GUAM
board of accountancy

35GL-19-0277
Speaker Tina Rose Muña Barnes

MAR 2 7 2019
Time 320 ( )AM ( )PM
Received By:

March 27, 2019

Honorable Lourdes A. Leon Guerrero
Governor of Guam
Executive Chambers
POB 2950
Hagatña, GU 96932

Dear Governor Leon Guerrero:

In compliance with Public Law 31-233, Chapter 8, Title 5GCA, Section 38, §8113.1, attached is an electronic copy of minutes, agenda and other attachments to our Board meeting held on March 19, 2019. Should you have any questions, please call us at 647-0813 or email to: execdir@guamboa.org.

Sincerely,

Dave N. Sanford
Executive Director

Attachment: Electronic copy of March 19, 2019 Meeting

cc: Honorable Tina Rose Muna Barnes
Speaker, 35th Guam Legislature

2019 MAR 28 AM 8:06

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

0277

GUAM
board of accountancy

March 27, 2019

Honorable Lourdes A. Leon Guerrero
Governor of Guam
Executive Chambers
POB 2950
Hagatña, GU 96932

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cc: Honorable Tina Rose Muna Barnes
Speaker, 35th Guam Legislature

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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 – March 19, 2019

AGENDA

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

MINUTES OF MEETING

February 21, 2019

I. CALL TO ORDER:

The meeting was called to order at 4:10 p.m. by Chairman John Onedera. The meeting was held in the GBOA Conference Room.

Members Present:	John Onedera, Chairman Todd Smith, Vice Chairman Jennie Chiu, Member
Excused Absences:	Francis Quinto Baba, Secretary-Treasurer Dafne Shimizu, Asst. Secretary-Treasurer
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 Todd Smith to approve the Board minutes of January 17, 2019. There being no further discussion or objections, the motion carried.

III. NEW BUSINESS:

A. GAEF Update: Members reviewed the Raymond James Account as of January 31, 2019 which indicated an ending balance of 2.15M and the February 20th update indicating 2.19M. Executive Director Dave Sanford reported that the market had gone up in the last few weeks and that since inception, our contributions were $90,000 to the good after having expenditures of approximately $130,000 spent on three summers of the Visitor Professorship Program. Some discussion was had on Dr. Annette Santo's meeting with Dean Brigida Octavio of the Adamson University in the Philippines. Dean Octavio had expressed to Dr. Santos her interest in the Program and said she would be available to teach at UOG for this summer's program. The Board members again expressed their concerns for the need of someone to come and teach courses that are not readily available and taught locally by resident or local professors. Dave Sanford said he had emailed some concerns regarding Dean Octavio but not had yet received a reply from Dr. Santos. Also, he said that he would arrange a meeting of the Standing Committee to meet during this month as there had

not been a any recent meetings. He would set up the meeting and raise the Board's concerns and report back to the members as the next Board meeting.

B. Requests for Approval:

- **CPA Exam Applications:** Motion was made by Todd Smith and seconded by Jennie Chiu to approve the CPA Exam Applications for the month of January 2019, as presented. There being no further discussion or objections, the motion carried.

- **Requests for Credit/NTS Extensions:**

1) **Mr. Sayed Mohamed Fouad Hassan**- Mr. Hassan is requesting an extension of his Audit credit. He has already passed Far and Reg. His audit credit expires July 31, 2019. He is an Egyptian working in Qatar and during the months of November and early December 2018, he was taking care of his father who was in and out of the hospital and has since passed on December 12, 2018. He is claiming that due to the hardship of caring for his father and his death and having to travel back and forth from Qatar to Egypt and back, it has been difficult to take the exam for Bec and thus, his request to extend his Audit credit extension to allow him ample time to take and pass his Bec. He did travel back to Qatar to take Bec on December 10, 2018 and did not pass. His Bec NTS expires July 11, 2019. He submitted a death certificate and doctor's notes but did not state the time he wished to be extended to. The Board members agreed to grant his request to extend his Audit credit until the end of November 2019.

2) **Ms. Qi Wang** – Because the New York testing center cancelled the exams due to operational issues, the Board agreed to extend Ms. Wang's request for NTS extension for Far and Reg until the end of May 2019.

3) **Mr. Tamer El Adl** – Mr. El Adl is requesting an extension of his Audit credit score which expires on October 31, 2019. His reason being that NASBA delayed three months in getting his exam score to him because of a 'system development'. He is requesting for an additional three months. His Bec credit expires May 31, 2020 and he wants the extension to coincide with that part. Because NASBA had already made previously arrangements to automatically extend those affected during the period and that this 'delay' occurred well over a year ago, the Board denied him his request. He apparently did not make any attempt to sit for any other exams while he was waiting for his score for the Audit exam.

3) **Mr. Daman Molri** – Mr. Molri is requesting NTS extensions of Audit and Reg which currently expire on March 31, 2019. He has been ordered by his doctor to stay in bed and restrict movement due to his severe back pain.

He did submit a doctor's note. The Board members agreed to grant him his request and extend his Audit and Reg until June 30, 2019.

5) **Ms. Qingqing Zeng** – Ms. Zeng is requesting to extend her NTS for Audit and Far which expires on June 11, 2019. Her reason being that her visa request was denied in January and she is going to resubmit her request. She is requesting an extension until December 31, 2019. No reason was given for the denial of her visa. The Board members agreed to extend her request until end of December 2019.

- **Grades – April/May – July/August Windows 2018** Motion made by Todd Smith and seconded by Jennie Chiu to approve the grades submitted. There being no further discussion or objections, the motion carried.

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

IV. GENERAL DISCUSSION/ANNOUNCEMENTS:

- **NASBA Quarterly Communications Pack:** This Quarterly Communications Pack included the January 2019 Board of Directors' meeting, minutes of the Board of Directors' October 2018 meeting, new Regional Directors' focus questions, Focus Questions Executive Summary and CPA Examination Rule Change Language. Dave Sanford went over the highlights of each report. The Focus Questions comments are to be submitted by April 11, 2019. Dave Sanford told the members that the CPA Examination Rule Change Language could be done at any time as it would not take effect until such time as all State Boards were ready to support continuous testing. This would mean that candidates would be able to take a same section exam as soon as their grade was received from their previous attempt at the test. Currently, if you failed a section, you cannot retake the exam in the same window. He also said that the rule change would require a change to the current law but that NASBA's target date was January 2020, and his feeling was that it would be more towards the end of 2020.

- **Candidate Care Quarterly Report Q4 2018:** The Candidate Care Quarterly Report indicated that issues of restarts and multiple crashes during testing were high. This disrupted the ability of a candidate to focus on testing which, in some cases, resulted in extreme anxiety and caused unfair testing experience for most candidates attempting to sit for the exam. The problem is still ongoing and they still do not know where the problem lies.

- **NASBA's Legislative E-News:** Dave Sanford told the members that it was reported that a number of bills and laws doing away with the regulating of occupations was increasing within jurisdictions and that the question he had raised during a recent

conference call was were they willing to trust all their investments to unregulated/unlicensed persons who may be doing the audits for all the companies that they are investing in. Also included in this Legislative E-News was that currently 25 jurisdictions have implemented firm mobility, two jurisdictions presently not having individual mobility were Hawaii and the CNMI and that as of today, 52 jurisdictions allow non-CPAs to own a minority stake in CPA firms. New York, Hawaii and the CNMI are the other jurisdictions that have not adopted the UAA language allowing for non-CPAs to own a minority stake in a CPA firm.

- **Uniform CPA Exam 2019 CBT Fee Letter:** AICPA, Prometric and NASBA officially announced the candidate fees for exams for the periods 2019. Dave Sanford said that basically all fees would remain the same except for Prometric's hourly fee and the security fee which would go up a few cents.

- **UOG Request for Survey Questionnaire Dissemination:** UOG's Martha Suez-Sales sent an email saying that she was conducting a research for her dissertation on the ethical awareness of tax practitioners and was requesting whether her survey could be forwarded to GBOA and forwarded on to NASBA for dissemination to licensed CPAs. She attached UOG's approval of her study. The survey would be not only be locally but to be disseminated to all licensed CPAs overall. Dave Sanford said with the Board's approval he would make her request to NASBA and felt that this would be okay as long as not one licensee got specifically identified.

- **NC Response to PR Exposure Draft:** For the record, included in this agenda package was a letter from the Executive Director of the North Carolina State Board stating his comments to the exposure draft regarding revision to the AICPA Peer Review Board's oversight handbook. He said their stand was not anything different from GBOA's stand on the matter. The letter from the NC state Board stated 'While the Board appreciates that it's being given an opportunity to provide feedback, its concerning to the state boards, as the entities charged with public protection and most impacted by these changes, were not engaged during the initial stages of the process.'

Also discussed:

  - The financial statement for the month of January was presented to the Board members for their review and approval.

  - Also discussed was NASBA's CPA Examination and Licensing Services Proposal. Dave Sanford presented a FY2020 budget adjustment for the projected CPAES application processing costs and benefits. He explained the summary which presented what he felt was appropriate with the NASBA proposal. The proposal would be for NASBA to take over the processing of Initial and Rexam candidates and would include the raising of the fees to accommodate the fees charged by NASBA in the processing of Initial and Rexam Applications. It was noted that the last fee increase was eight years ago

and that most jurisdictions fees were higher than GBOA. GBOA staff would continue to handle the processing of licensing applications. Using NASBA to process applications would lessen the workload for GBOA staff along with the additional hiring of a general clerk. The workload has somewhat increased with the increasing volume of applications and the resignation of the Licensing Administrator. The NASBA proposal would include evaluating first time candidates to meet the educational requirements, accepting foreign credit card payments and handling any and all problems and issues that may occur with an individual candidate. The fee increase would require a public hearing and a 90 day wait period before submitting the proposed rule change to the Guam Legislature. The Board members present were all in agreement and approved the fee proposal to increase the fees for the Initial Examination applications from $50.00 to $200.00 and the Rexam application fees from $50.00 to $100.00.

- The Board members agreed to change the March meeting date of the 21st to Tuesday, March 19, 2019 as the Executive Director would not be on island until the month of May. It was not clear yet whether an April Board meeting would be held. All Board members present agreed to the March date change.

V. ADJOURNMENT:

There being no further discussion, motion was made by Todd Smith and seconded by Jennie Chiu to adjourn the meeting at 6:21 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	GU190210197	2/15/2019			x		Abe	Nanako	Japan
2	GU17027784	2/7/2019		x			Abouelella	Mokbel	U.A.E.
3	Initial	2/27/2019	x	x			Abouramadan	Ahmed Samir	U.A.E.
4	GU18028620	2/8/2019		x			Aguib	Wael	Kuwait
5	Initial	2/28/2019			x		Akimoto	Jun	Japan
6	Initial	02/29/2019			x		Alharazi	Eyad Abdulkarim	Saudi Arabia
7	Initial	2/4/2019	x	x	x	x	Ali	Rukshar	India
8	GU190210152	2/11/2019			x		Almadani	Mohammed	Saudi Arabia
9	GU18109658	2/6/2019	x	x	x		Alqwasmi	Abdallah	U.A.E.
10	Initial	2/27/2019			x		Al-Shawabka	Motasem	Saudi Arabia
11	GU17037834	2/25/2019		x			Aoyama	Teruyuki	Japan
12	GU190210123	2/6/2019	x	x	x	x	Asopa	Aditya	India
13	Initial	2/26/2019	x	x	x	x	Baldiwala	Amatullah	India
14	GU190210188	2/21/2019	x	x	x	x	Bansal	Kushal	India
15	Initial	2/20/2019	x				Battung	Thomas	Guam
16	GU18028629	2/13/2019		x			Cai	Yanyan	China
17	GU190210221	2/19/2019	x	x	x	x	Cao	Nan	Indiana
18	Initial	2/5/2019			x		Capozzo	Daniel	New York
19	GU18018515	2/20/2019				x	Chan	Ya-Wen	Taiwan
20	GU18019603	2/13/2019	x	x			Chandna	Pragya	India
21	GU18058917	2/28/2019	x	x	x	x	Chang	Chih-An	Taiwan
22	GU18038658	2/18/2019				x	Chawla	Neha	New Jersey
23	GU18089335	2/27/2019	x			x	Chen	Junyi	California
24	GU18069027	2/1/2019	x		x		Chen	Chenli	Canada
25	GU190210122	2/6/2019		x	x		Chen	Fangnan	China
26	GU18099472	2/25/2019	x		x		Chen	Sitian	China
27	GU17118381	2/20/2019	x	x	x		Chen	Yu	China
28	GU18048847	2/18/2019	x	x	x		Chen	Yingqian	China
29	Initial	2/25/2019	x		x		Chen	Baolu	China
30	GU190210196	2/15/2019		x	x		Chen	Bo	Japan
31	GU18109608	2/28/2019	x			x	Chen	Jingxiao	New York
32	GU18099452	2/1/2019	x		x		Chen	Kuan-Ju	Taiwan
33	GU190210142	2/7/2019	x	x	x	x	Chen	Hung-Yu	Taiwan
34	GU18099417	2/15/2019	x	x		x	Chen	Yu-Chuan	Taiwan
35	GU13085289	2/25/2019	x	x	x	x	Chen	Mei-Fang	Taiwan
36	GU18069046	2/2/2019	x	x		x	Cheng	Hsiu-Yin	Illinois
37	Initial	2/27/2019	x		x		Cheng	Ju-Chun	Taiwan
38	GU18079220	2/1/2019	x		x		Chia	Yi-Pong	Taiwan
39	Initial	2/21/2019	x		x		Chiang	Che-An	Hong Kong
40	GU190210136	2/8/2019			x	x	Chiu	Wei-Yun	Taiwan
41	GU17037856	2/12/2019	x				Chung	Jyh-Lung	Taiwan
42	GU190210151	2/12/2019			x		Cui	Yue	China
43	Initial	2/25/2019	x		x		Dai	Xiaofeng	New York
44	GU190210189	2/15/2019	x	x	x	x	Daruwala	Tinaz	India
45	GU17037813	2/28/2019		x			Dong	Wen	China
46	GU190210156	2/11/2019	x	x	x	x	Dos Santos Valente	Thiago	Brazil
47	GU190210147	2/11/2019	x	x			Doshi	Kushal	India
48	GU190210141	2/7/2019	x			x	Dudi	Trishika	India
49	GU18028584	2/6/2019		x			Elhossary	Kareem	Kuwait
50	GU190210187	2/20/2019			x		Elsayed	Alaa Samy	Saudi Arabia
51	GU18069106	2/25/2019	x		x		Fan	Lianxiang	China
52	GU16046892	2/11/2019		x			Faroun	Mohammad	Saudi Arabia
53	GU190210126	2/6/2019			x		Fukuda	Ren	Japan
54	GU190210208	2/4/2019			x		Fukushima	Yusuke	Texas
55	Initial	2/26/2019		x	x		Gao	Qian	China
56	GU190210169	2/22/2019	x	x	x	x	Gokeda	Yashasvi	India
57	GU18048866	2/22/2019	x	x	x	x	Gopi	Pooja	India
58	GU17037881	2/6/2019	x		x	x	Goyal	Vaibhav	India
59	GU17098206	2/7/2019		x			Goyal	Sunny	Washington
60	GU190210216	2/15/2019			x		Guarnes	Ana Marie	Guam
61	GU18099486	2/25/2019	x	x	x		Guo	Dayu	China
62	GU190210181	2/15/2019		x	x		Guo	Weiqi	Virginia
63	GU17118403	2/11/2019			x		Hamayel	Hakam	Palestine
64	GU190210145	2/7/2019			x		Han	Yuancao	Japan
65	GU190210139	2/7/2019		x	x		Harada	Jumpei	Japan
66	Initial	2/27/2019	x	x	x		Harikae	Seiji	Japan
67	GU190210138	2/7/2019	x	x	x		He	Xiru	Illinois

