GUAM
board of accountancy

Vice Speaker Therese M. Terlaje
34Gl-18-2694
DEC 27 2018
Time: 12:13
Received by:

2018 DEC 27 PM 12:13

December 27, 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 December 20, 2018. Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Sincerely,

Dave N. Sanford
Executive Director

Attachment: Electronic copy of December 20, 2018 Meeting

cc: Honorable Therese M. Terlaje
Acting Speaker, 34th Guam Legislature

RECEIVED
12/27/18
2:13pm

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

2694

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cc: Honorable Therese M. Terlaje
Acting Speaker, 34th Guam Legislature

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

GUAM BOARD OF ACCOUNTANCY

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

Board Meeting – December 20, 2018

AGENDA

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

MINUTES OF MEETING

November 27, 2018

I. CALL TO ORDER:

The meeting was called to order at 4:22 p.m. by Chairman John Onedera. The meeting was held in the GBOA Conference Room.

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

II. APPROVAL OF MINUTES:

Motion was made by Jennie Chiu and seconded by Francis Quinto Baba to approve the Board minutes of October 18, 2018. There being no further discussion or objections, the motion carried.

III. NEW BUSINESS:

A. **GAEF Update:** Executive Director Dave Sanford gave the latest update on the Endowment Fund and the Visiting Professor Program saying that although there had not been a recent meeting of the Standing Committee, the Accounting Faculty Stakeholder group formed by the Dean office of the SBPA, UOG, and staff, had met several times already. It was hoped to have a meeting either in December or January to further discuss the progress of the Visiting Professor program. He did say that Ray Johnson and his wife were still interested in participating in the program and Professor Ruben Davila of USC also was interested. He also said that they had a full year to get back on track and with the endorsement of the UOG's President, it was the hope that the program could progress more successfully than in the past. It would be made clear that the two previous professors who had participated in the program would not be asked to return as the program had been a disappointment and nothing

had really been accomplished towards boosting the program and its goal to enticing and encouraging students into becoming CPA's. It was felt that they had become too complacent with their visits and this last visit had not even resulted in a CPE event that was required with the Visiting Professorship Program. The Raymond James Account Summary for period ending October 31, 2018 indicated that finance-wise we were approximately at $1.8M, even with a loss of $90,000 due to investment fluctuations, and the $400,000 contribution check cut today puts us now at $2.1M invested in the Endowment Fund.

B. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Francis Quinto Baba and seconded by Jennie Chiu to approve the CPA Exam Applications for the months of October and September 2018, as presented. (Note: Partial October listing inadvertently omitted from October 18 Board meeting.) There being no further discussion or objections, the motion carried.

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

IV. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **NASBA Quarterly Communications Pak:** The NASBA Quarterly Communications Pak was reviewed by the members present. The Pak consisted of highlights of the October Board of Directors' meeting in Scottsdale, Arizona and the NASBA Board of Directors' meeting held in July in San Diego. The July reporting consisted of highlights from the various NASBA committee chairs and the President and Chair and Vice Chair. Dave Sanford reviewed the highlights of the meetings with the Board members. Also included in the Communication' Pak was the Regional Directors' Focus Questions for this Quarter. He went over his responses to the Regional Directors' focus questions. Responses are due by January 7, 2019. The members agreed with his responses. Also included was notice that at the BOD October meeting and on recommendation of the Uniform Accountancy Act Committee, the proposed model rule to prepare for continuous testing was approved. The proposed exposed rule is to prepare for continuous testing, which requires the elimination of testing windows currently necessary in the administration of the CPA exam. Comments are due for a three-month period ending February 11, 2019. The proposed change will not go into effect until all State Boards and national examination systems are ready to support continuous testing. Credit for any test section passed will be valid for a period of eighteen months and will be calculated from the actual date the candidate took that test section. A candidate will be able to retake a test section once their grade for any previous attempt of that same test section has been released.

- **2018 Quarterly Reports for Guam – Q1, Q2, Q3:** The Overall Candidate Performance report consisted of three quarters, Q1, Q2 and Q3 – 2018. The reports included the Guam performance and overall performance for the three quarters and indicated that Guam was still in better standing than several other jurisdictions. The language barrier and foreign candidates attributing to a lot of the lower statistics.

Also discussed:

- The financial statement for the month of October was presented to the Board members for their review and approval. This is the first month of FY2019 and Dave Sanford reported that GBOA was already ahead of the budgeted exam revenues, but on track.

- Some discussion was had on the talk at the NASBA annual meeting of revisiting the 150-hour requirement and reverting to the 120-hour credit requirement. Dave San Sanford said that no one had ever come up with any evidence that the 150-hour requirement made any difference relative to practice. NASBA is to have discussions to further explore this change.

V. ADJOURNMENT:

There being no further discussion, motion was made by Francis Quinto Baba and seconded by Dafne Shimizu to adjourn the meeting at 5:40 p.m. The motion carried.

Respectfully submitted:

Arleen E. Gay
Recording Secretary

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
1	GU18119791	11/19/2018			x		Abdelmaksoud	Mohamed	U.A.E.
2	GU17027784	11/7/2018				x	Abouelella	Mokbel	U.A.E.
3	GU16056919	11/7/2018	x				Aburub	Qais	Qatar
4	GU18119759	11/9/2018		x	x		Ahmed	Mohamed Ashour	Saudi Arabia
5	GU18119785	11/1/2018		x	x		Alarifi	Naif Mohammad	Saudi Arabia
6	GU18058952	11/26/2018	x		x		Aljuaythin	Khalil	Saudi Arabia
7	GU17078100	11/27/2018	x		x		Almadadha	Yousef	Jordan
8	GU18119828	11/30/2018			x		Alsharif	Mohammed O A	New Jersey
9	GU18119753	11/6/2018			x		Arai	Mizuki	Japan
10	GU18119800	11/15/2018			x		Arimoto	Atsuko	Japan
11	GU18018485	11/13/2018	x		x	x	Arshad	Asim	U.A.E.
12	GU18119762	11/14/2018	x		x		Byambadorj	Batzul	Mongolia
13	GU18119747	11/2/2018		x	x		Cao	Ji	China
14	GU18119752	11/6/2018			x		Cao	Ping	Japan
15	GU18119794	11/20/2018		x	x		Chan	Shu-Ning	Taiwan
16	GU18119789	11/19/2018	x		x		Chang	Ting-Wei	Taiwan
17	GU18038687	11/27/2018	x	x			Chang	Wen-Ming	Taiwan
18	GU18119810	11/26/2018		x	x		Chen	Sihan	Japan
19	GU17037870	11/1/2018		x	x		Chen	Yen-Yu	Taiwan
20	GU18018483	11/13/2018	x	x			Chen	Yi-Syuan	Taiwan
21	GU18119812	11/2/2018	x		x		Chen	Yu-Yu	Taiwan
22	GU17037870	11/27/2018		x	x		Chen	Yen-Yu	Taiwan
23	GU15056201	11/19/2018	x		x		Cheng	Chieh-Yin	Taiwan
24	GU18038753	11/15/2018	x	x	x		Cheng	Keyue	Texas
25	GU18119745	11/1/2018	x		x		Cheng	Hsiao-Chu	Texas
26	GU18038674	11/26/2018	x			x	Chu	Shao-Hua	Taiwan
27	GU17088171	11/14/2018	x			x	Dai	Baoping	China
28	GU17088178	11/26/2018				x	Dai	Baoping	China
29	GU18119784	11/1/2018		x	x		Dai	Xiang	China
30	GU10064015	11/27/2018			x		Danleli	Frances	Guam
31	GU18119829	11/30/2018		x	x		Dhawan	Anjali	Canada
32	GU16117544	11/5/2018				x	El Huneidi	Ahmed	Kuwait
33	GU18119763	11/14/2018			x		Erdenekhuu	Ariuntuya	Mongolia
34	GU18119754	11/6/2018		x	x		Euchi	Yudai	Japan
35	GU18119825	11/29/2018	x		x		Fang	Zhi	China
36	GU18048896	11/6/2018	x		x		Fukuzumi	Atsushi	Japan
37	GU18119776	11/13/2018		x	x		Furuya	Yuki	Japan
38	GU17118341	11/14/2018			x		Gao	Qianwen	China
39	GU18119809	11/26/2018	x		x		Giri	Maneesh	India
40	GU18018482	11/26/2018		x		x	Gong	Pu	China
41	GU18119786	11/16/2018	x		x		Guo	Yifan	Japan
42	GU18119801	11/26/2018	x	x			Gupta	Rahul	India
43	GU17118348	11/19/2018			x		Hamaoka	Risa	Japan
44	GU18028619	11/7/2018	x		x		Hanai	Yoichi	Japan
45	GU18119744	11/1/2018	x	x	x	x	Harada	Naoto	Japan
46	GU18119733	11/5/2018			x		He	Xiaochuan	Japan
47	GU15056191	11/28/2018	x				Higashi	Daisuke	Japan
48	GU18119724	11/1/2018	x	x	x	x	Ho	Tse-Min	California
49	GU18119788	11/19/2018		x	x		Hsu	Wan-Ting	Taiwan
50	GU18119823	11/27/2018	x	x	x	x	Hsu	Yi-Chien	Taiwan
51	GU18119775	11/13/2018	x	x	x	x	Hsu	Shyh-Jye	Taiwan
52	GU16127648	11/28/2018	x			x	Hsu	Min-Chun	Taiwan
53	GU18119748	11/2/2018	x	x	x	x	Hsueh	Chih-Peng	Japan
54	GU18119833	11/27/2018	x		x		Huang	Bingcheng	China
55	GU18119813	11/13/2018	x		x		Huang	Wenjun	Texas
56	GU18119780	11/13/2018			x		Iida	Atsuhiko	Japan
57	GU18058922	11/27/2018			x		Iijima	Aiko	Japan
58	GU18119743	11/1/2018			x		Iijima	Seiichiro	Japan
59	GU18119790	11/19/2018		x	x		Ikeda	Yuuki	Japan
60	GU18119802	11/27/2018	x		x		Ishiwata	Erika	Japan
61	GU18048828	11/15/2018		x			Ito	Kana	Japan
62	GU16097281	11/19/2018			x		Ito	Makiko	Japan
63	GU18089284	11/27/2018	x				Janarthanam	Monesh	India
64	GU18099541	11/19/2018		x			Jin	Jiayin	China
65	GU17037837	11/1/2018				x	Jing	Jin	China
66	GU18119796	11/20/2018	x	x	x		Kabra	Rahul	India

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
67	GU18018506	11/28/2018			x		Kaburagi	Hiroyuki	Japan
68	GU18089358	11/28/2018	x	x			Kaibuki	Yoshihiko	Japan
69	Initial	11/21/2018			x		Kakurai	Takuya	Japan
70	GU18119742	11/1/2018		x	x		Kasada	Shoya	Japan
71	GU18048852	11/1/2018				x	Kasahara	Takafumi	Japan
72	GU18058909	11/14/2018	x				Kawahara	Ai	Japan
73	GU18089290	11/27/2018	x				Kawase	Kenichi	Japan
74	GU18069025	11/13/2018	x				Khanna	Parul	India
75	GU18119774	11/13/2018	x		x		Kogawa	Aki	Japan
76	GU18119831	11/28/2018		x	x		Kojima	Ryo	Japan
77	GU17098255	11/1/2018			x	x	Koovakkattil	Benny Anto	Florida
78	GU18048872	11/1/2018	x	x		x	Kozuki	Ryota	Japan
79	GU16127592	11/5/2018	x				Krishna Murthy	Vinitha	India
80	GU18119756	11/6/2018			x		Kumano	Yuka	Japan
81	GU12054706	11/14/2018			x		Kuniyoshi	Takayuki	Japan
82	GU18119751	11/7/2018			x		Kuroiwa	Daisuke	Germany
83	GU18119815	11/26/2018		x	x		Lee	Yun	Taiwan
84	GU18129848	11/26/2018	x	x	x	x	Li	Anqi	China
85	GU17108280	11/7/2018				x	Li	Chenyang	Japan
86	GU18119730	11/5/2018	x	x	x		Liang	Yen-Ting	Taiwan
87	GU18119732	11/5/2018		x	x		Lin	Chia-Chun	Arizona
88	GU18119764	11/14/2018	x		x		Lin	Jia-An	Taiwan
89	Initial	11/15/2018	x	x	x	x	Lin	Pei-Yu	Texas
90	GU13045145	11/20/2018		x		x	Liu	Hsiao-Chuan	Taiwan
91	GU18119792	11/13/2018	x	x	x	x	Lo	Tze Hei	Hong Kong
92	GU16036837	11/1/2018	x		x		Lu	Jiaying	Japan
93	GU18119731	11/5/2018		x	x		Lu	Mei	China
94	GU17027805	11/28/2018	x	x	x	x	Luostarinen	Kelly Kae Lih	China
95	GU18069071	11/7/2018		x		x	Makita	Yuki	Indiana
96	GU18119755	11/6/2018	x	x	x	x	Matsumoto	Hideyuki	Illinois
97	GU18048871	11/21/2018	x		x		Matsuzaki	Naoyuki	Japan
98	GU18119799	11/15/2018		x	x		Mori	Reito	Japan
99	GU18119779	11/13/2018			x		Moussa	Tarek	Saudi Arabia
100	GU18119741	11/1/2018		x	x		Nagahashi	Yasuhiro	Japan
101	GU18119740	11/1/2018	x	x	x		Naito	Hikaru	Japan
102	GU15116538	11/1/2018			x		Nakanishi	Hideki	Japan
103	GU18119798	11/15/2018	x		x		Nakatsubo	Hiroto	Japan
104	GU18089382	11/26/2018	x		x		Nazzal	Mohammad	U.A.E.
105	GU18119739	11/1/2018			x		Nishi	Kengo	Japan
106	GU18119797	11/16/2018	x	x	x	x	Nishimura	Masayuki	Japan
107	GU18119787	11/19/2018			x		Ohara	Seiji	Japan
108	GU18119738	11/1/2018	x		x		Okada	Ritsuko	Japan
109	GU18079240	11/19/2018	x	x	x		Okamoto	Ken	Japan
110	GU17118363	11/5/2018	x				Omi	Kenji	Belgium
111	GU16107440	11/15/2018		x		x	Omon Anolu	Oseikhuemen I	Texas
112	GU18069054	11/6/2018				x	Osaki	Ryosuke	Japan
113	GU18119803	11/27/2018			x		Ozaki	Takami	Japan
114	GU18038668	11/19/2018	x				Pan	Chang	New York
115	GU18119832	11/28/2018	x	x	x	x	Pandya	Hetang	India
116	GU18119808	11/21/2018	x		x		Parwal	Pooja	California
117	GU18119783	11/5/2018			x		Qian	Youhua	China
118	GU18119737	11/1/2018		x	x		Rath	Apurba	India
119	GU16127641	11/9/2018		x		x	Rawat	Vikas	India
120	GU18018490	11/7/2018	x				Salama	Abdelrahman	Egypt
121	GU18119760	11/9/2018	x		x		Salha-Harriz	Doha	Michigan
122	GU18028603	11/28/2018		x	x		Sarkar	Reeja	India
123	GU18018548	11/2/2018	x		x		Sathish	Karthik	India
124	GU18038764	11/1/2018	x		x		Sekino	Ryohei	Japan
125	GU18119819	11/16/2018		x	x		Selvaraj	Arun	India
126	GU18119821	11/19/2018			x		Shaikh	Ammar	Kuwait
127	Initial	11/16/2018		x	x		Sharma	Manjushadevi	India
128	GU18119757	11/6/2018			x		Shibakawa	Hiroshi	Japan
129	GU18089385	11/13/2018	x				Shibata	Haruka	California
130	GU18119822	11/28/2018	x		x		Shibutani	Ryuji	Japan
131	GU18119818	11/15/2018			x		Shimizu	Katsuhiko	Japan
132	Initial	11/28/2018		x		x	Siddiqui	Suha	U.A.E.

