 weeks in between the patient needs someone to take care of him and I consider his son mr. MADHAV RATHI best fit for this.

I hope you would consider my reference letter and would consider mr. MADHAV RATHI request. You can contact me for any further question or enquiry.

Dr. MANISH JOSHI

(contact no. +919950534494)

अप[illegible]लय
RMC No. 008114

Scanned by CamScanner

अपना नेत्रालय

17/403 चौपासनी हाउसिंग बोर्ड, जोधपुर

डॉ. मनीष जोशी
(M) 99505-34494
आँख के परदे एवं
काला पानी रोग के विशेषज्ञ

9414128457

(RE) Phaco + Foldable IOL & LA

June 22/2/18

विशेष सुविधाएँ

- फेको इमल्सिफिकेशन सर्जरी द्वारा मोतियाबिन्द का ऑपरेशन
  Phaco Machine
  Alcon-USA
  AMO-USA
- लैन्स प्रत्यारोपण
  (Indian & Alcon Imported Lens)
- अत्याधुनिक
  Nidek Optical Biometer
- विट्रियो रेटिना सर्जरी
  (परदा खिसकना आदि)
- परदे की एन्जियोग्राफी
- रेटिना लेजर थिरैपी
- ग्लोकोमा (काला पानी) क्लिनिक
  (Perimetry-Haag Sterit Switzerland)
- लो विजन एड
- डायबिटिक रेटिनोपेथी थिरैपी
- लेजर द्वारा जाला साफ करना
- नासूर
- भैंगापन
- OCT (zeiss)
- B-Scan

'STYLE : SFRBS (R) 22/2/18
'LENGTH : 12.50 POWER : +8.00
OPT.DIA : 6.00 RECORD

RMLC3FXL0000P10

Accepted ed ooo

Zyaqua ed ooo

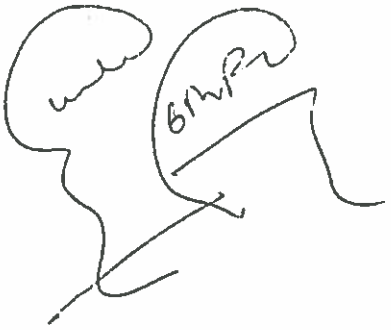
Moxiflo ed oo

Tronidep Plus ed o

T- Hexon 1-1 (6)

T- 20 Xan-500 1-1 (6)

T- 1 AL (3)



	Right Eye			Left Eye		
	Sphere	Cyl.	Axis	Sphere	Cyl.	Axis
Distance						
Near (Add)			(Add)			

17/403, तोषनीवाल हॉस्पीटल के पास, चौपासनी हाउसिंग बोर्ड, जोधपुर (राज.) फोन 0291-2711375

घर पर देखने का समय सायं 5.00 बजे से 8.15 बजे तक

VALID FOR 15 DAYS 15 दिनों के लिए मान्य

NOT VALID FOR MEDICO LEGAL CASES

Scanned by CamScanner

Name: JI RAMESH
ID: 15871
DOB: 08-07-1966
Age: 51

Exam date: 23-01-2018
Gender: Male
Eye: Left

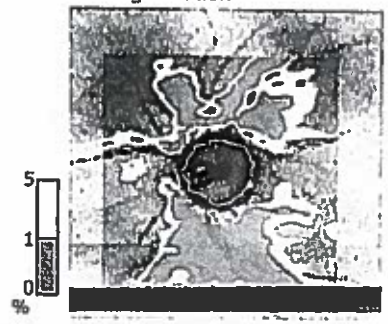
Comments:

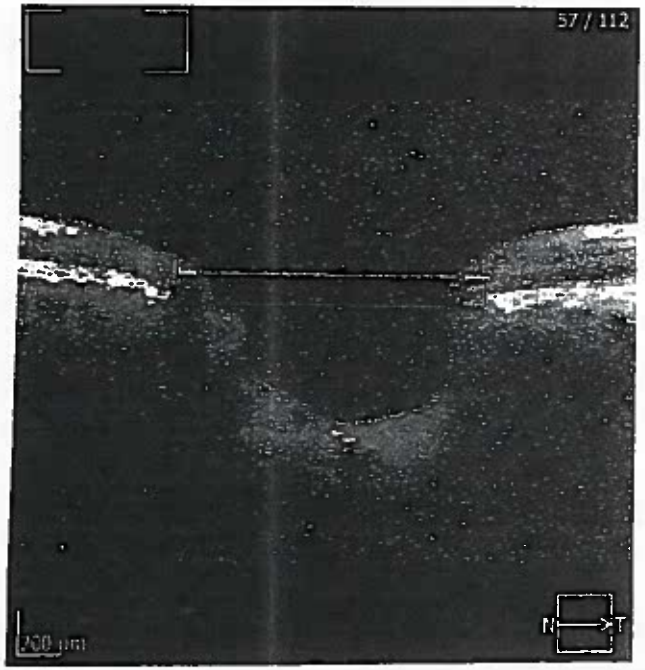
L

23-01-2018 18:59:46
3D 6x6 mm

DISC | SINGLE

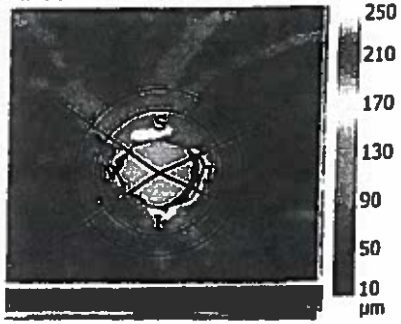
NFL signification



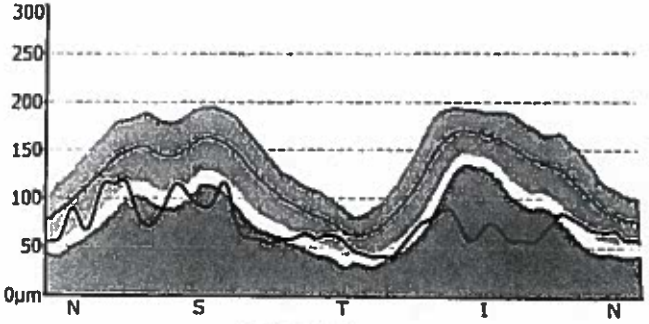


Area		Norm
Disc [mm²]	1.51	
Cup [mm²]	1.24	0.00 - 0.93
Rim [mm²]	0.26	0.94 - 1.93
Cup/Disc	0.83	0.00 - 0.45
Volume		
Cup [mm³]	0.62	0.00 - 0.24
Rim [mm³]	0.03	0.13 - 0.53
Depth		
Mean Cup depth [mm]	0.48	0.00 - 0.29
Max Cup depth [mm]	0.90	0.00 - 0.59
Diameter		
Disc horizontal [mm]	1.55	
Disc vertical [mm]	1.35	
Disc mean [mm]	1.45	
Cup horizontal [mm]	1.39	
Cup vertical [mm]	1.30	
Cup mean [mm]	1.35	
C/D horizontal	0.90	
C/D vertical	0.96	
Disc V/H	0.87	
Cup V/H	0.93	
R/D minimum	0.00	
Rim Absence [°]	78	
DDLS	8	

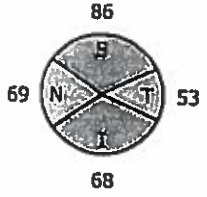
NFL thickness

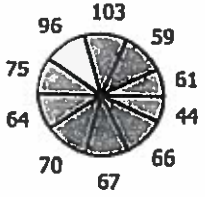


Ring diameter 2.40 mm. Ring thickness 0.40 mm.



NSTIN average [µm] 88 - 153
Std. deviation [µm] 20





Scanned by CamScanner

TICKET - Confirmed

Booking Id: AN230241SV2051

SUN, 21 JAN '18 **LOS ANGELES TO DELHI** **29h 40m**

China Eastern Airlines
MU-578

LAX
LOS ANGELES
00:05 hrs, 21 Jan
Terminal B

→

PVG
SHANGHAI (PU DONG)
06:25 hrs, 22 Jan

PVG
SHANGHAI (PU DONG)

→

DEL
DELHI

PASSENGER NAME	PNR	E-TICKET NO.	SEAT
Madhav Rathi	MBRZX2	[illegible]	

FRI, 18 MAY '18 **DELHI TO LOS ANGELES** **27h 50m**

China Eastern Airlines
MU-564

DEL
DELHI
02:40 hrs, 18 May
Terminal 3

→

PVG
SHANGHAI (PU DONG)
11:20 hrs, 18 May

Change of Planes 9h 40m layover in Shanghai (Pu Dong) (PVG)

China Eastern Airlines
MU-577

PVG
SHANGHAI (PU DONG)
21:00 hrs. 18 May
Terminal 1

→

LAX
LOS ANGELES
18:00 hrs. 18 May

PASSENGER NAME	PNR	E-TICKET NO.	SEAT
Madhav Rathi	[illegible]	[illegible]	

IMPORTANT INFORMATION

[illegible]

http://support.makemytrips.com

BAGGAGE INFORMATION

Type	Sector	Cabin	Check-in
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]
Adult	PVG-LAX	[illegible]	23K

*Contact Makemytrip support below to know about check-in baggage for this flight

EXTRA ADDONS

- **LAX-PVG : Meal Purchased** - Vegetarian Hindu Meal
- **PVG-DEL : Meal Purchased** - Vegetarian Hindu Meal
- **DEL-PVG : Meal Purchased** - Vegetarian Hindu Meal

- **PVG-LAX : Meal Purchased - Vegetarian Hindu Meal**

CANCELLATION AND DATE CHANGE CHARGES

All charges below are per Pax and per Segment in INR

LAX-PVG,PVG-DEL,DEL-PVG,PVG-LAX		Cancellation Charges		LAX-PVG,PVG-DEL,DEL-PVG,PVG-LAX		Date Change Charges	
Type	Condition	Airline	Makemytrip	Type	Condition	Airline	Makemytrip
Adult	After departure	Non-Refundable		Adult	After departure		

24x7 CUSTOMER SUPPORT

MakeMyTrip Support

Airline Support

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):

MADHAV RATHI
RATHI BHAWAN, F-10/11, BAGHTAWAS MAL KA BAGH
CHOUPASNI ROAD
JODHPUR, XX 342001
INDIA

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6479326	6479326	09/28/17	03/28/18
BEC	6479327	6479327	09/28/17	03/28/18
FAR	6479328	6479328	09/28/17	03/28/18
REG	6479329	6479329	09/28/17	03/28/18

Passport Name: RATHI, MADHAV

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.

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- 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.
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September 28, 2017

MADHAV RATHI
RATHI BHAWAN, F-10/11, BAGHTAWAS MAL KA B
CHOUPASNI ROAD
JODHPUR, XX 342001
INDIA

To Whom It May Concern:

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

AUD	09/28/17	03/28/18
BEC	09/28/17	03/28/18
FAR	09/28/17	03/28/18
REG	09/28/17	03/28/18

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

April 12, 2018

3. Request for NTS Extension

Requestor: Mr. Gaurav Gupta
Exam Sections AUDIT and REG (NTS Expires - 3/21/2018)
India

Summary:
Mr. Gupta is requesting an extension of his NTS. His wife is pregnant with their second child and has gestational hypertension and they may need to induce labor.

Recommendation:
Grant the extension until August 31, 2018.

Jessica Reyes NTS Extension

From: Gaurav Gupta <gauravgaca@gmail.com>
Sent: Monday, February 05, 2018 9:50 PM
To: exammgr@guamboa.org
Subject: Fwd: NTS Notification Service_extension of NTS for Audit
Attachments: GWLASER5F 092217 085040.PDF

Hi Jessica,

This is to inform you that I have applied for Notice to schedule in Sep'17 for Regulation and Audit exam (NTS attached herewith). However, due to some personal reasons, I could able to attend only Regulation exam.

I have not been able to schedule any exam for Audit till now. Since, the fees for both the exams had been paid at the time of NTS issuance. **Request if my Audit NTS can be extended till 30th June'18** from 21st March'18.

That will be of great help.

Please let me know in case you need any information from my side.

Thanks & Regards
Gaurav Gupta
9871776693

---------- Forwarded message ----------
From: **NTS Notification Service** <cbtnts@nasba.org>
Date: Fri, Sep 22, 2017 at 7:20 PM
Subject: NTS Notification Service
To: gauravgaca@gmail.com

CPA Examination Candidate:

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

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

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

Please take a moment to complete our application satisfaction survey.

Jessica Reyes

From: Gaurav Gupta <gauravgaca@gmail.com>
Sent: Tuesday, February 20, 2018 5:29 PM
To: Jessica Reyes
Subject: Re: NTS Notification Service_extension of NTS for Audit

Hi Jessica,

This is to inform you that my wife Mrs. Nidhi Aggarwal is pregnant and her expected date of delivery is end of March'18. Since, I am taking care of her and doctor has advised that since this is the last month, I should be taking care of her during this time as at any point of time, she needs to be admitted.

Due to the above reason, I will not be able to take the exam for Audit in March'18. Request you to please extend the NTS for Audit for one quarter i.e. June'18. Most probably, I will be taking the exam in May'18 as during March & April'18, I need to take care of her and cannot leave her alone.

Thanks for your help in advance.

Thanks & Regards
Gaurav Gupta
9871776693

On Thu, Feb 8, 2018 at 11:36 AM, Jessica Reyes <examngr@guamboa.org> wrote:

I will need a reason for why you want an extension and for how long

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

examngr@guamboa.org

From: Gaurav Gupta [mailto:gauravgaca@gmail.com]
Sent: Monday, February 05, 2018 9:50 PM
To: examngr@guamboa.org
Subject: Fwd: NTS Notification Service_extension of NTS for Audit

SVASTYKA
WOMEN & KIDS CLINIC

For Appointments call : 8860104361

DR. HIMANSHU AGARWAL
M.B.B.S., M.D Paeds (MAMC), MIAP
Senior Consultant Pediatrician and Neonatologist
MAX HOSPITAL, Gurugram.
9873853480, himanshuagarwal.dr@gmail.com
Regn. No. HN 3796, DMC /940
www.pediatriciangurugram.com
TIMINGS : 12.00 - 1.30 PM (Tue. to Sat.)
05.30 - 8.30 PM (Mon. to Sat.)

DR. VEENU AGARWAL
M.B.B.S., M.D Obs & Gynae, FMAS (WALS, USA)
Consultant Obstetrician & Gynaecologist
Cloud Nine, Artemis, Cradle & Max Hospital, Gurugram
9811197635, drveenuagarwal@gmail.com
Regn. No. HN 3795, DMC/R/01242
www.svastykawomenhealth.com
TIMINGS : Monday to Saturday
Morn. : 12.00 - 01.30 PM & Eve. : 06.30 - 08.30 PM

To Whom It May Concern

This is to certify that **Nidhi Agarwal 33 years old** wife of **Gaurav Gupta** resident of GPL Eden heights, Sec 70 Gurgaon, India

is a c o G2P1L1 WITH 35WEEKS PREGNANCY DUE ON 29TH MARCH 2018. This is her last month of pregnancy and labour can be expected to begin any time hence she needs to be accompanied at all times by partner/family member.
Regards

Dr Veenu Agarwal
MBBS MD (OBGYN) MRCOG(UK)
Consultant Obstetrician & Gynaecologist

Dr. Veenu Agarwal
3795 — HMC
Date: 21-02-2018

WT :

BMI :

BP :

Gmail

Gaurav Gupta <gauravgaca@gmail.com>

Fwd: Letter for pregnancy Condition

nidhibits2005 . <nidhi bits2005@gmail com>
To: GG <gauravgaca@gmail com>

Thu, Feb 22, 2018 at 11 25 PM

---------- Forwarded message ----------
From: "veenu agarwal" <drveenuagarwal@gmail com>
Date: Feb 22, 2018 23 23
Subject: Letter for pregnancy Condition
To: <nidhi bits2005@gmail com>
Cc:

To whom it may concern
MS Nidhi Agarwal is 35 weeks pregnant with her 2nd child She has gestational hypertension since 32 weeks of pregnancy She may need induction of labour at 37 - 38 weeks
Rest all her antenatal period is uneventful
Regards
Dr Veenu Agarwal

The Uniform CPA Examination

Notice To Schedule (NTS)

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

GAURAV GUPTA
BLOCK-G FLAT NO.0G801 SECTOR-70 GPL-EDEN HEIGH
GURUGRAM
HARYANA, XX 122003
INDIA

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6485465	6485465	09/21/17	03/21/18
REG	6485466	6485466	09/21/17	03/21/18

Passport Name: GUPTA, GAURAV

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.

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- 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.
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September 21, 2017

GAURAV GUPTA
BLOCK-G FLAT NO.0G801 SECTOR-70 GPL-EDEN
GURUGRAM
HARYANA, XX 122003
INDIA

To Whom It May Concern:

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

AUD	09/21/17	03/21/18
REG	09/21/17	03/21/18

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

April 12, 2018

5. Request for Extension of Payment Coupon

Requestor: Ms. Ping Shi
Exam Sections - REG (Coupon expired 3/24/2018)
Shanghai, China

Summary:
Ms. Shi is requesting an extension on her payment coupon because she was unaware that she needed a Jurisdiction ID number to pay. She received the payment coupon way before the requirement was implemented (with the new GATEWAY System).
It is not clear that she received the emails or notifications from NASBA that the Jurisdiction ID was required.

Recommendation:
Grant the extension until May 31, 2018 if it can be done.

Jessica Reyes

From: 高爽 <gaoshuanguscpa@yinzhaowang.com>
Sent: Thursday, April 12, 2018 11:21 AM
To: Jessica Reyes
Subject: 回复: RE: RE: RE: Help

Extension Payment Coupon

Dear Jessica,

Thank you for your email.

Please help me extend the payment coupon for several days, so that I can pay the fees.

It is not my first time to apply for the NTS. I got the NTS for several times. I should receive an email about my Jurisdiction ID like my friends. I ask about my friends. They all receive an email about the Jurisdiction ID. If I had received an email about the Jurisdiction ID before, I would have successfully paid the examination fee.

Have a great day!

Best Regards,

Ping Shi

--------- 原始邮件信息 ---------
发件人: "Jessica Reyes" <exammgr@guamboa.org>
收件人: "'高爽'" <gaoshuanguscpa@yinzhaowang.com>
主题: RE: RE: RE: Help
日期: 2018/04/12 09:12:08 (Thu)

Ping Shi,

Your jurisdiction ID is GU16097300

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

From: 高爽 [mailto:gaoshuanguscpa@yinzhaowang.com]
Sent: Wednesday, April 11, 2018 5:29 PM
To: Jessica Reyes
Subject: 转发: RE: RE: Help

ear Jessica,

Thank you for you email.

Could you help me with this issue?

Besides, what is my Jurisdiction Id?

Have a great day!