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
68	Initial	2/25/2019	x	x			He	Siwei	China
69	GU190210199	2/15/2019	x		x		Heo	Seonyeong	Japan
70	Initial	2/15/2017				x	Higa	Mieko	Japan
71	GU190210179	2/18/2019	x	x			Himoto	Masayuki	New York
72	GU190210170	2/19/2019	x		x		Hirata	Katsumi	Japan
73	Initial	2/27/2019	x		x		Ho	Yi-An	Taiwan
74	GU190210160	2/1/2019		x	x		Ho	Chia-Yen	Taiwan
75	GU190210120	2/4/2019		x	x		Hou	Mengxiao	China
76	GU16097334	2/27/2019	x	x		x	Hsu	Yu-Ting	Taiwan
77	Initial	2/25/2019		x	x	x	Hu	Yuewu	Canada
78	GU190210168	2/22/2019			x		Hua	Ye	North Carolina
79	Initial	2/25/2019			x		Huan	Chuanyun	China
80	GU190210119	2/4/2019	x	x	x	x	Huang	Xiaotong	Canada
81	GU18018565	2/21/2019	x		x	x	Huang	Zheng	China
82	GU190210167	2/22/2019	x		x		Huang	Xiao	China
83	GU18099564	2/7/2019	x		x		Huang	Kuo-Cheng	Taiwan
84	GU17037857	2/12/2019	x				Huang	Yi-Ling	Taiwan
85	GU190210207	2/18/2019	x		x		Huang	Kuan-Yu	Taiwan
86	GU190210125	2/6/2019	x	x			Huang	Jun Qun	Texas
87	GU18119813	2/28/2019		x		x	Huang	Wenjun	Texas
88	Initial	2/27/2019	x	x	x	x	Hung	Tzu-Yu	Taiwan
89	Initial	2/25/2019	x		x		Igarashi	Kiwamu	Japan
90	GU190210209	2/6/2019			x		Iijima	Ichiro	Japan
91	GU190210118	2/4/2019		x	x		Ikegawa	Shinobu	Japan
92	GU18089320	2/22/2019	x		x		Ikemoto	Wataru	Singapore
93	GU18018496	2/15/2019	x		x		Imaizumi	Ryunosuke	Japan
94	GU18018539	2/15/2019				x	Ishida	Mikito	Japan
95	GU18038738	2/22/2019			x		Ishikura	Yuki	Japan
96	GU190210166	2/22/2019	x		x		Ishizaka	Yusuke	Japan
97	Initial	2/25/2019			x		Iwasaki	Hirotaka	California
98	GU18028615	2/6/2019			x		Javed	Asim	U.A.E.
99	GU18099482	2/25/2019	x	x			Jiang	Yijun	China
100	GU18129877	2/28/2019		x		x	Jiang	Zhenyu	China
101	GU190210124	2/6/2019			x		Kawabata	Masashi	Japan
102	GU190210190	2/13/2019			x		Keshta	Mohammed Auda	U.A.E.
103	GU190210092	2/1/2019	x	x	x	x	Khole	Tejal	India
104	GU12024561	2/15/2019				x	Kihara	Makoto	Japan
105	GU18089331	2/15/2019	x				Kobayashi	Akiko	California
106	GU16036750	2/22/2019	x		x		Komai	Wataru	Japan
107	GU18069122	2/15/2019		x			Konno	Sho	Japan
108	GU16056947	2/19/2019	x				Kudo	Yumi	Japan
109	Initial	2/21/2019	x		x		Lai	Shimin	China
110	GU18079266	2/20/2019	x		x		Lao	Zixuan	China
111	GU18119815	2/25/2019	x			x	Lee	Yun	Taiwan
112	GU18038732	2/15/2019	x			x	Li	Yuanjie	China
113	GU190210195	2/15/2019	x		x		Li	Chuan	China
114	GU190210203	2/15/2019			x		Li	Jiayang	Colorado
115	GU18048814	2/13/2019		x		x	Li	Lillian	Taiwan
116	GU18119730	2/4/2019				x	Liang	Yen-Ting	Taiwan
117	Initial	2/28/2019	x	x	x	x	Liao	Chi-Ho	Illinois
118	GU18069131	2/18/2019			x	x	Liao	Chia-Yi	Taiwan
119	GU16077145	2/13/2019			x	x	Liao	Hsing-Chun	Texas
120	GU18059007	2/19/2019	x		x		Lien	Hui-Chen	Taiwan
121	GU190210220	2/18/2019		x		x	Lin	Lin	China
122	GU18109682	2/18/2019		x			Lin	Bo-Ling	Taiwan
123	GU17098209	2/15/2019	x	x			Lin	Chia-Hung	Taiwan
124	Initial	2/26/2019	x	x	x	x	Lin	Ting-Wei	Taiwan
125	GU190210214	2/1/2019	x		x		Liu	Mengyi	China
126	GU190210213	2/4/2019	x	x	x	x	Liu	Haitao	China
127	Initial	2/26/2019		x	x		Liu	Di	China
128	GU190210140	2/4/2019	x	x	x	x	Liu	Suyu	Illinois
129	GU190210158	2/11/2019	x	x	x	x	Liu	Jiaming	Illinois
130	GU190210206	2/18/2019	x	x	x	x	Liu	Yuecen	New York
131	GU190210091	2/1/2019		x		x	Liu	Yu-Hsuan	Taiwan
132	GU18109607	2/27/2019	x		x	x	Lo	Chieh-En	Taiwan
133	GU15066260	2/20/2019	x	x	x	x	Loi	Cheng I	New Jersey
134	Initial	2/25/2019	x	x			Lu	Ni	China

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
135	GU14075725	2/26/2019	x	x	x	x	Lu	Min-Fen	Taiwan
136	GU17108299	2/28/2019		x	x	x	Luo	Jiufei	China
137	GU18018546	2/1/2019	x				Ma	Yanyan	New York
138	GU190210178	2/19/2019		x	x		Madhavankutty	Remya	U.A.E.
139	GU18058919	2/11/2019	x	x	x		Mahajan	Naman	India
140	GU18089406	2/25/2019	x				Mahajan	Anuya	India
141	GU18038783	2/19/2019		x	x		Malek	Shabnam	U.A.E.
142	Initial	2/28/2019	x		x		Manabe	Honami	Japan
143	GU190210117	2/4/2019	x	x	x		Mao	Szu Yin	Texas
144	GU12104887	2/25/2019	x			x	Maru	Ryosuke	Japan
145	Initial	2/27/2019	x	x	x	x	Matsumoto	Yukari	Japan
146	Initial	2/28/2019		x		x	Mehra	Ritesh	India
147	Initial	2/25/2019		x	x		Miao	Yejia	Japan
148	GU14095824	2/27/2019	x	x			Miyahara	Shoki	Japan
149	GU190210198	2/15/2019			x		Mizuki	Keino	Japan
150	GU190210165	2/22/2019	x	x	x		Mizutani	Atsushi	Japan
151	GU190210159	2/11/2019			x		Mohamed	Mohamed Khodary	Kuwait
152	GU17128435	2/11/2019		x	x		Motoyoshi	Rintaro	Japan
153	GU18018477	2/13/2019		x			Moustafa	Mohamed Magdi	Saudi Arabia
154	GU190210089	2/1/2019	x		x		Muto	Yuta	Japan
155	Initial	2/27/2019			x		Nakanishi	Eisuke	Japan
156	GU17128428	2/15/2019			x		Nakano	Akihiro	Japan
157	GU16016668	2/28/2019	x		x		Nakazato	Shunsuke	Japan
158	GU18048832	2/6/2019				x	Narasimhan	Badri	California
159	GU190210176	2/19/2019			x		Nogod	Sharif Awad	Saudi Arabia
160	GU18079267	2/15/2019			x		Nomura	Misato	Japan
161	GU190210186	2/21/2019			x		Norovkhuu	Bhambasuren	Mongolia
162	GU09073555	2/27/2019	x		x	x	Oishi	Hiroyuki	Japan
163	GU18058914	2/15/2019			x		Okada	Toshihiko	Japan
164	GU18079268	2/13/2019		x			Okusu	Eri	California
165	GU17118363	2/15/2019	x				Omi	Kenji	Belgium
166	GU18089357	2/7/2019	x	x			Otani	Tomomi	Japan
167	Initial	2/28/2019	x		x		Otomo	Naho	Japan
168	GU18099565	2/15/2019	x		x		Ozaki	Koji	Japan
169	GU18048886	2/11/2019	x	x	x	x	Pakhare	Shreya	India
170	Initial	2/28/2019	x	x	x	x	Pangelinan	Giana	Guam
171	GU190210215	2/18/2019	x	x	x	x	Parekh	Yash	India
172	Initial	2/28/2019	x	x	x	x	Parikh	Kinja	India
173	GU190210212	2/11/2019		x		x	Patki	Tushar	India
174	GU18069108	2/25/2019	x	x			Piao	Junlong	China
175	GU18079234	2/7/2019	x		x	x	Piao	Xianglan	Japan
176	GU18028606	2/18/2019	x				Pimental	Leo Angelo	Guam
177	GU190210164	2/22/2019	x	x	x		Plaha	Akanksha	India
178	GU17047931	2/13/2019	x				Qawasmeh	Ahmad	Jordan
179	Initial	2/18/2019	x		x		Qian	Huiqing	China
180	Initial	2/19/2019		x	x		Qiu	Shihui	China
181	Initial	2/28/2019		x	x		Raheja	Kavneet	India
182	GU18028595	2/12/2019				x	Ramadan	Basma	Egypt
183	GU190210157	2/11/2019	x	x	x	x	Ramasubramanian	Dhanya	California
184	GU190210210	2/13/2019		x	x		Reniguntla	Nithya Nandhini	India
185	GU15096454	2/7/2019			x	x	Rivera	Christian	Guam
186	GU190210134	2/8/2019	x	x	x	x	Sadh	Gaurav	India
187	GU190210133	2/8/2019			x		Saito	Kohei	Japan
188	GU190210137	2/7/2019		x	x		Saito	Shunsuke	New Jersey
189	GU17118337	2/27/2019			x		Salama	Mohamed Mahmoud	U.A.E.
190	GU190210173	2/19/2019	x	x	x	x	Sanghavi	Ankur	India
191	GU190210174	2/19/2019	x	x		x	Sariya	Mustafa	India
192	GU15056203	2/7/2019			x		Satake	Yoshinori	Japan
193	GU18099543	2/25/2019	x				Satouchi	Ryo	Japan
194	GU17128424	2/1/2019	x				Selim	Ibrahim	Egypt
195	GU190210185	2/20/2019		x	x		Sethi	Jeet	India
196	GU190210202	2/15/2019			x		Shan	Xiaozhen	Indiana
197	GU18069103	2/20/2019			x	x	Shang	Ray-Yin	France
198	GU17078092	2/21/2019				x	Shen	Chujun	China
199	Initial	2/26/2019	x	x			Shen	Beijia	China
200	GU17037845	2/7/2019	x				Shigeta	Erika	Japan
201	GU190210194	2/15/2019	x		x		Shimokawa	Atsuya	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
202	GU17068060	2/6/2019			x		Shinohara	Kenjiro	Japan
203	GU18109684	2/28/2019		x	x		Sho	Yuki	Japan
204	GU16026702	2/26/2019		x			Shu	Zhao	China
205	GU190210121	2/4/2019	x	x	x		Singh	Antara	India
206	Initial	2/15/2019	x	x			Sobol	Islam Mohamed	Kuwait
207	GU190210217	2/12/2019	x		x		Soofi	Majid Naeem	Pakistan
208	Initial	2/25/2019	x		x		Su	Huiyi	China
209	Initial	2/28/2019			x		Sugai	Kiyonori	Japan
210	GU18058949	2/15/2019		x	x		Sugano	Haruka	Japan
211	GU16077156	2/15/2019		x			Sugita	Kosuke	Japan
212	GU190210177	2/15/2019	x	x	x	x	Sun	Weitong	Illinois
213	GU18079165	2/6/2019		x	x	x	Sun	Yajun	Japan
214	GU190210150	2/12/2019			x		Sun	Xiaodong	New York
215	Initial	2/25/2019			x		Suzuki	Kosuke	Japan
216	Initial	2/15/2019		x	x		Suzuki	Raira	Japan
217	GU190210135	2/2/2019			x		Taguchi	Shoki	Japan
218	GU190210132	2/8/2019			x		Taisacan	Sydie	Guam
219	GU18079164	2/25/2019			x		Takahashi	Mariko	Japan
220	GU18109663	2/19/2019			x		Takahashi	Kayoko	Japan
221	Initial	2/8/2019			x		Takahashi	Kaho	Japan
222	GU18109662	2/25/2019	x				Tang	Jingying	Missouri
223	Initial	2/25/2019			x		Tankenaka	Fumiko	Japan
224	GU18048848	2/11/2019	x	x	x	x	Thakur	Varunsingh	India
225	GU190210191	2/18/2019		x		x	Thunoli	Jithendranath	Oman
226	Initial	2/27/2019		x	x		Tsutazawa	Takumi	Japan
227	GU190210116	2/4/2019			x		Uchiyama	Tenbun	Texas
228	GU18079162	2/6/2019	x				Ueda	Yuki	Japan
229	GU190210130	2/6/2019	x		x		Urushihara	Yumi	Missouri
230	GU190210155	2/11/2019	x	x	x	x	Vemuri	Sidhartha	India
231	GU190210201	2/15/2019	x	x	x	x	Verma	Surbhi	India
232	GU16097289	2/25/2019	x			x	Wakita	Azusa	Japan
233	GU16016625	2/28/2019		x		x	Wang	Bing	China
234	GU190210163	2/15/2019		x	x		Wang	Junqi	China
235	GU190210149	2/12/2019	x	x	x		Wang	Min	Hong Kong
236	GU190210205	2/18/2019	x	x	x		Wang	Sihan	Japan
237	Initial	2/27/2019			x		Wang	Degang	Japan
238	GU18018509	2/4/2019	x	x	x		Wang	Wei Chun	Massachusetts
239	GU16097266	2/1/2019	x				Wang	Chiung-Yi	Taiwan
240	GU17118331	2/20/2019		x			Wang	Hsiao-Chuan	Taiwan
241	GU190210193	2/15/2019	x		x		Wang	Chang-Hsing	Taiwan
242	GU190210148	2/11/2019	x	x	x	x	Wang	Wei-Hao	Texas
243	GU190210218	2/19/2019	x		x		Waqass	Muhammed	Pakistan
244	GU18069051	2/21/2019				x	Wei	Qiyue	China
245	GU190210204	2/18/2019		x	x		Weng	Jingjuan	China
246	GU15096466	2/13/2019	x	x	x	x	Wu	Ting-Chen	California
247	GU190210131	2/8/2019			x		Wu	Kuan-Chieh	China
248	GU18079161	2/15/2019		x		x	Wu	Shao-Yu	Taiwan
249	GU18048864	2/28/2019	x				Wu	Shih-Ting	Taiwan
250	GU190210183	2/21/2019	x	x			Wu	Xuefei	Washington, DC
251	GU180994781	2/25/2019	x		x		Xia	Shuyi	China
252	GU18079246	2/29/2019	x		x		Xia	Yuqing	Indiana
253	GU15106523	2/1/2019		x			Xiao	Dinglei	China
254	GU190210200	2/15/2019			x	x	Xie	Chang	China
255	GU18079217	2/28/2019			x		Xu	Weihua	Hong Kong
256	GU18018541	2/4/2019			x		Xu	Min	Michigan
257	GU190210115	2/4/2019			x		Yamada	Kazuki	Japan
258	GU190210129	2/6/2019		x	x		Yamada	Miki	Japan
259	GU18109630	2/15/2019	x		x		Yamaguchi	Takehiro	Hong Kong
260	GU190210128	2/6/2019		x	x		Yamanishi	Wataru	Japan
261	GU190210171	2/19/2019	x		x		Yanagida	Akihiko	Japan
262	GU190210172	2/19/2019			x		Yanese	Ryo	Japan
263	GU16026715	2/26/2019	x		x		Yang	Shu-Ping	Taiwan
264	GU18089377	2/18/2019	x		x	x	Yang	Yu-Jou	Taiwan
265	Initial	2/28/2019	x	x	x	x	Yang	Tien	Taiwan
266	GU18069138	2/7/2019		x			Yassin Mohamed	Mahmoud	Egypt
267	GU18058958	2/1/2019	x	x			Yasuda	Takuya	Japan
268	GU17037861	2/25/2019	x		x		Yasui	Tomoko	Japan