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
133	GU18119811	11/26/2018		x	x		Su	Chih-Ming	Taiwan
134	GU18038678	11/16/2018	x	x	x		Sun	Huimin	Japan
135	GU18018460	11/27/2018	x		x		Suzuki	Arisa	Japan
136	GU18119736	11/1/2018	x		x		Suzuki	Chizuru	Japan
137	GU18119773	11/13/2018			x		Taguchi	Yusuke	Japan
138	GU18119830	11/30/2018	x	x			Taguchi	Maya	Japan
139	GU18119793	11/20/2018			x		Taha	Amro Mohamed	Saudi Arabia
140	GU18059009	11/7/2018	x				Takabatake	Michiko	Japan
141	GU18038661	11/26/2018		x			Takahashi	Masaaki	Japan
142	GU18119827	11/28/2018	x		x		Takahashi	Tadashi	Japan
143	GU18119729	11/5/2018	x		x		Takase	Takaaki	Germany
144	GU18119826	11/29/2018			x		Takeda	Kazuma	Indiana
145	GU18119817	11/16/2018		x	x		Tako	Yuki	Japan
146	GU18119804	11/27/2018	x	x	x	x	Tanaka	Katsuya	Japan
147	GU18119734	11/1/2018	x		x		Tanaka	Taisuke	Japan
148	GU18119735	11/1/2018		x			Tanaka	Shohei	Japan
149	GU18119765	11/14/2018			x		Tanaka	Atsuya	Japan
150	GU18119805	11/27/2018		x	x		Tatsukawa	Yuichiro	Japan
151	GU18048821	11/5/2018		x			Tokita	Momoko	California
152	GU15086408	11/5/2018	x		x		Tsai	Chin-Wei	Taiwan
153	GU18109664	11/26/2018	x	x	x		Tsai	Wen-Hua	Taiwan
154	GU18119766	11/14/2018		x	x		Tsevegmed	Oyundelger	Mongolia
155	GU18069081	11/1/2018			x		Tsujimura	Misa	Japan
156	GU18058962	11/16/2018		x	x	x	Uchida	Mizuho	Japan
157	GU18119767	11/14/2018	x		x		Ulam-Orgikh	Ulurdmunkh	Mongolia
158	GU18119816	11/16/2018			x		Utsumi	Shinya	Japan
159	GU18119772	11/13/2018	x	x	x		Virwani	Jaya	Illinois
160	GU18119807	11/26/2018		x			Wan	Minmin	Japan
161	GU18069128	11/1/2018		x			Wang	Xiaoshi	Canada
162	GU17068056	11/26/2018	x	x	x		Wang	Ming	Canada
163	GU18119814	11/15/2018				x	Wang	Wei	China
164	GU16089067	11/16/2018		x	x	x	Wang	Yuan	China
165	GU18119771	11/13/2018	x	x	x		Wang	Li	China
166	GU18119835	11/20/2018		x	x		Wang	Xiaoying	China
167	GU18129842	11/28/2018		x	x		Wang	Jiaojiao	China
168	GU18129843	11/7/2018		x	x		Wang	Zhuo	China
169	GU18119769	11/14/2018		x	x		Wang	Xiaomin	Korea
170	GU17108312	11/15/2018			x	x	Watanabe	Hikaru	Japan
171	GU17118406	11/7/2018			x	x	Wu	Jing	China
172	GU18119750	11/7/2018		x	x		Xu	Qian	China
173	GU17047925	11/30/2018				x	Xu	Chen	China
174	Initial	11/27/2018		x	x		Xu	Feng	China
175	GU18129870	11/16/2018			x		Xu	Gongmei	Hong Kong
176	GU18038733	11/1/2018		x			Yakata	Sachiko	Guam
177	GU13085280	11/1/2018		x	x		Yamazaki	Daisuke	Japan
178	GU18038757	11/6/2018	x				Yamazaki	Kohei	Japan
179	GU18119728	11/5/2018	x		x		Yang	Jingzi	Canada
180	GU18119824	11/28/2018	x	x	x	x	Yang	Haining	Japan
181	GU18119758	11/7/2018	x		x		Yeh	Yu-Ming	Taiwan
182	GU18058923	11/21/2018			x		Yokota	Naoki	Japan
183	GU17068046	11/9/2018			x		Yu	Le	Japan
184	GU18119761	11/13/2018		x	x		Yuan	Jing	U.A.E.
185	GU18048899	11/6/2018			x		Zhai	Guanghui	Illinois
186	GU17047916	11/30/2018	x			x	Zhang	Rui	China
187	GU18059003	11/26/2018	x			x	Zhang	Weiwen	Japan
188	GU18119806	11/27/2018		x	x		Zhang	Bingyu	Japan
189	GU18119768	11/14/2018	x	x	x	x	Zhang	Hangping	Japan
190	GU18119820	11/13/2018	x	x	x	x	Zhang	Yunqian	Massachusetts
191	GU18099512	11/30/2018		x		x	Zhao	Chenxin	China
192	GU14105849	11/19/2018		x	x		Zhao	Dong	China
193	GU18119777	11/13/2018		x	x		Zhao	Cheng	Ohio
194	GU18119778	11/13/2018	x			x	Zhou	Mengya	Pennsylvania
195	GU17047894	11/26/2018	x	x	x	x	Zhu	Wenlai	Japan
		Total	89	89	146	46			

Special Requests for Board Meeting of December 20, 2018

1. Mr. Ahmed Mohamed Desoki Mohamed
   Saudi Arabia

   Request for reimbursement of travel and lodging expenses and exam test fees.

   Exam Sections - AUD

   NTS Expires - April 27, 2019

   Mr. Mohamed has passed one part and has an NTS for AUD and BEC which expires in April of 2019.

   Reason for Request - Applicant scheduled to take AUD on December 9, 2018 in Bahrain. He is from Saudi Arabia so he had to travel to get to Bahrain. He received an email on December 8 from Prometric telling him that the exam was cancelled. He complains that Prometric did nothing to assist him. He is requesting a reimbursement of travel and lodging fees and test fees. He complains that this event caused him a great hardship.

   Recommendation: Approve. Have Prometric and NASBA reimburse him.

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):

MR AHMED MOHAMED DESOKI MOHAMED
OLAYA STREET - NAMER CENTER 2 - FIFTH FLOOR
RIYADH, 11564
Saudi Arabia

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6787091	6787091	10/28/2018	04/27/2019
BEC	6787092	6787092	10/28/2018	04/27/2019

National Candidate ID: 782290
Passport Name: AHMED MOHAMED DESOKI MOHAMED

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.

Review the CPA Exam Features and Functionality Video and take the Sample Tests at https://www.aicpa.org/becomeacpa/cpaexam/forcandidates/tutorialandsampletest.html.

IMPORTANT INSTRUCTIONS - READ CAREFULLY BEFORE YOUR EXAM APPOINTMENT

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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.
- 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

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

December 17, 2018

MR AHMED MOHAMED DESOKI MOHAMED
OLAYA STREET - NAMER CENTER 2 - FIFTH FLOOR
RIYADH, 11564
Saudi Arabia

To Whom It May Concern:

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

AUD	10/28/2018	04/27/2019
BEC	10/28/2018	04/27/2019

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

Jessica Reyes

From: Ahmed Desoky <ahmeddesoky44@yahoo.com>
Sent: Monday, December 17, 2018 11:05 PM
To: candidatecare@prometric.com
Cc: National Association of State Boards of Accountancy (NASBA) and the AICPA Exams Team; Nasba Info; Jessica Reyes; pro.globalcandidateservices@prometric.com; Candidatecare
Subject: RE: case number 01414834

Dear prometric.

I call your regional center, and they told me to call nasba for reschedule my exam. My concern that my NTS still valid not expire yet. And rescheduled must be by prometric not nasba. Really prometric doesn't help and wasting my time. Prometric make me loss last q4 to take exam. And did unprofessional act also your test center in Bahrain didn't know how to solve this issue also just they give us issue number. I must complaint prometric because they put me in hard situation and donot solve this unprofessional act made by them.

Sent from Yahoo Mail on Android

On Fri, Dec 14, 2018 at 5:11 PM, Candidate Care <candidatecare@prometric.com> wrote:

PROMETRIC

Global Candidate Care

Dear Ahmed,

Thank you for contacting Prometric.

We apologize for any inconvenience you may have experienced.

Pertaining to your email below, we were trying you to reach you via phone on several occasion but to no avail, to schedule a new CPA-Auditing And Attestation [Middle East] AUDME Exam.

We also understand that an email was sent to you, to reach out to the Regional Registration Center [RRC] for a new appointment and to seek available options on reimbursements.

The reference number is SF14122093.

Prometric strives to provide the best possible service to our testing candidates. We value your business and look forward to serving you in the future.

Regards,

Priscilla Maheson @ Renee | Global Candidate Care Specialist

Prometric

www.prometric.com

Was my reply helpful? Rate Me!



PROMETRIC



The information contained in this message and/or any attachments may be confidential and is intended for a specific recipient and purpose and is protected by law. If the reader of this message including any attachments is not the intended recipient or entity or you have received this communication in error,

please contact the sender and permanently delete the information from any computer. This is a notification to you that any review, distribution, dissemination, or copying of this communication in whole or part is strictly prohibited if you are not the intended recipient.



From: Ahmed Desoky [mailto:ahmeddesoky44@yahoo.com]
Sent: Sunday, December 09, 2018 1:25 AM
To: Candidate Care
Subject: case number 01414834

ear Prometric,

My exam AUD Section ID (6787091) CPA Exam is scheduled on December 9, 2018. I traveled to the test center from another country and then I received on December 8, 2018, an email from Prometric that exam is canceled. (Please see attachment screenshot from my email). I had scheduled my exam in Bahrain test center and come from another country to take the exam and I was planning to take the exam on December 9, 2018, and then back again to my country. I have booked a flight already. It is urgent that I take the exam in this quarter (which end December 10). If Prometric is unable to make arraignments for me to test as scheduled I will have incurred substantial travel fees and lodging from no fault of my own. I understand circumstances arise but I need to be refunded my travel in addition to test fees. This is being handle unprofessionally and I would greatly appreciate a phone call. My number +966557014673. Thank you for your prompt attention to this urgent matter. finally, can you respond me what is going to be next after cancellation

2. Ms. Mugdha Tulaskar
India

Request for extension of NTS

Exam Sections - FAR, AUD

NTS Expires - 2/4/2019

Extension requested to end of April 2019.

Reason for Request - Applicant is experience some medical problems with Dysfunctional Uterine Bleeding and Mild Anemia. The Doctor has put on her on some regimen of medications.