Best Regards,

Ping Shi

--------- 原始邮件信息 ---------
发件人: "Jessica Reyes" <exammgr@guamboa.org>
收件人: "'高爽'" <gaoshuanguscpa@yinzhaowang.com>
主题: RE: RE: Help
日期: 2018/03/27 06:04:24 (Tue)

I have reached out to NASBA but if it cannot be done you will need to apply again.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647 0813 ext. 604

exammgr@guamboa.org

From: 高爽 [mailto:gaoshuanguscpa@yinzhaowang.com]
Sent: Monday, March 26, 2018 3:49 PM
To: Jessica Reyes
Subject: 回复: RE: Help

Dear,

Dear Jessica,

Could you please help me solve my problem? Could you help extend the payment coupon for several days ? Thanks so much.

Have a great day!

Best Regards,

Ping Shi

--------- 原始邮件信息 ---------
发件人: "Jessica Reyes" <exammgr@guamboa.org>
收件人: "'高爽'" <gaoshuangusepa@yinzhaowang.com>
主题: RE: Help
日期: 2018/03/26 12:26:22 (Mon)

I am unable to send emails to this address.

This is a test.

Joe,

Is there something we can do about this candidate. Please let me know.

Ping Shi,

Your jurisdiction ID is GU16097300

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

From: 高爽 [mailto:gaoshuanguscpa@yinzhaowang.com]
Sent: Sunday, March 25, 2018 6:41 PM
To: exammgr@guamboa.org
Subject: Help

Dear,

My name is Ping Shi. DOB is 10/28/1978.

I'm a candidate for the CPA exam of GU. I received my payment coupon on Sep. 25, 2017. The deadline for the payment coupon is Mar. 24. 2018.

I had planned to pay the examination fee yesterday, but I couldn't pay the fee successfully, as I'm asked to create an account first. I don't know my Jurisdiction ID. Neither NASBA nor you sent me an email with my jurisdiction ID. Since it was the weekend, I couldn't get in touch with you. Now my payment coupon expires. I'm so sad. Could you please help me solve my problem? Could you help extend the payment coupon for several days so that I can pay the fees? Thanks so much.

Have a great day!

Best Regards,

Uniform CPA Examination Payment Coupon

Accountancy Board to which Candidate has Applied:
Guam Board of Accountancy

PING SHI
ROOM 201, NO.30, LANE 1725 MEICHUAN ROAD
JIADING DISTRICT
SHANGHAI, XX 201824

Passport Name:	SHI, PING
Payment Coupon	1477
Coupon Expiration Date:	March 24, 2018

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

REG

Amount Due to NASBA: $193.45

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

You may pay by credit card by visiting the NASBA website at https://candidate-portal.nasba.org

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

You may also send a check or money order to:

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

April 12, 2018

4. Request for NTS Extension

Requestor: Dr. Kavita Panjwani
Exam Sections AUDIT (NTS Expires - 12/22/2017)
India

Summary:
Dr. Kavita Panjwani requested an extension since Dec. 6, 2017. She claims to have fallen and injured her back. She was ordered to bed rest.
I was given this extension request but failed to present it to the board. I misplaced her request. When I found it I asked her if she would still like it presented and she said yes. Originally she was requesting 8 weeks extension in December. I propose we extend her request to July 31, 2018.

Recommendation:
Grant her extension until July 31, 2018.

Jessica Reyes NTS Extension

From: Dr.kavita panjwani <drkavitapanjwani@gmail.com>
Sent: Wednesday, December 06, 2017 3:07 AM
To: cpaesrefund@nasba.org
Cc: exammgr@guamboa.org
Subject: Request for Extension in NTS (Audit - Section Id-6435610) due to Medical Emergency
Attachments: Exception to policy form - Kavita Panjwani..pdf; NTS - Kavita Panjwani (Audit - Section Id-6435610).PDF; Kavita Panjwani Medical Report- Admission Date -3 dec 2017.jpg; Kavita Panjwani Photo of MRI.png

Respected Concerned authority,

Greetings!!

My name is Dr.Kavita Panjwani (Indian Nationality), presently working in Jazan University, Saudi Arabia as Assistant Professor and Head of the Finance & Banking Department.

On 3rd December, 2017, I fall down from the stairs and my condition became severe. Under emergency situation, I went to King Fahd Central Hospital, Abuarish, K.S.A, where I was diagnosed with Disc Protrusion at L5-S1 Level.

Since Doctor has recommended me a complete rest for 6 – 8 weeks, I request you to kindly give me extension in my Audit NTS for 8 weeks only.

Please find attached the following -

1. Exception to policy form - Kavita Panjwani
2. NTS - Kavita Panjwani (Audit - Section Id-6435610)
3. Kavita Panjwani Medical Report- Admission Date -3rd Dec 2017.
4. Kavita Panjwani Photo of MRI

I request you to process my request urgently and hope to hear from your side soon.

Regards

Dr.Kavita Panjwani

Mob. No.- +966534544926

Michele B. Santos

From: Dr.kavita panjwani [drkavitapanjwani@gmail.com]
Sent: Saturday, March 24, 2018 7:35 PM
To: Michele B. Santos
Subject: Re: Request for extension of NTS

I request you to kindly update me regarding my extension process.

3/24/2018 NTS

Virus-free. www.avast.com

On Mon, Feb 12, 2018 at 2:02 AM, Michele B. Santos <licensing@guamboa.org> wrote:

Thank you. I will see what I can do.

Michele B. Santos

From: Dr.kavita panjwani [mailto:[redacted]]
Sent: Monday, February 12, 2018 7:43 AM
To: Michele B. Santos
Subject: Re: Request for extension of NTS

Respected Michele B. Santos,

Greetings!!

Thanks a lot for reply. Yes I would like to try.

I would be highly thankful to you, if you could provide me extension in my AUDIT NTS (Section Id-6435610) due to medical emergency.

Regards

Dr.Kavita Panjwani

On Thu, Feb 8, 2018 at 8:59 AM, Michele B. Santos <licensing@guamboa.org> wrote:

Dr. Panjwani,

I am sorry, I came across your request just today.

Would you still like us to try? Let me know please.

Michele B. Santos

Asst. Executive Director/Licensing Admin

Guam Board of Accountancy

671-647-0813 ext 601

--

Regards

Dr.Kavita Panjwani

Mob. No.- +966534544926

--
Regards
Dr.Kavita Panjwani
Mob. No.- +966534544926

NASBA

EXCEPTION TO POLICY

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

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

---

1 Jurisdiction Guam 2. Jurisdiction ID #.

3 Name: KAVITA RANJWANI

4 Mailing Address: Kavita Ranjwani College of Business Administration

4 Mailing Address: Jazan 95142 Saudi Arabia

5 Email: dr.kavitaranjwani@gmail.com

6 Candidate Board requesting: Partial refund of examination fee or NTS Extension ✓

7 Candidate hardship: Death Medical ✓ Military

8 Application or Registration date:

9 Current NTS Expiration Date: 12.22.2017

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

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

Kavita
Candidate Board Signature

5 Dec. 2017
Date

OFFICE USE ONLY

Date email sent to candidate: FT or PT Staff: A B F R Request Approved: Yes No

Refund Amount $
CPAES $
AICPA $
PROMETRIC $
OTHER $
Total Refund $

New Expiration Date:
AUD Status CES#
BEC Status CES#
FAR Status CES#
REG Status CES#

Has Prometric been contacted? Yes No

Refund Mgr Sign
Date Processed

NTS Mgr Sign
Date Submitted

Scanned by CamScanner

Kingdom of Saudi Arabia
Ministry of Health
General Directorate for Health
King Fahd Central Hospital in Izan

المملكة العربية السعودية
وزارة الصحة
المديرية العامة للشؤون الصحية
مستشفى الملك فهد المركزي بجازان

MEDICAL REPORT

Date:17/03/1439
05/12/2017

PATIENT NAME:	kavita panjwani	MRN :	1436030354
AGE	39 Years O/o	SEX:	FEMALE
NATIONALITY :	Indian		
Location	Epilepsy Clinic		

Admission Date/Visit Date :03/12/2017 **Discharge Date :.....**

History:

38 YRS/FEMALE INDIAN KNOWN CASE OF BACK PAIN SINCE ONE WEEK ASSOCIATED WITH NUMBNESS RADIATING TO RIGHT THIGH,SHE HAS HX OF FALL ON HER BACK ONE WEEK BEFO NO HX OF WEAKNESS OR SPHINCTER DISTURBANCE

ON EXAM:

SHE IS CONCIOUS ORIENTED
BACK LOWER LUMBAR TENDERNESS
NO SENSORY OR MOTOR LOSS
MRI SPINE SHOWED DISC PROTRUSION AT L5-S1 LEVEL

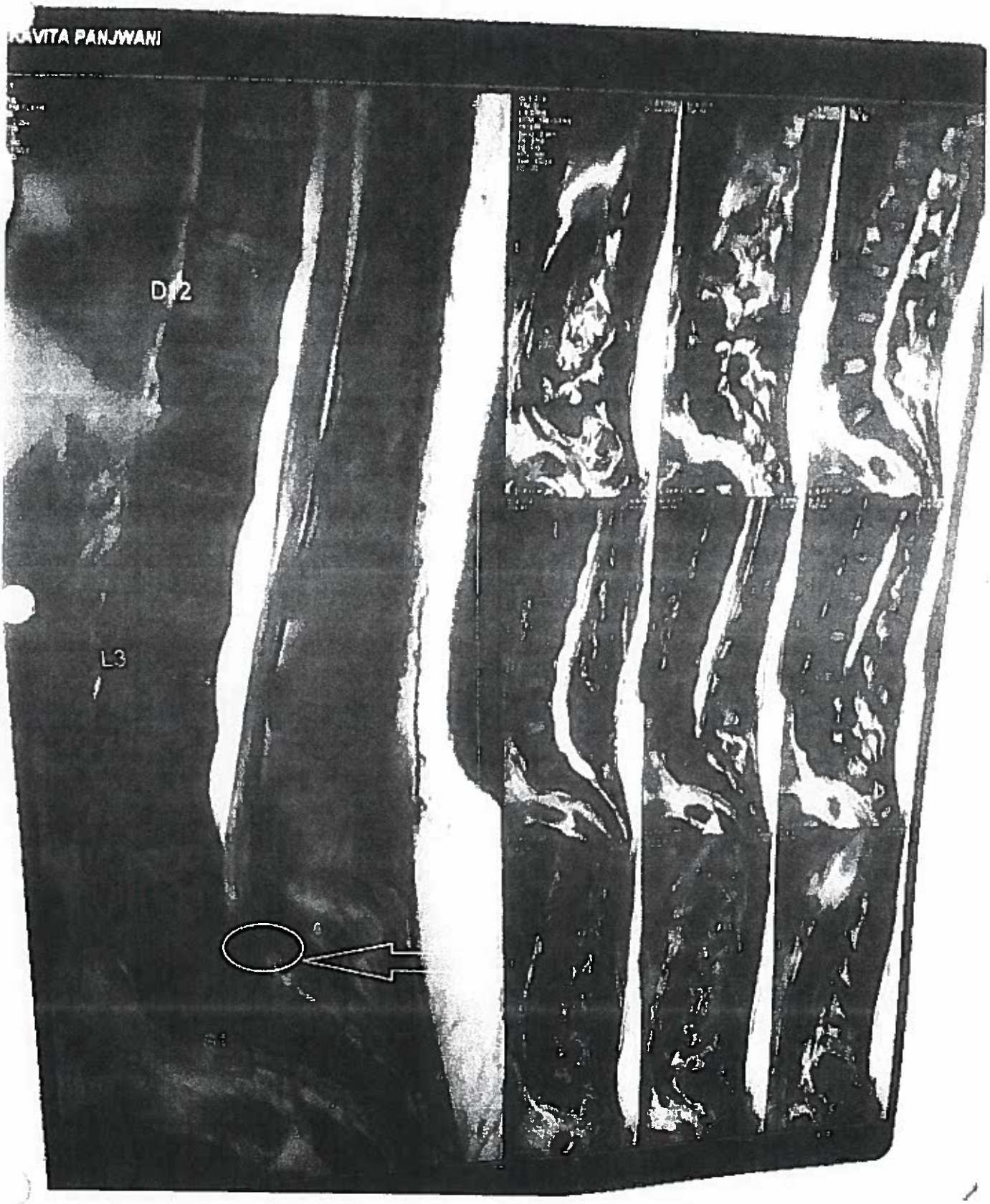
PLAN:

CONSERVATIVE MANAGEMENT
COMPLETE REST FOR 2 WKS
BACLOFEN 10 MG BD
PREGABALIN 75 MG OD
LORNOXICAM 8 MG BD
LUMBAR JACKET

Dr. Mohid NASIR
Neurophysician

Dr. Abdullah Najmi
General Supervisor KFCH

42


AVITA PANJWANI
D12
L3

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):

KAVITA PANJWANI
COLLEGE OF BUSINESS ADMINISTRATION
JAZAN, 45142

SAUDI ARABIA

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6435610	6435610	06/22/17	12/22/17
FAR	6435611	6435611	06/22/17	12/22/17

Passport Name: PANJWANI, KAVITA

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!

June 22, 2017

KAVITA PANJWANI
COLLEGE OF BUSINESS ADMINISTRATION
JAZAN, 45142

SAUDI ARABIA

To Whom It May Concern:

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

AUD	06/22/17	12/22/17
FAR	06/22/17	12/22/17

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

Sincerely,

Guam Board of Accountancy

April 11, 2018

Request for extension of NTS:

6. Requestor: Mr. Kai-Han Huang
Exam Section: AUD, BEC, FAR, REG (NTS - Expires 9/26/2018)
Taiwan

Summary:
Mr. Huang has requested that his NTS be extended until November 30, 2018 because he is not free to travel abroad while still under military service. He is available to travel after Sept. 3, 2018 at which time no exams are offered (a blocked month).

Recommendation:
Grant the extension

Jessica Reyes NTS Extension

From: LINDA HWUNG <bequick.1895@gmail.com>
Sent: Saturday, March 31, 2018 12:25 PM
To: Jessica Reyes
Subject: Re: Request for jurisdiction candidate ID_Kai Han Huang
Attachments: Screenshot_20180331-101456.jpg

Dear Jessica,

Thanks so much for your timeliness help lately.
I've received my NTS on March 30, and it says I can take the exams from 3/26-9/25 this year. (Plz see the attached file)

Since I'm still under military service in Taiwan in this period, I am prohibited from going abroad until September 3, which makes my option very limited.

Is it possible to extend the period to take the exam or postpone issuing the NTS until May so that I can take the exams in the first week of October this year?

Sorry for my constant bothering you. I sincerely appreciate your help.

Best,
Kevin, K. Huang
Jessica Reyes <exammgr@guamboa.org> 於 2018年3月27日 星期二寫道：

Your name on your ID is spelled Kai-Han

Please spell it this way when registering.

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

From: LINDA HWUNG [mailto:bequick.1895@gmail.com]
Sent: Monday, March 26, 2018 6:26 PM

To: Jessica Reyes
Subject: Re: Request for jurisdiction candidate ID_Kai Han Huang

I failed to register for an account, with the system information stating that there is no corresponding user (please refer to the attachment).

Could you please help me find out what went wrong?

Thank you.

Jessica Reyes <exammgr@guamboa.org> 於 2018年3月26日 星期一寫道：

Your jurisdiction ID is GU18038718

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

From: LINDA HWUNG [mailto:bequick.1895@gmail.com]
Sent: Friday, March 23, 2018 11:44 PM
To: exammgr@guamboa.org
Subject: Request for jurisdiction candidate ID_Kai Han Huang

Hello, I am Kai Han Huang from National Taiwan University, Taiwan (R.O.C).

I had applied for the CPA exam at Guam, and received the notification of registration recently. However, it seems that I have not been assigned the jurisdiction candidate ID, so I can't proceed.

Please kindly reply with this piece of information, thank you.

Yours sincerely

Kai Han Huang

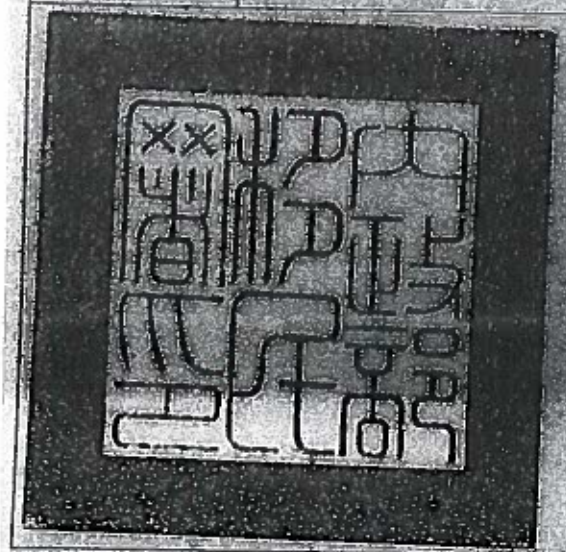
(886) 912370956

R04723007@ntu.edu.tw

Military Service Certificate

Document Number:107002

Name	Kai-Han Huang	ID number	D122739264
		Birth Date	September 15. 1993
Address	Rm. 2, 5F., No.72, Cianfong Rd., East Dist., Tainan City 70145, Taiwan (R.O.C.)		
Class of Foundation Training	181	Start Date	Aug. 28, 2017
		Expected Leave Date	Sep. 02, 2018
Others			





I. J. Yang
Director General
National Immigration Agency
Date: April 3, 2018

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):

Huang, Kai-Han
Jingxing Rd, Wenshan District
Rm.3, 7F, No.9, Ln.282
Taipei, 116
Taiwan (Province of China)

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6627214	6627214	03/27/2018	09/26/2018
BEC	6627215	6627215	03/27/2018	09/26/2018
FAR	6627216	6627216	03/27/2018	09/26/2018
REG	6627217	6627217	03/27/2018	09/26/2018

National Candidate ID: 822890
Passport Name: Huang, Kai-Han

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 accountancy board 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.aicpa.org/cpaexam 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

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- 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

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!

April 12, 2018

Huang, Kai-Han
Jingxing Rd, Wenshan District
Rm.3, 7F, No.9, Ln.282
Taipei, 116
Taiwan (Province of China)

To Whom It May Concern:

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

AUD	03/27/2018	09/26/2018
BEC	03/27/2018	09/26/2018
FAR	03/27/2018	09/26/2018
REG	03/27/2018	09/26/2018

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

April 11, 2018

Request for extension of NTS:

1. Requestor: Mr. An Chang
   Exam Section: AUD, BEC, FAR, REG (NTS Expires 9/25/2018)
   Taiwan

Summary:
Mr. Chang has requested that his NTS be extended until November 30, 2018 because he is not free to travel abroad while still under military service. He is available to travel after Sept. 11, 2018 at which time no exams are offered (a blocked month).

Recommendation:
Grant the extension

NTS Extension

Jessica Reyes

From: An Chang <alvinanchang@gmail.com>
Sent: Monday, April 02, 2018 1:08 PM
To: Jessica Reyes
Subject: Re: NTS extension question
Attachments: Military Service Certificate (ENG).pdf; Military Service Certificate (Chinese).pdf

Hi Jessica,

Please see the military service certificate in attached.

I want to extend for 2 months (till November 25) if the extension is granted.

BTW, when can I know whether I get the extension?

Thank you so much!

Best,
An Chang

On Mon, Apr 2, 2018 at 9:36 AM, Jessica Reyes <exammgr@guamboa.org> wrote:

A copy for now.