	JURIS ID	APP REC'D	AUD	BEC	FAR	REG	Last Name	First Name	State/Country
269	Initial	2/26/2019	x		x		Yu	Shuxin	China
270	GU18079207	2/12/2019		x	x		Yue	Yangming	China
271	GU16097339	2/8/2019	x				Zang	Liwei	China
272	Initial	2/15/2019		x	x		Zhai	Yijing	China
273	GU18099514	2/25/2019	x	x			Zhang	Hengyuan	China
274	GU18099517	2/22/2019		x		x	Zhang	Cheng	China
275	GU190210175	2/20/2019		x	x		Zhang	Haihong	China
276	Initial	2/15/2019	x				Zhang	Zeyu	China
277	GU15096457	2/28/2019	x		x		Zhang	Xinyi	Hong Kong
278	GU17108284	2/26/2019	x	x			Zhao	Jing	China
279	Initial	2/21/2019		x	x		Zhao	Qian	China
280	GU16107412	2/6/2019	x				Zheng	Xuhui	Hong Kong
281	GU18048858	2/12/2019			x		Zhou	Menglei	New Jersey
282	GU190210182	2/15/2019			x		Zhu	Zenye	China
283	Initial	2/18/2019		x	x		Zhu	Zhixin	China
284	GU190210184	2/21/2019			x		Zhu	Li	Singapore
		Total	151	136	197	85			

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
1	Mr. Ali Mohamed Salman Ali Abdulla Bahrain	Initial Certificate Active – Attest	Aluminum Bahrain 08/2018 – Present PricewaterhouseCoopers 01/2017 – 08/2018 Takaud Savings & Pensions 01/2016 – 01/2017	Univ. of Bahrain BA	100% Audit/Attest Services	Sayed Ahmed Majeed Abdulnabi New Hampshire	None	Approval
2	Mr. Khaled Ahmed Darwish Mostafa Alfar Qatar	Initial Certificate Active – Attest	Ernst & Young 11/2013 – Present	The German Univ. of Cairo BA	10% Accounting Services 90% Audit/Attest Services	Akram Mansour Darweesh New Hampshire	None	Approval
3	Mr. Sayed Mahmood Majed Ali Baqer Almakhtar Bahrain	Initial Certificate Active – Attest	Electricity & Water Authority 12/2017 – Present KPMG Fakhro 12/2014 – 02/2017	Univ. of Bahrain BS Univ. of North Alabama	100% Audit/Attest Services	Ali Abdulla H. Mohammed New Hampshire	None	Approval
4	Mr. Essam Awaad Mohamed Elsaid Awaad Egypt	Initial Certificate Active – Attest	Ernst & Young 10/2014 – Present Khaled El Ghannam – Prime Global Member 11/2013 – 10/2014	Ain Shams Univ. BA	100% Audit/Attest Services	Mohammed Alaa El-Oin Elshiek Ali Guam	None	Approval
5	Ms. Yan Cao China	Initial Certificate Active – Attest	Brook & Partners Mgmt Consulting Ltd. (Beijing) 04/2013 – Present Protiviti Mgmt Consulting Ltd. (Shanghai) Beijing Br. 07/2011 – 04/2013 PricewaterhoureCoopers 09/2008 – 06/2011	Beijing Foreign Studies Univ. BA	20% Audit/Attest Services 80% Mgmt Advisory Services	He Xing Washington	None	Approval
6	Mr. Pak Tung Chen China	Initial Certificate Active – Attest	Deloitte Touche Tomatsu 10/2017 – Present Edmond to CPA Limited 09/2016 – 10/2017	Indiana Univ. Bloomington BS	100% Audit/Attest Services	Qiang Duan Illionis	None	Approval
7	Mr. Sau-Yu Chu Taiwan	Certificate #2404 Active – Attest	Ernst & Young 10/2015 – Present	Univ. of Texas at Dallas MS Acctg	100% Audit/Attest Services	Lawrence Chao-Yi Du Guam	None	Approval
8	Mr. Matthew Randall Daly Pennsylvania	Initial Certificate Active – Attest	Mercadien P.C. 07/2009 – Present	Lehigh Univ. BA	10% Accounting Services 80% Audit/Attest Services 10% Consulting	Lee D. Boss New Jersey	None	Approval
9	Mr. Firas Ghassan Eid Saudi Arabia	Initial Certificate Active – Attest	Deloitte & Touche & Co. 02/2014 – Present	Beirut Arab Univ. BA	10% Accounting Services 90% Audit/Attest Services	Ehsan A. Makhdoum New Hampshire	None	Approval
10	Mr. Moustafa Moustafa Rashad Elhammadi Saudi Arabia	Initial Certificate Active – Attest	Saad S. Alsabti & Partner Co. 05/2012 – Present	Mansoura Univ. BA	15% Accounting Services 70% Audit/Attest Services 3% Financial Advisory Service 8% Tax/Tax Advisory Services 2% Consulting Services 2% Mgmt Advisory Services	Khaled Saad Alsabti New Hampshire	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
11	Mr. Marc El Helou Lebanon	Initial Certificate Active – Attest	Deloitte & Touche 07/2009 – Present	Saint-Joseph Univ. BA American Univ. of Technology	100% Audit/Attest Services	Farid Naaoud New Hampshire	None	Approval
12	Ms. Kieko Fujiwara Guam	Substantial Equivalency					California CPA 100686	Approval
13	Mr. Deepanshu Gupta New Jersey	Initial Certificate Active – Attest	Cohn Reznick 08/2017 – Present Ernst & Young NY 10/2014 – 07/2014 Ernst & Young India 07/2010 – 09/2014	Univ. of Pune BA Golden Gate Univ. MA Louisiana St. Univ.	10% Accounting Services 10% Audit/Attest Services 30% Fin. Advisory Services 20% Consulting Skills 30% Mgmt Advisory Services	Edward Amster New Jersey	None	Approval
14	Mr. Chaoxiong He China	Initial Certificate Active – Attest	Nidel Management Corp. 11/2017 – 01/2019 Shanghai MYTS CPAs Ltd. 07/2007 – 10/2017	Sanda Univ. BA Shanghai Univ. of Fin. and Econ	50% Audit/Attest Services 30% Fin Advisory Services 20% Mgmt Advisory Services	Bing Wu New Hampshire	None	Approval
15	Mr. Ying-Wei Hsieh Taiwan	Initial Certificate Active – Attest	Deloitte & Touche 08/2010 – 01/2019	National Cheng Chi Univ. BA National Chung Cheng Univ. MA	85% Audit/Attest Services 15% Mgmt Advisory Services	John Chen New York	None	Approval
16	Mr. Ma'mon Husni Mahmoud Issa United Arab Emirates	Initial Certificate Active – Attest	United Eastern Medical Services LLC 08/2016 – Present Deloitte & Touche Ernst & Young	Bethlehem Univ. BA	10% Accounting Services 80% Audit/Attest Services 10% Fin Advisory Services	Gabi Al Far Colorado	None	Approval
17	Ms. Zihui Luo New York	Initial Certificate Active – Attest	Deloitte & Touche LLP 08/2017 – Present Deloitte Touche Tohmatsu 06/2013 – 8/2017	Guangdong Univ. of Foreign Studies BA Shanghai Univ. of Fin. and Econ	100% Audit/Attest	Brett Guber New York	None	Approval
18	Mr. Yazan Issa Makdah Jordan	Initial Certificate Active – Attest	PricewaterhouseCoopers 01/2015 – Present Nugul Group – Fine Hygienic Holding 07/2012 – 12/2014	Univ. of Jordan BA	90% Audit/Attest Services 10% Mgmt Advisory Services	Omar Jamal Antone Kalanzi New Hampshire	None	Approval
19	Mr. Rida Rteil Lebanon	Initial Certificate Active – Attest	Deloitte & Touche Beirut 03/2016 – Present	Labanese American Univ. MBA Beirut Arab Univ. BA Acctg	100% Audit/Attest	Farid Massoud New Hampshire	None	Approval
20	Mr. Rami Abdallah Hamed Salhab Saudi Arabia	Initial Certificate Active – Attest	Ernst & Young 05/2016 – Present	An Najah National Univ. BA	100% Audit/Attest Services	Said Moh'd Said Adawiya New Hampshire	None	Approval
21	Mr. Kshitij Sharma India	Initial Certificate Active – Attest	Ernst & Young GDS India LLP 7/2015 – Present	Panjar Univ. BA	100% Audit/Attest Services	Jeff L Green Georgia	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
22	Ms. Shu Shan China	Initial Certificate Active – Attest	FESCO Adecco Human Resources Services Co. Ltd. 06/2013 – Present KPMG Shanghai Pudong Development Bank	Zhejiang Univ. BA Zhejiang Sci-Tech Univ. Shanghai Univ. of Fin. & Econ.	60% Accounting Services 20% Audit/Attest Services 15% Fin Advisory Services 5% Tax/Tax Advisory Service	Lan Lan Zhang New Hampshire	None	Approval
23	Mr. Keng Hin Si Macau	Initial Certificate Active – Attest	Ernst & Young 11/2017 – Present KPMG 10/2016 – 10/2017	Univ. of Macau BA	100% Audit/Attest Services	Pak Cheng Lam Guam	None	Approval
24	Ms. Yiran Yang China	Initial Certificate Active – Attest	PricewaterhouseCoopers 10/2016 – Present	Univ. of Florida BA Washington Univ. – Saint Louis MA	96% Audit/Attest Services 2% Fin Advisory Services 2% Mgmt Advisory Services	Yu Liu Guam	None	Approval
25	Mr. Mir Mouzam Ali India	Certificate #3646 Active – Non-Attest	Cubic Transportation Systems 01/2019 – Present BPA Worldwide 04/2014 – 06/2017	Osmania Univ. BA	50% Audit/Attest 50% Consulting Skills	Richard Murphy New York	None	Approval
26	Mr. Tariq Qassim Bangash Qatar	Initial Certificate Active – Non-Attest	Masraf Al Rayan Q.S.C Bank 04/2010 – Present	Univ. of Central Oklahoma BS Acctg Oklahoma City Community College AS	50% Financial Services 35% Consulting Skills 15% Mgmt. Advisory Services	Mohamed Ismail Ahmed Montana	None	Approval
27	Ms. Rukshar Begum India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS 08/2014 – Present	Univ. of Calcutta BA	100% Audit/Attest Services	Kent J. Francois Virginia	None	Approval
28	Ms. Tingting Chen China	Initial Certificate Active – Non-Attest	The Sixth People's Hospital of Nantong 03/2014 – 04/2017	Nantong Univ. BA Acctg	80% Accounting Services 20% Tax/Tax Advisory Service	Tairan Li Virginia	None	Approval
29	Mr. Raju Daglaram India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS 07/2015 – Present	Univ. of Delhi BA	100% Audit/Attest Services	Kent J. Francois Virginia	None	Approval
30	Ms. Yu Dai China	Initial Certificate Active – Non-Attest	Ernst & Young Hua Ming LLP 08/2016 – Present	Beijing Language & Culture Univ. BA	50% Audit/Attest Services 50% Financial Services	Xingyu Wang New York	None	Approval
31	Ms. Divya Datta India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS 10/2014 – Present PricewaterhouseCoopers 02/2013 – 10/2014	Univ. of Delhi BA ICAI	100% Audit/Attest Services	Kent J. Francois Virginia	None	Approval
32	Mr. Jatin Vinod Desai India	Initial Certificate Active – Non-Attest	Technosoft Engineering Projects Ltd. 12/2018 – Present GCV Live Pvt. Ltd. 11/2013 – 08/2017	Univ. of Mumbai BA	55% Accounting Services 15% Audit/Attest Services 5% Financial Services 20% Tax/Tax Advisory Service 5% Consulting Skills	Varun Jain Colorado	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
33	Ms. Shuda Gao China	Initial Certificate Active – Non-Attest	Wanda Film Holding Co., Ltd. 07/2016 – 10/2018 KPMG Huazhen LLP 12/2015 – 06/2016	Peking Univ. BA Univ. of Minnesota MS Accounting	40% Accounting Services 5% Audit/Attest Services 5% Financial Services 35% Tax/Tax Advisory Service 5% Consulting Skills 10% Mgmt. Advisory Services	Xiang Li Minnesota	None	Approval
34	Mr. Yuan Gao China	Initial Certificate Active – Non-Attest	Mavcum Berstein & Pinchuk LLP 08/2018 – Present NQ Mobile Inc. 01/2015 – 7/2018 PricewaterhouseCoopers 01/2012 – 12/2015	Univ. of Int'l. Business & Econ. MA Hebei Univ. BA	100% Accounting Services	Xiaomeng Yu Delaware	None	Approval
35	Mr. Amr Ragab Abdelgawad Hafez Egypt	Initial Certificate Active – Non-Attest	Faisal Holding 11/2011 – Present	Banha Univ. BA	50% Accounting Services 10% Audit/Attest Services 20% Financial Services 5% Tax/Tax Advisory Service 10%Consulting Skills 5% Mgmt. Advisory Services	Yehia Mohamed Guam	None	Approval
36	Ms. Xiuyuan Huang China	Initial Certificate Active – Non-Attest	HP Inc./China HP Co., Ltd. 09/2016 – Present Ernst & Young Huaming LLP 09/2010 – 04/2014	Beijing Foreign Studies Univ. BA Shanghai Univ. of Finance & Econ	60% Accounting Services 20% Tax/Tax Advisory Service 20% Mgmt. Advisory Services	Yan Zhang Maine	None	Approval
37	Mr. Sumit Khandelwal India	Initial Certificate Active – Non-Attest	Ernst & Young LLP 01/2019 – Present Accenture Solution Pvt. Ltd. 10/2017 – 01/2019	Univ. of Rajasthan BA ICAI	100% Accounting Services	Neeraj Jhanwar Montana	None	Approval
38	Ms. Bhavya Kumari New Jersey	Initial Certificate Active – Non-Attest	Deloitte & Touche LLP 09/2018 – Present Deloitte & Touche AERS 07/2008 – 12/2014	Lalit Narayan Mithila Univ. BA ICAI	100% Audit/Attest	Kent J. Francois Virginia	None	Approval
39	Mr. Peitong Liu California	Initial Certificate Active – Non-Attest	Ecolab 07/2013 – Present	Beijing Languages & Culture Univ. BA Dongfang College Notre Dame	50% Accounting Services 50% Financial Advisory	Luke Wegner Minnesota	None	Approval
40	Mr. Satya Narayan Maheshwari India	Initial Certificate Active – Non-Attest	Congnora Consultancy Services LLP 06/2017 – Present Morgan McKinley Services Pvt., Ltd. 06/2015 – 03/2017 Bader Al Mulla & Brothers Co. W.L.L. 11/2011 – 04/2015	Gauhati Univ. BA	65% Accounting Services 8% Audit/Attest Services 5% Financial Services 20% Tax/Tax Advisory Service 1% Consulting Skills 1% Mgmt. Advisory Services	Varun Jain Colorado	None	Approval