Recommedation: Approve. Grant extension to end of May 2019.

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):

MS Mugdha Subhashchandra Tulaskar
Ashish Complex Trilok Kripa Darshan
Bldg No.12, A-506 Dahisar-East
Mumbai, 400068
India

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6693945	6693945	08/05/2018	02/04/2019
FAR	6693946	6693946	08/05/2018	02/04/2019

National Candidate ID: 833613
Passport Name: Tulaskar, Mugdha Subhashchandra

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.

Review the CPA Exam Features and Functionality Video and take the Sample Tests at https://www.aicpa.org/becomeacpa/cpaexam/forcandidates/tutorialandsampletest.html.

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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.
- 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.
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December 17, 2018

MS Mugdha Subhashchandra Tulaskar
Ashish Complex Trilok Kripa Darshan
Bldg No.12, A-506 Dahisar-East
Mumbai, 400068
India

To Whom It May Concern:

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

AUD	08/05/2018	02/04/2019
FAR	08/05/2018	02/04/2019

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

Jessica Reyes

From: Mugdha Tulaskar <mugdhaf15@gmail.com>
Sent: Tuesday, November 13, 2018 11:04 PM
To: Jessica Reyes
Subject: Re: NTS Extension
Attachments: OPD 1.jpg; OPD 2.jpg; Medical Certificate.jpg; Medical Reports.pdf

Hi Jessica,

Sorry for the delayed response. I have attached my medical reports (sonography and blood test). I have been diagnosed with this condition since June 2018 however my condition/pain has aggravated since the last month and therefore have been put under a 3 months course.

I have attached my doctor's certificate and the doctor's OPD paper as well. I have even cancelled the prometric booking of FAR and AUD which I had earlier scheduled for the 1st week of December. I shall forward you the email separately.

I sincerely request to the state board to provide me an extension of NTS (FAR and AUD). I intend to appear for all the papers then in the month of April.

Kindly let me know your decision so that I can plan accordingly and if there is anything else needed from my end to be submitted.

Thank you
Mugdha T
> On 19-Oct-2018, at 10:11 AM, Jessica Reyes <exammgr@guamboa.org> wrote:
>
> Mugdha T,
> Please send in all documents. Letters from doctors must be on their letter head written in English, and to copy of your NTS.
> If there is anything else we will email you.
> Regards,
> Jessica Reyes
> Exam Manager
> 335 S. Marine Corps Dr., Ste 101
> Tamuning, Guam 96913
> 671-647-0813 ext. 604
> exammgr@guamboa.org
>
> -----Original Message-----
> From: Mugdha Tulaskar [mailto:mugdhaf15@gmail.com]
> Sent: Friday, October 19, 2018 1:56 PM
> To: exammgr@guamboa.org
> Subject: NTS Extension
>
> Hi team,
>
> This is to enquire about the NTS extension policy. I intend to extend my NTS (FARE and Auditing) which is expiring on February 2nd of 2019 till April 2019.

> Due to medical issues and restrictions on traveling it's not possible for me to appear for the test. All the required certificates and reports I can present to the board.
>
> Your assistance would be appreciated.
>
> Thank you
> Mugdha T
>
> Sent from my iPhone
>
>

ASHA NURSING HOME

C-1,2,3, Sai Mandir Apartment, S.V. Road, Dahisar (E), Mumbai-68
For Appointment Mob.: 7506525096

Date: 17/10/18.

To,

Whomsoever it may concern

[GUAM STATE BOARD]

This is to certify that Miss Mugdha Tulaskar, 31 years, is under my care since 16 Jun 2018 and is currently undergoing treatment for same in view of Dysfunctional Uterine bleeding & mild anaemia & is advised further continuation of treatment for the next 3 cycles (3 months)

Thanking you;

Dr. (Mrs.) Nitu R. Singh
M.S. (Gynaecologist & Obstretrian)
Regd. No.: 2008 09 3268
E-mail nitu[illegible].com
[illegible]2793

ASHA NURSING HOME

C-1,2,3, Sai Mandir Apartment, S.V. Road, Dahisar (E), Mumbai-68
For Appointment Mob.: 7506525096

Miss. Mrudha Thakkar
31 year
Wt: 69.3kg

Date: 9/7/18

→ C/O premenstrual spotting
Hb HMB. 2 | episode
11 injection @ 29/6/18

→ Pt on T. Eynorel - CVP.

O/E: BP: 120/80 UW/R/ (N)

P/A: soft

Pallor (+) (+).

dmp: continuous spotting in June 2018.
Hb. HMB:
PAMC: regular.

Advice
USG (A + P)
→ CBC
FBS
& TSH.

~~T. Pause - XT 1-0-1 3 days~~

similar to female hormone used to treat menstrual disorders

[T. Cilna - NCR 10mg
0-0-1 (at night
(To start)

→ T. Ferrium - XT 1-0-0 (daily)
(1 mth) - Dysp pills

19

Reports: nil

Advised

→ menstrual calendar.

— Ct ferrum - XT

17/10/18
Wt 70kg

LMP: 1/8/18.

8/8/18

LMP: Sept

LMQ: 2/10/18

℞

- Tab Nostra - CR 10mg 0—0—1

x (20) days — same as Crina

↓

Fb

— T. Nostra CR 10mg 0—0—1 from (D5 — D24) of cycle.

x 3 cycles

12/11/18

LMP: 30/10/18

Jessica Reyes

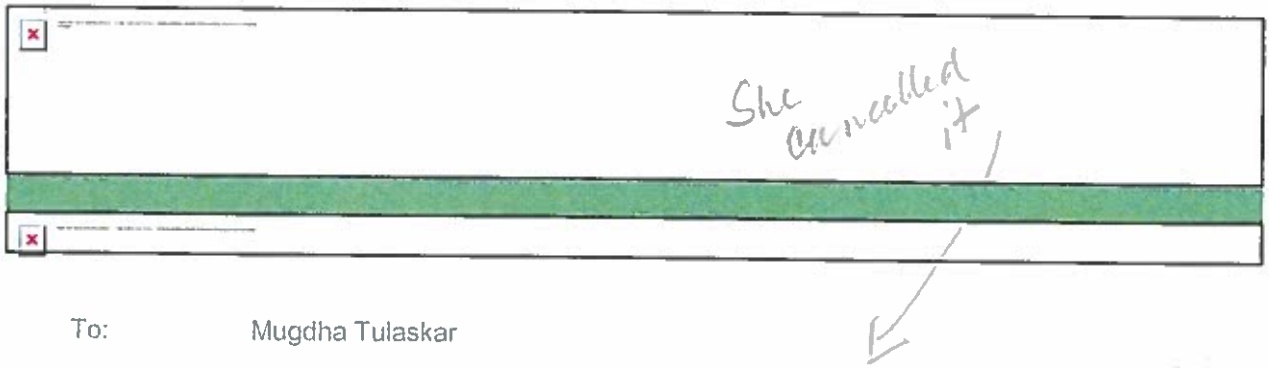
From: Mugdha Tulaskar <mugdhaf15@gmail.com>
Sent: Tuesday, November 13, 2018 11:06 PM
To: Jessica Reyes
Subject: Fwd: Appointment Cancellation

Hi Jessica,

Please find the prometric cancellation confirmation for the first week of December.

Thank you
Mugdha T

---------- Forwarded message ---------
From: <donotreply@prometric.com>
Date: Fri, Nov 2, 2018 at 9:35 PM
Subject: Appointment Cancellation
To: <mugdhaf15@gmail.com>



To: Mugdha Tulaskar

Date: 11/2/2018 4:05:15 PM

Subject: **Appointment Cancellation** of computer-based FINANCIAL ACCOUNTING AND REPORTING, 0000000088589426

Your appointment for the computer-based **FINANCIAL ACCOUNTING AND REPORTING** has been cancelled.

Confirmation: 0000000088589426	Prometric Test Center: # Boston - Lowell
Program: Uniform CPA Exam	650 SUFFOLK ST, WANNALANCIT MILLS BLDG. -
Exam Code: FAR	SUITE 115 LOWELL , MASSACHUSETTS , 01854 ,
	UNITED STATES

FINANCIAL ACCOUNTING
AND REPORTING

Exam Date: 03 Dec 2018

Exam Time: 01:30 PM

Prometric needs to cancel appointments due to unforeseen circumstances, e.g.: inclement weather, power outage, technical issues, etc. If this incident occurs, you will receive further communication via email and will receive an automated message from Prometric within 24 to 48 hours to advise you on how to schedule your new appointment.

For your added convenience, you may also submit your question/issue through the web via https://www.prometric.com/en-us/contact-us/pages/default.aspx

We appreciate the opportunity to help you realize your career and educational goals. We wish you continued success!

Best,

Prometric Inc.

Please note: This email was sent from a notification-only address that cannot accept incoming mail. Please do not reply to this message.



3. Mr. Hakam M.H. Hamayel
Palestine

Request for extension of NTS

Exam Section - AUD and FAR

NTS Expires - 12/18/2018

Sat for AUD on Dec. 9, 2018.

Amount of Time requested - extend until February 28, 2019.

Reason for Extension - He was trying to schedule his exam and was not able to schedule in the first week of Dec. We see that he was able to sit on Dec. 9 for AUD.

Recommendation: Extend FAR NTS to end of February 2019.

Jessica Reyes

From: GBA Director <execdir@guamboa.org>
Sent: Saturday, December 01, 2018 11:18 AM
To: 'Jessica Reyes'
Subject: FW: NTS extention

discuss with me.

From: Hakam Wadi [mailto:hakam.wadi@gmail.com]
Sent: Wednesday, November 28, 2018 7:09 AM
To: GBA Director
Subject: NTS extention

Greetings,

My NTS will expire in December 18, 2018, I paid the international fees today in order to book a date for the exam but i couldn't find any available date during the first 10 days of December in Dubai or Abu Dhabi as I can only do the exams there, so I will be loosing both the international fees and the NTS fees.

Can I make an extension to my NTS? if not, if the NTS expire will the international exam fees be expired too ?

Hakam Hamayel
Mobile : +970597313393

Act Aud 12/9/18
no real reason just late
in scheduling

Doc. No. 34GL-18-2694.*

The Uniform CPA Examination

Notice To Schedule (NTS)

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MR HAKAM M.H. HAMAYEL
PO BOX 1373, AL-MASYOUN
7TH FLOOR, PADICO HOUSE BLDG.
RAMALLAH, 00970
Palestine, State of

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6687626	6687626	06/19/2018	12/18/2018
FAR	6687627	6687627	06/19/2018	12/18/2018

National Candidate ID: 811980
Passport Name: Hakam M.H. Hamayel

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December 17, 2018

MR HAKAM M.H. HAMAYEL
PO BOX 1373, AL-MASYOUN
7TH FLOOR, PADICO HOUSE BLDG.
RAMALLAH, 00970
Palestine, State of

To Whom It May Concern:

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

AUD	06/19/2018	12/18/2018
FAR	06/19/2018	12/18/2018

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

4. Mr. Seong Bin Lee
   Saipan

   Request for extension of NTS

   Exam Section - FAR

   NTS Expires - 1/18/2019

   Amount of time requested - extend until end of April 2019

   Reason for Extension - Candidate lives in Saipan and because of Super Typhoon Yutu, he is not able to prepare for the exam. He still does not have electricity and other amenities.

   Recommendation: Extend to FAR NTS to end of July 31, 2019.

Jessica Reyes

From: Seong Bin Lee <xcv4664@hotmail.com>
Sent: Tuesday, December 18, 2018 8:41 AM
To: Jessica Reyes
Subject: Re: Request to Extend NTS

Jessica Reyes,

Until end of April, 2019 preferrably.

Seong Bin Lee

Get Outlook for Android

From: Jessica Reyes <exammgr@guamboa.org>
Sent: Tuesday, December 18, 2018 8:29:03 AM
To: 'Seong Bin Lee'
Subject: RE: Request to Extend NTS

Seong Bin Lee,
Let me know for how long you would like to extend the NTS.
Regards,
Jessica Reyes
Exam Manager
335 S. Marine Corps Dr., Ste 101
Tamuning, Guam 96913
671-647-0813 ext. 604
exammgr@guamboa.org

From: Seong Bin Lee [mailto:xcv4664@hotmail.com]
Sent: Monday, December 17, 2018 8:10 PM
To: 'Jessica Reyes'
Subject: Request to Extend NTS

Hello,

I am emailing you to see the possibility of having my NTS validation date extended.

As you may have heard, Saipan has been suffering tremendously from the aftermath of Super Typhoon Yutu. Our house was no exception in suffering substantial damage as it was located in the southern side of the island. Life here has not been easy since then. It's been almost 2 months since the typhoon, but we are still waiting for contractors and materials for repair and the power crews to connect power to our place.

My original plan to take the CPA Exam was on December 6th, 2018.
Soon after the typhoon, I've postponed the exam date to the latest date that is allowed by my current NTS (January 18, 2018). However, it still seems impractical for me to be prepared for the exam on the scheduled date.

Is there any way that I can have my NTS's validation date extended with this disaster?

I've attached my NTS for your reference.