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

From: An Chang [mailto:alvinanchang@gmail.com]
Sent: Monday, April 02, 2018 10:36 AM
To: exammgr@guamboa.org
Subject: Re: NTS extension question

Hi Jessica,

Doc. No. 34GL-18-1813.

Thanks for your timely response.

Should I send you the hard copy or photocopy is enough?

Best,

An Chang

On Sat, Mar 31, 2018 at 10:07 AM, An Chang <alvinanchang@gmail.com> wrote:

Hi Jessica,

I've received my NTS on March 30, and it says I can take the exams from 3/26-9/25 this year. (see attached)

But I'm still under military service in Taiwan in this period. so limited to go abroad until September 11, when no exams available in GUAM afterwards.

Is it possible to extend the period to take the exam or postpone issuing the NTS until May so that I can take the exams in the first week of October this year?

I really really appreciate your help!

Best,

An Chang

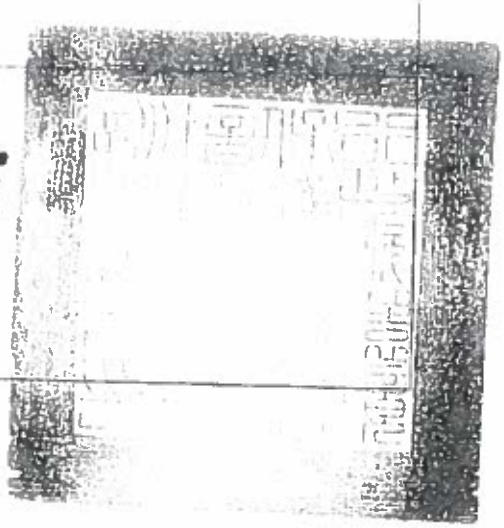
Military Service Certificate

Document Number: 1070005623

Name	An Chang	ID number	A126605917
		Birth Date	August 9, 1993
Address	2F, No.26, Lane 46, Guanfu South Road, Songshan District, Taipei City		
Class of Foundation Training	181	Start Date	Aug. 28, 2017
		Expected Leave Date	Sep. 11, 2018
Others			

Head sign: Chien Yu Li

Issue Date: April 2, 2018



應徵（召）服兵役證明書

發文字號： 環訓研 字第 1070005623 號

入營者姓名	張安	身分證統一編號	A126605917
		出生日期	民國 82 年 8 月 9 日
戶籍地址	台北市松山區光復南路 46 巷 26 號 2 樓		
入營梯次	181	入營日期	民國 106 年 8 月 28 日
		預定退伍（役）日期	民國 107 年 9 月 11 日
備考			

機關首長： 李建商 （簽章）

中華民國 107 年 4 月 2 日

Doc. No. 34GL-18-1813.

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):

Chang, An
2F, No.26, Lane 46, Guanfu S. Road
Taipei City, 105
Taiwan (Province of China)

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6627294	6627294	03/26/2018	09/25/2018
BEC	6627295	6627295	03/26/2018	09/25/2018
FAR	6627296	6627296	03/26/2018	09/25/2018
REG	6627297	6627297	03/26/2018	09/25/2018

National Candidate ID: 822896
Passport Name: Chang, An

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 accountancy board 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.aicpa.org/cpaexam to review features unique to this exam. Candidates are encouraged to review the tutorial to become familiar with the functionality of the examination.

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- 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

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!

Updated: Jan 2017

March 30, 2018

Chang, An
2F, No.26, Lane 46, Guanfu S. Road
Taipei City, 105
Taiwan (Province of China)

To Whom It May Concern:

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

AUD	03/26/2018	09/25/2018
BEC	03/26/2018	09/25/2018
FAR	03/26/2018	09/25/2018
REG	03/26/2018	09/25/2018

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

Guam Board of Accountancy
Applications for Initial Certification and License to Practice Page 1
Board Meeting of April 19, 2018

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
1	Mr. Moh'd Hashem Al Den Doha, Qatar	Reinstatement Cert # 1676 LTP Active - Attest	Deloitte & Touche Qatar 10/2004 to present PricewaterhouseCoopers Jordan 2002 to 2004				None	Approval - License expired since June 2013. CPE completed
2	Mr. Ammar Arafat Saudi Arabia	Cert# 3090 LTP Active-Attest	Ernst & Young, Saudi Arabia 2/2016 to present		10% Accounting Services 80% Audit Attest Services 10% Financial Services	Ahmed Al-Whaibi New Hampshire Good Standing	None	Approval - changing license to active from inactive.
3	Mr. Takashi Iwai Tokyo, Japan	Cert # 2376 LTP Active - Attest	KPMG Azsa LLC 1/2015 to present Senko Sangyo Co. Ltd 5/2010 to 3/2014		96% Audit Attest Services 4% Financial Services	Henry H. Yamamoto California Good Standing	None	Approval - changing license to active from inactive.
4	Mr. Mostafa A. Jawadwala India	Cert # 2781 LTP Active - Attest	Salvus Advisors DMCC 8/2012 to 9/2017 Citicorp Services India 4/2011 to 5/2012		30% Accounting Services 20% Audit Attest Services 25% Financial Services 10% Tax/Tax Advisory Services 10% Consulting Skills 5% Management Advisory Serv	Varun Jain Colorado Good Standing	None	Approval- changing license to active from inactive.
5	Mr. Ahmad H.J. Manko New York, USA	Cert # 2868 LTP Active - Attest	Deloitte & Touche ME 11/2015 to present Jordan International Insurance 3/2013 to 10/2015		100% Audit Attest Services	Ahmad F. Shtawi New Hampshire Good Standing	None	Approval- changing license to active from inactive.
6	Ms. Brittney L.H. Brady Guam	Cert# 3665 (SE) LTP Active -Attest	University of Guam 2/2018 to present				Texas Good Standing	Approval- license was previous approved by email on 2/21/18 This is to formalize approval.
7	Mr. James C. Kwak Guam	Init Cert - SE LTP Active - Attest	Ernst & Young Guam				Pennsylvania Good Standing	Approval
8	Mr. Abdelrahman M.M.Abdelfattah Kuwait	Init Cert LTP Active - Attest	Deloitte & Touche Al Wazzan & Co 6/2012 to present Kuwait Finance Investment Co 6/2010 to 5/2012 RSM Albazie & Co 4/2008 to 5/2010	Assiut University , Egypt BA	20% Accounting Services 50% Audit Attest Services 15% Financial Services 5% Tax/Tax Advisory Services 5% Consulting Skills 5% Management Advis Skills	Ahmed Amr Ahmed Hussein Guam Good Standing	None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
9	Mr. Tariq Khaled M. Abdelrahman Jordan	Init Cert LTP Active - Attest	Deloitte & Touche M.E. 11/2013 to present	The Hashemite University BA	100% Audit Attest Services	Ahmad Fathi A. Shtawi New Hampshire Good Standing	None	Approval
10	Mr. Anmol Agrawal India	Init Cert LTP Active-Attest	Maruti Reclaim Rubber Industries 2/2017 to present Axis Risk Consulting Series 4/2016 to 2/2017 Gambhir Nanda & Associates 10/2017 to 10/2015	University of Delhi ICAI	28% Accounting Services 23% Audit Attest Services 20% Financial Services 29% Tax/Tax Advisory Serv	Varun Jain Colorado Good Standing	None	Approval
11	Mr. Mohammed A.A. Aljarboua Saudi Arabia	Init Cert LTP Active - Attest	Ernst & Young Saudi Arabia 9/2014 to present	King Fah'd Univ of Petroleum & Minerals BS	100% Audit Attest Services	Mohammed A. Khdair New Hampshire Good Standing	None	Approval
12	Mr. Nasser Abdulwahid B. Alkhunaizi Saudi Arabia	Init Cert LTP Active - Attest	Deloitte & Touche , Saudi Arabia 1/2014 to present	Univ of North Carolina BS	100% Audit Attest Services	Ehsan A.Makhdoum New Hampshire Good Standing	None	Approval
13	Mr. Yousif Ali M. Alneseyan Japan	Init Cert LTP Active - Attest	Ernst & Young Saudi Arabia 1/2013 to 2/2014 PricewaterhouseCoopers 6/2010 to 9/2010	Prince Sultan University Kwansei Gakuin University	100% Audit Attest Services	Mohammed A.O. Khdair New Hampshire Good Standing	None	Approval
14	Mr. Saleem Nabil S. AlTaher Encino, CA	Init Cert LTP Active -Attest	Valcom Advisory 1/2018 to present Ernst & Young Jordan 12/2016 to 12/2017 PricewaterhouseCoopers Jordan 8/2015 to 11/2016	California State University San Bernadino, CA	100% Audit Attest Services	Waleed Hamid Tahtamoun New Hampshire Good Standing	None	Approval
15	Ms. Wen-Lin Cheng North Carolina	Init Cert LTP Active - Attest	None presently Deloitte & Touche Taiwan 9/2012 to 9/2014	National Cheng Cheng University BA, MA	80% Audit Attest Services 20% Tax/Tax Advisory Skills	Sheau-Chi Wang Florida Good Standing	None	Approval
16	Mr. Hani Ihssan Qasin Eid United Arab Emirates	Init Cert LTP Active - Attest	PricewaterhouseCoopers UAE 3/2015 to 11/2017	University of Jordan BA	50% Audit Attest Services 50% Tax/Tax Advisory Services	Mohammad Ali Jaber Colorado Good Standing	None	Approval
17	Mr. Moamen Anwar M. El Gendy Cairo, Egypt	Init Cert LTP Active-Attest	Ernst & Young Kuwait 12/2014 to present Emirates NBD 4/2013 to 2/2014	Ain Shams University BA	10% Accounting Services 90% Audit Attest Services	Mohamed Abdelrazek M. Abdelhady New Hampshire Good Standing	None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
18	Mr. Haitham El Khatib New York	Cert # LTP Active - Attest	BDO Al Nisf & Partners 4/2011 to present	Lebanese America University BS Haigaziam University	1% Accounting Services 94% Audit Attest Services 5% Financial Services	Hany Shebl New Hampshire Good Standing	None	Approval
19	Mr. Abdelrahman G.Z. Ibrahim New Hampshire	Init Cert LTP Active-Attest	PricewaterhouseCoopers, Jeddah 9/2015 to present KMPG Qatar 1/2015 to 5/2015 KPMG Hazem Hassan 5/2012 to 12/2014	Ain Shams University	100% Audit Attest Services	Hesham Sabry Mohamed Elbakry New Hampshire Good Standing	None	Approval
20	Mr. Ahmed Hassan M. Ibrahim Kuwait	Init Cert LTP Active - Attest	Ernst & Young Al Aliban Al Osami & Partners 9/2012 to present	Cairo University BA	100% Audit Attest Services	Hany I.M. Yakout New Hampshire Good Standing	None	Approval
21	Mr. Amr M. Issa Ibrahim Qatar	Init Cert LTP Active - Attest	Ministry of Education & Higher Education 12/2010 to 7/2012 KPMG Qatar 12/2010 to 7/2012 KPMG Hazem Hassan 3/2007 to 11/2010	Cairo Univeristy BA	100% Audit Attest Services	Aghiad Ramzy New Hampshire Good Standing	None	Approval
22	Ms. Xin Li Shanghai, China	Init Cert LTP Active - Attest	Ernst & Young Shanghai 9/2016 to present	Nanjing Audit University BA	100% Audit Attest Services	Ying Song Washington Good Standing	None	Approval
23	Mr. Haoran Liu Shanghai, China	Init Cert LTP Active -Attest	PricewaterhouseCoopers Zhong Tian LLP, Shanghai 10/2016 to present	Nanjing Audit University BA	100% Audit Attest Services	Ying Song Washington Good Standing	None	Approval
24	Mr. Stephanus Ockert Meyer Miami, Florida	Init Cert LTP Active - Attest	Harvard Maintenance 6/2016 to present Deloitte & Touche LLP Miami 10/2012 to 5/2016	University of Johannesburg BA	100% Audit Attest Services	Adam Sobolewski Illinois Good Standing	None	Approval
25	Ms. Varsha Ramgopal Union City, CA	Init Cert LTP Active - Attest	Deloitte & Touche SFO 10/2014 to present Deloitte & Touche AERS India 8/2009 to 10/2014	University of Madras Ethiraj College for Women BA	100% Audit Attest Services	Gordon McDonald California Good Standing	None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
26	Ms. Sophia Nabil Waked Beirut, Lebanon	Init Cert LTP Active - Attest	Blom Bank Sal 4/2016 to present Morgan International Sal 1/2013 to 3/2016	Lebanese University BA, MA	100% Audit Attest Services	Rania Derian New Hampshire Good Standing	None	Approval
27	Mr. Dongdong Xu China	Init Cert LTP Active-Attest	KPMG Huazhen LLP 1/2015 to present	Wenzhou University Ouijiang College	80% Audit Attest Services 20% Financial Services	Yuqun Gu Arkansas Good Standing	None	Approval
28	Ms. Luyi Yang Beijing, China	Init Cert LTP Active - Attest	Huami Corporation 10/2017 to present Jumei International Holding Ltd 1/2014 to 9/2017 Deloitte & Touche Beijing 9/2010 to 12/2013	Tianjin University of Finance and Economics BA	40% Accounting Services 40% Audit Attest Services 5% Tax/Tax Advisory Services 5% Consulting Skills 5% Financial Services 5% Mgmt Advisory Services	Zhen Yu Lai California Good Standing	None	Approval
29	Ms. Sachie Nakamura Japan	Cert # 1097 LTP Active - Attest	Ernst & Young Shinnihon LtC 12/2013 to present Actus Management Services K K. 6/2004 to 11/2013	Hosei University	100% Audit Attest Services	Norio Hashiba Maine Good Standing	None	Approval - Has non attest license, changing to attest license.
30	Mr. William H.W. Theodorie Palestine	Init Cert LTP Active - Attest	FaD Financial Consultant 1/2017 to present Deloitte & Touche ME 2/2016 to 12/2016	College Des Freres Bethlehem University	15% Accounting Services 85% Audit Attest Services	Samir Sahhar Delaware Good Standing	None	Approval
31	Ms. Wendy Ohlsson Massachusetts, USA	Reinstatement Cert # 2286 LTP Active - Non Attest	Santander Bank 4/2016 to present G Tech 11/2014 to 4/2016 Coviden (Medtronic) 2/2013 to 11/2014				None	Approval- license expired 6/30/2016. CPE completed.
32	Mr. Deepanshu Agarwal India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 5/2014 to present	Univ of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
33	Ms. Sherillou Cura Aguon Guam	Init Cert LTP Active - Non Attest	Ernst & Young Guam 4/2011 to present	University of Guam	17% Accounting Services 83% Tax/Tax Advisory Services	Marcia Briones Guam Good Standing	None	Approval
34	Mr. Aayush Bajaj India	Init Cert LTP Active - Non Attest	Ernst & Young India 2/2015 to present Surya Roshiti Ltd. 8/2013 to 8/2014 KPMG India 8/2011 to 8/2013	Univ of Delhi ICAI	100% Financial Services	Varuin Jain Colorado Good Standing	None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
35	Ms. Evangeline Bermeo Guam	Init Cert LTP Active - Non Attest	Pacific Rim Constructors Inc. 11/2016 to present Guam Regional Medical Center 8/2016 to 10/2016	University of Nueva Caceres	80% Accounting Services 10% Audit Attest Services 10% Tax/Tax Advisory Services	Laura Jean Humbert Colorado Good Standing	None	Approval
36	Ms. Lovely Bhatia India	Init Cert LTP Active- Non Attest	Deloitte & Touche AERS India 8/2014 to present	University of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
37	Ms. Ruiyan Cen Shanghai, China	Init Cert LTP Active - Non Attest	Lear Corporation 6/2017 to present Continental Corp 5/2010 to 4/2017 KPMG Shanghai 8/2007 to 5/2010	Fudan University BA Shanghai University of Finance & Economics	10% Accounting Services 60% Financial Services 30% Management Advis Serv	Tairin Li Virginia Good Standing	None	Approval
38	Ms. Divya Barathi Chandrababu India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 1/2016 to present Deloitte & Touche AERS India 8/2013 to 11/2014	Osmania University MA Stella Maris College BA	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
39	Mr. Saurabh Chawla India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 7/2015 to present	University of Calcutta	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
40	Ms. Mu-Yi Chen Taiwan	Init Cert LTP Active - Non Attest	Deloitte & Touche Taiwan 7/2015 to present	National Taiwan Normal University	90% Audit Attest Services 10% Tax/Tax Advisory Services	Sheau-Chi Wang Florida Good Standing	None	Approval
41	Ms. Yi Yi Chen Fremont, CA	Init Cert LTP Active - Non Attest	None Presently China International Intellectech Corp 1/2014 to 8/2016 Shanghai To-Wing Culture Dev. Co. 5/2011 to 12/2013	Univ of Toronto Shanghai Lixin Univ of Accounting and Finance	35% Accounting Services 25% Audit/Attest Services 10% Financial Services 10% Tax/Tax Advisory Serv 10% Consulting Skills 10% Mgmt Advisory Serv	Yi Jun Miao New Hampshire Good Standing	None	Approval
42	Ms. Komal Goyal Washington	Init Cert LTP Active - Non Attest	Northwest Administrations Inc. 12/2017 to present Reliance General Insurance India 9/2014 to 7/2015 Parshotam Lal Salvja & Assoc 4/2013 to 10/2013	Maharaja Ganga Singh University	40% Accounting Services 30% Financial Services 30% Mgmt Advisory Services	Varun Jain Colorado Good Standing	None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
43	Ms. Isha Gupta Tennessee	Init Cert LTP Active - Non Attest	CGS Administrators LLC 9/2016 to present Sumitomo Mitsui Banking Corp 12/2012 to 1/2014	University of Delhi	100% Accounting Services	Michael Logan Tennessee Good Standing	None	Approval
44	Mr. Mukesh Harwani Dubai, United Arab Emirates	Init Cert LTP Active - Non Attest	African & Eastern LLC 5/2011 to present	M.D.S. University India ICAI	65% Accounting Services 20% Audit/Attest Services 5% Tax/Tax Advisory Services 10% Management Advisory Services	Laura Jean Humbert Colorado Good Standing	None	Approval
45	Ms. Sachiko Ichikawa Tokyo, Japan	Init Cert LTP Active - Non Attest	Tanabe & Partners 4/1997 to present	University of Tokyo BA Cal State East Bay	20% Financial Services 40% Consulting Skills 40% Management Advis Services	Toyoaki Miwa Guam Good Standing	None	Approval
46	Ms. Devanshi Jain India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 7/2015 to present	Univ of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
47	Mr. Lavit Jain India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 6/2012 to present BSR & Company 2/2010 to 6/2012	Chaudhary Charan Singh University BA, MA	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
48	Mr. Jacob James India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 8/2013 to present	Osmania University MA Christ University BA	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
49	Ms. Wai Shan Li Hong Kong	Init Cert LTP Active - Non Attest	Biomarin Pharmaceuticals Inc. 4/2017 to 10/2017 St. Jude Medical LTD. HK 9/2016 to 3/2017 Johnson & Johnson HK 6/2015 to 5/2016	Univ of Wisconsin at Madison BA West Valley State College San Francisco State Univ RIGOS HK	100% Accounting Services	Stephen Yam Texas Good Standing	None	Approval
50	Ms. Huan Liu Beijing, China	Init Cert LTP Active - Non Attest	Beijang Bitante Internet Info Co. 10/2013 to present Ernst & Young Hua Ming LLP 8/2006 to 4/2013	North China University of Technology BA Beijing Tech & Business Univ MA	80% Accounting Services 10% Financial Services 5% Tax/Tax Advisory Services 5% Consulting Services	Grace Lim California Good Standing	None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
51	Mr. Kuan-Hung Liu Taiwan	Cert # 2381 LTP Active - Non Attest	The University of Queensland 7/2016 to present KPMG Taiwan 9/2014 to 6/2016 Ernst & Young Taiwan 9/2013 to 6/2014	University of Queensland MBA Tamkang University BBA	100% Audit Attest Services	Hsiao Ting Chen New York Good Standing	None	Approval - changing from inactive to active, non attest
52	Ms. Liyuan Lu Toronto, CANADA	Init Cert LTP Active - Non Attest	Timbercreek Asset Mgmt 1/2017 to present State Street Corporation 8/2015 to 1/2017	University of Toronto BA	100% Accounting Services	Chong Zhou New York Good Standing	None	Approval
53	Mr. Dean V.A. Manglona Guam	Init Cert LTP Active - Non Attest	Civille & Tang 1/2018 to present NMI Settlement Fund 9/2014 to 12/2017 Supreme Court of Guam 9/2013 to 9/2014	Marquette University BS University of New Mexico JD	10% Tax/Tax Advisory 90% Consulting Skills	Robert Steffy Guam Good Standing	None	Approval
54	Mr. Tsutomu Matsuhisa Illinois	Cert # 2728 LTP Active - Non Attest	COH P.C. (International Acctg Firm) 10/2016 to present	Ristumeikan University BA	100% Accounting Services	Tomoko Nakao Illinois Good Standing	None	Approval- changing from inactive to active, non attest
55	Ms. Maria Goretti Opara Colorado	Init Cert LTP Active - Non Attest	Westmoreland Coal Co. 4/2014 to present Prairies Mines & Royalty ULC 3/2007 to 4/2014	University of Nigeria BA Laurentian University MBA 0	50% Accounting Services 15% Audit/Attest Services 35% Management Advis Serv	Nathan Troup Missouri Good Standing	None	Approval
56	Ms. Yuk Wing Bonnie Pang Hong Kong	Init Cert LTP Active - Non Attest	BUPA (Asia) Ltd. 3/2017 to present SWISS Reinsurance Co. Ltd 5/2006 to 3/2016	University of British Columbia RIGOS Hong Kong	100% Audit Attest Services	Eric Ho Yung Pang Delaware Good Standing	None	Approval
57	Mr. Kalpesh Thakorbhai Patel Missouri	Init Cert LTP Active - Non Attest	Nasher Pharmaceuticals 6/2012 to 1/2018 Cadila Health Care Ltd. 10/2003 to 6/2012 Larsen & Toubro Ltd. 11/2000 to 7/2003	Gujarat University ICAI	35% Accounting Services 15% Audit Attest Services 10% Financial Services 10% Tax/Tax Advisory Services 10% Consulting Skills 20% Management Advis Serv	PK Ramachandran New Jersey Good Standing	None	Approval
58	Mr. Ravishankar Ramdoss India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 8/2009 to present	Ramakrishna Mission Vivekanda College BA	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
59	Mr. Guillaume B.M. Regnier Costa Mesa, CA	Init Cert LTP Active - Non Attest	Deloitte & Touche LLP, California 9/2016 to present Deloitte & Associates Bordeaux 1/2012 to 9/2016	Kedge Business School MA Academic Dist of Bordeaux MA	100% Audit Attest Services	Gregory Palme California Good Standing	None	Approval
60	Ms. Jingting Shao Tianjin, China	Init Cert LTP Active - Non Attest	None Presently PricewaterhouseCoopers China 10/17/2016 to 10/17/2017	Univ of California, San Diego MA Renmin University BA Shanghai Universlty of Finance & Economics	100% Tax/Tax Advisory Services	Guo Quan An Washington Good Standing	None	Approval
61	Mr. Moonsu Shin Guam	Init Cert LTP Active - Non Attest	Lotte Hotel Guam 5/2014 to present MACKs Realty 12/2012 to 5/2014	Yonsei University BS Kyunghee Grad School MBA	50% Accounting Services 10% Audit Attest Services 10% Financial Services 5% Tax/Tax Advisory Services 10% Consulting Skills 15% Mgmt Advis Services	Daniel Fitzgerald Guam Good Standing	None	Approval
62	Mr. Wenxiang Tang China	Init Cert LTP Active - Non Attest	Kaitai Capital 12/2015 to present HBA International 11/2014 to 6/2015	Univ of Pittsburg MS Univ of International Business & Economics	50% Financial Services 50% Mgmt Advis Services	Linghao Cui Pennsylvania Good Standing	None	Approval
63	Mr. Ka Lung Tse Poway, CA	Cert # 2969 LTP Active - Non Attest	Pfenex Inc. 11/2016 to present Fox Networks Group Asia Pacific 11/2013 to 1/2016 Fox Latin American Channel 4/2012 to 4/2013	Ohlone College AA UCLA BA	100% Accounting Services	Cindy Liang California Good Standing	None	Approval- inactive changing to active non attest.
64	Ms. Sakshi Verma India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS India 7/2015 to present	Univ of Delhi	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
65	Ms. Ye Wang China	Init Cert LTP Active - Non Attest	Deloitte & Touche China 12/2016 to present Pricewaterhouse Texas 1/2015 to 7/2015	Univ of Wisconsin, Madison	100% Audit Attest Services	Rongxin Lu Guam Good Standing	None	Approval
66	Ms. I-Shan Wen Bedford, Texas	Init Cert LTP Active - Non Attest	State National (Texas) 1/2017 to present Sure Quest Systems Inc.(Texas) 4/2014 to 2/2015	Univ of Texas at Dallas MS National Chengchi Univ BS	60% Accounting Services 5% Audit Attest Services 5% Financial Services 20% Tax/Tax Advisory Services 5% Consulting Skills 5% Mgmt Advis Services	Gregory Lively Texas Good Standing	None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
67	Ms. Min Zhang Bejing, China	Init Cert LTP Active - Non Attest	Alpine Mayreder Construction Co 10/2014 to present Tri-Tech Holdings Inc. 7/2012 to 8/2013	Peking University BA Brock University MBA	70% Accounting Services 20% Tax/Tax Advisory Serv 10% Consulting Skills	Yalin Wang Tennessee Good Standing	None	Approval
68	Ms. Taifeng Zhang China	Init Cert LTP Active - Non Attest	Shandong Gi Yue Trading Co, 10/2015 to 11/2017 Shandong New Time Pharmaceutical Co. 9/2008 to 9/2015	Xiamen University Laiyang Agricultural School	100% Accounting Services	Wenzhong Qin Washington Good Standing	None	Approval
69	Ms. Qing Tao Shanghai, China	Reinstatement Cert # 1854 LTP Inactive	China Minsheng Investment Group 9/2016 to present ANZ Bank 10/2015 to 9/2016 DBS Bank 6/2011 to 10/2015				None	Approval - license expired 6/30/2016
70	Ms. Kayoko Ueda Japan	Reinstatement Cert # 1700 LTP Inactive	Recruit Staffing Co. Ltd 12/2016 to present Manpower Group Co. Ltd 9/2014 to 7/2016 Nissan Motors 3/2013 to 4/2014				None	Approval- license expired 6/30/2013
71	Mr. Abdulaziz M.S. Almousa Saudi Arabia	Init Cert LTP Inactive	Inst of Public Administration 5/2012 to present Altuwaijri CPAs 3/2012 to 4/2012	King Saud University BA Bowling Green State University MA			None	Approval
72	Ms. Kai-Li Chen Taiwan	Init Cert LTP Inactive	None presently	National Chengchi University			None	Approval
73	Ms. Meng-Yin Chen Taiwan	Init Cert LTP Inactive	PricewaterhouseCoopers Taiwan 9/2013 to present	National Taiwan Univ BA			None	Approval
74	Ms. Xue Chen Guangxi, China	Init Cert LTP Inactive	Li Zhou Wuling Auto Industry Co 6/2010 to present	Hainan University BA Shanghai Univ of Finance & Economics			None	Approval