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	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
41	Mr. Tuo Pan China	Initial Certificate Active – Non-Attest	Aptiv (China) Holding Co. Ltd. 07/2016 – Present	Suffulk Univ. MS Accounting Nanjing Univ. of Science & Tech. BA Accounting	40% Financial Advisory 30% Consulting Skills 30% Mgmt. Advisory Services	Jian Ma Ohio	None	Approval
42	Mr. Moh'd F.M. Sadder Qatar	Initial Certificate Active – Non-Attest	Qatar Project Mgmt Co. 10/2014 – Present Barwa Real Estate Co. 01/2007 – 09/2014 Deloitte 01/2005 – 09/2006	Applied Science Private Univ. BA Accounting	100% Accounting Services	Hussein Mostafa Kamal Mahmoud Zeid Colorado	None	Approval
43	Ms. Indulekshmi Salil India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS	Univ. of Delhi BA	100% Audit/Attest Services	Kent J. Francois Virginia	None	Approval
44	Ms. Yuqi Su China	Initial Certificate Active – Non-Attest	GF Investments (HK) Co. Ltd. 06/2018 – Present PricewaterhouseCoopers 05/2016 – 06/2018 Ernst & Young 09/2013 – 03/2016	Southwestern Univ. of Finance & Econ. BA 06/25/2013 Shanghai Univ. of Finance & Econ.	20% Accounting Services 20% Audit/Attest Services 60% Financial Services	Rui Zhou Pennsylvania	None	Approval
45	Mr. Christopher John Paul Sundar India	Initial Certificate Active – Non-Attest	Deloitte & Touche AERS 07/2015 – Present	Univ. of Madras BA	100% Audit/Attest Services	Kent J. Francois Virginia	None	Approval
46	Mr. Takaya Suwa Japan	Initial Certificate Active – Non-Attest	Amenix 10/2006 – Present	Univ. of Technology, Sydney BA	20% Accounting Services 10% Financial Services 50% Consulting Skills 20% Mgmt. Advisory Services	Hirokazu Sasaki Washington	None	Approval
47	Mr. Junichi Tagaki Japan	Initial Certificate Active – Non-Attest	Showa Denko K.K. HD Division 04/1988 – Present	Keio Univ. BA UOG	100% Accounting Services	Hirokazu Sasaki Washington	None	Approval
48	Mr. Benjamin Kai Hsiang Teo Hong Kong	Initial Certificate Active – Non-Attest	PricewaterhouseCoopers 09/2016 – Present	Univ. of Durham BA RIGOS	10% Accounting Services 65% Consulting Skills 25% Mgmt. Advisory Services	Simon Tsz Wai Cheng New York	None	Approval
49	Ms. Sang Tian Pennsylvania	Initial Certificate Active – Non-Attest	Volkswagen Group Import Co., Ltd. 01/2015 – 08/2016	Beijing Institute of Technology BA Univ. of Int'l Business & Econ Central Univ. of Finance & Econ	100% Accounting Services	Qiang Li Washington	None	Approval
50	Mr. Yousuf Abdulla Mahmookd Mohamed Ustadi United Arab Emirates	Initial Certificate Active – Non-Attest	Dubai Electricity & Water Authority 02/2011 – Present	American Univ. in Dubai BBA	94% Accounting Services 6% Audit/Attest Services	Nooria Mahfouth Al Shehhi Guam	None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of March 19, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
51	Ms. Jiaxing Wang China	Initial Certificate Active – Non-Attest	Amazon (China) Investments Co., Ltd. 10/2016 – 09/2018	Yan Tai Univ. BA O-Hara College of Business Shanghai Univ. of Finance & Econ	100% Financial Services	Tairan Li Virginia	None	Approval
52	Ms. Yixin Wang China	Initial Certificate Active – Non-Attest	Beijing Benz Automotive Co. 07/2015 – Present Kunlun Insurance Brokers 11/2011 – 07/2015	Communication Univ. of China BA Hult International Business School MA	80% Audit/Attest Services 20% Mgmt. Advisory Services	Laura Jean Humbert Colorado	None	Approval
53	Mr. Daniel Chun-Wei Wu Taiwan	Initial Certificate Active – Non-Attest	CAITEC Capital Ltd. Taiwan	Univ. of British Columbia BA Harvard Business School MBA	100% Financial Services	Philip Meyers Georgia	None	Approval
54	Mr. Jiaru Wu China	Initial Certificate Active – Non-Attest	Shanghai Yi Zheng Manufacturing Co., Ltd. 10/2013 – Present Biomerieux 01/2013 – 10/2013 UCB Trading (Shanghai) Co., Ltd. 07/2010 – 12/2012	Shanghai Univ. of Finance & Econ BA Accounting Shanghai Lixin Univ. of Acctg & Fin.	35% Accounting Services 10% Audit/Attest Services 15% Financial Services 20% Tax/Tax Advisory Service 15% Consulting Skills 5% Mgmt. Advisory Services	Yan Gong Washington	None	Approval
55	Ms. Yi-Hua Yang Illinois	Initial Certificate Active – Non-Attest	Quantum Global Advisors LLC 11/2017 – Present The Export-Import Bank of the Republic of China 04/2016 – 07/2017 Vedan Dental Group 02/2015 – 04/2016	National Cheng Kung Univ. BBA National Taiwan Univ. MBA	20% Audit/Attest Services 30% Financial Services 50% Consulting Skills	Harold V. Meyer Illinois	None	Approval
56	Mr. Xiaoming Yin China	Initial Certificate Active – Non-Attest	Shandong Taishan Supply Chain Co., Ltd. 11/2013 – Present Weihai Municipal Tobacco Monopoly Administration 07/2001 – 11/2013	Shandong Economic College BA Accounting	60% Accounting Services 20% Financial Services 20% Mgmt. Advisory Services	Huiping Zhong Texas	None	Approval
57	Ms. Yi-Hsuan Chen Taiwan	Initial Certificate Inactive	N/A	Tamkang Univ. BA			None	Approval
58	Ms. Ying Chen China	Initial Certificate Inactive	Fujian Huaxing CPAs LLP 10/2016 – Present Fujian Donghai Shipbuilding Co., Ltd. 09/2014 – 07/2016 AXA Advisors, LLC 10/2013 – 06/2014	Macau Univ. of Science & Tech. BBA			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of March 19, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
59	Mr. Wei-Yang Chin Taiwan	Initial Certificate Inactive	Taishin Securities 07/2018 – Present Chosen WOK/Chin-Hua Tsao 06/2014 – 05/2015	Unvi. Of Arizona BSBA National Chiao Tung Unvi. MS			None	Approval
60	Mr. Karan Chopra India	Initial Certificate Inactive	Walker Chandiok & Co. LLP	Univ. of Delhi BA ICAI			None	Approval
61	Ms. Shih-Yu Chou Taiwan	Initial Certificate Inactive	Green Court Capital Mgmt. Ltd. 09/2018 – Present	National Chengchi Univ. BS Waseda Univ.			None	Approval
62	Mr. Amir Adel Ibrahim Mohamed Ghoniem United Arab Emirates	Initial Certificate Inactive	Ajman Properties Corp. 01/2017 – Present Al Khaleej Sugar Co., LLC 01/2011 – 04/2017 Al Omran Al Hadeth Building Contract 01/2004 – 02/2011	Univ. of Tanta BBA			None	Approval
63	Ms. Rina Iioka Japan	Initial Certificate Inactive	N/A	Keio Univ. BA O-Hara College of Business			None	Approval
64	Mr. Chenyang Li Japan	Initial Certificate Inactive	RACE Group 04/2017 – Present	Zhejiang Univ. BA Univ. of Tokyo MS California State Univ., East Bay			None	Approval
65	Mr. Yu-Xiang Li Taiwan	Initial Certificate Inactive	N/A	National Taipei Univ. BBA			None	Approval
66	Ms. Hui-Ying Lin Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 09/2013 – Present	Soochow Univ. BBA Shandong Univ. of Finance & Econ			None	Approval
67	Mr. Jia-Shang Liu Taiwan	Initial Certificate Inactive	N/A	Soochow Univ. BBA			None	Approval
68	Ms. Jianglan Luo Hong Kong	Reinstatement Certificate #1426	Serengeti Capitol Advisory Ltd. 05/2013- Present J.P. Morgan Securities Ltd. 06/2012 – 08/2013 American Express Co. 04/2009 – 07/2010	Univ. of Toronto BA Devry			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of March 19, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
69	Mr. Takayuki Osawa Japan	Initial Certificate Inactive	D-Solution 08/2013 – Present	Univ. of Tsukuba BA California State Univ., East Bay			None	Approval
70	Mr. Lin-Wei Pu Taiwan	Initial Certificate Inactive	N/A	Soochow Univ. BBA			None	Approval
71	Mr. Chi-Wei Shu Taiwan	Initial Certificate Inactive	The Int'l Cooperation & Development Fund 08/2017 – 08/2018	National Taiwan Univ. BA			None	Approval
72	Mr. Ching-Han Sun Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 11/2014 – Present	Univ. of Western Ontario BA			None	Approval
73	Mr. Cong-Xiang Su Taiwan	Initial Certificate Inactive	PricewaterhouseCoopers 10/2017 – Present	National Taiwan Univ. BBA			None	Approval
74	Ms. Komal Khushaldas Tolani United Arab Emirates	Initial Certificate Inactive	Sheikh Khalifa Medical City Ajman 11/2019 – 01/2019 Abbasi Group 12/2012 – 11/2016 BDO Chartered Accountants 06/2007 – 12/2012	The Maharaja Sayajirao Univ. of Baroda BA ICAI			None	Approval
75	Ms. Hsin-Ju Wu Taiwan	Initial Certificate Inactive	KPMG 09/2018 – Present	National Taiwan Univ. BA			None	Approval
76	Ms. Yali Wu China	Initial Certificate Inactive	BAO ZhongFeng 08/1997 – Present	Hebei Univ. of Tech. BA Shanghai Univ. of Finance & Econ.			None	Approval
77	Ms. Yun-Ching Wu Taiwan	Initial Certificate Inactive	Dentsu Aegis Network 03/2015 – Present Fareastone Telecommunicatins 07/2013 – 02/2015 04/2011 – 07/2012	National Chiao Tung Univ. BS Nyenrode Business Univ. MS Chinese Culture Univ. Univ. of North Alabama			None	Approval
78	Mr. Makoto Yoneyama Japan	Initial Certificate Inactive	Meiji Yasuda Life Co. 04/1997 – Present	Waseda Univ. BA California State Univ., East Bay			None	Approval
79	Ms. Jiunn-Huey Yu Taiwan	Initial Certificate Inactive	Frye & Co., CPAs 02/2017 – 12/2017	Soochow Univ. BBA			None	Approval

Guam Board of Accountancy
Applications for Initial Certification and License to Practice
Board Meeting of March 19, 2019

	Name of Applicant	Application for	Employer/Period	Schools Attended	Experience	U.S. CPA Verifying Jurisdiction Status	Other Licenses Held	Recommendation
80	Mr. Cheng-Lin Yuan Michigan	Initial Certificate Inactive	State of Michigan 05/2017 – Present Management Resources Development 11/2013 – 05/2017	Michigan State Univ. BA Accounting			None	Approval

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Sunday, March 10, 2019 5:56 AM
To: Arleen Gay
Subject: FW: NASBA's Legislative E-news

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

From: NASBA (info@nasba.org) [mailto:info@nasba.org]
Sent: Saturday, March 9, 2019 2:00 AM
To: daves@stgguam.com
Subject: NASBA's Legislative E-news

Read the latest edition of NASBA's Legislative E-news

NASBA
National Association of State Boards of Accountancy

MISSION DRIVEN - MEMBER FOCUSED

LEGISLATIVE E-news

Your Guide to Legislation Impacting Accountancy Regulation

LEGISLATION BY TOPIC | LEGISLATION BY JURISDICTION | LEGISLATION BY REGION

March 2019

Florida Governor Kicks Off "De-Regathon" in Orlando

Reported by Liberty Partners of Tallahassee, LLC

In an unprecedented move, Governor Ron DeSantis called more than 20 business-related regulatory boards at the Florida Department of Business and Professional Regulation (DBPR) to the Valencia College gymnasium in Orlando for a workday to

SPOTLIGHT

Doc. No. 35GL-19-0277.*

overhaul Florida's licensing system. Boards regulating construction, CPAs, architects, realtors, cosmetologists and many others were challenged by DeSantis, Lt. Governor Jeanette Nunez, and newly appointed Florida DBPR Secretary Halsey Beshears to review regulatory schemes that are barriers to the professions. Hundreds of board members appointed by former Governor Rick Scott, or awaiting reappointment by Governor DeSantis, studied the issue while members of the press and public observed. Recommendations from each board were presented late in the afternoon and will likely result in legislation that will seek to deregulate many provisions in DBPR professions.