Sincerely,

Seong Bin Lee

Jessica Reyes

From: Seong Bin Lee <xcv4664@hotmail.com>
Sent: Monday, December 17, 2018 8:10 PM
To: 'Jessica Reyes'
Subject: Request to Extend NTS
Attachments: NTSNCV.pdf

Hello,

I am emailing you to see the possibility of having my NTS validation date extended.

As you may have heard, Saipan has been suffering tremendously from the aftermath of Super Typhoon Yutu. Our house was no exception in suffering substantial damage as it was located in the southern side of the island. Life here has not been easy since then. It's been almost 2 months since the typhoon, but we are still waiting for contractors and materials for repair and the power crews to connect power to our place.

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I've attached my NTS for your reference.

Sincerely,

Seong Bin Lee

The Uniform CPA Examination

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

SEONG BIN LEE
PMB 519 BOX 10000
SAIPAN, 96950
Northern Mariana Islands (the)

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
FAR	6719064	6719064	07/19/2018	01/18/2019

National Candidate ID: 807525
Passport Name: LEE, SEONG BIN

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

5. Mr. Ahmed Mohamed Mostafa Abokhameer
Saudi Arabia

Request for Extension of exam scores for AUD, FAR, and BEC

Request for Extension of NTS for REG

NTS expires for REG - 1/2/2019

Amount of time requested for REG - none given.

Reason for extensions - He had scheduled REG for Dec. 9 and it was cancelled by Prometric due to server issues. He wants to take exam in December 2018 because he fears there will be changes in REG exam in new year and it will cause him to have to study for a new format.
If he does not take REG in December his credits for AUD, FAR and BEC will expire.

Recommendation: Extend exam scores of FAR until June 10, 2019.

Extend NTS of REG until June 10, 2019.

Jessica Reyes

From: ahmed abokhameer <amd_ahmed11@hotmail.com>
Sent: Thursday, December 13, 2018 7:24 PM
To: exammgr@guamboa.org; admin@guamboa.org; guamboa@guamboa.org; cpaexam@nasba.org; Candidate Care; candidatecare; GBA Director
Subject: Fw: cancellation of my exam
Attachments: Prometric - reg 7.pdf; REG NTS .pdf

Dear Sir/Madam,
First i'd like to thank Promitric for **a good co-ordination** with me to solve my problem, they provided me with two solutions.
First, they called me on **11 December 2018** at 2:00 pm ask me to travel next day morning to have my exam in Dubai and i told them it's impossible because I reside in Saudi Arabia **(different country)** and i need almost 3 days to complete necessary documentation for me to be able to travel to Dubai from Saudi Arabia.
Second, they called me on **12 December 2018** at 9: PM ask me again to travel to Bahrain (again, its another country which I need to do a necessary documentation before travelling to the other country) to have my exam at next day and also told them it's difficult for me because no enough time to prepare myself for that .
Please I need serious solution for my problem , I do not want to waste my time, effort and money (remember, I have work to do in Saudi Arabia, I just take the time to take an exam to complete what I needed to accomplish). I studied REG on old system and there is a lot of changes in 2019 . it's tough for me after more than two years from continuous study to start from beginning again.

My FAR credit will expire on 31 January 2019 and if i am not perform my REG exam during 2018 it's impossible to cover new change for REG during one month and i lost my credit also in FAR and this represent big problem for me .

I am ready to have my exam next week in Bahrain if there is available but please tell me before appointment with enough time at least minimum of 48 hours.

Note: REG is last section to me to have CPA certificate. so kindly provide me with urgent assistance .

Your positive action will be appreciated and hoping for the best solution.

Extend all 3 credits
Just able to sit for last Exam REG.
Scheduled Dec 9 - cancelled by Prometric due cancellation to power issues

Regards,
Ahmed

From: ahmed abokhameer <amd_ahmed11@hotmail.com>
Sent: Tuesday, December 11, 2018 2:02 PM
To: Candidate Care; candidatecare; guamboa@guamboa.org; exammgr@guamboa.org; admin@guamboa.org; cpaexam@nasba.org
Subject: Re: cancellation of my exam

Dear Sir/Madam,

This is to request from your good office to help my case as below.
First as per the emails i booked my REG exam on 09 December 2018 in Bahrain and it was cancelled by **Prometric** due to server down. I replied an email to **Prometric** to know what will be the next step we have to do. I received a call from **Prometric** today dated 11 December 2018, they asked me if I can travel back to Dubai tomorrow to take an exam. It is really impossible for me to just fly back to Dubai as quick as like that as I situating in Saudi Arabia, it means it is another country and I need to prepare all the documentation prior to trip to Dubai.
I have **two main problem** i hope you can **help** me on this :

- **I need to take an exam within the December 2018 regardless of date but inform me before the date with enough time to prepare my self , as I know if I take the exam on 2019 a lot of changes will occur which I know it seems like I need to start from the beginning to prepare or study again.**
- **I want to take an exam before the expiration date of FAR credit on 31 January 2019 and if i am not take REG exam during December 2018 this mean start studying from beginning and one month is difficult to cover the REG changes and also my NTS will expire on 02 January 2019.**

I am deeply asking your favorable assistance, support and consideration.
Hope a positive reply from your side.
With my warmest regards,
Ahmed

From: ahmed abokhameer <amd_ahmed11@hotmail.com>
Sent: Tuesday, December 11, 2018 4:16 AM
To: Candidate Care; candidatecare
Subject: Re: cancellation of my exam

Really i need help this cancellation make me confusion , i can't make any thing in my life just thinking about exam and also i feel i forgot most all information i have studied before i don't know if i study on old system and have my exam before 2019 or switch to new system and if i can study and pass in REG exam on new system before 01/31/2019 my FAR credit expiration date .
so please update me with the next to create my plan

From: ahmed abokhameer <amd_ahmed11@hotmail.com>
Sent: Tuesday, December 11, 2018 2:35 AM
To: Candidate Care; candidatecare
Subject: Re: cancellation of my exam

Kindly update

Sent from my Huawei Mobile

-------- Original Message --------
Subject: cancellation of my exam
From: ahmed abokhameer

To: Candidate Care ,candidatecare
CC:

Dear All,

I do appreciate if you can consider my issue as a really serious matter which happens with me during setting for REG exam as I booked my exam to be taken on December 9, 2018 in **Bahrain kingdom** and today morning was supposed to set for my exam however, when I show up at the **Prometric center** I was surprised and got a very bad news that it is closed and my exam was cancelled and they provide me with an issue number **01414834** I checked my emails and I found out that an email below was sent to me just 24 hours before the exam date with a note that the **Prometric** will contact with me within 72 hours to reschedule my exam date and really now I do not know what to do and what the reschedule plan for me. In addition, who will pay all the charges and costs which actually incurred to set for the exam .
Kindly provide me with more information about this issue

From: Candidate Care <candidatecare@prometric.com>
Sent: Saturday, December 8, 2018 10:39 AM
Subject: IMPORTANT MESSAGE FROM PROMETRIC REGARDING YOUR SCHEDULED EXAM AT SITE 8709 IN MANAMA, BAHRAIN ON 12/09/2018



Dear Candidate,

Please be informed, your scheduled exam with Prometric has been cancelled due to server issues for December 09, 2018.

Please do not go to the test center.

Prometric will reach out to you as soon as possible within the next 72 business hours to assist with the rescheduling of your appointment or you may contact our Regional Registration Center. Contact details can be found on www.prometric.com/contact-us.

We will attempt to call you in addition to this email.

While we do our very best to avoid any appointment disruptions but from time to time change is unavoidable. We apologize for any inconvenience caused.

Thank you for your business and good luck on your exam.

Best regards,
Prometric



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):

AHMED MOHAMED MOSTAFA ABOKHAMEER
HOUFOF STREET CROSS 18-BUILDING NUMBER 5278
PO BOX 266-SARA CORPORATION
AL KHOBAR, 31952
Saudi Arabia

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
REG	6704222	6704222	07/03/2018	01/02/2019

National Candidate ID: 772966
Passport Name: AHMED MOHAMED MOSTAFA ABOKHAMEER

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.

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Uniform CPA Examination Score Notice

AHMED ABOKHAMEER
HOUFOF STREET CROSS 18-BUILDING NUMBER 5278
PO BOX 266-SARA CORPORATION
AL KHOBAR, 31952
Saudi Arabia

12/13/2018

National Candidate ID:	772966
Jurisdiction:	Guam Board of Accountancy
Examination Section:	AUD - Auditing and Attestation
Examination Section ID:	6603603
Date Examination Section Taken:	4/23/2018

Score: 84 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	10/31/19
BEC	Credit	Expires	01/31/20
FAR	Credit	Expires	01/31/19
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

6. Mr. Mohammad Othman Mohammad Faroun
Saudi Arabia

Request for extension of exam credits AUD, FAR, and REG

Request for extension of NTS for BEC

Reason for Extension - Candidate was supposed to take BEC on Dec. 10, 2018 and it was cancelled by Prometric due to server issues. He has lost the use of this NTS.

Recommendation: Keep expiration dates of passed parts. Extend BEC NTS to May 31, 2019.

Jessica Reyes

From: Mohammad Faroun <mohammad.faroun@yahoo.com>
Sent: Thursday, December 13, 2018 11:58 PM
To: 'Joe Tate'; 'DJ Johns'; Jessica Reyes
Subject: Re: Appointment Cancellation

Dears,
I have received a call from Prometric inform me that I can't do this exam until January and I need to request from you to extend all part I have been pass before one testing window,
please advice
regards

Mohammad Faroun | Assurance Services
(+966) 541001614
(+962) 799831315
LinkedIn Profile

On Wednesday, December 12, 2018, 2:19:24 AM GMT+3, Jessica Reyes <exammgr@guamboa.org> wrote:

Joe/DJ,

I have another candidate below whose exam was canceled due to server error.

How can he/she reschedule the exam without losing the credit he/she received.

Your urgent reply is greatly appreciated.

Regards,

Jessica Reyes

Exam Manager

335 S. Marine Corps Dr., Ste 101

Tamuning, Guam 96913

671-647-0813 ext. 604

exammgr@guamboa.org

BEC NTS exp. 4/16/19
And credit exp. 9/30/19
Far " " 5/13/19
REG " 4/30/20

From: Mohammad Faroun [mailto:mohammad.faroun@yahoo.com]
Sent: Wednesday, December 12, 2018 3:55 AM
To: Ralia Mendiola-Gogue
Subject: Fw: Appointment Cancellation

Dear,

according to below email Prometric cancel my exam due to server error they call me and inform me that the will contact me within 72 H to update me with what I should to do until now I don't receive any respond how I can reschedule my exam without losing time as my FAR will be expired on 30-5 and AUD on 30-9. would you open a new test day in December or if there any solutions?

please advice

regards

Mohammad Faroun | Assurance Services

(+966) 541001614

(+962) 799831315

LinkedIn Profile

----- Forwarded Message -----

From: donotreply@prometric.com <donotreply@prometric.com>

To: "mohammad.faroun@yahoo.com" <mohammad.faroun@yahoo.com>

Sent: Saturday, December 8, 2018, 2:21:40 PM GMT+3

Subject: Appointment Cancellation

To:	MOHAMMAD OTHMAN FAROUN
Date:	12/8/2018 11:21:38 AM

Subject: **Appointment Cancellation** of computer-based Business Environment and Concepts (Middle East), 8870000001756044

Your appointment for the computer-based **Business Environment and Concepts (Middle East)** has been cancelled.

Confirmation:	**8870000001756044**
Program:	**Uniform CPA Exam**
Exam Code:	**BECME**
	Business Environment and Concepts (Middle East)
Exam Date:	**10 Dec 2018**
Exam Time:	**12:00 PM**

Prometric Test Center: **# MANAMA, BAHRAIN BIT Ahlia UNV, Gate 2 GOSI Shopping Complex, Exhibition Avenue 1st Floor Manama , , 319 , BAHRAIN**

Prometric needs to cancel appointments due to unforeseen circumstances, e.g.: inclement weather, power outage, technical issues, etc. If this incident occurs, you will receive further communication via email and will receive an automated message from Prometric within 24 to 48 hours to advise you on how to schedule your new appointment.

For your added convenience, you may also submit your question/issue through the web via https://www.prometric.com/en-us/contact-us/pages/default.aspx

We appreciate the opportunity to help you realize your career and educational goals. We wish you continued success!

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):

MR MOHAMMAD OTHMAN MOHAMMAD FAROUN
AL-FAISALIAH OFFICE TOWER
14TH FLOOR, KING FAHAD ROAD
RIYADH, 11461
Saudi Arabia

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
BEC	6804355	6804355	10/17/2018	04/16/2019

National Candidate ID: 736088
Passport Name: MOHAMMAD OTHMAN MOHAMMAD FAROUN

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Uniform CPA Examination Score Notice

MOHAMMAD OTHMAN FAROUN
AL-FAISALIAH OFFICE TOWER
14TH FLOOR, KING FAHAD ROAD
RIYADH, 11461
Saudi Arabia

12/13/2018

National Candidate ID:	736088
Jurisdiction:	Guam Board of Accountancy
Examination Section:	FAR - Financial Accounting and Reporting
Examination Section ID:	6479341
Date Examination Section Taken:	11/2/2017

Score: 79 Result: PASS

Current Credit Status for Examination:

AUD	Credit	Expires	09/30/19
BEC	No Credit		
FAR	Credit	Expires	05/31/19
REG	Credit	Expires	04/30/20

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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

7. Ms. Mudra Ashok Desai
Plano, TX

Request for extension of NTS for FAR

NTS Expired on December 17, 2018

She has already passed AUD, BEC, and REG.