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	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
75	Mr. Chi-An Chu Taiwan	Init Cert LTP Inactive	PricewaterhouseCoopers Taiwan 11/2017 to present	National Taiwan University BBA			None	Approval
76	Mr. Zheyu Deng Guangdong, China	Init Cert LTP Inactive	Auspl USA LLC 10/2017 to present	University of Texas , Dallas MA			None	Approval
77	Mr. Yash Duseja India	Init Cert LTP Inactive	None presently	Pune University			None	Approval
78	Mr. Samer M. Hassan Enaim Saudi Arabia	Init Cert LTP Inactive	Bawan Company 12/2014 to present Talal Abu Ghazaleh Co 3/2013 to 12/2014	The Hashemite Univ MA			None	Approval
79	Ms. Mengyuan Guo Montreal, CANADA	Init Cert LTP Inactive	None Presently Sinorama Valance 1/2016 to 6/2016 Beijing Bank 9/2013 to 5/2015	Concordia University BA			None	Approval
80	Ms. Lidan Huang Bellevue, WA	Init Cert LTP Inactive	None presently Van Hessen(Shanghai) Commercial Trading 5/2014 to 2/2017 Cherokee International 8/2010 to 5/2014	Dongbei University BA Shanghai Univ of Finance & Economics			None	Approval
81	Ms. Po Hsun Huang Taiwan	Init Cert LTP Inactive	None Presently	National Cheng Kung Univ BA			None	Approval
82	Ms. Ya Hsiu Huang Milpitas, CA	Init Cert LTP Inactive	Mexus Solution Inc. 6/2013 to present CHT Global Corporation 2/2013 to 5/2013	Dayeh University BBA			None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
83	Ms. Yinan Huang Shanghai, China	Init Cert LTP Inactive	Shanghai Deloitte Tax Ltd 10/2015 to present Cheung & Chu CPA 11/2014 to 6/2015	University of Illinois BA, MS			None	Approval
84	Ms. Hisako Kitagawa Kanagawa, Japan	Init Cert LTP Inactive	NSK Ltd. 4/2009 to present	Kobe City Univ of Foreign Studies BA Cal State East Bay			None	Approval
85	Mr. Po-Ting Lee Taiwan	Init Cert LTP Inactive	Deloitte & Touche Taiwan 11/2013 to 1/2018	National Taiwan Univ BA National Chengchi Univ MA			None	Approval
86	Ms. Chik Yee Leung Hong Kong	Init Cert LTP Inactive	Kowloon Motor Bus Co. 10/2015 to present HK Television Network 12/2010 to 6/2015 Jardine Matheson Ltd 3/2006 to 12/2010	University of British Columbia BA RIGOS Hong Kong			None	Approval
87	Ms. Yun-Rou Liang Alabama, USA	Init Cert LTP Inactive	None Presently	National Chung Tsing Univ BBA			None	Approval
88	Ms. Rasha M. R. Ebrahim Mahgoub Cairo, Egypt	Init Cert LTP Inactive	QNB Alahi 9/2013 to 1/2014 Egyptian Tax Authority 1/2014 to 4/2014	Ain Shams University BA			None	Approval
89	Mr. Marwan M.Refaat Mohamed Saudi Arabia	Init Cert LTP Inactive	Advanced PET Clinic 12/2013 to present Green Lines Co. 6/2013 to 11/2013	Beni-Suef University Egypt BA			None	Approval
90	Ms. Tzu-Chuan Pan San Diego, CA	Init Cert LTP Inactive	None presently Concraft Precision Industrial Co 11/2011 to 9/2017	National Chungcheng Univ BA			None	Approval

	Name of Applicant	Application for	Employer/period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other licenses held	Recommendation
91	Mr. De-Kai Ren Taiwan	Init Cert LTP Inactive	Deloitte & Touche 9/2013 to 2/2018	University of Alberta BA			None	Approval
92	Ms. Misako Sakairi Tokyo, Japan	Init Cert LTP Inactive	None presently Zimmer Biomet G.K.	Keio University BA			None	Approval
93	Mr. Dhruvin B. Shah India	Init Cert LTP Inactive	Manubhai & Shah LLP 12/2016 to present Paperchase Acctg India 9/2014 to 2/2015	Gujarat University BA			None	Approval
94	Ms. Saori Shinozaki Tokyo, Japan	Init Cert LTP Inactive	Sumitomo Corporation 4/2008 to present	Tsuda College BA			None	Approval
95	Mr. Shivanand Shivannavar India	Init Cert LTP Inactive	KPMG Global Delivering Ctr 3/2014 to present EXL Services 7/2011 to 2/2014	Shivaji University Kolhapur Maharastra BA ICAI			None	Approval
96	Mr. Yuta Wakabayashi Tokyo, Japan	Init Cert LTP Inactive	NEC Technologies 10/2014 to present	Ritsumeikan University BA Cal State East Bay			None	Approval
97	Mr. Yu-Hsuan Wu Taiwan	Init Cert LTP Inactive	PricewaterhouseCoopers Taipei City 8/2017 to 2/2018 PricewaterhouseCoopers Hsinchu 9/2015 to 8/2017	National Cheng Kung Univ BA			None	Approval
98	Mr. Junjie Zhang Shanghai, China	Init Cert LTP Inactive	PricewaterhouseCoopers Shanghai 10/2015 to present	Shanghai International Studies Univ BA Shanghai Univ of Finance & Economics			None	Approval
99	Mr. Kun Zhao Cayman Islands	Init Cert LTP Inactive	Bank of China 10/2014 to present 7/2006 to 10/2014	Information Engineering Univ BA Shanghai Univ of Finance & Economics			None	Approval

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Wednesday, February 21, 2018 8:31 AM
To: Arleen Gay
Subject: FW: Board Report
Attachments: Candidate Care Q4 2017.pdf

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

From: pvernon@nasba.org -- Penny Vernon [mailto:pvernon@nasba.org]
Sent: Wednesday, February 21, 2018 6:34 AM
Subject: FW: Board Report

Dear Executive Directors:

Attached please find the report from NASBA's Candidate Care Department for the 17Q4 testing window.

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 below.

Sincerely,
Penny Vernon
Manager, Candidate Care Department

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

Phone: 615.880.4209
Fax: 615.880.4225
Email: candidatecare@nasba.org
www.nasba.org

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

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NASBA

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY

CANDIDATE CONCERNS 1704

CANDIDATE CARE DEPARTMENT

OCTOBER 1 – DECEMBER 10, 2017






PENNY VERNON, MANAGER

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





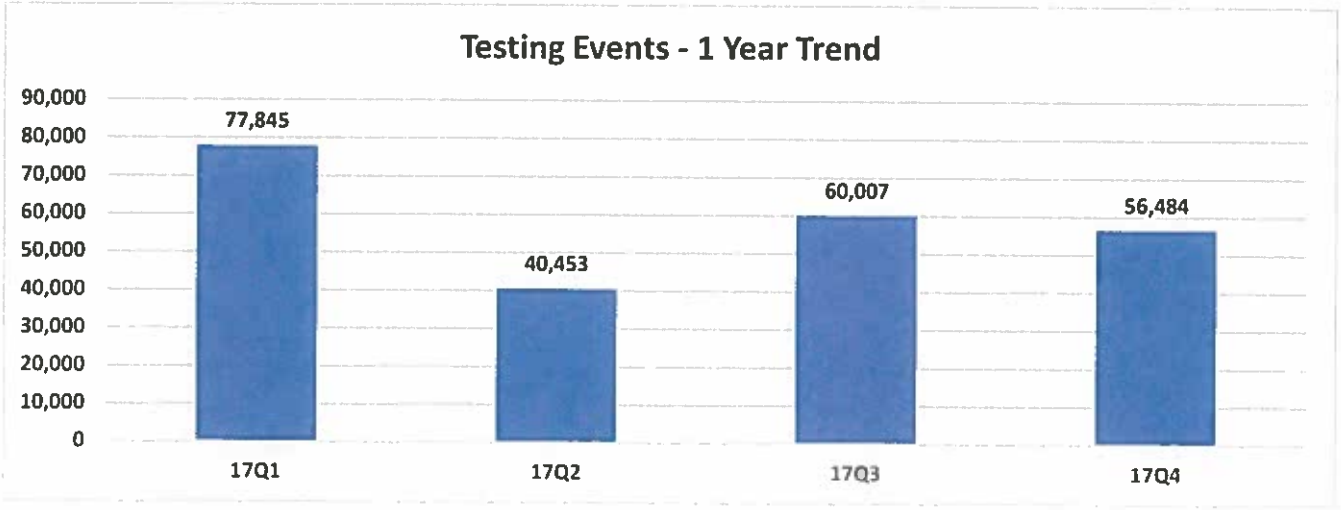



NASBA'S CANDIDATE CARE CONCERNS

17Q4

OCTOBER 1-DECEMBER 10, 2017

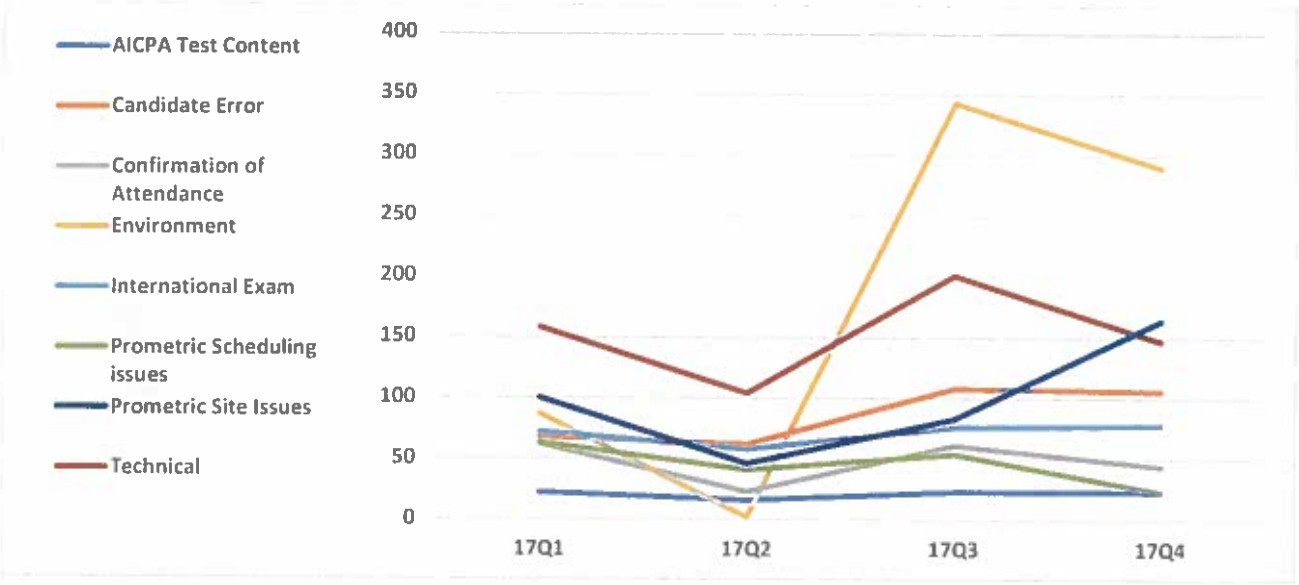
This report summarizes activities and preparations for the CPA examinations which have taken place in the 4th quarter of 2017. It also presents concerns expressed by candidates during the testing window.