Anti-Regulation Assault Continues

In NASBA's February 2019 Legislative E-News (The Assault on Regulations in 2019), John Johnson, Director of Legislative and Governmental Affairs, reported multiple state legislatures had filed legislation aimed at reducing, and in some instances eliminating, occupational oversight. Since then, several other bills have been filed aimed at reducing regulations. For example, in Arkansas, a series of bills have emerged from Governor Hutchinson's 17-member "Red Tape Reduction Working Group." In Maine, LD 532 directs professional licensing and certification boards to study the barriers to obtaining professional licensure and certification. In Missouri, SB 500, similar to the legislation filed in Indiana (HB 1271) and West Virginia (HB 2697), would allow any non-licensed individual to enter into a "non-licensed disclosure" agreement with a potential client, allowing a non-CPA to work in a lawful occupation without an occupational license.

Click the button below to view all anti-regulatory bills filed in 2019.

ANTI-REGULATORY BILLS

Firm Mobility Taking Hold in All Regions – Massachusetts Files Legislation

Wyoming and New Jersey have joined 25 other jurisdictions to sign firm mobility legislation into law.

Prior to the inclusion of firm mobility in the Uniform



President's Memo: This Threat is Real

There has been a significant shift in the tactics, legislative approach, and indeed momentum, of the anti-regulation movement. NASBA's CEO Ken Bishop assesses the landscape.

Author: Ken Bishop, President and CEO

READ MORE



Taking License: Anti-Regulatory Groups Targeting Professional Licensure

In legislatures across the country, anti-regulatory groups are targeting professions and the licenses that define them. This is a fight worth having...and winning.

Author: John Johnson, Director, Legislative and Government Affairs

READ MORE

Accountancy Act (UAA) in 2014, 14 states had adopted the principle. Today, 27 jurisdictions have full firm mobility. Maryland, and the recently filed bill in Massachusetts, have active firm mobility legislation. Nevada Board and CPA Society are working to file legislation in 2019.

To view all firm mobility legislation, click on the above "LEGISLATION BY TOPIC" link and then on the "firm mobility" button; you may also click on "LEGISLATION BY JURISDICTION" and then click on the jurisdiction within the map to see a list of legislative bills from the state.

Firm Mobility



Comprehensive Definition of Attest – Final Three and Counting!

New Jersey, South Dakota, and Wyoming join 49 other jurisdictions to update their definition of attest to include any examination, review, or agreed-upon procedure performed using the Statement on Standards for Attestation Engagements (SSAE).

Today, 52 jurisdictions have updated their attest definition to mirror the Uniform Accountancy Act. Florida and Hawaii have active attest legislation. The Commonwealth of the Northern Mariana Islands (CNMI), is working to file legislation in 2019.

To view all attest legislation, click on the above "LEGISLATION BY TOPIC" link and then on the "attest" button; you may also click on "LEGISLATION BY JURISDICTION" and then click on the jurisdiction within the map to see a list of legislative bills from the state.



Myths and Facts on Anti-Regulation and Professional Licensure

Over the past several years, a number of statements have been made by anti-regulatory groups that seek to dismantle licensure and the professions they represent with myths posing as facts. NASBA decided to reverse that and provide members critical facts that expose such myths.

Author: John Johnson, Director, Legislative and Government Affairs

READ MORE

RESOURCES

BOARD STATUTES

KEY PERSON CONTACT

NC DENTAL IMPACT

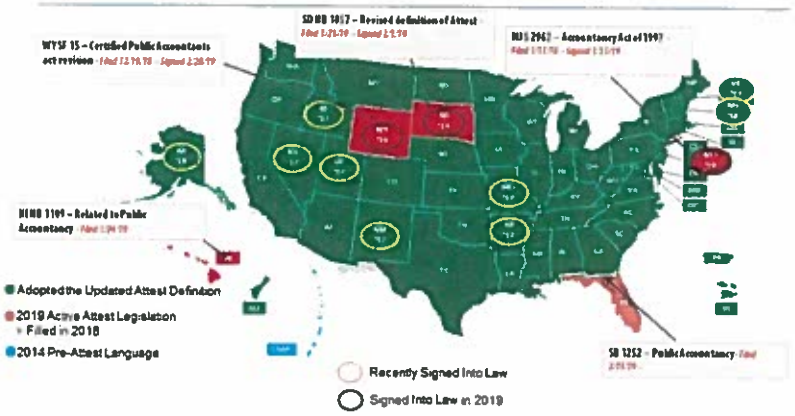
CONVENE & ADJOURN DATES

2017-18 LEGISLATION SIGNED INTO LAW

IN THE NEWS

Doc. No. 35GL-19-0277.*

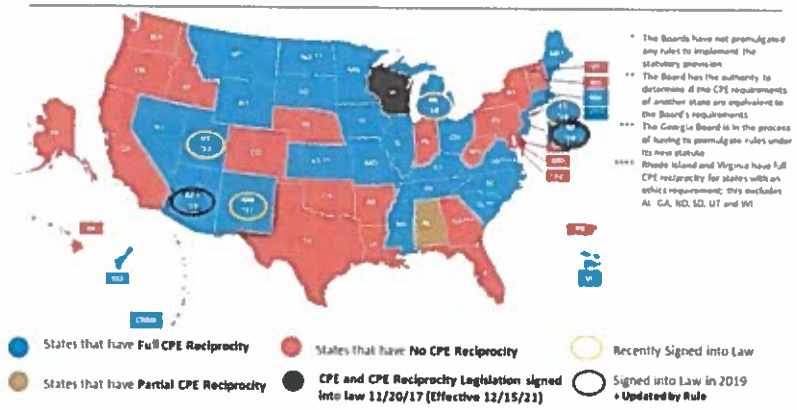
Comprehensive Definition of Attest



Arizona & New Jersey Implement CPE Reciprocity in 2019

CPE reciprocity allows certified public accountants (CPAs) who hold a license outside their home jurisdiction to only meet the CPE requirements in their home jurisdiction to practice beyond it. With the addition of Arizona (rule promulgation), and the recent legislation signed into law in New Jersey, 29 jurisdictions have now adopted CPE reciprocity. The Georgia and Washington State Boards of Accountancy are currently pursing CPE reciprocity through rules.

CPE Reciprocity



Follow us on our social media channels.



What Makes a Profession Different from an Occupation - The Risk Posed by Anti-Regulation Forces

OFFICE OF THE GOVERNOR
DOUG DUCEY

Arizona Introduces Bill Claiming to Reduce Barriers to Employment

SUNSHINE STATE NEWS

DeSantis Kicks Off "De-Regathon" in Orlando

JOURNAL OF ACCOUNTANCY

Court upholds IRS PTIN Fees

Omaha World-Herald

Editorial: Search-and-repair mission for overzealous licensing regulations can ease job barriers for Nebraskans

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY
150 Fourth Ave North, Suite 700, Nashville, TN 37219

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To continue receiving our emails, add us to your address book.

Arleen E Gay

From: Dave Sanford <daves@stgguam.com>
Sent: Tuesday, March 12, 2019 11:31 AM
To: Arleen Gay
Cc: 'Jessica Reyes'; Anna Aflague
Subject: FW: CPE Audit Service (Guam)
Attachments: CPE Audit Service Board FAQ 092718.pdf; NASBA CPE Audit Service Fact Sheet 042718.pdf

ARLEEN – please include in next Board meeting package... FACRT SHEET first, then FAQ. Thanks! Dave

From: Erin Buchanan (ebuchanan@nasba.org) [mailto:ebuchanan@nasba.org]
Sent: Tuesday, March 12, 2019 8:26 AM
To: daves@stgguam.com
Cc: Amy Tongate <atongate@nasba.org>
Subject: CPE Audit Service (Guam)

Good Afternoon Dave,

Maria Caldwell mentioned that you were asking about NASBA's CPE Audit Service and I wanted to provide some additional information.

CPE Audit Service is our CPE compliance evaluation platform that is configured to allow licensees to enter in their CPE coursework and documentation, track their compliance with the CPE requirements and then submit that information to the Board for evaluation if they are selected for audit. The platform is also configured for Board staff to conduct CPE audits by providing tools for reporting, evaluating courses/documentation and storing notes and correspondence in one location. It essentially takes the paperwork out of the process.

The service is offered as a benefit of NASBA membership to Boards of Accountancy, there is no additional charge.

In this first quarter of 2019, we are working with the State Boards currently using the legacy *CPEtracking* platform to migrate to the new *CPE Audit Service* platform. We have 6 additional Boards committed to using the service beginning in quarter two and will continue to work with any additional Boards wishing to implement the service through quarters three and four.

Please find attached an overview of the service, along with some commonly asked questions about the platform.

I usually also offer to schedule a sneak presentation of the service, but I wanted to let you know first that Maria and Amy Tongate (Assoc. Director, CPE Services) will be presenting the service at the ED conference in a couple weeks. If you have the opportunity to check that out and have further questions let me know. And of course, if you are unable to attend their presentation, we would be glad to set up a sneak peek for you and any Board staff once we have completed the initial launch of the product.

Please let me know if you have any questions – I look forward to hearing from you!

Thank you,
Erin

NASBA cpeauditservice

Background

Over the past several years, many Boards of Accountancy have expressed an interest in receiving assistance from NASBA with the CPE audit function. For most Boards, CPE audits are conducted using a manual process that is time consuming, labor-intensive and inefficient. Because of these constraints and the limited resources available to Boards, many cannot audit a significant percentage of their CPAs without diverting resources from other critical accountancy board functions. Given the importance of continuing professional education and compliance with CPE requirements, the creation and use of a more automated and centralized system is more important than ever to help the Boards in their mission to protect the public.

Solution

In response to the growing need at Accountancy Boards for assistance with CPE audits, NASBA created a program that helps Boards manage their CPE audits and automates some of the vital functions involved. The program utilizes the CPE compliance evaluation platform that NASBA has developed and the licensee data feeds received from Boards for the Accountancy Licensee Database (ALD). The combination of these two assets and the added functionality specific to CPE Audits offers a solution to Boards for initiating, collecting, managing, tracking, evaluating and reporting on CPE audits.

NASBA is in the process of implementing upgrades to the existing platform that are slated to be completed toward the beginning of 2019.

Participating Boards

Several Boards have adopted the service since 2012:

Accountancy Board of Ohio
Florida Board of Accountancy
Kentucky State Board of Accountancy
Missouri State Board of Accountancy
Montana Board of Public Accountants
Tennessee State Board of Accountancy
Virginia Board of Accountancy

NASBA is working to extend this complimentary service to additional Boards seeking to streamline their CPE audit functions. Several Boards have expressed an interest in utilizing the service once the upgrades are completed.

NASBA cpeauditservice

The next sections provide a list of the features and benefits of this service.

Service Features:

- A portal is provided where licensees can log in, input their CPE credit information, attach supporting documentation and submit their CPE records to the Board automatically.
- User accounts for the website are auto-generated; licensee profile information is automatically populated; CPE reporting cycles and requirements are automatically determined in the system.
- NASBA works with the Board to select the audit pool ***all*** based on the information provided in the ALD data feed. The new CPE Audit Service has added tools to assist Board staff in creating and managing their audit pools.
- Designated Board Staff can log in to the platform to review the status of the audit and conduct their audits with all the records and documentation submitted by licensees.
- All calculations of CPE credit hours are automatically calculated by the system based on specific Board CPE requirements and rules that have been pre-programmed as part of the platform in the NASBA Rules Engine.
- A full set of audit tools is available to Board Staff for managing the entire life cycle of the CPE audits including reports.
- NASBA helps the Board create communication to licensees concerning the new CPE submission process using the online tool.
- NASBA provides on-going technical support to licensees and Board Staff.
- NASBA provides full training and support to Board Staff.
- NASBA provides help videos and user manuals for licensees and Board Staff.

Licensee Benefits:

- Records are submitted and stored online, which reduces the need to store and maintain paper records.
- Credits are entered using a basic online form and documentation (such as certificates of completion) can be attached to each course.
- Licensees can upload their credits using a pre-defined template to the *CPE Audit Service*.
- Accounts are available online throughout the submission period for the licensee to access and add/edit records until they are required to submit their records to the Board. A record of their submission for the audit is saved.
- Licensees can view their compliance report against their CPE requirements within the platform prior to submitting their records to the Board in response to an audit.
- Licensees can download and export the records they have entered into a spreadsheet for personal record keeping or choose a printer-friendly version of their CPE records.
- The licensee indicates that their CPE records are ready for review by the Board at the click of a button.

NASBA cpeauditservice

Board Staff Benefits:

- Records submitted by the licensee are saved and stored online, essentially converting CPE Audits to a completely paperless process.
- The compliance feature allows Board Staff to evaluate the licensee's compliance with the CPE requirements throughout the audit process by comparing credits entered (and passed in the audit) against the state's CPE rules.
- As individual courses and reporting periods are audited, Board Staff can attach documentation (letters, emails, etc.) and save notes in the system so that a history of the audit is available for future reference in one centralized location.
- Additional functionality allows Board Staff to mark exemptions for a reporting period, to evaluate CPE reciprocity compliance (if the licensee chooses this option) and to carry credits earned in the period prior to the audited reporting period to meet CPE deficiencies.
- Other reports in the system allow Board Staff to track and manage the CPE audit workload.