Reason for Extension - Candidate was taking exam and halfway through it the lights went out. Prometric gave her a case no. and told her to call back and reschedule. She has not been able to because her NTS Expired. The Board needs to extend her NTS. NASBA requesting.

Recommendation: Extend NTS to end of February 2019.

Jessica Reyes

From: Joe Tate <jtate@nasba.org>
Sent: Wednesday, December 19, 2018 2:25 AM
To: Jessica Reyes - Guam Board of Accountancy (exammgr@guamboa.org)
Subject: FW: (External) Reissue of NTS to reschedule
Attachments: NTSNC.pdf

Importance: High

Hi Jessica,

Ms. Desai will need her NTS extended?

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

Nasba registration

NOTICE TO CANDIDATES:

To prepare for each section of the Uniform CPA Examination candidates are responsible for reviewing the Uniform CPA Examination tutorial and sample tests. Failure to follow the directions provided in the tutorial and sample tests, including the directions on how to respond, may adversely affect candidate scores. The tutorial and sample tests are posted on the CPA Exams website at www.aicpa.org/cpa-exam under the heading Tutorial and Sample Tests.
For detailed information about what to expect on the day of your test visit Prometric's website at www.prometric.com; select the CPA link; and select "Prepare for Test Day" at top of the page.

NOTICE:

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

From: Keianne Holder <kholder@nasba.org>
Sent: Tuesday, December 18, 2018 10:10 AM
To: Joe Tate <jtate@nasba.org>
Subject: FW: (External) Reissue of NTS to reschedule

FYI...

GU
Juris. ID #GU18069076

-Keianne

From: Mudra Desai <mudradesai1992@gmail.com>
Sent: Monday, December 17, 2018 11:11 AM
To: Kathy Love Scales <klovescales@nasba.org>; candidatecare <candidatecare@nasba.org>
Cc: Keianne Holder <kholder@nasba.org>
Subject: (External) Reissue of NTS to reschedule

Hi,

I'm Mudra Ashok Desai, a CPA candidate with national candidate ID 832158. My NIES ID is 48696. I was scheduled to take the FAR section ID 6687993 paper on 7th December 2018 at prometric center #5862 on Coit Rd, Dallas. Halfway through my exam, the lights went out and they gave me a case ID #1415739 and asked me to contact prometric to reschedule my test. I called prometric, however they asked me to talk to NASBA since my NTS expires on 17th December and I cannot take an exam this quarter. Therefore, rescheduling my exam would require a reissue of NTS. I emailed candidatecare@nasba.org on 12th December, I haven't heard back from NASBA yet. I called the candidate helpline number today and was redirected to Miss Love. I have left you a voice message explaining my situation. I request you to guide me regarding further steps to be taken.
Thank you for your help,

Best regards,
Mudra Desai

The Uniform CPA Examination

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

MS Mudra Ashok Desai
#403, 3500 East Park Blvd.
Plano, TX, 75074

Exam Section	Section ID	Launch Code (Password)	Earliest You Can Take The Exam	Latest You Can Take The Exam
AUD	6687991	6687991	06/18/2018	12/17/2018
BEC	6687992	6687992	06/18/2018	12/17/2018
FAR	6687993	6687993	06/18/2018	12/17/2018
REG	6687994	6687994	06/18/2018	12/17/2018

National Candidate ID: 832158
Passport Name: Desai, Mudra Ashok

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Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of December 20, 2018

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1.	Mr. Ahmed Ali Tawfik M.T. Ali Saudi Arabia	Init Cert LTP Active Attest	Arabian Centre Co. 3/2013 to present Deloitte ME 9/2007 to 2/2013	Cairo University	100% Audit Attest Services	Jameel M. J. Nasser New Hampshire Good Standing	None	Approval
2.	Mr. Sunil O. Antony United Arab Emirates	Init Cert LTP Active Attest	Dr. Aysha Al Khazraju Auditing Office 4/2018 to present ELCOM Int'l LLC 1/2015 to 12/2017	Kannur University ICAI	40% Audit Attest Services 40% Accounting Services 20% Financial Services	Biju A. Varghese Delaware Good Standing	None	Approval
3.	Mr. Ali Yaqoob A. H. Bahman Bahrain	Init Cert LTP Active Attest	KPMG Fakhro 9/2016 to present	Univ of Bahrain Univ of N. Alabama	100% Audit Attest Services	Sayed Hasan Alalawi New Hampshire Good Standing	None	Approval
4.	Ms. Aarushi Garg India	Init Cert LTP Active Attest	Ernst & Young UAE 11/2015 to present Ernst & Young India 8/2013 to 12/2014	Delhi University Annamalai Univ	100% Audit Attest Services	Emin Mammadov Alaska Good Standing	None	Approval
5.	Mr. Ali El Kaouri Kuwait	Init Cert LTP Active Attest	Grant Thornton Kuwait 12/2016 to present	Rafik Hariri Univ	95% Audit Attest Services 5% Tax /Tax Advisory Services	Mahmoud M.M. Jamal Guam Good Standing	None	Approval
6.	Mr. Mohammad Sami M. Khalifeh Jordan	Init Cert LTP Active Attest	Abdali Boulevard Company 5/2017 to present Ernst & Young Jordan 10/2014 to 4/2017	University of Jordan	100% Audit Attest Services	Mohammad Nabih AlZeinat Washington Good Standing	None	Approval
7.	Mr. Haytham Saleh Mustafa Khalil United Arab Emirates	Init Cert LTP Active Attest	Ernst & Young Dubai 9/2011 to present	Yarmouk University	10% Accounting Services 80% Audit Attest Services 10% Consulting Services	Zied Mohamed Sakka Maine Good Standing	None	Approval
8.	Ms. Jiaqi Li New York	Init Cert LTP Active Attest	Padilla & Co. LLP 3/2017 to 3/2018	Univ of Pittsburgh	80% Audit Attest Services 20% Tax/Tax Services	Jose Paolo Espiritu New York Good Standing	None	Approval
9.	Mr. Hassan Mostafa H. Masoud Saudi Arabia	Init Cert LTP Active Attest	KPMG Saudi Arabia 1/2017 to present KPMG Egypt 5/2014 to 12/2016 KPMG Qatar 11/2011 to 11/2013	Ain Shams Universiity	100% Audit Attest Services	Omar Said Moh'd Ali Guam Good Standing	None	Approval
10.	Mr. Maged Botros Zaky Mekhaiel Qatar	Init Cert LTP Active Attest	Qatar Fuel 12/2010 to present	Helwan Univ Charles Sturt Univ	55% Audit Attest Services 20% Accounting Services 5% Financial Services 5% Tax/Tax Advisory Services 5% Consulting Services 10% Mgmt Advis Services	Fady Massoud Guam Good Standing	None	Approval
11.	Ms. Aditee Rustagi New Jersey, USA	Init Cert LTP Active Attest	Zydus Pharmaceuticals Inc. USA 7/2008 to present	Univ of Mumbai ICAI	15% Audit Attest Services 60% Accounting Services 5% Financial Services 10% Tax/Tax Advisory Services 5% Consulting Skills 5% Mgmt Advis Services	Parameswara K. Ramachandran New Jersey Good Standing	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of December 20, 2018