Force Majeure:

The fallout from the three hurricanes that affected candidates in Texas, Florida and Puerto Rico continued into the 17Q4 testing window as evidenced in the "environment" category in this report. Puerto Rico was impacted most heavily and NASBA worked with the Puerto Rican Board of Accountancy in order to extend NTSs and credits for passed parts. Also, there was an early snow storm at the end of the window in States that usually do not receive snow. This displaced candidates who had waited until the end of the testing window to schedule appointments. Some were able to reschedule but many were forced to wait until the next window as the testing window is not extended beyond the deadline for weather related events. Candidates who wait until the end of a testing window instead of heeding the recommendations not to do so are often the same candidates who wait until the expiration date on their NTSs which then requires extending the NTS, so they can reschedule.

Category	17Q1	17Q2	17Q3	17Q4
Summary of Candidate Care Concerns				
AICPA Test Content	22	16	23	23
Candidate Error	68	62	108	106
Confirmation of Attendance	62	23	61	44
Environment	87	2	343	290
International Exam	72	58	76	78
Prometric Scheduling issues	63	41	54	23
Prometric Site Issues	100	46	83	164
Technical	158	104	201	147
Subtotal	632	352	949	875
*Coordinator Follow-Up	557	502	624	596
*CPAES & NCD	298	220	270	302
Total	1487	1074	1843	1773



Paper and Pencils:

The word has spread through social media that candidates are permitted to request to use paper and pencils instead of the note boards and markers. During this testing window the number of candidates making these requests increased dramatically. The numbers are included in the "Prometric site issues" category in this report. NASBA's Candidate Care Department met with Prometric to streamline the process and avoid communication issues between NASBA, Prometric and the testing centers.

Multiple Restarts:

Candidates continued to report that during their exams their computers crashed multiple times and had to be restarted. They indicated that this was a disruption in their ability to focus, caused extreme anxiety and generally made for an unfair testing experience.

The root cause for the multiple restarts is unknown. There is an on-going investigation between Prometric and the AICPA. At this point it appears to be happening when communications are impacted at the

test center. This could be the result of issues with the ISP provider, network, router, internet etc. Prometric has found that whenever they had a test center having multiple restarts, they also got a communications red alert. The AICPA has made changes to the architecture of the driver and are waiting to see if this will stop the issue.

The NAP Oversight group has established a procedure where the candidate can be offered the opportunity to reschedule the exam if they experience 3 or more restarts.

NASBA's Candidate Care Department escalates any candidates who have reported two or more restarts to the weekly meeting of the NAP group. Any candidate with this issue is automatically offered a free retest. It is important for candidates to contact NASBA's Candidate Care Department to report such difficulties for them to receive the option of retesting. Candidates are given the option to wait for their score and if they do not pass to then retake it in the next testing window. Or, they can opt not to receive the score and retest in the current testing window.

New Gateway:

NASBA is in the process of updating and improving the Gateway and National Candidate Database. Due to this transition it was necessary to shut down the Gateway so that from February 16- March 5th candidates are not able to receive or print NTSs and no payments can be received. The Communications Department alerted all candidates through various social media avenues well in advance of its implementation in the hope to avoid any confusion and limited disruptions.

New Gateway and National Candidate Databases

SHARE:

Facebook Twitter LinkedIn Email

Don't Get Locked Out!

NTSs and Payments Not Available During Migration Period

As part of our effort to continually improve the systems surrounding the candidate experience with the Uniform CPA Examination, we are pleased to announce the launch of the next version of the Gateway and National Candidate Database on Monday, March 5, 2018. These new systems will greatly improve your overall experience with additional user-friendly functionality and enhanced security measures to protect your personal data. In order to systematically migrate and successfully deploy the new system, there will be a window of time the system will be unavailable to candidates. During this period, the system will not be able to print or reprint Notices to Schedule (NTS) or accept any payments. Therefore, **all NTSs and payments must be completed in the current Gateway system prior to 10:00 pm CST on Friday, February 16, 2018**. The new Gateway system will be available on March 5, 2018, at 12:00 am CST. Consequently, no NTSs will be issued or reprinted and no payments can be received beginning February 17, 2018 through March 4, 2018.

As always we appreciate the opportunity to assist your CPA candidates. If you have any questions or concerns please call me at 615-880-4209.
Sincerely, Penny Vernon, Manager Candidate Care Department, NASBA

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Thursday, March 01, 2018 2:46 PM
To: Arleen Gay
Subject: FW: Professional Accounting Organizations in UK and U.S. Sign Mutual Recognition Agreement

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

From: info@nasba.org -- NASBA [mailto:info@nasba.org]
Sent: Thursday, March 1, 2018 5:00 AM
To: daves@stgguam.com
Subject: Professional Accounting Organizations in UK and U.S. Sign Mutual Recognition Agreement

Accounting Organizations in UK and U.S. Sign Mutual Recognition Agreement

NASBA ICAS AICPA



L-R: NASBA President & CEO Ken L. Bishop, ICAS CEO Anton Colella, AICPA President & CEO Barry C. Melancon

Professional Accounting Organizations in UK and U.S. Sign Mutual Recognition Agreement

NEW YORK (February 28, 2018) - The Institute of Chartered Accountants of Scotland (ICAS), a professional body for accountants which is headquartered in the United Kingdom (UK), the American Institute of CPAs (AICPA), the world's largest member association representing the CPA profession, and the National Association of State Boards of Accountancy (NASBA), a forum for the 55 U.S. Boards of Accountancy which license more than 650,000 U.S. CPAs, have signed an agreement which will provide a streamlined process for accounting professionals to practice in the other country.

The Mutual Recognition Agreement (MRA) provides a clear route for ICAS members to achieve the U.S. CPA and licensure, and U.S. Certified Public Accountants to attain the CA designation and be on the pathway to UK audit signing rights.

Leadership of the three organizations took part in a signing ceremony for the MRA in New York City.

Anton Colella, ICAS CEO commented: "This is an historic agreement. It's the first of its kind between a UK Chartered Accountancy body and American accountancy bodies, and comes at a pivotal point for the UK."

"It not only creates new opportunities in the world of transatlantic trade, but also reinforces the high standing in which we hold our American colleagues, and the expertise they value in us."

"We welcome the mutual recognition that is at the heart of this agreement," said AICPA President and CEO Barry C. Melancon, CPA, CGMA. "It will give U.S. CPAs a clear and accelerated path to obtaining a credential in the United Kingdom. And the same is true of ICAS members with an interest in practicing in the United States."

"Agreements like this come to fruition through the dedication of the respective accounting bodies, the diligence of member volunteers who serve on the International Qualifications Appraisal Board, and the commitment of NASBA and the state boards it represents. Together, we are building increased international recognition for U.S. CPAs in every corner of the world."

"It is remarkable that is has taken decades to reach this historic agreement positively impacting the accounting professions of the United States and Scotland. I applaud the tremendous effort and perseverance of the staff and volunteers of the respective organizations to finalize this crucial agreement," said Ken L. Bishop, President and CEO of NASBA. "We appreciate the participation and support of the UK's FRC in this endeavor. The relationships developed during this process will serve us well as we work together on future agreements."

UK International Trade Secretary, Dr Liam Fox, commented: "This is a really welcome initiative, which my department supports, and shows the huge benefits which greater UK-U.S. co-operation can bring to our businesses."

"Mutual recognition of qualifications can help boost trade in services, making it easier for our world-leading professionals to operate in other countries. Through our UK-U.S. Trade and Investment Working Group we are looking at how we can support our services industries to work and trade across the Atlantic, building on our £50bn of annual services exports to the USA."

Eligibility

Eligible CAs and CPAs need only pass one exam, in addition to satisfying other requirements:

- CAs need only pass the International Qualification Exam (IQEX); and
- CPAs need only complete the international qualification pathway.

For CAs to take advantage of this agreement, they must be an ICAS member in good standing and have completed:

- A baccalaureate (undergraduate) degree;
- The ICAS CA Qualification Program;
- Two years post-qualification relevant practical work experience.

To apply, a U.S. CPA must be a licensed CPA in good standing with a State Board and have completed:

- An undergraduate degree;
- The Uniform CPA Exam;
- State Board experience requirements for licensure; and
- Achieved two years post-qualification practical work experience.

About ICAS
ICAS is a professional body for more than 21,000 world class business men and women who work in the UK and in more than 100 countries around the world. Members have all achieved the internationally recognised and respected CA qualification (Chartered Accountant). ICAS is an educator, examiner, regulator and thought leader. Almost two thirds of ICAS' working membership are in business; many leading some of the UK's and the world's great companies. The others work in accountancy practices ranging from the Big Four in The City to the small practitioner in rural areas.

For more information please contact:

Hannah Downie, ICAS Senior Digital Editor and Media Manager
0131 347 0126/07799 583 409
hdownie@icas.com

About the American Institute of CPAs
The American Institute of CPAs (AICPA) is the world's largest member association representing the CPA profession, with more than 418,000 members in 143 countries, and a history of serving the public interest since 1887. AICPA members represent many areas of practice, including business and industry, public practice, government, education and consulting. The AICPA sets ethical standards for its members and U.S. auditing standards for private companies, nonprofit organizations, federal, state and local governments. It develops and grades the Uniform CPA Examination, offers specialized credentials, builds the pipeline of future talent and drives professional competency development to advance the vitality, relevance and quality of the profession.

The AICPA maintains offices in New York, Washington, DC, Durham, NC, and Ewing, NJ.

Media representatives are invited to visit the AICPA Press Center at www.aicpa.org/press.

For more information please contact:

Jay Hyde
Senior Director – Public Affairs, Advocacy Communications and Media
American Institute of CPAs
202-434-9266
Jay.hyde@aicpa-cima.com

About NASBA
Celebrating more than 100 years of service, the National Association of State Boards of Accountancy (NASBA) serves as a forum for the nation's Boards of Accountancy, which administer the Uniform CPA Examination, license more than 650,000 certified public accountants and regulate the practice of public accountancy in the United States.

NASBA's mission is to enhance the effectiveness and advance the common interests of the Boards of Accountancy in meeting their regulatory responsibilities. The Association promotes the exchange of information among accountancy boards, serving the needs of the 55 U.S. jurisdictions.

NASBA is headquartered in Nashville, TN, with a satellite office in New York, NY, an International Computer Testing and Call Center in Guam and operations in San Juan, PR. To learn more about NASBA, visit www.nasba.org.

For more information please contact:

Thomas G. Kenny
Director, Communications
NASBA
615-880-4237
tkenny@nasba.org

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150 Fourth Avenue North Suite 700
Nashville, TN | 37219 US

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Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Thursday, March 29, 2018 8:57 AM
To: Arleen Gay
Cc: Michele Santos
Subject: FW: BOE Update Calls with Boards of Accountancy
Attachments: BOE January 2018 Meeting Highlights - Final.pdf

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

From: Jessie.Sullivan-Drayton@aicpa-cima.com -- Jessie Sullivan-Drayton [mailto:Jessie.Sullivan-Drayton@aicpa-cima.com]
Sent: Wednesday, March 28, 2018 11:31 PM
Subject: RE: BOE Update Calls with Boards of Accountancy

Dear Board of Accountancy Executive Director,

Please see the attached meeting highlights document for today's BOE update calls. For your convenience, the dial in information is listed below:

- Wednesday, **March 28** @ 11:00 AM - 12:00 PM (EST)
- Wednesday, **March 28** @ 4:00 PM - 5:00 PM (EST)

Revised calendar invitations for both calls will follow this e-mail. Please RSVP by accepting the calendar invitation for the BOE Update Call that you plan to participate in and decline the other.

The call in information remains the same:

- **Dial In Number:** +1 (646) 558-8656 (US Toll) or +1 (408) 638-0968 (US Toll)
- **Meeting ID:** 609 671 2906
- Join from PC, Mac, iOS or Android: https://aicpa.zoom.us/j/6096712906

International numbers are also available:
https://aicpa.zoom.us/zoomconference?m=WKI7GrDDVZ3WdweTzpEc8SWHpKACTSLh.

Best regards,
Jessie

Jessie Sullivan-Drayton
Senior Executive Assistant — Public Accounting Association | AICPA | CIMA
T: +1.609.671.2076 | F: +1.609.671.2922
Jessie.Sullivan-Drayton@aicpa-cima.com
AICPA Member Service: 888.777.7077 or service@aicpa.org
CIMA: cimaglobal.com/Contact-us/



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From: Jessie Sullivan-Drayton
Sent: Monday, February 26, 2018 4:51 AM
To: accountancy.board@state.nm.us; Morrison, Aprille <aprille.morrison@sec.state.vt.us>; Arizona Board of Accountancy (info@azaccountancy.gov) <info@azaccountancy.gov>; Barbara Ley (Barbara.ley@leypc.com) <Barbara.ley@leypc.com>; Benjamin Steele <ben@steelecpas.com>; Emmons, Jack <cjackemmons@comcast.net>; Carroll, Catherine <catherine.m.carroll@maine.gov>; Christina Ingraham (ingrahamc@michigan.gov) <ingrahamc@michigan.gov>; Colorado State Board of Accountancy (dora_accountancyboard@state.co.us) <dora_accountancyboard@state.co.us>; Burger, Dave <burger@pticom.com>; Hondolero, Cori <cori.hondolero@alaska.gov>; Busby, D. Boyd <boyd.busby@asbpa.alabama.gov>; Sweetwood, Dan <dan.sweetwood@nebraska.gov>; Daniel Burton <Daniel.Burton@dc.gov>; Dawn Couture (Dawn.Couture@oplc.nh.gov) <Dawn.Couture@oplc.nh.gov>; Carroll, Dick <dick.carroll@ky.gov>; Frost, Doreen <doreen.frost@state.mn.us>; Doris Cubitt (cubittd@llr.sc.gov) <cubittd@llr.sc.gov>; Edward Punua (ed@punua-cpa.com) <ed@punua-cpa.com>; Executive Director <ExecutiveDirector@msbpa.ms.gov>; Executive Director Guam Board Of Accountancy <execdir@guamboa.org>; executive@tsbpa.state.tx.us; Virnelli, Frank <frank.virnelli@ct.gov>; Berger, Grace <gberger@mt.gov>; Georgia State Board of Accountancy (GSBA@sao.ga.gov) <GSBA@sao.ga.gov>; Grace Yeboah Ofori (Grace.Ofori@dc.gov) <Grace.Ofori@dc.gov>; Hawaii Board of Accountancy <accountancy@dcca.hawaii.gov>; Hodge, H. Nathalie <hnhodge@gmail.com>; illinois Department of Financial and Professional Regulation Public Accountancy Section (fpr.prfgroup01@illinois.gov) <fpr.prfgroup01@illinois.gov>; Indiana Board of Accountancy (Pla14@pla.in.gov) <Pla14@pla.in.gov>; Corely, James <james.corley@arkansas.gov>; James Koehl <james.koehl@illinois.gov>; Janice Winters (jwinters@mail.nysed.gov) <jwinters@mail.nysed.gov>; Abbott, Jim <jabbott@ndcpas.org>; John E. Patterson <John.E.Patterson@acc.state.oh.us>; Jovanna Edwards <jovonna.edwards@dbr.ri.gov>; Kansas Board of Accountancy (info@ksboa.ks.gov) <info@ksboa.ks.gov>; Erin Karow <Erin.Karow@wisconsin.gov>; Absec, Kent <kent.absec@isba.idaho.gov>; Gaedeke, Kimberly <gaedekek@michigan.gov>; Brown, LaTonya <latonya.brown@state.de.us>; Kai, Laureen <laureen.m.kai@dcca.hawaii.gov>; Leon Lewis (Leon.Lewis@dc.gov) <Leon.Lewis@dc.gov>; Barreto, Luis <lbarreto@nasba.org>; Maggie Houston <maggie.houston@wright.edu>; Mark H. Crocker <mark.h.crocker@tn.gov>; Pittioni, Martin <martin.w.pittioni@oregon.gov>; Massachusetts Board of Public Accountancy (accountingboard@state.ma.us) <accountingboard@state.ma.us>; Peterson, Monica <mpetersen@azaccountancy.gov>; Montana Board of Public Accountants <dlibsdpac@mt.gov>; ndsba@nd.gov; Kasin, Nicole <nicole.kasin@state.sd.us>; NY State Education Department - Office of the Professions - State Board for Public Accountancy(cpabd@mail.nysed.gov) <cpabd@mail.nysed.gov>; P Bowers <pbowers@cba.ca.gov>; Ivey, Pamela <Pamela.ivey@wyo.gov>; Peter Comart <peter.comart@sec.state.vt.us>; Phyllis Walker <phyllis_walker@hotmail.com>; Przybylo, Kerry (LARA) <PrzybyloK@michigan.gov>; Brooks, Robert <rbrooks@nccpaboard.gov>; Ross, Randall <rross@oab.ok.gov>; Richard Reisig <rreisig@azworld.com>; Ricks@cpaboard.wa.gov; Lampe, Robert <robert.lampe@iowa.gov>; Robyn Barkdull <rbarkdull@utah.gov>; Russ Friedewald (rfriedewald@ilboa.org) <rfriedewald@ilboa.org>; Sara Fox (sfox@state.pa.us) <sfox@state.pa.us>; Darla Saux <saux@cpaboard.state.la.us>; Shanai Jordan (shanai.jordan@maryland.gov) <shanai.jordan@maryland.gov>; Affairs, Bureau of Prof. & Occupational <st-accountancy@state.pa.us>; Stephanie Bergeron (swbergeron@gmail.com) <swbergeron@gmail.com>; Tennessee State Board of Accountancy (accountancy.board@tn.gov) <accountancy.board@tn.gov>; Theresa Ennis <theresa.ennis@dc.gov>; DeGroodt, Tom <tom.degroodt@pr.mo.gov>; Veloria Kelly <veloria.kelly@dbpr.state.fl.us>; Windfeldt, Viki <Viki@nvaccountancy.com>; Jewell, Wade <wade.jewell@boa.virginia.gov>; West Virginia Board of Accountancy (wvboa@mail.wvnet.edu) <wvboa@mail.wvnet.edu>; William Mandeville <william.mandeville@lps.state.nj.us>; William Treacy (wtreacy@tsbpa.state.tx.us) <wtreacy@tsbpa.state.tx.us>
Cc: Mike Decker <Mike.Decker@aicpa-cima.com>; Michael Daggett (mdaggettcpa@gmail.com) <mdaggettcpa@gmail.com>; 'cconrad@nasba.org'; 'phartman@nasba.org'; 'ebarnicott@nasba.org'; Suzanne Jolicoeur <Suzanne.Jolicoeur@aicpa-cima.com>; Michael Horan <Michael.Horan@aicpa-cima.com>; Lauren Walter <Lauren.Walter@aicpa-cima.com>; Connie McGough <Connie.McGough@aicpa-cima.com>
Subject: RE: BOE Update Calls with Boards of Accountancy

Dear Board of Accountancy Executive Director:

The BOE Update Calls originally scheduled for Monday, March 12th have been rescheduled for **Wednesday, March 28th**.