NASBA cpeauditservice

Frequently Asked Questions from Boards of Accountancy

How do accounts get set up in the CPE Audit Service platform?

How are passwords generated for access to the platform?

If licensees change their email in the CPE Audit Service does it flow back to ALD?

What if licensees provide negative feedback about having to enter their CPE online?

Can stock fields for credit entry be removed or altered?

Can attachments be required for all credit entry?

Are there a maximum number of courses that can be entered in to the system?

Does the Board have to open up the site to all active licensees?

Can other subject categories be added to the CPE Audit Service system?

How is the service communicated to the licensees?

Can large firms upload attendance records for their CPAs?

What guidance is provided to licensee users within CPE Audit Service?

What information is available regarding CPE status in the platform?

1 How do accounts get set up in the CPE Audit Service platform?

1. Accounts in the CPE Audit Service platform are populated with select pieces of information provided in a Board's ALD feed. Boards eligible to utilize the Audit Service platform are participating in the ALD (Accounting Licensee Database) and have their data properly hashing. The Audit Service uses the license status, license number, license date, e-mail information (if available) and address information from the ALD feed to establish accounts. Return

2 How are passwords generated for access to the platform?

2. **Answer:** Initial passwords and sign in links are generated when accounts are created in the *CPE Audit Service* from the state's ALD Feeds. Licensees may change the initial password to one of their choosing after their first login. Return

3 IF LICENSEES CHANGE THEIR EMAIL IN THE CPE AUDIT SERVICE DOES IT FLOW BACK TO ALD?

3. **Answer:** No, however a report is built for the Board to query any changes to the email address field. The boards can extract this information from *CPE Audit Service* and use that information to update their database. Return

4 WHAT IF LICENSEES PROVIDE NEGATIVE FEEDBACK ABOUT HAVING TO ENTER THEIR CPE ONLINE?

4. **Answer:** The goal of the Audit tool is to assist the Boards in performing their licensee audits by making the data collection more efficient for the Board and providing tools to manage the audit process online. Licensees are required to provide the Board the necessary information and documentation by some mechanism at present (spreadsheet, paper forms, paper certificates, etc.) – this provides the licensee and the Board a more efficient and reliable way to do that. Most Boards will make exceptions to this on a case-by-case basis as they see fit and enter a licensee's credits for them – but to benefit the Board in performing CPE audits those instances really should be the exception and not the rule. Return

5 CAN STOCK FIELDS FOR CREDIT ENTRY BE REMOVED OR ALTERED?

5. **Answer:** The credit entry process is built so that a course entered once could be applied across any jurisdiction. Fields not required in one state may be required in another state where the person is licensed. Since courses entered in one site are linked to that person via hashing information in the ALD feed, those courses will be populated to any other state Board site that is utilizing the CPE Audit Service – the fields may be needed on the course there. Return

6 CAN ATTACHMENTS BE REQUIRED FOR ALL CREDIT ENTRY?

6. **Answer:** As licensees are encouraged to enter their credit as they take them, rather than waiting to enter all credits "en masse" if they are audited – the flexibility needs to be there to allow licensees to enter in credits over multiple sessions and they may not have certificates handy at the time of entry and may need to come back in later to add those to their credits. They are warned in multiple locations that their credit does not have any attachment. Return

7 ARE THERE A MAXIMUM NUMBER OF COURSES THAT CAN BE ENTERED IN TO THE SYSTEM?

7. **Answer:** There is no known limit to the number of courses that can be entered in to the system. Return

8 DOES THE BOARD HAVE TO OPEN UP THE SITE TO ALL ACTIVE LICENSEES?

8. **Answer:** No, the board can opt to only open up the installation to those selected for audit. Typically, most participating boards have elected to open up the site to all Active licensees. Return

9 CAN OTHER SUBJECT CATEGORIES BE ADDED TO THE CPE AUDIT SERVICE SYSTEM?

9. **Answer:** The rules engine utilized in CPE Audit Service is designed to use the subject areas defined in the Joint Standards. If a licensee has a certificate of completion with a category of CPE not listed, they should consider the content of the course and choose the most appropriate subject area(s) from the list provided. The rules engine will apply those subject area credits to the appropriate category based on each individual state's rules. Return

10 HOW IS THE SERVICE COMMUNICATED TO THE LICENSEES?

10. **Answer:** Other Boards have utilized letters and e-mails sent en masse. NASBA can provide a template of verbiage to get the Board started and it can be altered to the Board's choosing. The Board can choose to mail a letter or send an e-mail to invite its licensees to register in the site. CPE Audit Service will generate a unique registration code for each user account. The platform can be configured to send an email to each licensee with the registration code and a link to the registration page. Alternatively, a report can be generated whose contents can be merged with a letter to send via postal mail to the relevant licensees with their registration code and the link to the registration page. NASBA can also add a state-specific page to the NASBA.org webpage with a link to the *CPE Audit Service*. Return

11 CAN LARGE FIRMS UPLOAD ATTENDANCE RECORDS FOR THEIR CPAS?

11. **Answer:** Accounts are created for individual CPAs to enter their attendance either manually or via template upload. The licensee can also attach the appropriate documentation. NASBA has a program with State CPA Societies to upload courses and attendance *where they are the provider of record* that will be available to each participating Audit state where the CPA is licensed. As the CPE Audit Service is implemented in new states, the state's corresponding society will be

engaged to request participation in sending electronic attendance records to the service. The advantage to the Board is that records fed directly from the provider are already verified, which will reduce audit time considerably. Return

12 What guidance is provided to licensee users within CPE Audit Service?

12. **Answer:** "Tool Tip" help text is available throughout the system for screens and specific fields. In addition, a complete user manual is available along with help videos for the functions the licensee will engage in most often (Credit Entry, for example). Furthermore, when questions are presented to licensees regarding credits (provider approval, state-specific ethics content, etc.), guidance is provided in the question text and links to the Board webpage or rules are included where needed. Return

13 What information is available regarding CPE status in the platform?

13. **Answer:** The CPE Audit Service platform is programmed with the CPE rules for all of the State Boards. Each credit is evaluated to determine whether or not the Program Type, subject area(s) or delivery method are accepted or limited based on the Board rules. The resulting credits earned are compared to the CPE requirements for a reporting period to determine if a licensee is compliant with the requirements. Both the CPA and Board Staff will have access to the Compliance Report tab to view this information in the user interface. In addition, when a CPA is selected for Audit, a snapshot of this compliance report will be provided to the Board staff in the form of an Audit Report where the audit work will be conducted. Return

SUPPLEMENTAL AGREEMENT NO. 2

Professional Licensing Board Administrative Services Agreement between the Government of Guam And Sanford Technology Group LLC

WHEREAS, the Government has engaged Sanford Technology Group LLC (Contractor) to provide professional and administrative services to the Guam Board of Accountancy (Government); and

WHEREAS, Section III specifies that the contract ends on September 30, 2019, subject to availability of funds; and

WHEREAS, Section III specifies that the contract may be extended for three (3) additional one (1) year terms upon the mutual agreement of the parties, subject to the availability of funds, with all extensions to be in writing and signed by authorized representatives of the parties; and

WHEREAS, the previous cost of labor was based upon a more robust staffing pattern and the US DOL Wage Determination #2005-2147 REV 19 for Guam and such staffing pattern has been revised and such Wage Determination has been reissued as #2015-5693 REV 7 dated 7/30/2018, decreasing applicable labor rates and benefits costs by an overall total of 9.1%; and

WHEREAS, both parties agree that all terms and conditions in the contract remain the same except for the following:

Section IV of the Contract is hereby amended as follows:

4.1 The Government will pay to the Contractor for the Services performed up to a maximum total of Two hundred eighty eight thousand one hundred twenty dollars ($288,120) per year as determined as follows:

4.1.1 Labor costs of the Executive Director and the equivalent of four (4) full-time Employees (as detailed in Exhibit "C") at two hundred sixty thousand five hundred twenty dollars ($260,520) per year;

4.1.2 Cost for off-island travel as required in Exhibit "B" Scope of Work up to a maximum of Twenty Four thousand dollars ($24,000) per year;

4.1.3 Cost related to website development, maintenance, and update up to a maximum of Three thousand six hundred dollars ($3,600) per year;

4.2 The Government shall pay the Contractor based on Contractor's invoices as follows:

4.2.1 Payment for labor costs under 4.1.1 above shall be paid in monthly installments of not more than twenty-one thousand seven hundred ninety dollars ($21,710). Payments

shall be due on the last day of each month, prorated for any partial month, commencing on March 1, 2019.

No other changes.

IN WITNESS WHEREOF, the parties have executed this Supplemental Agreement No. 2 on the dates indicated by their respective names.

CONTRACTOR:

DAVID N. SANFORD
Vice President
Sanford Technology Group LLC

Date: _____

GOVERNMENT OF GUAM

JOHN R. ONEDERA, CPA
Chairman
Guam Board of Accountancy

Date: _____

CERTIFIED FUNDS AVAILABLE:

JOHN R. ONEDERA, CPA
Certifying Officer

Date: _____

DOCUMENT NO.:

CONTRACT NO.: GBOA 16-0653

VENDOR NO.: S0097692

AMOUNT: $288,120.00 annually

APPROVED AS TO LEGALITY AND FORM:

LEEVIN TAITANO CAMACHO
ATTORNEY GENERAL OF GUAM

Date: _____

APPROVED:

LOURDES A. LEON GUERRERO
GOVERNOR OF GUAM

Date: _____

GUAM BOARD OF ACCOUNTANCY
Professional Licensing Board Administration Services
Proposed Staffing Pattern as of March 1, 2019
Revised per Guam Procurement Law Article 13, Wage and Benefit Determination

PROPOSED STAFFING COSTS **Under US DOL Wage Determination #2015-5693 REV (7) AREA: GU, ISLAND WIDE, Last Revised 7/30/2018**

Employee	Position	FTE	Equivalent Occupation Code & Title	US DOL WD Rate	US DOL WD Health & Welfare Benefits Rate	Annual Wage Rate	Annual Salaries & Wages	Employer's FICA Taxes	US DOL WD Health & Welfare + Sick Leave Benefits Cost	Worker's Comp Insurance Allowance	Adjusted Annual US DOL WD Increase $$$	Adjusted Annual US DOL WD Increase %%%
DN Sanford	Executive Director	0.4	n/a	n/a	n/a	88,500.00	35,400.00	2,708.10	0.00	177.00	0.00	0.0%
New Hire	Office Assistant	1.0	01111 - General Clerk I	10.29	4.48	21,403.20	21,403.20	1,637.34	10,028.41	107.02	(31,407.08)	-48.6%
AE Gay	Executive Administrator	1.0	01313 - Secretary III	19.20	4.48	39,936.00	39,936.00	3,055.10	10,643.20	199.68	1,909.68	3.7%
JM Reyes	Examination Manager	1.0	14042 - Computer Operator II	16.26	4.48	33,820.80	33,820.80	2,587.29	10,440.34	169.10	2,359.18	5.3%
A Aflague	Applicant Services Representative	1.0	01311 - Secretary I	15.39	4.48	32,011.20	32,011.20	2,448.86	10,380.31	160.06	5,291.01	13.3%
		4.4					162,571.20	12,436.70	41,492.26	812.86	(21,847.22)	-9.1%

**increases reflect change from existing contract labor rates

NOTES:
1. Rates and Benefits are per Federal Wage Determination No: 2015-5693 Rev (7) Area: Guam, Island Wide, Last revised: 7/30/2018
2. Benefits include 2 weeks paid vacation after 1 year, 4 weeks after 3 years, 1 hour sick leave per 30 hours worked, plus 10 paid holidays per year
3. Length of Service includes prior years of service for similar work at/for same facility with predecessor/successor contractor
4. Subject to increments based on annual revision of Wage Determination rates by U.S. Department of Labor
5. Employees will be paid the Federally mandated hourly benefits rate of $4.48, and may elect to participate in STG's standard group benefits coverage, which includes medical, vision and group life insurance coverage, at cost

	# of Months	Monthly Amount	Annual Amount
Existing Contract Labor Allowance (10/1/16)	12	23,890	286,680
Percent Increase (Decrease) in US DOL WD Rates & Benefits Allowance			-9.1%
Proposed Contract labor Cost	12	21,710	260,520

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WD 15-5693 (Rev.-7) was first posted on www.wdol.gov on 08/07/2018

REGISTER OF WAGE DETERMINATIONS UNDER THE SERVICE CONTRACT ACT
By direction of the Secretary of Labor

U.S. DEPARTMENT OF LABOR
EMPLOYMENT STANDARDS ADMINISTRATION
WAGE AND HOUR DIVISION
WASHINGTON D.C. 20210

Daniel W. Simms
Director

Division of
Wage Determinations

Wage Determination No.: 2015-5693
Revision No.: 7
Date Of Revision: 07/30/2018

Note: Under Executive Order (EO) 13658, an hourly minimum wage of $10.35 for calendar year 2018 applies to all contracts subject to the Service Contract Act for which the contract is awarded (and any solicitation was issued) on or after January 1, 2015. If this contract is covered by the EO, the contractor must pay all workers in any classification listed on this wage determination at least $10.35 per hour (or the applicable wage rate listed on this wage determination, if it is higher) for all hours spent performing on the contract in calendar year 2018. The EO minimum wage rate will be adjusted annually. Additional information on contractor requirements and worker protections under the EO is available at www.dol.gov/whd/govcontracts

States: Guam, Northern Marianas, Wake Island

Area: Guam Statewide
Northern Marianas Statewide
Wake Island Statewide

Fringe Benefits Required Follow the Occupational Listing

OCCUPATION CODE - TITLE	FOOTNOTE	RATE
01000 - Administrative Support And Clerical Occupations		
01011 - Accounting Clerk I		13.57
01012 - Accounting Clerk II		15.23
01013 - Accounting Clerk III		17.04
01020 - Administrative Assistant		17.71
01035 - Court Reporter		17.22
01041 - Customer Service Representative I		10.89
01042 - Customer Service Representative II		12.25
01043 - Customer Service Representative III		13.37
01051 - Data Entry Operator I		12.15
01052 - Data Entry Operator II		13.25
01060 - Dispatcher, Motor Vehicle		14.37
01070 - Document Preparation Clerk		13.71
01090 - Duplicating Machine Operator		13.71
01111 - General Clerk I		10.29
01112 - General Clerk II		11.28
01113 - General Clerk III		12.32
01120 - Housing Referral Assistant		19.20
01141 - Messenger Courier		11.16
01191 - Order Clerk I		12.57
01192 - Order Clerk II		13.71
01261 - Personnel Assistant (Employment) I		15.57
01262 - Personnel Assistant (Employment) II		17.25
01263 - Personnel Assistant (Employment) III		19.22
01270 - Production Control Clerk		20.08
01290 - Rental Clerk		11.10
01300 - Scheduler, Maintenance		15.39
01311 - Secretary I		15.39
01312 - Secretary II		17.22
01313 - Secretary III		19.20
01320 - Service Order Dispatcher		12.73
01410 - Supply Technician		17.71