12.	Mr. Mohamed Ahmed Ali Omar Egypt	Init Cert LTP Active - Attest	Ernst & Young Saudi Arabia 7/2017 to present Al Sharid Auditing & Mgmt 11/2016 to 3/2017 Ahzad Omar Chart. Accts. 8/2004 to 10/2016	South Valley University	20% Accounting Services 60% Tax/Tax Advisory Services 10% Consulting Services 10% Audit Attest Services	Ahmed M.H. AlShaikh New York Good Standing	None	Approval
13.	Ms. Shikha Rustagi Alaska	Init Cert LTP Active - Attest	Ernst & Young Global Delivery Services India 7/2012 to present	Bharathiar Univ Bangalore Univ	100% Audit Attest Services	Jefferey Green Georgia Good Standing	None	Approval
14.	Mr. Pengfei Zheng Guangzhou, China	Init Cert LTP Active- Attest	Deloitte & Touche China 10/2014 to present Univ of Houston @ Texas 2/2013 to 2/2014	Univ of Houston @ Texas	100% Audit Attest Serivces	Li An Liang Washington Good Standing	None	Approval
15.	Ms. Ying He Beijing, China	Init Cert LTP Active - Non Attest	Beijing Bitauto Internet Info Co. 12/2015 to present Beijing Star World Tech Co. 4/2014 to 12/2015 Ernst & Young Hua Ming 12/2009 to 4/2014	Capital Univ of Econ & Business	70% Accounting Services 20% Consulting Services 10% Mgmt Advis Services	Li Tang Connecticut Good Standing	None	Approval
16.	Ms. Lili Jing Beijing, China	Init Cert LTP Active - Non Attest	China Audit Asia Pacific CPAs 2/2018 to present 10/2013 to 12/2015 Beijing Highway Telecomm 12/2016 to 6/2017	Univ of Int'l Business & Economics Shanxi Univ of Finance & Econ	80% Audit Attest Services 20% Mgmt Advis Services	Kevin Chen Huang New York Good Standing	None	Approval
17.	Ms. Sneh Kakar India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS 8/2016 to present	Delhi University	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
18.	Ms. Kashang (last name unknown) India	Init Cert LTP Active- Non Attest	Deloitte & Touche AERS 5/2016 to present	Delhi University	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
19.	Mr. Sanjeev Kumar Khera United Arab Emirates	**REINSTATEMENT** **CERT # 2317** LTP Active - Non Attest	Philip Morris Mgmt Services 9/2016 to present Nestle India 11/2006 to 12/2010 Emirates Refining Co. 1/2011 to 8/2016				None	Approval - CPE completed
20.	Ms. Sanju Lakhlan India	Init Cert LTP Active - Non Attest	Deloitte & Touche AERS 8/2013 to present	Delhi University	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
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21.	Mr. Wei Li Shenzhen, China	Init Cert LTP Active - Non Attest	Shenzhen Bonuse Circle Financial Services 12/2016 to present Shenzhen EYEIS Health Industry 7/2014 to 11/2016	Zhongnan Univ of Econ & Law	80% Audit Attest Services 10% Financial Services 10% Mgmt Advis Services	Huiping Zhong Texas Good Standing	None	Approval
22.	Ms. Jiayu Liu Illinois, USA	Init Cert LTP Active -Non Attest	Fedele and Associates 11/2016 to present Univ of Illinois@ Chicago 3/2015 to 11/2016	Liaoning Univ Univ of Illinois	35% Accounting Services 5% Audit Attest Services 5% Financial Services 40% Tax/Tax Advis Services 10% Consulting Services 5% Mgmt Advisory Service	Michael S. Fedele Illinois Good Standing	None	Approval
23.	Ms. Eishita Mehta India	Init Cert LTP Active- Non Attest	Deloitte & Touche AERS 8/2016 to present	Delhi University	100% Audit Attest Services	Kent J. Francois Virginia Good Standing	None	Approval
24.	Mr. Hiroshi Okazaki Japan	Init Cert LTP Active- Non Attest	LECIP Holdings Corp 7/2013 to 9/2018	Nagoya University	100% Accounting Services	Toyoaki Miwa Guam Good Standing	None	Approval
25.	Mr. Waleed Zeinelabdein A. Sabra Qatar	Init Cert LTP Active- Non Attest	Qatar Stars League 6/2013 to present Gulf Publishing & Printing 3/2008 to 6/2013 Oriental Weavers Int'l 3/2000 to 3/2008	Zagzig University Ain Shams Universty	100% Accounting Services	Ahmed Mahmoud Aly Guam Good Standing	None	Approval
26.	Mr. Tatsuya Wake Tokyo, Japan	Cert # 1181 LTP Activ – Non Attest	Benesse Corporation 4/1989 to present		20% Accounting Services 50% Consulting Skills 30% Mgmt Advis Services	Toyoaki Miwa Guam Good Standing	None	Approval- currently holds an inactive license.
27.	Ms. Jing Wang Hong Kong	Init Cert LTP Active-Non Attest	BOC International Holdings 2/2017 to present	Pace University Shanghai Univ of Fin & Econ	20% Audit Attest Services 20% Financial Services 60% Consulting Skilss	Zejan Chen Michigan Good Standing	None	Approval
28.	Ms. Jennifer Yan Kay Wong Hong Kong	Init Cert LTP Active-Non Attest	HH Global HK 8/2017 to 4/2018 Imagine Communications HK 11/2011 to 8/2017	UCLA Pasadena City College RIGOS HK	60% Accounting Services 20% Audit Attest Services 20% Tax/Tax Advisory Serv	Stephen Yam Texas Good Standing	None	Approval
29.	Ms. Xuning Wu Shanghai, China	Init Cert LTP Active-Non Attest	Medlink International 2/2011 to present	University College	100% Accounting Services	Tairan Li Virginia Good Standing	None	Approval
30.	Mr. Tsutomu Yamane Saitama, Japan	Init Cert LTP Active-Non Attest	Grant Thornton Taiyo 12/2016 to present	Meiji Gakuin Univ Cal State East Bay	100% Audit Attest Services	Katsuhiko Kaneko Montana Good Standing	None	Approval
31.	Mr. Kazuhisa Adachi Chiba, Japan	Init Cert LTP Inactive	BNP Paribas Tokyo Branch 7/2013 to present	Sophia University Cal State East Bay			None	Approval
32.	Ms. Ssu-Wei Chen Taiwan	Init Cert LTP Inactive	None	Michigan State University Nat'l Chengchi Univ			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
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33.	Ms. Ssu-Yu Chen Taiwan	Init Cert LTP Inactive	None	Michigan University Nat'l Taiwan Univ			None	Approval
34.	Mr. Yi-Fan Chou Taiwan	Init Cert LTP Inactive	None	Nat'l Taiwan Univ			None	Approval
35.	Mr. Tian-Hau Chung Taiwan	Init Cert LTP Inactive	General Energy Solutions Corp 6/2014 to present	Soochow University			None	Approval
36.	Mr. Hisham Taher Mohamed Eid Egypt	Init Cert LTP Inactive	Mazars Mostafa Shawki & Co. 9/2006 to present	Cairo University			None	Approval
37.	Mr. Chi-Yo Huang Taiwan	Init Cert LTP Inactive	None	Nat'l Taiwan Univ			None	Approval
38.	Ms. Ching-Chi Huang Taiwan	Init Cert LTP Inactive	Ernst & Young Taiwan 9/2017 to present	Nat'l Taiwan Univ			None	Approval
39.	Mr. Haiqing Huang China	Substantial Equivalency Init Cert - LTP Inactive	Sinolink Securities Co.				None	Approval
40.	Mr. Yi-An Ku Taiwan	Init Cert LTP Inactive	None	Nat'l Chengchi University			None	Approval
41.	Ms. Jia-Chun Leu Taiwan	Init Cert LTP Inactive	Ernst & Young 11/2018 to present	Nat'l Chengchi University Univ of Illinois			None	Approval
42.	Ms. Jie Jun Li China	Init Cert LTP Inactive	None	Arizona State University Boston College			None	Approval
43.	Ms. Yu-Hsiu Li Taiwan	Init Cert LTP Inactive	Ernst & Young Taipei 3/2015 to present Deloitte & Touche Taiwan 9/2010 to 5/2014	Nat'l Taichueng Univ Soochow Univ			None	Approval
44.	Ms. Pei-Hsuan Lin Taiwan	Init Cert LTP Inactive	Johnny Lee 9/2013 to 10/2017	Nat'l Taipei Univ Nat'l Chung Cheng Univ			None	Approval
45.	Mr. Kojiro Manabe Chiba, Japan	Init Cert LTP Inactive	Kuraray Co. Ltd 4/2015 to present	Waseda Univ Cal State East Bay			None	Approval
46.	Ms. Yuki Nakae Osaka, Japan	Init Cert LTP Inactive	Syoyo Trading Co. 6/2017 to present Shanghai Acctg & Tax Mgmt Co. 2/2010 to 6/2017	Ritsumeikan Univ Cal State East Bay			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
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47.	Ms. Jun Ni China	Init Cert LTP Inactive	Lindt & Sprungli China 9/2012 to present LVMH Watch & Jewelry 9/2008 to 9/2012	Shanghai University			None	Approval
48.	Ms. Chihiro Saito Tokyo, Japan	Init Cert LTP Inactive	Nomura Real Estate 1/2015 to present	Toyohashi Univ of Technology Univ of Sheffield UK Cal State East Bay			None	Approval
49.	Mr. Hidetashi Tsukui Japan	Init Cert LTP Inactive	Canon Inc. 4/2000 to present	Keio University			None	Approval
50.	Mr. Shao-An Wang Taiwan	Init Cert LTP Inactive	Taiwan Startup Interstate 9/2017 to present Ernst & Young Advisory Services 9/2014 to 2/2017 Deloitte Taiwan 9/2011 to 9/2014	Nat'l Taiwan Univ			None	Approval
51.	Mr. Ryoji Watanabe Japan	Init Cert LTP Inactive	IHI Corp 1/2015 to present Sharp Corp 4/2009 to 12/2014	Waseda Univ Albion College Cal State East Bay			None	Approval
52.	Mr. Yijin Zhao China	Init Cert LTP Inactive	None	Nanjing Audit Univ			None	Approval
53.	Ms. Lorbea L. Palaming Guam	Cert # 3660 LTP Active Attest	Ernst & Young LLP Guam 8/2016 to present	Univ of Guam	100% Audit/Attest Services	John Onedera Guam Good Standing	None	Approval - presently has an inactive license.
54.	Mr. Kwang Bok Lee Singapore	Init Cert LTP Active Attest	PricewaterhouseCoopers LLP Singapore 8/2016 to present PricewaterhouseCoopers LLP San Francisco 8/2015 to 7/2016	Indiana University	100% Audit/Attest Services	Natalie Hull Pennsylvania Good Standing	None	Approval
55.	Ms. Shaheen Jhariya India	Init Cert LTP Active Non Attest	Citicorp Services India 9/2017 to present Packt Publishing India 4/2015 to 9/2017 Credit Saviour Solution 10/2010 to 3/2015	Indira Ghandi National Open University	80% Accounting Services 20% Tax/Tax Advisory Services	Varun Jain Colorado Good Standing	None	Approval
56.	Mr. Ahmed Moussa A. Hemida Egypt	Init Cert LTP Inactive	Ernst & Young Egypt 12/2017 to present BDO 1/2016 to 11/2017	Ain Shams University			None	Approval
57.	Ms. Iraida Naloska Libier Curacao	Init Cert LTP Active Attest	IFB Consulting N.V. 3/2004 to present	Univ of Netherland Antilles	50% Accounting Services 35% Audit Attest Services 10% Tax/Tax Advisory Services 5% Consulting Skills	Rocher Cyrus Colorado Good Standing	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of December 20, 2018

58.	Ms. Caroline E. Alves da Silva Curacao	Init Cert LTP Active Attest	KPMG Consultants Curacao 9/2017 to present	Barry University	100% Audit Attest Services	Raylon Mattheeuw New Hampshire	None	Approval
59.	Ms. Norayla M. Francisco Jeandor Curacao	Init Cert LTP Active Attest	BDO B.V. 1/2017 to present KPMG Dutch Caribbean & Suriname 9/2012 to 12/2016	University of Netherlands Antilles	100% Audit Attest Services	Rocher Cyrus Colorado Good Standing	None	Approval
60.	Mr. Marinus C. van Keeken Curacao	Init Cert LTP Active Attest	Ernst & Young Curacao 9/2018 to present PricewaterhouseCoopers Dutch Caribbean 2/2016 to 9/2018 Ernst & Young Netherlands 9/2005 to 1/2016	Nyenrode Business University	100% Audit Attest Services	Rocher Cyrus Colorado Good Standing	None	Approval
61.	Mr. Faico Tienhooven Curacao	Init Cert LTP Active Attest	KPMG Accountants Curacao 9/2016 to present Amace Financial Support 7/2015 to 8/2016	The Hague University	100% Audit Attest Services	Raylon Mattheeuw New Hampshire Good Standing	None	Approval

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Monday, December 10, 2018 6:33 PM
To: Arleen Gay
Cc: Michele Santos
Subject: FW: CPA roster information - by Country
Attachments: Country_GBOA_IndAndFirm_11052018_Summary.pdf

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

From: Pacheco Paredes, Angel A [mailto:angel.pacheco@tamiu.edu]
Sent: Wednesday, December 05, 2018 9:37 AM
To: licensing@guamboa.org
Subject: CPA roaster information

I am Angel Pacheco, Assistant Professor at Texas A&M International University and currently I'm working on a research project regarding CPAs who reside outside the United States. Would Guam Board be able to search and generate a roster of CPAs and their (non-US) country of residence (Name, Address, Country, Issued Date and Active or Inactive)? I don't need identifying information like CPNumber or Address. But the Country, Issued Date and Active is the information I need.

Thank you,

Sincerely

Please consider the environment before printing this email.

Angel A Pacheco Paredes
Assistant Professor
School of Business, A.R. Sanchez, Jr.
WHT 206E
Laredo, TX 78041
Tel. (956) 326-2505
Fax (956) 326-

As pursuant to Texas A&M International University rule 33.04.99.L2 concerning the Use and Disposition of Electronic Communications, this email is a mechanism for official communication of the University. Electronic mail (e-mail) should be used only for legitimate academic or state business. Official email communications are intended only to meet the academic and administrative needs of the campus community.

COUNTRY SUMMARY	Licensees
Antigua and Barbuda	4
Australia	28
Austria	1
Bahamas	2
Bahrain	12
Belgium	3
Bermuda	4
Brazil	1
Cambodia	1
Canada	126
Cayman Islands	5
China	343
Colombia	1
Egypt	42
France	1
Germany	11
Guam	240
Guyana	2
Hong Kong, SAR China	86
India	215
Indonesia	2
Iraq	1
Israel	7
Jamaica	1
Japan	1244
Jordan	24
Korea (South)	111
Kuwait	29
Lebanon	12
Luxembourg	3
Macao, SAR China	14
Malaysia	6
Mexico	1
Micronesia, Federated States of	4
Netherlands	5
New Zealand	1
Northern Mariana Islands	30
Oman	1
Pakistan	5
Palestinian Territory	1
Philippines	7
Poland	1
Qatar	28
Saint Lucia	2
Saudi Arabia	85
Svalbard and Jan Mayen Islands	1
Switzerland	2
Syrian Arab Republic (Syria)	1
Taiwan, Republic of China	562
Thailand	5
United Arab Emirates	112
United Kingdom	20
United States of America	480
Unknown	161
TOTAL	4097

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Friday, December 07, 2018 9:51 AM
To: Arleen Gay
Subject: FW: IQAB Renews MRA with Australia and New Zealand

ARLEEN,

Please include in next board meeting package. Thanks!

Dave

From: NASBA (info@nasba.org) [mailto:info@nasba.org]
Sent: Friday, December 7, 2018 8:00 AM
To: daves@stgguam.com
Subject: IQAB Renews MRA with Australia and New Zealand

AICPA and NASBA Welcome Renewal of Mutual Recognition Agreement

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NASBA
National Association of State Boards of Accountancy

Mission Driven - Member Focused



AICPA and NASBA Welcome Renewal of Mutual Recognition Agreement with Australia and New Zealand

The American Institute of CPAs (AICPA) and the National Association of State Boards of Accountancy (NASBA) have renewed a Mutual Recognition Agreement (MRA) with the Chartered Accountants of Australia and New Zealand (CA ANZ).

The International Qualifications Appraisal Board (IQAB) had separate MRAs with both the Institute of Chartered Accountants in Australia and the New Zealand Institute of Chartered Accountants. In 2014, the two bodies merged to establish the Chartered Accountants of Australia and New Zealand (CA ANZ).

In addition to the renewal of this MRA with CA ANZ, an MRA with CPA Australia was signed in July 2018, providing qualified applicants with two pathways to licensure in Australia and New Zealand.

Under this MRA renewal, qualified U.S. CPAs are eligible to obtain the CA ANZ credential, that is a pathway to obtaining audit rights in Australia and New Zealand, if the holders meet eligibility requirements detailed in the appendices of the MRA. Similarly, CA ANZ credential holders (who are citizens or legal residents in Australia or New Zealand) are eligible to obtain the U.S. CPA credential if the holders meet the eligibility requirements outlined in the MRA's appendices.

"I want to thank our colleagues in Australia and New Zealand, as well as NASBA and the state boards it represents, for their support of this cross-border commitment to accounting excellence," said AICPA President and CEO Barry C. Melancon, CPA, CGMA. "We are pleased to renew our support of this reciprocal agreement with CA ANZ, which provides a streamlined process for U.S. CPAs to practice in Australia and New Zealand."

"In an increasingly global economy, implementing practical and intuitive processes for reciprocal practice privileges for qualified accountants is the right course of action," said NASBA President and CEO Ken L. Bishop. "This agreement builds on the original agreement and embodies our continued effort to improve fairness and balance of requirements between

our countries. I am appreciative of our friends in CA ANZ and the AICPA for bringing this agreement to fruition."

During the five-year period of the agreement, IQAB is to work on developing alternative requirements that would expand access to CA ANZ credential holders who are neither citizens nor legal residents of New Zealand and Australia.

To read more about the MRA between NASBA/AICPA U.S. IQAB and CA ANZ, click the button below.

READ MORE

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 431,000 members in 137 countries and territories, 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.

About NASBA

Since 1908, the National Association of State Boards of Accountancy (NASBA) has served 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.