- Wednesday, **March 28** @ 11:00 AM - 12:00 PM (EST)
- Wednesday, **March 28** @ 4:00 PM - 5:00 PM (EST)

Revised calendar invitations for both calls will follow this e-mail. Please RSVP by accepting the calendar invitation for the BOE Update Call that you plan to participate in and decline the other.

The call in information remains the same:

- **Dial In Number:** +1 (646) 558-8656 (US Toll) or +1 (408) 638-0968 (US Toll)
- **Meeting ID:** 609 671 2906
- Join from PC, Mac, iOS or Android: https://aicpa.zoom.us/j/6096712906

International numbers are also available:
https://aicpa.zoom.us/zoomconference?m=WKl7GrDDVZ3WdweTzpEc8SWHpKACTSLh.

Please see your calendar invitations for additional call-in information.

If you have any questions, please do not hesitate to contact me.

Best regards,
Jessie

Jessie Sullivan-Drayton
Senior Executive Assistant — Public Accounting
Association | AICPA | CIMA
T: +1.609.671.2076 | F: +1.609.671.2922
Jessie.Sullivan-Drayton@aicpa-cima.com
AICPA Member Service: 888.777.7077 or service@aicpa.org
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From: Jessie Sullivan-Drayton
Sent: Thursday, February 22, 2018 3:18 PM
To: accountancy.board@state.nm.us; Morrison, Aprille <aprille.morrison@sec.state.vt.us>; Arizona Board of Accountancy (info@azaccountancy.gov) <info@azaccountancy.gov>; Barbara Ley (Barbara.ley@leypc.com) <Barbara.ley@leypc.com>; Benjamin Steele <ben@steelecpas.com>; Emmons, Jack <cjackemmons@comcast.net>; Carroll, Catherine <catherine.m.carroll@maine.gov>; Christina Ingraham (ingrahamc@michigan.gov) <ingrahamc@michigan.gov>; Colorado State Board of Accountancy (dora_accountancyboard@state.co.us) <dora_accountancyboard@state.co.us>; Burger, Dave <burger@pticom.com>; Hondolero, Cori <cori.hondolero@alaska.gov>; Busby, D. Boyd <boyd.busby@asbpa.alabama.gov>; Sweetwood, Dan <dan.sweetwood@nebraska.gov>; Daniel Burton <Daniel.Burton@dc.gov>; Dawn Couture (Dawn.Couture@oplc.nh.gov) <Dawn.Couture@oplc.nh.gov>; Carroll, Dick <dick.carroll@ky.gov>; Frost, Doreen <doreen.frost@state.mn.us>; Doris Cubitt (cubittd@llr.sc.gov) <cubittd@llr.sc.gov>; Edward Punua (ed@punua-cpa.com) <ed@punua-cpa.com>; Executive Director <ExecutiveDirector@msbpa.ms.gov>; Executive Director Guam Board Of Accountancy <execdir@guamboa.org>; executive@tsbpa.state.tx.us; Virnelli, Frank <frank.virnelli@ct.gov>; Berger, Grace

<gberger@mt.gov>; Georgia State Board of Accountancy (GSBA@sao.ga.gov) <GSBA@sao.ga.gov>; Grace Yeboah Ofori (Grace.Ofori@dc.gov) <Grace.Ofori@dc.gov>; Hawaii Board of Accountancy <accountancy@dcca.hawaii.gov>; Hodge, H. Nathalie <hnhodge@gmail.com>; Illinois Department of Financial and Professional Regulation Public Accountancy Section (fpr.prfgroup01@illinois.gov) <fpr.prfgroup01@illinois.gov>; Indiana Board of Accountancy (Pla14@pla.in.gov) <Pla14@pla.in.gov>; Corely, James <james.corley@arkansas.gov>; James Koehl <james.koehl@illinois.gov>; Janice Winters (jwinters@mail.nysed.gov) <jwinters@mail.nysed.gov>; Abbott, Jim <jabbott@ndcpas.org>; John E. Patterson <John.E.Patterson@acc.state.oh.us>; Jovanna Edwards <jovonna.edwards@dbr.ri.gov>; Kansas Board of Accountancy (info@ksboa.ks.gov) <info@ksboa.ks.gov>; Erin Karow <Erin.Karow@wisconsin.gov>; Absec, Kent <kent.absec@isba.idaho.gov>; Gaedeke, Kimberly <gaedekek@michigan.gov>; Brown, LaTonya <latonya.brown@state.de.us>; Kai, Laureen <laureen.m.kai@dcca.hawaii.gov>; Leon Lewis (Leon.Lewis@dc.gov) <Leon.Lewis@dc.gov>; Barreto, Luis <lbarreto@nasba.org>; Maggie Houston <maggie.houston@wright.edu>; Mark H. Crocker <mark.h.crocker@tn.gov>; Pittioni, Martin <martin.w.pittioni@oregon.gov>; Massachusetts Board of Public Accountancy (accountingboard@state.ma.us) <accountingboard@state.ma.us>; Peterson, Monica <mpetersen@azaccountancy.gov>; Montana Board of Public Accountants <dlibsdpac@mt.gov>; ndsba@nd.gov; Kasin, Nicole <nicole.kasin@state.sd.us>; NY State Education Department - Office of the Professions - State Board for Public Accountancy(cpabd@mail.nysed.gov) <cpabd@mail.nysed.gov>; P Bowers <pbowers@cba.ca.gov>; Ivey, Pamela <Pamela.ivey@wyo.gov>; Peter Comart <peter.comart@sec.state.vt.us>; Phyllis Walker <phyllis_walker@hotmail.com>; Przybylo, Kerry (LARA) <PrzybyloK@michigan.gov>; Brooks, Robert <rbrooks@nccpaboard.gov>; Ross, Randall <rross@oab.ok.gov>; Richard Reisig <rreisig@azworld.com>; Ricks@cpaboard.wa.gov; Lampe, Robert <robert.lampe@iowa.gov>; Robyn Barkdull <rbarkdull@utah.gov>; Russ Friedewald (rfriedewald@ilboa.org) <rfriedewald@ilboa.org>; Sara Fox (sfox@state.pa.us) <sfox@state.pa.us>; Darla Saux <saux@cpaboard.state.la.us>; Shanai Jordan (shanai.jordan@maryland.gov) <shanai.jordan@maryland.gov>; Affairs, Bureau of Prof. & Occupational <st-accountancy@state.pa.us>; Stephanie Bergeron (swbergeron@gmail.com) <swbergeron@gmail.com>; Tennessee State Board of Accountancy (accountancy.board@tn.gov) <accountancy.board@tn.gov>; Theresa Ennis <theresa.ennis@dc.gov>; DeGroodt, Tom <tom.degroodt@pr.mo.gov>; Veloria Kelly <veloria.kelly@dbpr.state.fl.us>; Windfeldt, Viki <Viki@nvaccountancy.com>; Jewell, Wade <wade.jewell@boa.virginia.gov>; West Virginia Board of Accountancy (wvboa@mail.wvnet.edu) <wvboa@mail.wvnet.edu>; William Mandeville <william.mandeville@lps.state.nj.us>; William Treacy (wtreacy@tsbpa.state.tx.us) <wtreacy@tsbpa.state.tx.us>
Cc: Mike Decker <Mike.Decker@aicpa-cima.com>; Michael Daggett (mdaggettcpa@gmail.com) <mdaggettcpa@gmail.com>; 'cconrad@nasba.org'; 'phartman@nasba.org'; 'ebarnicott@nasba.org'; Suzanne Jolicoeur <Suzanne.Jolicoeur@aicpa-cima.com>; Michael Horan <Michael.Horan@aicpa-cima.com>; Lauren Walter <Lauren.Walter@aicpa-cima.com>; Connie McGough <Connie.McGough@aicpa-cima.com>
Subject: BOE Update Calls with Boards of Accountancy

Dear Board of Accountancy Executive Director:

On behalf of Michael Daggett, AICPA Chair of the Board of Examiners (BOE), and Michael Decker, Vice President of Examinations for the Uniform CPA Examination, we would like to invite you, your board members and staff to participate in one of our upcoming BOE Update Calls. The purpose of the call is to provide an update on recent BOE activities discussed at the January 2018 meeting.

The BOE Update Calls are essential to staying informed on changes to the CPA Exam and provide an opportunity to speak directly with the BOE members and AICPA staff. The conference calls have been scheduled at varying times to accommodate participants in different time zones:

- Monday, March 12 @ 11:00 AM - 12:00 PM (EST)
- Monday, March 12 @ 4:00 PM - 5:00 PM (EST)

Individual calendar invitations for the two conference calls will be sent shortly. **Please RSVP by accepting the calendar invitation for the BOE Update Call that you plan to participate in and decline the other.**

Please note that the BOE Meeting Highlights document will be sent to you just prior to the calls. For your reference, we will use the following call-in information:

- **Dial In Number:** +1 (646) 558-8656 (US Toll) or +1 (408) 638-0968 (US Toll)
- **Meeting ID:** 609 671 2906
- Join from PC, Mac, iOS or Android: https://aicpa.zoom.us/j/6096712906

International numbers are also available:
https://aicpa.zoom.us/zoomconference?m=WKl7GrDDVZ3WdweTzpEc8SWHpKACTSLh.

Please see your calendar invitations for additional call-in information.

If you have any questions, please do not hesitate to contact me. We look forward to your participation.

Best regards,
Jessie

Jessie Sullivan-Drayton
Senior Executive Assistant — Public Accounting
Association | AICPA | CIMA
T: +1.609.671.2076 | F: +1.609.671.2922
Jessie.Sullivan-Drayton@aicpa-cima.com
AICPA Member Service: 888.777.7077 or service@aicpa.org
CIMA: cimaglobal.com/Contact-us/





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AICPA

AICPA BOARD OF EXAMINERS (BOE)
MEETING HIGHLIGHTS
January 25 - 26, 2018

Participants

BOE Members: Barry Berkowitz, Michael Daggett (Chair), Jeanne Dee, Evan DeFord, Jeff Hoops, Shelly Holzman, Audrey Katcher, Helen Brown-Liburd, Roberta Newhouse, Ola Smith, Amy Sutherland, Mark Shermis, Dan Sweetwood, Michael Watts, Tom Weirich, Jim Wollack

AICPA Staff: Michael Decker (Staff Liaison), Noel Albertson, Rich Gallagher, John Mattar, and Robin Stackhouse.

NASBA ERB Staff: Sheena Murphy

We are extremely thankful to Michael Daggett (who completes his term as Chair), Roberta Newhouse (SBC Chair), Amy Sutherland (Content Chair), and Mark Shermis for sharing their expertise, and their dedication and service to the Exam's Team. The Exam, AICPA staff, and the Exam's administration have all greatly improved from their contributions.

Roberta Newhouse, Chair of the State Board Committee (SBC), reported on the prior day's meeting, which included the following key points.

- Continued engagement by the Exam's team with the state boards is strongly recommended as valuable information is exchanged.
- Most states granted 3-month (1-window) extensions to the candidates impacted by the 17Q2 score hold and this may continue for candidates impacted by the Gateway blackout and the 18Q2 score hold. The extensions were greatly appreciated by the candidates and minimized any confusion or unnecessary communications between the candidates and the boards.
- Continued efforts to support the removal of barriers to entry as opposed to lowering the bar or making the Exam easier were both supported and encouraged.
- Any issues or challenges raised were not specific to the CPA Exam and there was much positive feedback for the Exam and the Exam's team.
- Continued presentations and information sharing by both the AICPA and NASBA on the exploration of alternative pathways is strongly recommended as there is currently too much confusion with too many questions at this time. The state boards want to be at the table as the Exam and CPA licensure are embedded in law and any changes need to be fully vetted with the regulators.
- Even though it was confirmed that the Exam was owned by the Institute and the Exam's team remained singularly focused on the success of the Exam and remains compliant with the tri-party agreement, there still exists some confusion and questions about the Association. Further discussions are likely at the NASBA Regional Meetings.

Doc. No. 34GL-18-1813.

Amy Sutherland, Chair of the Content Committee (CC), reported that the CC and its section subcommittees, in collaboration with the AICPA staff, continue to develop content for the updated blueprints and are closely monitoring the re-authoring of all of the items in the sections so that they interface properly with the April 2018 UX software.

The CC is also working with staff to better understand what characteristics if an item or its development contribute to an item's pathway to success (operational status on the Exam). Also being explored are items that are strong items but are not being selected for entry into the test panels. Having a greater understanding of these two areas will help us optimize our item development process and our item bank.

Increasing the assessment of higher-order skills and research into audit data analytics and professional skepticism continues.

A number of the public accounting and B&I members of the CC are keeping the AICPA staff informed of how audit is currently changing and other changes in the profession.

There was extensive discussion on 2017 Tax Reform Legislation and when it should become eligible for testing on the CPA Exam. Based on the unanimous recommendation by both the REG subcommittee the Content Committee, and after further review, the BOE voted unanimously to assess the 2017 Tax Reform Legislation beginning January 1, 2019. This allows 2017 tax returns to be filed under the former law, text books to be written, review course material to be developed, educators to teach the updated law, time to remove obsolete items and develop new items for REG, and time for future potential changes to the law to be ironed out before it is live in the Exam.

As expected, clear and effective candidate and constituent communications are required.

Jim Wollack, Chair of the Psychometric Oversight Committee (POC), reported on the POC's collaboration with the AICPA's psychometric staff and external consultants on their review of the Exam. The overall reliability of the updated Exam is comparable to that of the previous Exam. While the reliability of the subscores has improved, it is not where the POC or the BOE desire . Therefore, research continues into the scores and subscores in support of changes to the score report.

The POC continues to focus on the candidate timing on the FAR section. The percentage of candidates not completing FAR on time has decreased with the launch of the revised Exam and no structural changes to the exam are recommended.

The POC is also exploring scale anchoring where failing candidates would be provided examples of items that matched their performance or competency and examples of other items that they must master in order to be considered passing. Research and focus groups may be conducted to validate this approach.

Barry Berkowitz BOE FOG (Financial Oversight Group) Chair and Michael Decker, VP of Examinations reviewed the 2017 actuals and the 2018 forecast with the BOE.

Noel Albertson, AICPA Director of Project and Technology Delivery, noted that the BOE Launch Sponsor Group continues to track the launch of the UX software on April 1, 2018. Staff continue to work on the Candidate Journey Map to better understand the candidate mindset, interactions, and steps taken so that we can learn from the candidates' journeys.

Michael Daggett, Jeanne Dee, Shelly Holzman, Roberta Newhouse, Ola Smith, Dan Sweetwood, Michael Watts, Tom Weirich, and Barry Berkowitz, the state board representatives on the BOE led a discussion on current and future state board concerns and challenges, including:

- Many states provide extensions to the 18 months due to the recent score holds.
- While some states recommend extending the 18 months, other states believe it is a "non-starter" where it is not at all being considered. In some cases, states do not want to open statutes.
- Executive Directors and the boards remain very supportive of the Exam and the Exam's team
- Alternative pathways were discussed with similar feedback to the SBC.
    - The state boards want to be at the table as the Exam and CPA licensure are embedded in law and any changes need to be fully vetted with the regulators.
- Even though it was confirmed that the Exam was owned by the Institute and the Exam's team remained singularly focused on the success of the Exam and remains compliant with the tri-party agreement, there still exists some confusion and questions about the Association.
- Further discussions on alternative pathways, specializations, etc. are likely at the NASBA Regional Meeting.
- As the Exam continues to evolve it is critical to remain focused on professional standards, responsibilities, and ethics.
- There was a lot of discussion on what the future held for the profession and the Exam and how the rules, regulations, and statutes must also adapt.

Jeanne Dee and Audrey Katcher led a discussion on the changing profession's impact on the major firms, including:

- The impact of integrated reporting and sustainability
- What does the future staffing model look like (a pyramid, upside down triangle, etc.).
- Particularly in smaller firms, are these firms top heavy and there is nowhere for younger people to grow. Is retention an issue?
- Increasingly, young CPAs and other professionals want to work in their area of specialty. How will that impact future staffing, licensure, and credentialing?
- Are firms acquiring other entities to get the skills they need?
- Young professionals are encouraged to double major in systems courses.
- Obviously, technology is changing the audit in the future.
- Advisory services continues to grow.

Evan DeFord led a discussion on the changes underway in audit

- Three areas where technology continues to shape the profession include computing capabilities and data analytics, robotic process automation ("RPA"), and talent development.
- Technology is revolutionizing all aspects of the traditional audit process
- Audit firms are responding with:
  - Data focused audits and data analytics tools
  - RPA
  - Continued increase in integration with IT auditors, and
  - Cybersecurity groups and specialists
- The impact on the second-year staff appears to be:
  - Data intensive audit procedures
    - Navigation of IT applications
    - Understanding of the data and the sources of data
  - Doesn't replace the need to understand general audit concepts
    - Risk assessment
    - Account assertions
  - Requires higher level cognitive thinking and the ability to ask the right question

Tom Weirich led a discussion on fair value measurement based on the research he has conducted where he has determined that there are little to no valuation courses taken by auditors and colleges should have valuation courses in their curriculums.

Michael Decker, AICPA Vice President of Examinations, and Jeff Hoops, Incoming Chair of the BOE, led the BOE in continued strategic planning discussions, including review of a scenario planning document (exercise), where the BOE and the SBC are providing input on the potential impact and likelihood of approximately 50 different factors or characteristics of the future of the profession and the Exam. Understanding potential scenarios will allow the Exam's team staff to better plan for the future. The BOE voted unanimously to approve the BOE's 2017 Strategic Plan.

Sheena Murphy, NASBA's Director of the Examination Review Board (ERB), shared with the BOE that the interim audit work was complete and successful and the audit work continues.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, April 03, 2018 10:43 AM
To: Arleen Gay
Cc: Michele Santos
Subject: FW: Report from the NASBA ED Conference 2018
Attachments: Report to NASBA ED Conf 2018 (FINAL).pdf

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

From: AFreeman@oab.ok.gov -- Amy Freeman [mailto:AFreeman@oab.ok.gov]
Sent: Tuesday, April 3, 2018 6:43 AM
Cc: Randy Ross <RRoss@oab.ok.gov>
Subject: Report from the NASBA ED Conference 2018

Good afternoon,

Attached is the Report from the NASBA ED Conference 2018. Please do not hesitate to contact me if I can be of further assistance.