01420 - Survey Worker	15.26
01460 - Switchboard Operator/Receptionist	9.67
01531 - Travel Clerk I	12.77
01532 - Travel Clerk II	13.83
01533 - Travel Clerk III	14.78
01611 - Word Processor I	13.48
01612 - Word Processor II	15.13
01613 - Word Processor III	16.92
05000 - Automotive Service Occupations	
05005 - Automobile Body Repairer, Fiberglass	13.58
05010 - Automotive Electrician	13.06
05040 - Automotive Glass Installer	12.10
05070 - Automotive Worker	12.10
05110 - Mobile Equipment Servicer	10.27
05130 - Motor Equipment Metal Mechanic	13.71
05160 - Motor Equipment Metal Worker	12.10
05190 - Motor Vehicle Mechanic	13.71
05220 - Motor Vehicle Mechanic Helper	10.12
05250 - Motor Vehicle Upholstery Worker	12.10
05280 - Motor Vehicle Wrecker	12.10
05310 - Painter, Automotive	12.87
05340 - Radiator Repair Specialist	12.10
05370 - Tire Repairer	10.40
05400 - Transmission Repair Specialist	13.58
07000 - Food Preparation And Service Occupations	
07010 - Baker	10.47
07041 - Cook I	10.88
07042 - Cook II	12.63
07070 - Dishwasher	9.04
07130 - Food Service Worker	9.31
07210 - Meat Cutter	11.86
07260 - Waiter/Waitress	9.12
09000 - Furniture Maintenance And Repair Occupations	
09010 - Electrostatic Spray Painter	16.21
09040 - Furniture Handler	9.87
09080 - Furniture Refinisher	16.21
09090 - Furniture Refinisher Helper	11.97
09110 - Furniture Repairer, Minor	14.11
09130 - Upholsterer	16.21
11000 - General Services And Support Occupations	
11030 - Cleaner, Vehicles	9.13
11060 - Elevator Operator	9.13
11090 - Gardener	12.58
11122 - Housekeeping Aide	9.23
11150 - Janitor	9.23
11210 - Laborer, Grounds Maintenance	9.50
11240 - Maid or Houseman	9.13
11260 - Pruner	8.51
11270 - Tractor Operator	11.51
11330 - Trail Maintenance Worker	9.50
11360 - Window Cleaner	10.31
12000 - Health Occupations	
12010 - Ambulance Driver	17.77
12011 - Breath Alcohol Technician	17.77
12012 - Certified Occupational Therapist Assistant	24.38
12015 - Certified Physical Therapist Assistant	24.38
12020 - Dental Assistant	14.21
12025 - Dental Hygienist	32.84
12030 - EKG Technician	23.96
12035 - Electroneurodiagnostic Technologist	23.96
12040 - Emergency Medical Technician	17.77
12071 - Licensed Practical Nurse I	15.88
12072 - Licensed Practical Nurse II	17.77
12073 - Licensed Practical Nurse III	19.81
12100 - Medical Assistant	11.54

12130 - Medical Laboratory Technician		17.11
12160 - Medical Record Clerk		12.37
12190 - Medical Record Technician		17.77
12195 - Medical Transcriptionist		15.88
12210 - Nuclear Medicine Technologist		39.04
12221 - Nursing Assistant I		11.03
12222 - Nursing Assistant II		12.43
12223 - Nursing Assistant III		13.54
12224 - Nursing Assistant IV		15.22
12235 - Optical Dispenser		17.77
12236 - Optical Technician		15.88
12250 - Pharmacy Technician		15.49
12280 - Phlebotomist		15.22
12305 - Radiologic Technologist		22.64
12311 - Registered Nurse I		20.70
12312 - Registered Nurse II		25.32
12313 - Registered Nurse II, Specialist		25.32
12314 - Registered Nurse III		30.64
12315 - Registered Nurse III, Anesthetist		30.64
12316 - Registered Nurse IV		36.72
12317 - Scheduler (Drug and Alcohol Testing)		22.01
12320 - Substance Abuse Treatment Counselor		22.01
13000 - Information And Arts Occupations		
13011 - Exhibits Specialist I		19.26
13012 - Exhibits Specialist II		23.86
13013 - Exhibits Specialist III		29.18
13041 - Illustrator I		19.26
13042 - Illustrator II		23.86
13043 - Illustrator III		29.18
13047 - Librarian		26.42
13050 - Library Aide/Clerk		15.33
13054 - Library Information Technology Systems Administrator		23.86
13058 - Library Technician		16.64
13061 - Media Specialist I		17.21
13062 - Media Specialist II		19.26
13063 - Media Specialist III		21.47
13071 - Photographer I		17.06
13072 - Photographer II		19.06
13073 - Photographer III		23.63
13074 - Photographer IV		28.92
13075 - Photographer V		35.00
13090 - Technical Order Library Clerk		17.04
13110 - Video Teleconference Technician		17.18
14000 - Information Technology Occupations		
14041 - Computer Operator I		15.71
14042 - Computer Operator II		16.26
14043 - Computer Operator III		18.13
14044 - Computer Operator IV		20.14
14045 - Computer Operator V		22.31
14071 - Computer Programmer I	(see 1)	15.73
14072 - Computer Programmer II	(see 1)	19.50
14073 - Computer Programmer III	(see 1)	23.84
14074 - Computer Programmer IV	(see 1)	
14101 - Computer Systems Analyst I	(see 1)	24.23
14102 - Computer Systems Analyst II	(see 1)	
14103 - Computer Systems Analyst III	(see 1)	
14150 - Peripheral Equipment Operator		15.71
14160 - Personal Computer Support Technician		20.14
14170 - System Support Specialist		21.24
15000 - Instructional Occupations		
15010 - Aircrew Training Devices Instructor (Non-Rated)		24.23
15020 - Aircrew Training Devices Instructor (Rated)		29.32
15030 - Air Crew Training Devices Instructor (Pilot)		33.30
15050 - Computer Based Training Specialist / Instructor		24.23

15060 - Educational Technologist	25.10
15070 - Flight Instructor (Pilot)	33.30
15080 - Graphic Artist	20.47
15085 - Maintenance Test Pilot, Fixed, Jet/Prop	32.74
15086 - Maintenance Test Pilot, Rotary Wing	32.74
15088 - Non-Maintenance Test/Co-Pilot	32.74
15090 - Technical Instructor	17.65
15095 - Technical Instructor/Course Developer	21.58
15110 - Test Proctor	13.87
15120 - Tutor	13.87
16000 - Laundry, Dry-Cleaning, Pressing And Related Occupations	
16010 - Assembler	9.78
16030 - Counter Attendant	9.78
16040 - Dry Cleaner	11.30
16070 - Finisher, Flatwork, Machine	9.78
16090 - Presser, Hand	9.78
16110 - Presser, Machine, Drycleaning	9.78
16130 - Presser, Machine, Shirts	9.78
16160 - Presser, Machine, Wearing Apparel, Laundry	9.78
16190 - Sewing Machine Operator	11.94
16220 - Tailor	12.44
16250 - Washer, Machine	10.24
19000 - Machine Tool Operation And Repair Occupations	
19010 - Machine-Tool Operator (Tool Room)	16.21
19040 - Tool And Die Maker	20.37
21000 - Materials Handling And Packing Occupations	
21020 - Forklift Operator	13.96
21030 - Material Coordinator	20.08
21040 - Material Expediter	20.08
21050 - Material Handling Laborer	11.37
21071 - Order Filler	9.66
21080 - Production Line Worker (Food Processing)	13.96
21110 - Shipping Packer	13.33
21130 - Shipping/Receiving Clerk	13.33
21140 - Store Worker I	14.21
21150 - Stock Clerk	19.94
21210 - Tools And Parts Attendant	13.96
21410 - Warehouse Specialist	13.96
23000 - Mechanics And Maintenance And Repair Occupations	
23010 - Aerospace Structural Welder	20.69
23019 - Aircraft Logs and Records Technician	16.09
23021 - Aircraft Mechanic I	19.70
23022 - Aircraft Mechanic II	20.69
23023 - Aircraft Mechanic III	21.74
23040 - Aircraft Mechanic Helper	13.70
23050 - Aircraft, Painter	18.50
23060 - Aircraft Servicer	16.09
23070 - Aircraft Survival Flight Equipment Technician	18.50
23080 - Aircraft Worker	17.38
23091 - Aircrew Life Support Equipment (ALSE) Mechanic I	17.38
23092 - Aircrew Life Support Equipment (ALSE) Mechanic II	19.70
23110 - Appliance Mechanic	16.21
23120 - Bicycle Repairer	12.96
23125 - Cable Splicer	19.59
23130 - Carpenter, Maintenance	14.47
23140 - Carpet Layer	15.16
23160 - Electrician, Maintenance	17.86
23181 - Electronics Technician Maintenance I	15.16
23182 - Electronics Technician Maintenance II	16.21
23183 - Electronics Technician Maintenance III	18.31
23260 - Fabric Worker	14.11
23290 - Fire Alarm System Mechanic	15.43
23310 - Fire Extinguisher Repairer	13.06

23311 - Fuel Distribution System Mechanic	17.26
23312 - Fuel Distribution System Operator	13.06
23370 - General Maintenance Worker	11.96
23380 - Ground Support Equipment Mechanic	19.70
23381 - Ground Support Equipment Servicer	16.09
23382 - Ground Support Equipment Worker	17.38
23391 - Gunsmith I	13.06
23392 - Gunsmith II	15.16
23393 - Gunsmith III	17.26
23410 - Heating, Ventilation And Air-Conditioning Mechanic	16.58
23411 - Heating, Ventilation And Air Contidioning Mechanic (Research Facility)	17.63
23430 - Heavy Equipment Mechanic	17.39
23440 - Heavy Equipment Operator	16.21
23460 - Instrument Mechanic	17.26
23465 - Laboratory/Shelter Mechanic	16.21
23470 - Laborer	11.37
23510 - Locksmith	16.21
23530 - Machinery Maintenance Mechanic	21.03
23550 - Machinist, Maintenance	17.26
23580 - Maintenance Trades Helper	10.23
23591 - Metrology Technician I	17.26
23592 - Metrology Technician II	18.35
23593 - Metrology Technician III	19.43
23640 - Millwright	17.26
23710 - Office Appliance Repairer	16.21
23760 - Painter, Maintenance	13.95
23790 - Pipefitter, Maintenance	17.52
23810 - Plumber, Maintenance	16.45
23820 - Pneudraulic Systems Mechanic	17.26
23850 - Rigger	17.26
23870 - Scale Mechanic	15.16
23890 - Sheet-Metal Worker, Maintenance	15.37
23910 - Small Engine Mechanic	15.16
23931 - Telecommunications Mechanic I	19.01
23932 - Telecommunications Mechanic II	19.76
23950 - Telephone Lineman	18.24
23960 - Welder, Combination, Maintenance	17.82
23965 - Well Driller	17.26
23970 - Woodcraft Worker	17.26
23980 - Woodworker	13.06
24000 - Personal Needs Occupations	
24550 - Case Manager	14.16
24570 - Child Care Attendant	10.09
24580 - Child Care Center Clerk	12.58
24610 - Chore Aide	10.38
24620 - Family Readiness And Support Services Coordinator	14.16
24630 - Homemaker	16.12
25000 - Plant And System Operations Occupations	
25010 - Boiler Tender	17.26
25040 - Sewage Plant Operator	19.28
25070 - Stationary Engineer	17.26
25190 - Ventilation Equipment Tender	11.97
25210 - Water Treatment Plant Operator	19.28
27000 - Protective Service Occupations	
27004 - Alarm Monitor	10.90
27007 - Baggage Inspector	9.13
27008 - Corrections Officer	12.05
27010 - Court Security Officer	12.05
27030 - Detection Dog Handler	10.90
27040 - Detention Officer	12.05
27070 - Firefighter	12.05
27101 - Guard I	9.13

27102 - Guard II		10.90
27131 - Police Officer I		12.05
27132 - Police Officer II		13.40
28000 - Recreation Occupations		
28041 - Carnival Equipment Operator		12.37
28042 - Carnival Equipment Repairer		13.42
28043 - Carnival Worker		9.14
28210 - Gate Attendant/Gate Tender		13.18
28310 - Lifeguard		11.01
28350 - Park Attendant (Aide)		14.74
28510 - Recreation Aide/Health Facility Attendant		10.76
28515 - Recreation Specialist		18.26
28630 - Sports Official		11.74
28690 - Swimming Pool Operator		17.71
29000 - Stevedoring/Longshoremen Occupational Services		
29010 - Blocker And Bracer		20.23
29020 - Hatch Tender		20.23
29030 - Line Handler		20.23
29041 - Stevedore I		18.85
29042 - Stevedore II		21.64
30000 - Technical Occupations		
30010 - Air Traffic Control Specialist, Center (HFO)	(see 2)	38.15
30011 - Air Traffic Control Specialist, Station (HFO)	(see 2)	26.30
30012 - Air Traffic Control Specialist, Terminal (HFO)	(see 2)	28.97
30021 - Archeological Technician I		17.49
30022 - Archeological Technician II		19.56
30023 - Archeological Technician III		24.21
30030 - Cartographic Technician		23.18
30040 - Civil Engineering Technician		21.93
30051 - Cryogenic Technician I		24.12
30052 - Cryogenic Technician II		26.63
30061 - Drafter/CAD Operator I		17.49
30062 - Drafter/CAD Operator II		19.56
30063 - Drafter/CAD Operator III		20.74
30064 - Drafter/CAD Operator IV		24.21
30081 - Engineering Technician I		14.62
30082 - Engineering Technician II		16.41
30083 - Engineering Technician III		18.36
30084 - Engineering Technician IV		22.34
30085 - Engineering Technician V		27.83
30086 - Engineering Technician VI		33.66
30090 - Environmental Technician		21.78
30095 - Evidence Control Specialist		21.78
30210 - Laboratory Technician		20.74
30221 - Latent Fingerprint Technician I		24.12
30222 - Latent Fingerprint Technician II		26.63
30240 - Mathematical Technician		23.34
30361 - Paralegal/Legal Assistant I		19.44
30362 - Paralegal/Legal Assistant II		23.68
30363 - Paralegal/Legal Assistant III		28.99
30364 - Paralegal/Legal Assistant IV		33.88
30375 - Petroleum Supply Specialist		26.63
30390 - Photo-Optics Technician		21.93
30395 - Radiation Control Technician		26.63
30461 - Technical Writer I		22.17
30462 - Technical Writer II		27.10
30463 - Technical Writer III		32.79
30491 - Unexploded Ordnance (UXO) Technician I		24.24
30492 - Unexploded Ordnance (UXO) Technician II		29.33
30493 - Unexploded Ordnance (UXO) Technician III		35.16
30494 - Unexploded (UXO) Safety Escort		24.24
30495 - Unexploded (UXO) Sweep Personnel		24.24
30501 - Weather Forecaster I		24.12
30502 - Weather Forecaster II		29.34
30620 - Weather Observer, Combined Upper Air Or	(see 2)	20.74