NASBA | 150 Fourth Avenue North | Suite 700 | Nashville, TN | 37219-2417
Phone: 615-880-4200 | Website: www.nasba.org

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Arleen E Gay

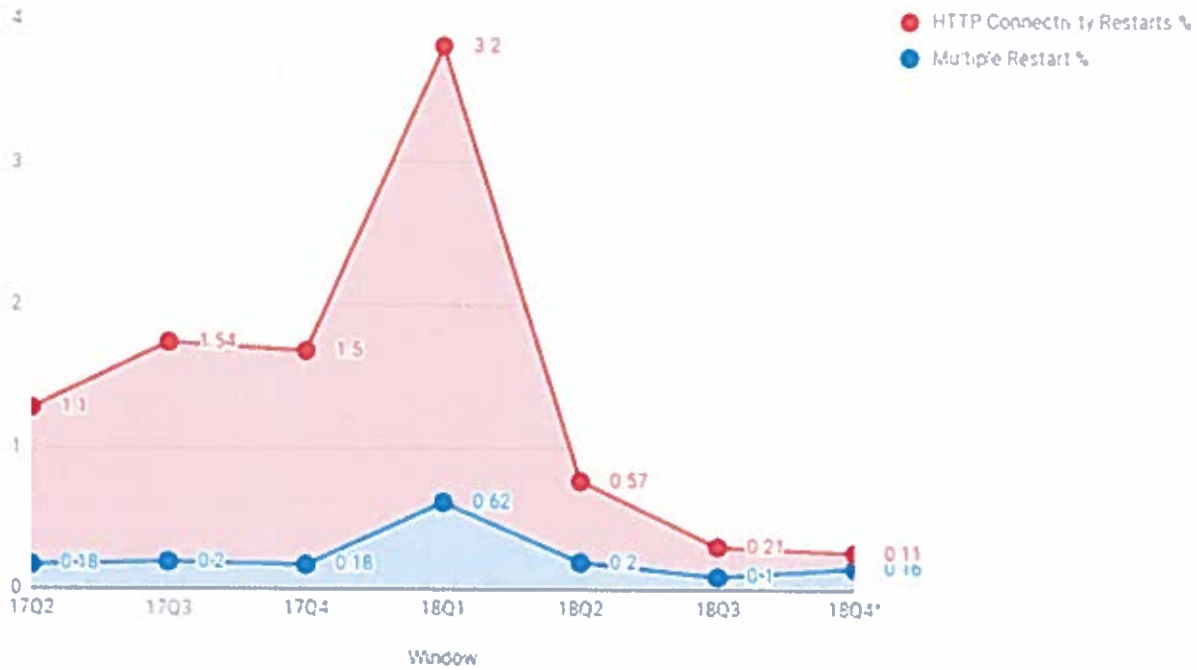
From: Dave Sanford <daves@stgguam.com>
Sent: Saturday, December 01, 2018 11:14 AM
To: Arleen Gay
Subject: FW: NASBA's Candidate Care Quarterly Report Q3 2018

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

From: Kathy Love Scales (klovescales@nasba.org) [mailto:klovescales@nasba.org]
Sent: Saturday, December 1, 2018 12:54 AM
To: boyd.busby@asbpa.alabama.gov; cori.hondolero@alaska.gov; mpetersen@azaccountancy.gov; james.corley@arkansas.gov; **Subject:** NASBA's Candidate Care Quarterly Report Q3 2018

Below is additional information regarding Multiple Restarts for Q3 2018.

The root cause to the uptick in multiple restarts has been identified by Prometric and AICPA, and an update has been deployed to address the issue. The graph below illustrates the impact of the update on reduction of multiple restarts. We will continue to monitor the restart rate.



Kathleen Love Scales
Candidate Care Advocate
- - - - - - - - - -
National Association of State Boards of Accountancy (NASBA)
150 Fourth Avenue North, Suite 700

Nashville, TN 37219
- - - - - - - - - -
Phone: 615.880.4252
Fax: 615.880.4252
Email: klove@nasba.org
Toll-Free: 1.800.CPA.EXAM
www.nasba.org

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NOTICE TO CANDIDATES:
To prepare for each section of the Uniform CPA Examination it is recommended for candidates to review the "CPA Exam Features and Functionality Video" and also the "Sample Tests". Failure to review the Features and Functionality Video and Sample Tests, including the directions on how to respond, may adversely affect candidate scores. You may find these review items on the AICPA's website at https://www.aicpa.org/becomeacpa/cpaexam/forcandidates/tutorialandsampletest.

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GUAM BOARD OF ACCOUNTANCY

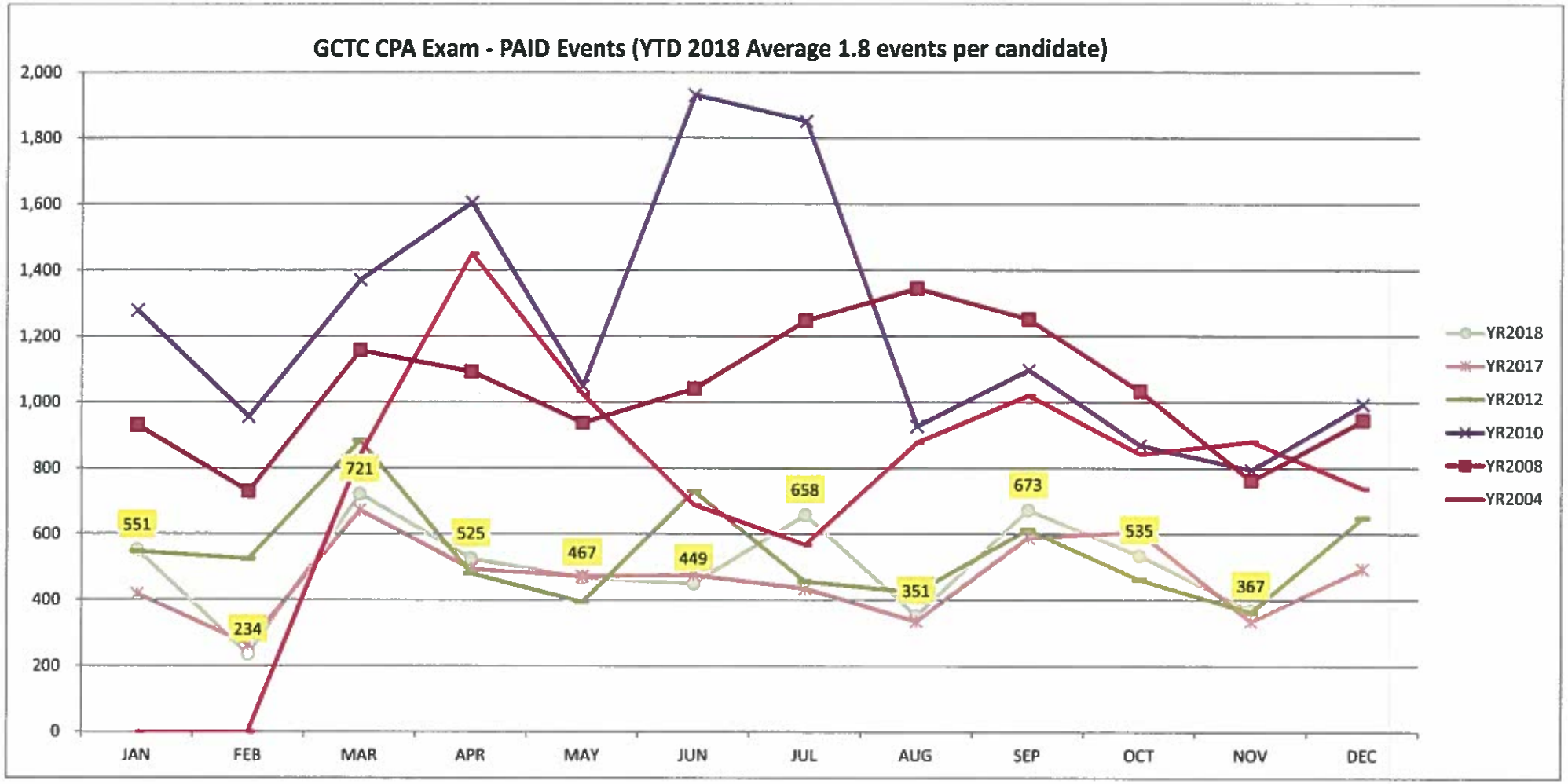
FY2019 Revenue, Expense and Fund Balance Summary w/History and FY2019 Budget

(Modified Accrual Basis: updated 12/20/18 mbs/dns)

BUDGET CATEGORY Description	NOTES	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual YTD 11/30/2018	FY2019 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		89,750	120,900	126,450	152,500	24,950	110,000
Guam Computer Test Center Administration Fees		411,320	518,185	444,500	420,560	63,140	450,000
Certification Fees		60,725	100,750	128,100	138,725	24,525	95,000
Individual Licensing Fees		119,425	138,350	173,375	205,700	3,475	170,000
Firm Licensing Fees		5,675	5,450	5,350	5,450	0	5,000
Penalties/Miscellaneous Fees/Interest		16,762	12,302	18,320	22,556	2,712	0
TOTAL REVENUES		**703,657**	**895,937**	**896,095**	**945,491**	**118,802**	**830,000**
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		290,245	292,273	299,186	304,984	48,380	314,280
Legal Services Contract		0	0	0	0	0	0
Copier Services		4,301	5,638	6,572	8,438	625	7,500
Education & Testing		0	2,596	0	0	0	20,000
Others (Publications, Dues, etc.)		14,200	14,200	15,544	15,240	0	16,000
Web/Database development & maintenance		0	66	0	0	0	15,000
233 Office Space		23,868	23,868	23,868	23,868	3,978	24,000
240 Supplies		11,363	14,426	18,788	19,865	2,624	18,000
250 Small Equipment		1,963	2,384	4,065	5,084	0	15,000
290 Miscellaneous							
Bank Charges		6,424	9,391	11,980	14,878	2,058	18,000
Postage		14,322	28,365	33,810	46,998	417	32,000
Training		0	5,014	0	0	0	10,000
Notices/Compliance Investigations/Others		2,882	2,672	1,010	610	75	0
UOG Endowment Contribution		0	100,000	200,000	400,000	400,000	300,000
363 Telephone Services		0	0	0	0	0	0
450 Capitalized Equipment		0	0	0	0	0	0
TOTAL EXPENDITURES		**369,567**	**500,893**	**614,823**	**839,965**	**458,157**	**789,780**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**334,090**	**395,043**	**281,272**	**105,526**	**(339,355)**	**40,220**
FUND BALANCE:							
Beginning	(1)	**1,711,860**	**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,827,791**
UOG Endowment Contribution Paid (PL 32-191)		(1,000,000)					
Ending		**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,488,436**	**1,868,011**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**521,899**	**644,962**	**954,983**	**1,059,598**	**736,664**	
Cash - Time Certificates of Deposit		**501,505**	**751,505**	**752,261**	**752,261**	**752,261**	
Accounts Receivable-NASBA		**47,600**	**69,790**	**40,810**	**47,110**	**25,690**	
Accounts Payable		**(25,054)**	**(25,264)**	**(25,789)**	**(31,178)**	**(26,179)**	
Net Fund Balance		**1,045,950**	**1,440,993**	**1,722,265**	**1,827,791**	**1,488,436**	
Restricted Fund Balance		**1,045,950**	**1,051,000**	**1,051,000**	**1,321,000**	**1,321,000**	
Unrestricted Fund Balance		**0**	**389,993**	**671,265**	**506,791**	**167,436**	

NOTES:

(1) During FY2019-Oct the Board paid $31,178 of prior year obligations, shown as FY2018 expenditures.
There are no outstanding prior year encumbrances as of 10/8/2018.



12/20/2018 - 11:41 AM

My Accounts | Analysis

All account(s) selected.

UOGEF - Board of Accountancy xxxx1932 ×

Reports

Value Over Time

Begin Date: Account Inception
End Date: Previous Business Day



Asset Growth

Begin Date: Account Inception
End Date: Previous Business Day
Fees: Net of Fees

	QTD 9/30/2018 12/18/2018	YTD 12/31/2017 12/18/2018	Inception 11/12/2015 12/18/2018
Beginning Market Value	**$1,796,901.46**	**$1,399,330.76**	**$668,085.07**
Contributions/ Withdrawals	$400,000.00	$762,465.21	$1,261,544.24
Ending Market Value	**$2,058,526.05**	**$2,058,526.05**	**$2,058,526.05**
Investment Results	($138,375.41)	($103,269.92)	$128,896.74

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Value Over Time and Asset Growth charts are for informational purposes only and are intended to be used as part of a complete portfolio review with your financial advisor. For additional information, view the performance disclosures.

October 31 to November 30, 2018

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $1,731,798.45**

UOG ENDOWMENT FOUNDATION
303 UNIVERSITY DRIVE UOG STATION
ATTN: MELANIE MENDIOLA
BARRIGADA GU 96913

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

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

Investment Objectives

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

Activity

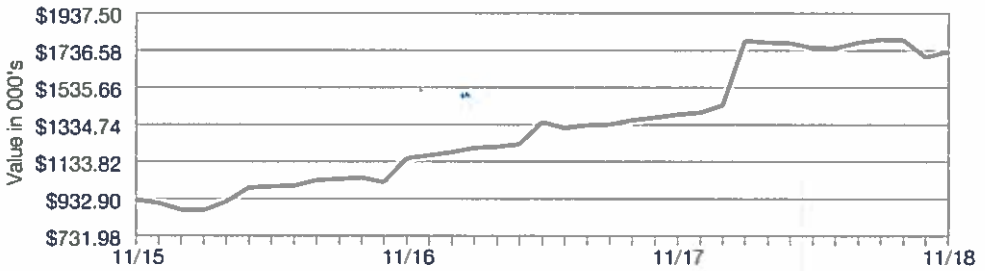
		This Statement		Year to Date
Beginning Balance	$	**1,702,504.14**	$	**1,399,330.77**
Deposits	$	0.00	$	405,003.47
Income	$	1,113.87	$	29,303.58
Withdrawals	$	0.00	$	(42,538.26)
Expenses	$	12.81	$	(19,590.28)
Change in Value	$	28,167.63	$	(39,710.83)
Ending Balance	$	**1,731,798.45**	$	1,731,798.45
Investment Results	$	29,281.50	$	(10,407.25)

Time-Weighted Performance

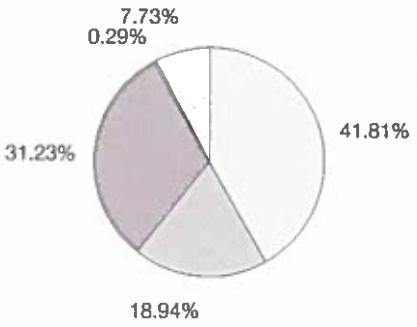
See Understanding Your Statement for important information about these calculations.