Thank you,

Amy Freeman
Administrative Assistant II / CPE Assistant
Oklahoma Accountancy Board
405.522.5768 | afreeman@oab.ok.gov
www.ok.gov/oab

Safeguarding the Public Welfare
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RANDALL A. ROSS, CPA
EXECUTIVE DIRECTOR

MARY FALLIN
GOVERNOR

STATE OF OKLAHOMA
OKLAHOMA ACCOUNTANCY BOARD

April 2, 2018

Mr. Ted Long, Chair
NASBA
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

Mr. Ken Bishop, President & CEO
NASBA
150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417

Dear Ted and Ken:

As chair of the NASBA Executive Directors Committee, it is my privilege to submit this report from the 36th Annual Conference for Executive Directors and Board Staff, which was held in Destin Florida from March 13 – 15, 2018. The total attendance this year approximated 158 (both ED and Legal Conferences), including approximately 54 Board Executive Directors and staff and 28 State Society Executives. In addition approximately 48 individuals attended the 23nd Annual Conference for the Board of Accountancy Legal Counsel. I believe the conference overall was a success, highlighting current events and issues facing state boards. To ensure future and on-going success of the conference, the Executive Director's Committee will meet in Lake Tahoe following the Western Regional meeting in June to discuss the conference evaluations and to begin planning the 2018 Executive Directors and Board Staff Conference.

We greatly appreciate NASBA's support, recognizing the time and financial commitment that goes into planning and holding such a conference. We particularly would like to thank Tom Kenny and his tremendous staff for the work they put into the conference, and for NASBA leadership's participation during the conference.

The Executive Directors greatly appreciate the annual opportunity for a "closed session" during the last afternoon of the conference to discuss issues of critical importance to us and to our state boards. This year was no exception, with significant, open, and honest discussions on several key topics that took up the entire afternoon session. Once finished, we appreciated the opportunity to discuss these issues with NASBA leadership. Areas of interest included:

1. **Introduction of the Alternate Pathway to CPA designation**

This topic by far took up the majority of the conversation of Executive Directors. In short, some Executive Directors in attendance expressed a number of concerns and questions regarding the introduction to the alternate pathway. While it was recognized that this proposal is new, a number of ED's were unsure this was a wise course to follow. The skepticism of this role out after the major issues surrounding events over the past 24 months (Evolution of Peer Review, use of titles and CGMA, and the formation the Association of International Certified Professional Accountants) has created a tumultuous atmosphere within the regulatory environment.

The Executive Directors in attendance were asked to provide open feedback to the proposal and there were several including:

- What is the true demand for the alt-CPA pathway? Why do we need a second pathway?
- What, exactly, is the purpose of the alt-CPA pathway? Is the purpose to elevate a data analyst to the CPA credential in order to relieve the responsibility for an audit from the audit team leader?
- If the core education requirement and the exam administered to data technology individuals is not the same as that required of a CPA, how can we say that an alt-CPA credential would be equivalent?
- If the reason behind the push for the alt-CPA pathway is that CPAs are becoming less marketable, shouldn't the AICPA devote resources to address that issue? The AICPA is the advocate for the profession and would be the organization most likely to deal with a marketability issue without creating an alternate pathway.
- Why can't the data skills required in the technologically evolving workplace be incorporated into the CPA Exam and current CPA credential?
- The individuals going into the data analytics field perform completely different work for audit teams, the alt-CPA would be allowed then to sign off on audits? If the education and examination requirements are not identical, how would an alt-CPA be qualified to do that?
- A comment was made that schools are offering more of the data analytics/cybersecurity course work to meet the demand as part of the accounting curriculum.
- Why doesn't the AICPA respond to the perceived need by implementing a modified version of the practice analysis survey of required skills presented to firms (in order to be more nimble) and use that data to form a recommendation with respect to current education curricula and a revision of the Exam to include the necessary technology skill requirements?
- Why is NASBA on board with this concept? (A response to that from someone was that NASBA indicated they are only exploring the concept.)

- Can't NASBA tell the AICPA, "No" there should not be an alt-CPA designation?
- **Are we creating a "solution" to a problem that doesn't exist?** There has been no showing of any data that would persuade those that are skeptical to believe that a problem exists.
- What standards with respect to proposed education requirements would be implemented when many BOAs have specific requirements with respect to underlying course work?
- A comment was made that NASBA has always been progressive and has been focused on the future and we need to bear this in mind.
- We need to discuss "HOW" we can make this happen instead of resisting the alt-CPA concept. Maybe the additional 30 credits (to reach the minimum requirement of 150 semester credits for purposes of substantial equivalency/licensure) could be prescribed in certain "specialty" credits such as data analytics, cybersecurity and other such course topics.
- The last two years have been filled with changes that have come rapidly and without seemingly being entirely vetted. Is this concept another one of those?
- While not every CPA performs audit work, audit is a required section of the exam. For those CPA candidates who earn non accounting degrees and potentially take the alternate pathway many not be able to pass the alternate exam if the audit section is included. If it is not included, how can we require all candidates taking the regular exam to take the audit section? Will the alternate CPE exam require audit and other basic to intermediate accounting skills?
- During the Annual Meeting presentation there was commentary that fewer CPAs are being hired by Big 4 firms. Is that due to CPAs not having the required data technology/cybersecurity skills? If that is true then why don't we "beef up" the current minimum requirements for the credential?
- We need to be mindful that there will be evolution of the skill set; so how can we make the changes to the minimum requirements for the current CPA to address the skill set goal, whatever that is?
- If there is a demand for the skills that would be possessed by an alt-CPA, the schools will address the demand in their curricula to meet the demand from the market.
- In response to the defense that has been presented by NASBA staff regarding whether an alt-CPA would be competent, *"we already have issues with respect to CPAs performing services beyond their competence regardless of the fact that professional standards prohibit that. Alt-CPA seems like it could create more issues with respect to competence questions."*

While these are "raw" questions and concerns, they represent many of the expressions of those in attendance to the introduction of the "Alternate Pathway to CPA" proposal.

2. AICPA's Evolution of Peer Review Administration

While many of the previous concerns have been addressed by the AICPA in the past several months, there are still some concerns as we continue into the implementation of the new peer review program:

- With respect to the Peer Review program, one member in the room expressed concern that the administering entity CEO that will assume responsibility for his state's firms' peer review program administration indicated that he was not confident that his program could be operated to address all state laws/rules for the multiple states it plans to administer.
- The implementation of a PROC for states which previously did not have a PROC by a new administering entity which will handle multiple states raises several new questions on how it will function.
- The cost issues have not been addressed and there are still questions regarding how much will this really cost peer reviewers and those being peer reviewed under the new program.
- The issue of potential conflict of interest continues to raise questions. Particularly in light of the AICPA's development of audit technology that will be marketed to the firms that have to follow the guidelines promulgated by the AICPA in addition to the potential formation of an AICPA AE.
- The consensus of the group is they are appreciative of NASBA's efforts to answer questions and work with the AICPA as the program moves forward.

As also stated last year, we request that NASBA continue to stay engaged with the AICPA regarding the peer review process and to ensure that state boards' interests and concerns are being heard and acted upon accordingly. We also believe that the continuation of the task force put together to work with the AICPA as the program moves forward will be beneficial.

3. Confusion with respect to AICPA/AICPA

The issues surrounding which AICPA we are dealing with and the myriad of questions raised created some discussion. The formation of the Reorganization Task Force was well received and the Executive Directors in attendance are anxious to see the responses to the questions submitted to the American Institute of Certified Public Accountants.

Telling to the confusion in our profession of the AICPA vs AICPA issue is that when the question was asked "How many CPAs in your state know what the new AICPA is?", the unanimous answer was that the vast majority of CPAs don't understand the new AICPA and what it is and how it came to be.

4. Anti-regulation and deregulation threat

Doc. No. 34GL-18-1813.

While this was not discussed in depth, it is the feeling of those present that this movement by various groups is a true threat to Boards of Accountancy and should be closely monitored.

It was my privilege to serve as the Chair of the Executive Directors' Committee at this conference. We want to express our sincere appreciation to NASBA for the support and commitment to our Boards of Accountancies, as well as the NASBA staff for their assistance. We realize how great the resources required to put this conference on are and that the success of the conference could not occur without NASBA's commitment.

We are truly thankful for the annual Conference for Executive Directors and Board Staff, as well as the Conference for Legal Counsel, as a forum to learn, to teach and to voice our concerns.

Please let me know should you have any questions or need additional information.

Sincerely,



Randall A. Ross CPA, Chair
NASBA Executive Director's Committee

Executive Director
Oklahoma Board of Accountancy

cc: Executive Directors Committee Members
Executive Directors of the 55 Boards of Accountancy

April 18, 2018

Request for extension of FAR Exam Score:

1. Requestor: Mr. Muhammad Ibrahim Hussien Khalil
   Exam Section: FAR (Exam Score Expires 5/31/2018)
   Egypt

Summary:
Mr. Khalil did not pass BEC and he is going to retake the exam but in the meantime his FAR passing score will expire on May 31, 2018. He is requesting an extension of the expiration of his exam score for FAR because

1. There was a delay by NASBA in Sept of 2017 in releasing his exam score of Audit.
2. His father passed away during this period.

He did not pass BEC, he is retaking it but no date is scheduled.
He took AUD and passed (expires Jan 2019)
He took FAR and passed exam score will expire May 31, 2018
He has not scheduled to take REG.

Recommendation:
The delay by NASBA in Sept 2017 has nothing to do with his FAR exam.
Unless the Board wants to give him some consideration because his father passed away, we feel the extension of his FAR exam score should not be granted.

Michele B. Santos

From: Dave Sanford [daves@stgguam.com]
Sent: Tuesday, April 17, 2018 10:14 AM
To: licensing@guamboa.org
Subject: RE: (External) Extension request

OK, I see... re: your Qs:

1) Yes, Pat will do whatever we ask her to
2) Yes, the Board should approve it if we do it
3) I agree, but we should at least consider the circumstances of his request

Let's put it to the Board with a recommendation (yes or no, you believe is fair) and see what they say.

Thanks!

Dave

From: licensing@guamboa.org -- Michele B. Santos [mailto:licensing@guamboa.org]
Sent: Tuesday, April 17, 2018 9:55 AM
To: 'Dave Sanford' <daves@stgguam.com>
Subject: RE: (External) Extension request

OK,...
He is asking to extend his exam score expiration of Feb. We have never done this before.
Jessica did receive this and she told him we have never done what he is asking.
So the questions are

1. Can we do it? a question for Pat Hartman

2. does the board have to approve it?

Jess and I are kind of reluctant to do this What about the others? It will open the door to chaos

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

From: Dave Sanford [mailto:daves@stgguam.com]
Sent: Tuesday, April 17, 2018 9:15 AM
To: Michele Santos
Subject: RE: (External) Extension request

Micki,

Have we addressed this request before...?

Pat will do whatever we ask them to... so let me know what you want to do with his request?

Thanks!

Dave

From: candidatecare@nasba.org -- candidatecare [mailto:candidatecare@nasba.org]
Sent: Tuesday, April 17, 2018 8:08 AM
To: Dave Sanford <daves@stgguam.com>
Subject: FW: (External) Extension request

What would you like us to do?

Thanks!

PS-

From: Mohammed Ibrahim <m.ibrahim@hafez-hca.com>
Sent: Friday, April 13, 2018 9:45 AM
To: candidatecare <candidatecare@nasba.org>
Subject: (External) Extension request

Dears,
I hope this letter finds you well

I sent this case to Guam accountancy board and they replied back by asking me to file the case with NASBA and in order to be reviewed separately

Name: Muhammad Ibrahim Hussien Khalil
Email: m.ibrahim@hafez-hca.com
National candidate ID: 758371
Jurisdiction: Guam State Board of Accountancy.

asking + extend d of F

Currently, I am facing an issue that I really need your support in, so let me try to explain it in details below.
I already took the three courses of the CPA certificate and passed two of them.
yet I missed the success score of the BEC (Business Environment & Concepts) test that I had in March 2018 and I need to re-take the exam.

The FAR (Financial Accounting & Reporting) course that I already passed will be expired (**Expiry date: 31st of May,2017**)
In the coming window, I will sit for REG as of 30 may 2018, in addition, I took the Audit as of **25 July 2017** and the score delayed and released as of **20 September 2017**. due to this delayed, I lose opportunity during those 2 months that could have saved me from having any course expired.

Adding to that, during this period my father passed away.

Now, I really need your support in extending the expiry date of the FAR course to be on the result date of the coming window. I will be extremely grateful if you can extend the expiry date of the far.

I have not requested any extensions before, but this time was completely out of my hands and it was a tough time as I was going through many difficulties.

I am ready to answer any questions you may have and ready to provide any details too. Please let me know if any further explanation is needed. I really hope you understand the case and put into consideration all the conditions around it.

Best regards

Muhammad Ibrahim
Audit Manager
FinExpertiza Egypt HCA

Mobile: +2 0111 766 8303

E-mail: m.ibrahim@hafez-hca.com

Uniform CPA Examination Score Notice

MUHAMMAD KHALIL
34 LOTFY MAHMOUD ST.
NAHIA-GIZA
GIZA, 002
CAIRO
Egypt

4/17/2018

National Candidate ID:	758371
Jurisdiction:	Guam Board of Accountancy
Examination Section:	FAR - Financial Accounting and Reporting
Examination Section ID:	6184669
Date Examination Section Taken:	11/16/2016

Current Credit Status for Examination:

AUD	Credit	Expires	01/31/19
BEC	No Credit		
FAR	Credit	Expires	05/31/18
REG	No Credit		

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

Each notice also shows credit status for other examination sections you have taken. A credit status of ATTENDED indicates that your score information for that section has not been received. You will receive a separate notice for that section of the examination.

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates examination performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

On each of three examination sections (Auditing and Attestation (AUD), Financial Accounting & Reporting (FAR), and Regulation (REG)), the score includes multiple-choice and task-based simulations. On the Business Environment & Concepts (BEC) examination section, the score includes multiple-choice and written communication tasks.

In each of AUD, FAR, and REG, the multiple-choice makes up 60% of the score and the task-based simulations make up 40%. For BEC, the multiple-choice makes up 85% of the score and the written communication tasks make up 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Contact your state board of accountancy or its designee if you have any questions about your score or this notice. If you wish to re-take an examination section, you must submit an application to your state board of accountancy or its designee. Additional information about score reporting is available at www.cpa-exam.org under *Take the Exam/Score Reporting*.

Rev 201704

Uniform CPA Examination Score Notice

MUHAMMAD KHALIL
34 LOTFY MAHMOUD ST.
NAHIA-GIZA
GIZA, 002
CAIRO
Egypt

4/17/2018

National Candidate ID:	758371
Jurisdiction:	Guam Board of Accountancy
Examination Section:	AUD - Auditing and Attestation
Examination Section ID:	6301140
Date Examination Section Taken:	7/25/2017

Score: 80 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	01/31/19
BEC	No Credit		
FAR	Credit	Expires	05/31/18
REG	No Credit		

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

Each notice also shows credit status for other examination sections you have taken. A credit status of ATTENDED indicates that your score information for that section has not been received. You will receive a separate notice for that section of the examination.

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On each of three examination sections Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG), the score includes multiple-choice questions and simulations. On the Business Environment and Concepts (BEC) examination section, the score includes multiple-choice questions, simulations, and written communications.

In each of AUD, FAR, and REG, the multiple-choice makes up 50% of the score and the simulations make up 50%. For BEC, the multiple-choice makes up 50% of the score, the simulations 35%, and the written communications 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Contact your state accountancy board or its designee if you have any questions about your score or this notice. If you wish to re-take an examination section submit an application to your state accountancy board or its designee.

Rev 201701

Uniform CPA Examination Score Notice

MUHAMMAD KHALIL
34 LOTFY MAHMOUD ST.
NAHIA-GIZA
GIZA, 002
CAIRO
Egypt

4/17/2018

National Candidate ID:	758371
Jurisdiction:	Guam Board of Accountancy
Examination Section:	BEC - Business Environments and Concepts
Examination Section ID:	6526136
Date Examination Section Taken:	3/1/2018

Score: 72 Result: FAIL

Current Credit Status for Examination:

AUD	Credit	Expires	01/31/19
BEC	No Credit		
FAR	Credit	Expires	05/31/18
REG	No Credit		

You will receive separate score notices for each section of the examination you have taken. Each notice includes: examination identifying information (section name, section ID, and date); your score for that examination section; and the result (Pass/Fail).

Each notice also shows credit status for other examination sections you have taken. A credit status of ATTENDED indicates that your score information for that section has not been received. You will receive a separate notice for that section of the examination.

The score represents your overall performance on the identified examination section. Scores are reported on a numeric scale of 0-99, with 75 as the passing score. This scale does NOT represent "percent correct." A score of 75 indicates examination performance reflecting a level of knowledge and skills that is sufficient for the protection of the public.

On each of three examination sections Auditing and Attestation (AUD), Financial Accounting and Reporting (FAR), and Regulation (REG), the score includes multiple-choice questions and simulations. On the Business Environment and Concepts (BEC) examination section, the score includes multiple-choice questions, simulations, and written communications.

In each of AUD, FAR, and REG, the multiple-choice makes up 50% of the score and the simulations make up 50%. For BEC, the multiple-choice makes up 50% of the score, the simulations 35%, and the written communications 15%.

If you did not pass this examination section, performance information is provided on the back of this score notice. Please read the explanatory text carefully.

Contact your state accountancy board or its designee if you have any questions about your score or this notice. If you wish to re-take an examination section submit an application to your state accountancy board or its designee.

Rev 201701

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):

KHALIL, MUHAMMAD
34 LOTFY MAHMOUD ST.
NAHIA-GIZA
GIZA, 002
CAIRO
Egypt

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
BEC	6526136	6526136	12/14/2017	06/14/2018
REG	6526137	6526137	12/14/2017	06/14/2018

National Candidate ID: 758371
Passport Name: MUHAMMAD IBRAHIM HUSSIEN KHALIL

BEC
4
1-1 6
1/7 Sch

Check the accuracy of your name: The same version of your name must appear on your application, this N Schedule (NTS), and on the identification (ID) you present at the testing center. If your name on this Notice correct, contact your state accountancy board 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. Us 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.aicpa.org/cpaexam to review features unique to this ex Candidates are encouraged to review the tutorial to become familiar with the functionality of the examinatio

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

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!