Performance Inception 11/12/15	YTD	2017	2016
	(1.24)%	13.94%	7.76%

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	723,637.83	41.81%
Non-US Equities	$	328,146.84	18.94%
Fixed Income	$	540,959.64	31.23%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	5,071.88	0.29%
Cash & Cash Alternatives*	$	133,982.26	7.73%

*Not all Cash & Cash Alternatives are liquid; $87,555.21 is embedded in investment products

Morningstar asset allocation information is as of 11/29/2018 (mutual funds & annuities) and 11/19/2018 (529s).

Cash & Cash Alternatives

Raymond James Bank Deposit Program ◊

Description (Symbol)	Value	Estimated Income Yield	Estimated Annual Income
Raymond James Bank Deposit Program ◊ - Selected Sweep Option		0.80%	$371.41
Goldman Sachs Bank USA	$46,427.05		
Raymond James Bank Deposit Program Total	**$46,427.05**		**$371.41**

Your bank priority state: NA

Participating banks recently added: Fulton Bank, N. A. 08/22/2018

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

Cash & Cash Alternatives Total	**$46,427.05**		**$371.41**

Mutual Funds

Open-End Funds

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
CHAMPLAIN MID CAP FUND ADVISOR CLASS N/L (CIPMX)	4,425.373	$88,950.00	$88,950.00	$19.410	**$85,896.49**			$(3,053.51) (3.43)%	$(3,053.51) (3.43)%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	3,778.754	$133,770.95	$146,815.46	$42.350	**$160,030.23**	2.00%	$3,193.05	$26,259.28 19.63%	$13,214.77 9.00%
DODGE & COX INCOME FUND N/L (DODIX)	11,177.610	$141,632.69	$151,880.92	$13.260	**$148,215.11**	2.83%	$4,191.60	$6,582.42 4.65%	$(3,665.81) (2.41)%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	3,941.145	$174,315.87	$195,062.77	$48.760	**$192,170.23**	1.02%	$1,962.69	$17,854.36 10.24%	$(2,892.54) (1.48)%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	352.493	$68,778.41	$76,008.58	$231.540	**$81,616.23**	0.44%	$359.54	$12,837.82 18.67%	$5,607.65 7.38%

Mutual Funds (continued)

Open-End Funds (continued)

Description (Symbol)	Quantity	Amount Invested	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Investment Gain or (Loss)	Cost Basis Gain or (Loss)
LOOMIS SAYLES GROWTH FUND CLASS Y N/L - NATIXIS ADVISOR (LSGRX)	6,713.989	**$80,093.87**	$83,451.33	$16.450	**$110,445.12**	0.50%	$547.86	$30,351.25 37.89%	$26,993.79 32.35%
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	14,496.607	$145,330.17	$154,563.31	$10.240	**$148,445.26**	2.62%	$3,885.09	$3,115.09 2.14%	$(6,118.05) (3.96)%
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	6,380.975	$61,609.44	$62,149.48	$9.700	**$61,895.46**	1.78%	$1,103.91	$286.02 0.46%	$(254.02) (0.41)%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	1,656.536	$52,274.77	$72,133.57	$48.890	**$80,988.05**	0.43%	$347.87	$28,713.28 54.93%	$8,854.48 12.28%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	6,092.036	$62,549.85	$65,200.80	$9.950	**$60,615.76**	4.37%	$2,650.04	$(1,934.09) (3.09)%	$(4,585.04) (7.03)%
Open-End Funds Total		$1,009,306.02	$1,096,216.22		**$1,130,317.94**	1.61%	$18,241.65	$121,011.92	$34,101.72
Mutual Funds Total			**$1,096,216.22**		**$1,130,317.94**	**1.61%**	**$18,241.65**		**$34,101.72**

Exchange-Traded Products (ETPs)

Exchange-Traded Funds

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
ISHARES TR CORE US AGGBD ET (AGG)	1,649.000		$109.097	$179,900.54	$104.880	**$172,947.12**	2.57%	$4,449.00	(3.87)%	$(6,953.42)
LOT 1	357.000[C]	11/13/2015	$108.565	$38,757.70	$104.880	$37,442.16	2.57%	$963.15	(3.39)%	$(1,315.54)
LOT 2	112.000[C]	11/23/2015	$108.717	$12,176.28	$104.880	$11,746.56	2.57%	$302.16	(3.53)%	$(429.72)
LOT 3	61.000[C]	12/01/2015	$108.700	$6,630.70	$104.880	$6,397.68	2.57%	$164.57	(3.51)%	$(233.02)

Exchange-Traded Products (ETPs) (continued)

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 4	26.000	04/13/2016	$110.778	$2,880.24	$104.880	$2,726.88	2.57%	$70.15	(5.32)%	$(153.36)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$104.880	$29,995.68	2.57%	$771.60	(6.74)%	$(2,167.82)
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$104.880	$11,222.16	2.57%	$288.68	(5.60)%	$(665.19)
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$104.880	$22,234.56	2.57%	$571.95	(3.70)%	$(854.34)
LOT 8	424.000	02/02/2018	$107.290	$45,490.92	$104.880	$44,469.12	2.57%	$1,143.91	(2.25)%	$(1,021.80)
LOT 9	64.000	02/23/2018	$106.640	$6,824.95	$104.880	$6,712.32	2.57%	$172.67	(1.65)%	$(112.63)
ISHARES TR MIN VOL USA ETF (USMV)	2,343.000		$52.265	$122,456.25	$56.500	**$132,379.50**	1.81%	$2,401.58	8.10%	$9,923.25
LOT 1	1,797.000	11/14/2017	$51.839	$93,155.22	$56.500	$101,530.50	1.81%	$1,841.93	8.99%	$8,375.28
LOT 2	397.000	02/02/2018	$54.110	$21,481.63	$56.500	$22,430.50	1.81%	$406.93	4.42%	$948.87
LOT 3	149.000	02/23/2018	$52.479	$7,819.40	$56.500	$8,418.50	1.81%	$152.73	7.66%	$599.10
ISHARES TR CORE MSCI EAFE (IEFA)	1,952.000		$59.992	$117,104.42	$58.980	**$115,128.96**	3.19%	$3,673.66	(1.69)%	$(1,975.46)
LOT 1	557.000[C]	11/13/2015	$54.729	$30,484.11	$58.980	$32,851.86	3.19%	$1,048.22	7.77%	$2,367.75
LOT 2	159.000[C]	11/23/2015	$55.808	$8,873.43	$58.980	$9,377.82	3.19%	$299.22	5.68%	$504.39
LOT 3	86.000[C]	12/01/2015	$56.245	$4,837.07	$58.980	$5,072.28	3.19%	$161.84	4.86%	$235.21
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$58.980	$5,898.00	3.19%	$188.19	9.45%	$509.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$58.980	$8,905.98	3.19%	$284.17	9.94%	$804.98
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$58.980	$2,831.04	3.19%	$90.33	(3.39)%	$(99.36)
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$58.980	$25,302.42	3.19%	$807.34	(8.51)%	$(2,354.87)
LOT 8	306.000	02/02/2018	$68.826	$21,060.80	$58.980	$18,047.88	3.19%	$575.86	(14.31)%	$(3,012.92)
LOT 9	116.000	02/23/2018	$66.995	$7,771.42	$58.980	$6,841.68	3.19%	$218.30	(11.96)%	$(929.74)
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	531.000		$206.181	$109,482.16	$253.480	**$134,597.88**	1.83%	$2,459.59	22.94%	$25,115.72

RAYMOND JAMES®

Exchange-Traded Products (ETPs) (continued) ↗

Exchange-Traded Funds (continued)

Description (Symbol)	Quantity	Date Acquired	Unit Cost	Total Cost Basis	Price	Value	Estimated Income Yield	Estimated Annual Income	Gain or (Loss) Pct.	Gain or (Loss)
LOT 1	8.000[C]	11/13/2015	$186.164	$1,489.31	$253.480	$2,027.84	1.83%	$37.06	36.16%	$538.53
LOT 2	140.000[C]	11/23/2015	$191.916	$26,868.24	$253.480	$35,487.20	1.83%	$648.47	32.08%	$8,618.96
LOT 3	85.000[C]	12/01/2015	$192.260	$16,342.10	$253.480	$21,545.80	1.83%	$393.71	31.84%	$5,203.70
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$253.480	$16,729.68	1.83%	$305.71	33.42%	$4,190.34
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$253.480	$23,827.12	1.83%	$435.40	30.98%	$5,636.25
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$253.480	$8,111.36	1.83%	$148.22	14.88%	$1,050.56
LOT 7	76.000	02/02/2018	$256.329	$19,481.00	$253.480	$19,264.48	1.83%	$352.02	(1.11)%	$(216.52)
LOT 8	30.000	02/23/2018	$250.350	$7,510.50	$253.480	$7,604.40	1.83%	$138.96	1.25%	$93.90
Exchange-Traded Funds Total				$528,943.37		**$555,053.46**	2.34%	$12,983.83	4.94%	$26,110.09
Exchange-Traded Products Total				**$528,943.37**		**$555,053.46**	**2.34%**	**$12,983.83**	**4.94%**	**$26,110.09**

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

Portfolio Total $1,731,798.45

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

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RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy Account No. 58101932

Activity Summary

Deposits

Type	This Statement	Year to Date
Deposits	$0.00	$405,003.47
Total Deposits	**$0.00**	**$405,003.47**

Withdrawals

Type	This Statement	Year to Date
Withdrawals	$0.00	$(42,538.26)
Total Withdrawals	**$0.00**	**$(42,538.26)**

Purchases

Type	This Statement	Year to Date
Purchases	$0.00	$(594,736.92)
Reinvests	$(462.50)	$(18,780.56)
Total Purchases	**$(462.50)**	**$(613,517.48)**

Income

Type	This Statement	Year to Date
Capital Gains	$0.00	$6,543.88
Dividends - Taxable	$1,083.42	$21,972.20
Dividends/Interest - 2017	$0.00	$599.73
Interest at RJ Bank Deposit Program	$30.45	$187.77
Total Income	**$1,113.87**	**$29,303.58**

Expenses

Type	This Statement	Year to Date
Fees	$0.00	$(19,805.22)
Mutual Fund Fee Credit	$12.81	$214.94
Total Expenses	**$12.81**	**$(19,590.28)**

Sales / Redemptions

Type	This Statement	Year to Date
Sales	$0.00	$257,136.51
Total Sales/Redemptions	**$0.00**	**$257,136.51**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$45,961.09	
11/01/2018	Income Purchase	Dividend - Taxable Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	23.965	$10.20988	$349.54	$45,961.09	$.02415 per share x 14,472.642 shares
11/01/2018	Income Purchase	Dividend - Taxable Reinvest	**PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)**	7.520	$9.7101	$104.32	$45,961.09	$.01637 per share x 6,373.455 shares
11/01/2018	Income Purchase	Dividend - Taxable Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	14.612	$9.90966	$206.86	$45,961.09	$.03404 per share x 6,077.424 shares
11/07/2018	Income	Dividend - Taxable	**ISHARES TR CORE US AGGBD ET (AGG)**			$422.70	$46,383.79	$.25634 per share x 1,649.000 shares

Activity Detail (continued)

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
11/09/2018	Expense	Mutual Fund Fee Credit	**Cash - Mutual Fund Fee Credit**			$12.81	$46,396.60	Mutual fund fee credit
11/30/2018	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$30.45	$46,427.05	

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

Date	Activity Type	Amount	Balance
10/31/2018	Beginning Balance		$45,762.87
11/01/2018	Transfer To	$198.22	$45,961.09
11/07/2018	Transfer To	$422.70	$46,383.79

Date	Activity Type	Amount	Balance
11/09/2018	Transfer To	$12.81	$46,396.60
11/30/2018	Interest at RJ Bank Deposit Program	$30.45	$46,427.05

Realized Capital Gains & Losses [C]

Summary of Gains & Losses

	This Statement	Year To Date
Short-Term Gain	$0.00	$493.70
Short-Term Loss	$0.00	$(672.17)
Long-Term Gain	$0.00	$31,440.86
Long-Term Loss	$0.00	$(324.02)
Net Gain / Loss Total	$0.00	**$30,938.37**

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

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