Updated: Jan 2017

April 17, 2018

KHALIL, MUHAMMAD
34 LOTFY MAHMOUD ST.
NAHIA-GIZA
GIZA, 002
CAIRO
Egypt

To Whom It May Concern:

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

BEC	12/14/2017	06/14/2018
REG	12/14/2017	06/14/2018

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

Updated: Jan 2017

April 17, 2018

KHALIL, MUHAMMAD
34 LOTFY MAHMOUD ST.
NAHIA-GIZA
GIZA, 002
CAIRO
Egypt

To Whom It May Concern:

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

BEC	04/06/2018	10/05/2018

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

Updated: Jan 2017

GUAM BOARD OF ACCOUNTANCY

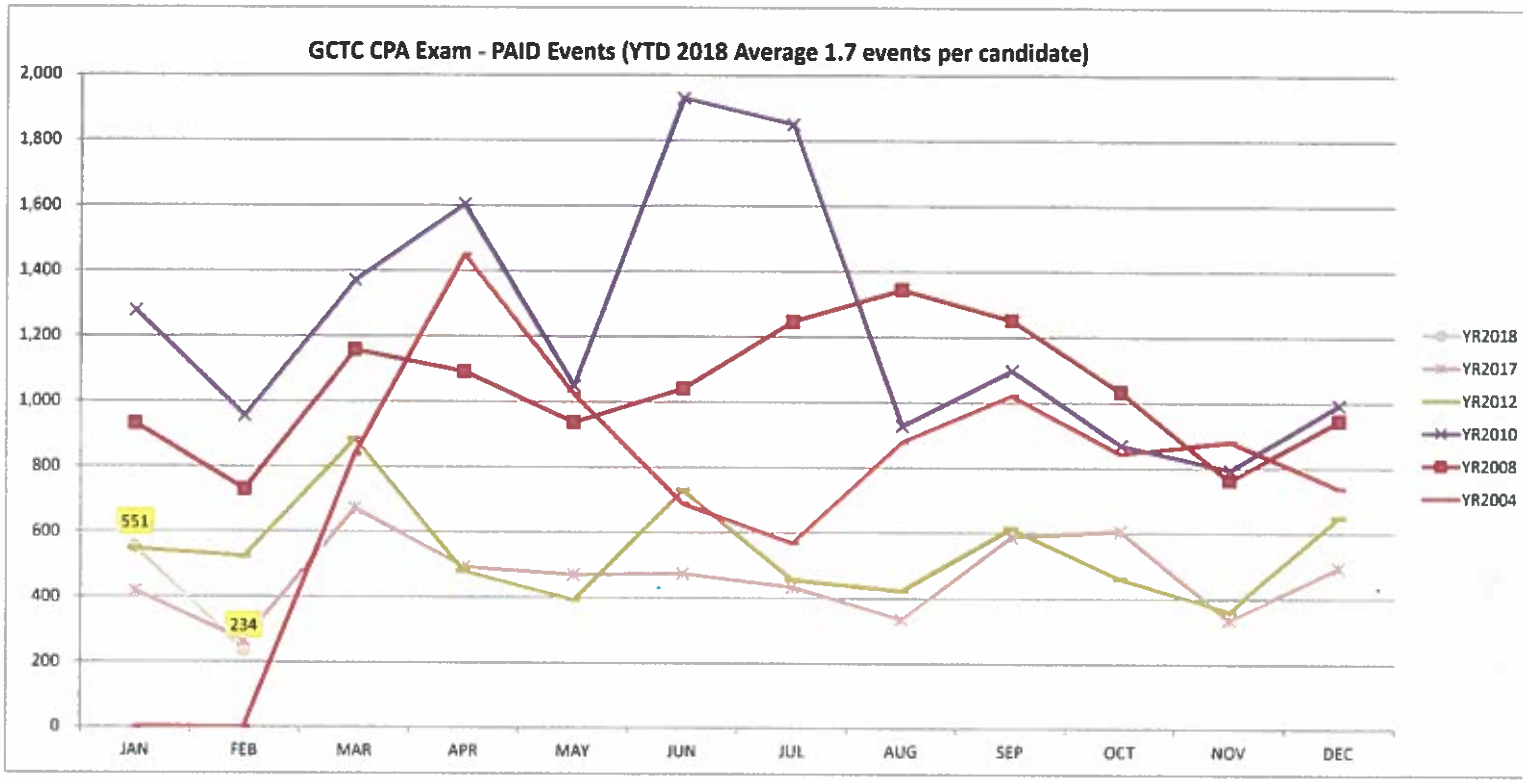
FY2018 Revenue, Expense and Fund Balance Summary w/History and FY2018 Budget

(Modified Accrual Basis: updated 4/17/18 mbs/dns)

BUDGET CATEGORY Description	NOTES	FY2014 Actual	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual YTD 2/28/2018	FY201 Approv Budge
REVENUES SUMMARY							
Exam Application Fees		80,300	89,750	120,900	126,450	51,900	100,0
Guam Computer Test Center Administration Fees		397,870	411,320	518,185	444,500	151,830	500,0
Certification Fees		54,200	60,725	100,750	128,100	52,025	72,0
Individual Licensing Fees		102,925	119,425	138,350	173,375	26,725	145,0
Firm Licensing Fees		5,325	5,675	5,450	5,350	225	5,0
Penalties/Miscellaneous Fees/Interest		9,560	16,762	12,302	18,320	6,840	
TOTAL REVENUES		**650,180**	**703,657**	**895,937**	**896,095**	**289,545**	**822,0**
220 Travel		0	0	0	0	0	
230 Contractual							
Administrative Services Contract		275,721	290,245	292,273	299,186	120,950	309,6
Legal Services Contract		0	0	0	0	0	
Copier Services		6,136	4,301	5,638	6,572	3,122	7,5
Education & Testing		4,325	0	2,596	0	0	30,0
Others (Publications, Dues, etc.)		14,200	14,200	14,200	15,544	0	16,0
Web/Database development & maintenance		0	0	66	0	0	12,0
233 Office Space		23,868	23,868	23,868	23,868	9,945	24,0
240 Supplies		9,429	11,363	14,426	18,788	5,121	18,0
250 Small Equipment		1,319	1,963	2,384	4,065	0	5,0
290 Miscellaneous							
Bank Charges		5,392	6,424	9,391	11,980	3,978	18,0
Postage		15,266	14,322	28,365	33,810	6,006	32,0
Training		0	0	5,014	0	0	10,0
Notices/Compliance Investigations/Others		1,774	2,882	2,672	1,010	340	
UOG Endowment Contribution		0	0	100,000	200,000	400,000	300,0
363 Telephone Services		0	0	0	0	0	
450 Capitalized Equipment		0	0	0	0	0	
TOTAL EXPENDITURES		**357,429**	**369,567**	**500,893**	**614,823**	**549,461**	**782,1**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**292,751**	**334,090**	**395,043**	**281,272**	**(259,916)**	**39,9**
FUND BALANCE:							
Beginning	(1)	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,722,2**
UOG Endowment Contribution Paid (PL 32-191)			(1,000,000)				
Ending		**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,462,349**	**1,762,1**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**1,194,789**	**521,899**	**644,962**	**954,983**	**720,167**	
Cash - Time Certificates of Deposit		**501,505**	**501,505**	**751,505**	**752,261**	**752,261**	
Accounts Receivable-NASBA		**43,505**	**47,600**	**69,790**	**40,810**	**16,100**	
Accounts Payable		**(27,940)**	**(25,054)**	**(25,264)**	**(25,789)**	**(26,179)**	
Net Fund Balance		**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,462,349**	
Restricted Fund Balance		**1,039,000**	**1,045,950**	**1,051,000**	**1,051,000**	**1,321,000**	
Unrestricted Fund Balance		**672,860**	**0**	**389,993**	**671,265**	**141,349**	

NOTES:

(1) During FY2018-Oct the Board paid $25,789 of prior year obligations, shown as FY2017 expenditures. There are no outstanding prior year encumbrances as of 10/7/2017.



4/17/2018 - 5:11 PM

GUAM BOARD OF ACCOUNTANCY

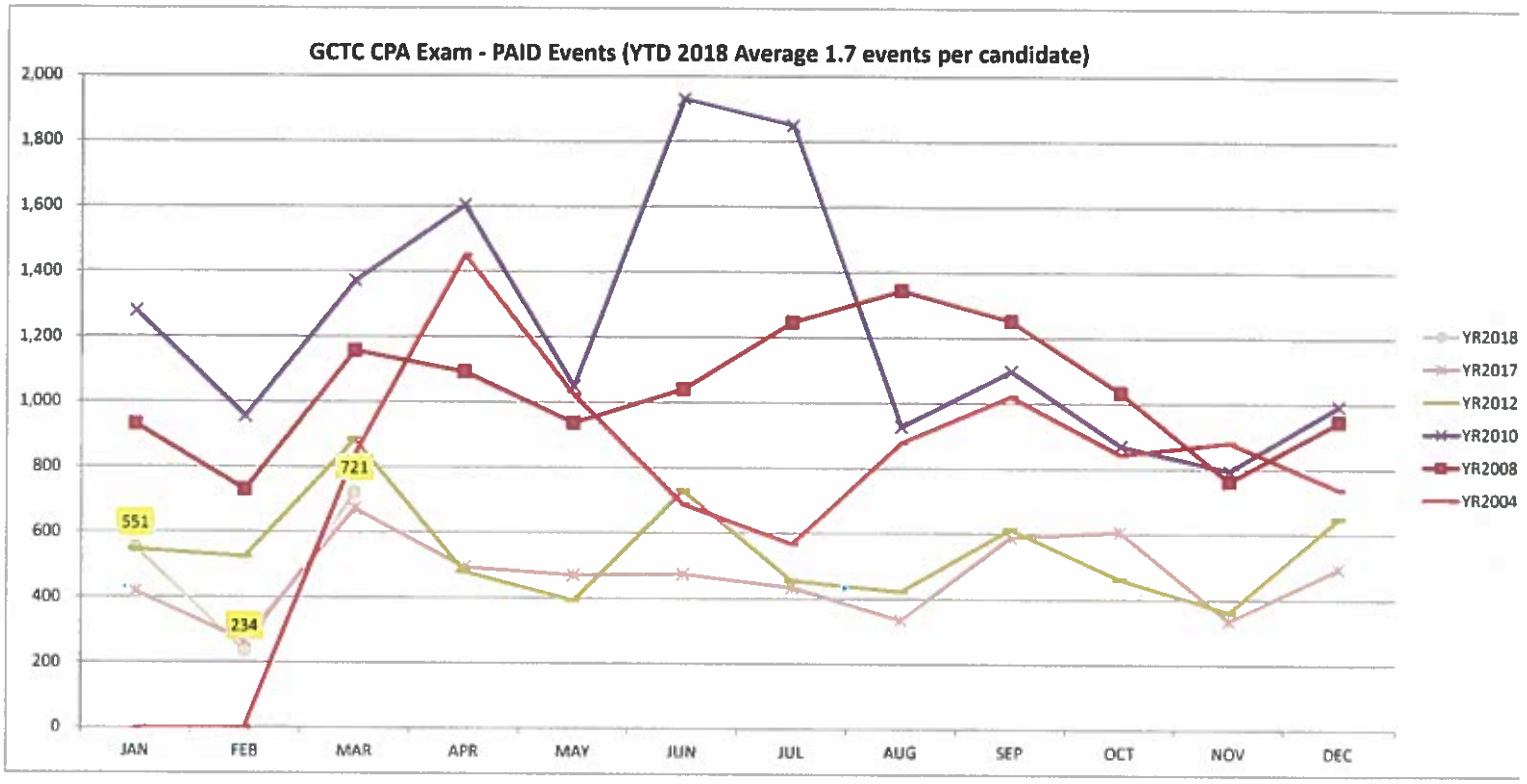
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Others (Publications, Dues, etc.)		14,200	14,200	14,200	15,544	0	16,00
Web/Database development & maintenance		0	0	66	0	0	12,00
233 Office Space		23,868	23,868	23,868	23,868	11,934	24,00
240 Supplies		9,429	11,363	14,426	18,788	6,253	18,00
250 Small Equipment		1,319	1,963	2,384	4,065	2,640	5,00
290 Miscellaneous							
Bank Charges		5,392	6,424	9,391	11,980	4,944	18,00
Postage		15,266	14,322	28,365	33,810	16,394	32,00
Training		0	0	5,014	0	0	10,00
Notices/Compliance Investigations/Others		1,774	2,882	2,672	1,010	340	
UOG Endowment Contribution		0	0	100,000	200,000	400,000	300,00
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FUND BALANCE:							
Beginning	(1)	**1,419,109**	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,722,26**
UOG Endowment Contribution Paid (PL 32-191)			(1,000,000)				
Ending		**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,522,130**	**1,762,16**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**1,194,789**	**521,899**	**644,962**	**954,983**	**745,578**	
Cash - Time Certificates of Deposit		**501,505**	**501,505**	**751,505**	**752,261**	**752,261**	
Accounts Receivable-NASBA		**43,505**	**47,600**	**69,790**	**40,810**	**50,470**	
Accounts Payable		**(27,940)**	**(25,054)**	**(25,264)**	**(25,789)**	**(26,179)**	
Net Fund Balance		**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,522,130**	
Restricted Fund Balance		**1,039,000**	**1,045,950**	**1,051,000**	**1,051,000**	**1,321,000**	
Unrestricted Fund Balance		**672,860**	**0**	**389,993**	**671,265**	**201,130**	

NOTES:

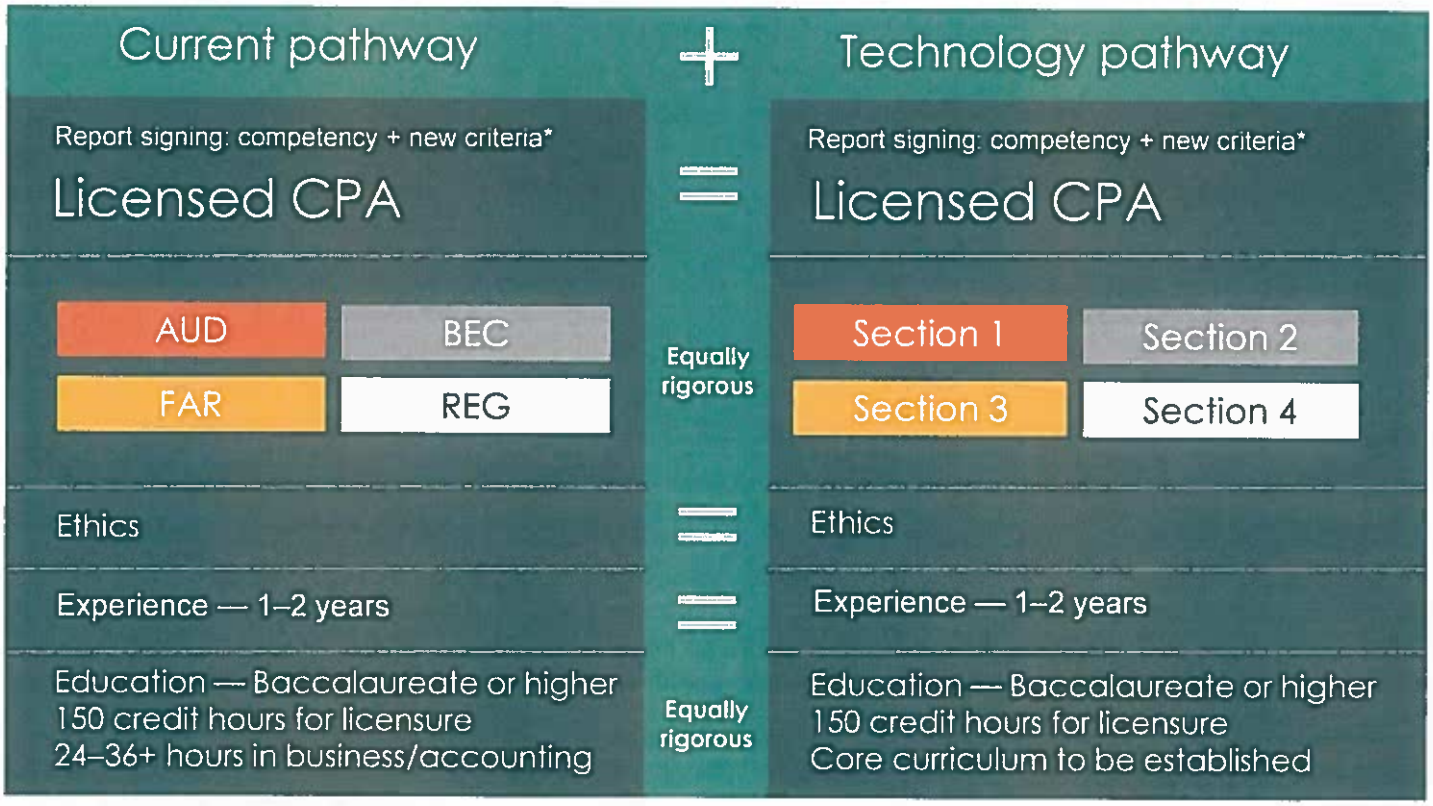
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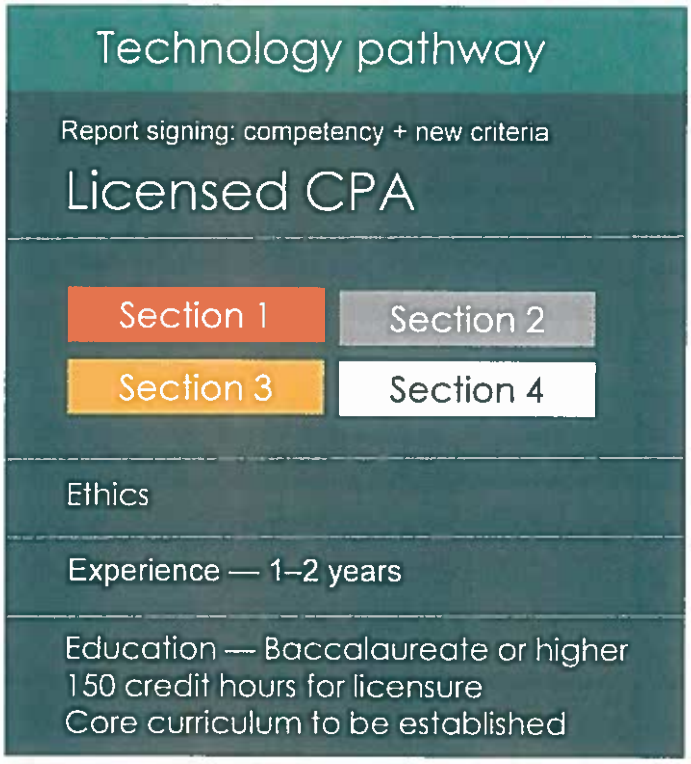


4/19/2018 - 8:19 AM

Technology pathway

We're targeting candidates with expertise in …	Not …
Business intelligence • Predictive analytics • Data analysis and modeling	Information systems • Design • Operations • Maintenance • Security management
IT risks and controls • Cybersecurity • SOC • Artificial intelligence • Blockchain	Fielding IT service calls
IT audit	Software development and coding


Current pathway
+
Technology pathway
Report signing: competency + new criteria*
Licensed CPA
=
Report signing: competency + new criteria*
Licensed CPA
AUD
BEC
FAR
REG
Equally rigorous
Section 1
Section 2
Section 3
Section 4
Ethics
=
Ethics
Experience — 1–2 years
=
Experience — 1–2 years
Education — Baccalaureate or higher
150 credit hours for licensure
24–36+ hours in business/accounting
Equally rigorous
Education — Baccalaureate or higher
150 credit hours for licensure
Core curriculum to be established



Key steps

- Identify required competencies
- Develop core curriculum
- Create accredited bridge program
- Test via CPA exam
- Develop report signing criteria



NASBA

Key considerations

- Creating a new expanded pathway vs. evolving the current pathway
- CPA = CPA regardless of pathway
- Impact on CPA designation
- Ability to "sign" an audit/attestation report
- Demand
- Regulation and statutes