Surface Programs		
30621 - Weather Observer, Senior	(see 2)	23.00
31000 - Transportation/Mobile Equipment Operation Occupations		
31010 - Airplane Pilot		29.33
31020 - Bus Aide		8.15
31030 - Bus Driver		9.69
31043 - Driver Courier		8.97
31260 - Parking and Lot Attendant		8.93
31290 - Shuttle Bus Driver		9.99
31310 - Taxi Driver		9.43
31361 - Truckdriver, Light		9.78
31362 - Truckdriver, Medium		11.61
31363 - Truckdriver, Heavy		13.89
31364 - Truckdriver, Tractor-Trailer		13.89
99000 - Miscellaneous Occupations		
99020 - Cabin Safety Specialist		14.30
99030 - Cashier		9.12
99050 - Desk Clerk		9.70
99095 - Embalmer		24.24
99130 - Flight Follower		24.24
99251 - Laboratory Animal Caretaker I		21.62
99252 - Laboratory Animal Caretaker II		22.67
99260 - Marketing Analyst		20.09
99310 - Mortician		24.24
99410 - Pest Controller		14.61
99510 - Photofinishing Worker		12.74
99710 - Recycling Laborer		13.02
99711 - Recycling Specialist		19.69
99730 - Refuse Collector		12.39
99810 - Sales Clerk		9.46
99820 - School Crossing Guard		16.14
99830 - Survey Party Chief		21.65
99831 - Surveying Aide		12.31
99832 - Surveying Technician		16.00
99840 - Vending Machine Attendant		21.84
99841 - Vending Machine Repairer		27.71
99842 - Vending Machine Repairer Helper		21.84

Note: Executive Order (EO) 13706, Establishing Paid Sick Leave for Federal Contractors, applies to all contracts subject to the Service Contract Act for which the contract is awarded (and any solicitation was issued) on or after January 1, 2017. If this contract is covered by the EO, the contractor must provide employees with 1 hour of paid sick leave for every 30 hours they work, up to 56 hours of paid sick leave each year. Employees must be permitted to use paid sick leave for their own illness, injury or other health-related needs, including preventive care; to assist a family member (or person who is like family to the employee) who is ill, injured, or has other health-related needs, including preventive care; or for reasons resulting from, or to assist a family member (or person who is like family to the employee) who is the victim of, domestic violence, sexual assault, or stalking. Additional information on contractor requirements and worker protections under the EO is available at www.dol.gov/whd/govcontracts.

ALL OCCUPATIONS LISTED ABOVE RECEIVE THE FOLLOWING BENEFITS:

HEALTH & WELFARE: $4.48 per hour or $179.20 per week or $776.53 per month

HEALTH & WELFARE EO 13706: $4.18 per hour, or $167.20 per week, or $724.53 per month*

*This rate is to be used only when compensating employees for performance on an SCA-covered contract also covered by EO 13706, Establishing Paid Sick Leave for Federal

Contractors. A contractor may not receive credit toward its SCA obligations for any paid sick leave provided pursuant to EO 13706.

VACATION: 2 weeks paid vacation after 1 year of service with a contractor or successor; and 4 weeks after 3 years. Length of service includes the whole span of continuous service with the present contractor or successor, wherever employed, and with the predecessor contractors in the performance of similar work at the same Federal facility. (Reg. 29 CFR 4.173)

HOLIDAYS: A minimum of ten paid holidays per year: New Year's Day, Martin Luther King Jr.'s Birthday, Washington's Birthday, Memorial Day, Independence Day, Labor Day, Columbus Day, Veterans' Day, Thanksgiving Day, and Christmas Day. (A contractor may substitute for any of the named holidays another day off with pay in accordance with a plan communicated to the employees involved.) (See 29 CFR 4.174)

THE OCCUPATIONS WHICH HAVE NUMBERED FOOTNOTES IN PARENTHESES RECEIVE THE FOLLOWING:

1) COMPUTER EMPLOYEES: Under the SCA at section 8(b), this wage determination does not apply to any employee who individually qualifies as a bona fide executive, administrative, or professional employee as defined in 29 C.F.R. Part 541. Because most Computer System Analysts and Computer Programmers who are compensated at a rate not less than $27.63 (or on a salary or fee basis at a rate not less than $455 per week) an hour would likely qualify as exempt computer professionals, (29 C.F.R. 541. 400) wage rates may not be listed on this wage determination for all occupations within those job families. In addition, because this wage determination may not list a wage rate for some or all occupations within those job families if the survey data indicates that the prevailing wage rate for the occupation equals or exceeds $27.63 per hour conformances may be necessary for certain nonexempt employees. For example, if an individual employee is nonexempt but nevertheless performs duties within the scope of one of the Computer Systems Analyst or Computer Programmer occupations for which this wage determination does not specify an SCA wage rate, then the wage rate for that employee must be conformed in accordance with the conformance procedures described in the conformance note included on this wage determination.

Additionally, because job titles vary widely and change quickly in the computer industry, job titles are not determinative of the application of the computer professional exemption. Therefore, the exemption applies only to computer employees who satisfy the compensation requirements and whose primary duty consists of:
(1) The application of systems analysis techniques and procedures, including consulting with users, to determine hardware, software or system functional specifications;
(2) The design, development, documentation, analysis, creation, testing or modification of computer systems or programs, including prototypes, based on and related to user or system design specifications;
(3) The design, documentation, testing, creation or modification of computer programs related to machine operating systems; or
(4) A combination of the aforementioned duties, the performance of which requires the same level of skills. (29 C.F.R. 541.400).

2) AIR TRAFFIC CONTROLLERS AND WEATHER OBSERVERS - NIGHT PAY & SUNDAY PAY: If you work at night as part of a regular tour of duty, you will earn a night differential and receive an additional 10% of basic pay for any hours worked between 6pm and 6am. If you are a full-time employed (40 hours a week) and Sunday is part of your regularly scheduled workweek, you are paid at your rate of basic pay plus a Sunday premium of 25% of your basic rate for each hour of Sunday work which is not overtime (i.e. occasional work on Sunday outside the normal tour of duty is considered overtime work).

** HAZARDOUS PAY DIFFERENTIAL **

An 8 percent differential is applicable to employees employed in a position that

represents a high degree of hazard when working with or in close proximity to ordnance, explosives, and incendiary materials. This includes work such as screening, blending, dying, mixing, and pressing of sensitive ordnance, explosives, and pyrotechnic compositions such as lead azide, black powder and photoflash powder. All dry-house activities involving propellants or explosives. Demilitarization, modification, renovation, demolition, and maintenance operations on sensitive ordnance, explosives and incendiary materials. All operations involving re-grading and cleaning of artillery ranges.

A 4 percent differential is applicable to employees employed in a position that represents a low degree of hazard when working with, or in close proximity to ordnance, (or employees possibly adjacent to) explosives and incendiary materials which involves potential injury such as laceration of hands, face, or arms of the employee engaged in the operation, irritation of the skin, minor burns and the like; minimal damage to immediate or adjacent work area or equipment being used. All operations involving, unloading, storage, and hauling of ordnance, explosive, and incendiary ordnance material other than small arms ammunition. These differentials are only applicable to work that has been specifically designated by the agency for ordnance, explosives, and incendiary material differential pay.

** UNIFORM ALLOWANCE **

If employees are required to wear uniforms in the performance of this contract (either by the terms of the Government contract, by the employer, by the state or local law, etc.), the cost of furnishing such uniforms and maintaining (by laundering or dry cleaning) such uniforms is an expense that may not be borne by an employee where such cost reduces the hourly rate below that required by the wage determination. The Department of Labor will accept payment in accordance with the following standards as compliance:

The contractor or subcontractor is required to furnish all employees with an adequate number of uniforms without cost or to reimburse employees for the actual cost of the uniforms. In addition, where uniform cleaning and maintenance is made the responsibility of the employee, all contractors and subcontractors subject to this wage determination shall (in the absence of a bona fide collective bargaining agreement providing for a different amount, or the furnishing of contrary affirmative proof as to the actual cost), reimburse all employees for such cleaning and maintenance at a rate of $3.35 per week (or $.67 cents per day). However, in those instances where the uniforms furnished are made of "wash and wear" materials, may be routinely washed and dried with other personal garments, and do not require any special treatment such as dry cleaning, daily washing, or commercial laundering in order to meet the cleanliness or appearance standards set by the terms of the Government contract, by the contractor, by law, or by the nature of the work, there is no requirement that employees be reimbursed for uniform maintenance costs.

** SERVICE CONTRACT ACT DIRECTORY OF OCCUPATIONS **

The duties of employees under job titles listed are those described in the "Service Contract Act Directory of Occupations", Fifth Edition (Revision 1), dated September 2015, unless otherwise indicated.

** REQUEST FOR AUTHORIZATION OF ADDITIONAL CLASSIFICATION AND WAGE RATE, Standard Form 1444 (SF-1444) **

Conformance Process:

The contracting officer shall require that any class of service employee which is not listed herein and which is to be employed under the contract (i.e., the work to be performed is not performed by any classification listed in the wage determination), be classified by the contractor so as to provide a reasonable relationship (i.e., appropriate level of skill comparison) between such unlisted classifications and the classifications listed in the wage determination (See 29 CFR 4.6(b)(2)(i)). Such conforming procedures shall be initiated by the contractor prior to the performance of contract work by such unlisted class(es) of employees (See 29 CFR 4.6(b)(2)(ii)). The Wage and Hour Division shall make a final

determination of conformed classification, wage rate, and/or fringe benefits which shall be paid to all employees performing in the classification from the first day of work on which contract work is performed by them in the classification. Failure to pay such unlisted employees the compensation agreed upon by the interested parties and/or fully determined by the Wage and Hour Division retroactive to the date such class of employees commenced contract work shall be a violation of the Act and this contract. (See 29 CFR 4.6(b)(2)(v)). When multiple wage determinations are included in a contract, a separate SF-1444 should be prepared for each wage determination to which a class(es) is to be conformed.

The process for preparing a conformance request is as follows:

1) When preparing the bid, the contractor identifies the need for a conformed occupation(s) and computes a proposed rate(s).

2) After contract award, the contractor prepares a written report listing in order the proposed classification title(s), a Federal grade equivalency (FGE) for each proposed classification(s), job description(s), and rationale for proposed wage rate(s), including information regarding the agreement or disagreement of the authorized representative of the employees involved, or where there is no authorized representative, the employees themselves. This report should be submitted to the contracting officer no later than 30 days after such unlisted class(es) of employees performs any contract work.

3) The contracting officer reviews the proposed action and promptly submits a report of the action, together with the agency's recommendations and pertinent information including the position of the contractor and the employees, to the U.S. Department of Labor, Wage and Hour Division, for review (See 29 CFR 4.6(b)(2)(ii)).

4) Within 30 days of receipt, the Wage and Hour Division approves, modifies, or disapproves the action via transmittal to the agency contracting officer, or notifies the contracting officer that additional time will be required to process the request.

5) The contracting officer transmits the Wage and Hour Division's decision to the contractor.

6) Each affected employee shall be furnished by the contractor with a written copy of such determination or it shall be posted as a part of the wage determination (See 29 CFR 4.6(b)(2)(iii)).

Information required by the Regulations must be submitted on SF-1444 or bond paper.

When preparing a conformance request, the "Service Contract Act Directory of Occupations" should be used to compare job definitions to ensure that duties requested are not performed by a classification already listed in the wage determination. Remember, it is not the job title, but the required tasks that determine whether a class is included in an established wage determination. Conformances may not be used to artificially split, combine, or subdivide classifications listed in the wage determination (See 29 CFR 4.152(c)(1)).

GUAM ACCOUNTANCY ENDOWMENT FUND
Standing Committee Meeting
March 7, 2019

AGENDA

I. CALL TO ORDER
- Introduction of committee members/attendees

II. PREVIOUS MEETING MINUTES REVIEW
- May 5, 2018 – included with 2018 Summer Program Review

III. ENDOWMENT FUND UPDATE
- Management Changes
- Budgeted contributions
- Fundraising plans/efforts

IV. 2018 SUMMER PROGRAM REVIEW
- Timing and Courses Taught
- Logistics: Travel, Housing, Local Transportation, etc.
- Budgeting and Financing
- CPE for public

V. 2019 PROGRAM PLANS
- Course Topics and Faculty Recruitment Planning
- Course Resources, Approvals
- CPE event for local public
- Logistics: Travel, Housing, Local Transportation, etc.
  - SBPA Single Point of Contact (SPOC)
  - Facility inspection checklist
  - Cell phone provision
- Budgeting and Financing

VI. OTHER BUSINESS

VII. ADJOURNMENT

Visiting Professor Candidate	Availability	Area of Expertise	Base University
Dr. Billy Morehad	Summers	Advanced Accounting, Financial Accounting Reporting (FAR) Review	Mississippi College
Dr. Mark Morgan	Summers	Fraud Examination, Audit Review (AUD)	Mississippi College
Dr. Ray Johnson	Concentrated Summer Session; Spring 2020	Auditing Review (AUD), undergraduate case or capstone course	Portland State University
Marilyn Johnson		Intro to Financial Accounting. *Has taught: Intro to Accounting, Intro to Business, HRM, Management Fundamentals, Marketing, Sales, Administrative Office Management*	Portland State University
Dr. Judith Kamnikar	2-5 weeks per course; intersted in short time frame courses.	Advanced Financial Accounting. *Has taught: Managerial Accounting, Advanced Accounting, Principles of Financial Accounting, Advanced Financial Accounting, Intermediate Accounting I and II, Financial and Managerial Accounting for Government Managers, Governmental and Non Profit Accounting, Financial Reporting and Budgeting, Governmental Auditing and Internal Controls, Financial Accounting Integrated Business Concepts, Financial Accounting Theory*	Auburn University Montgomery (Retired 2015?)
Dr. Edward Kamnikar	2-5 weeks per course; intersted in short time frame courses.	Not interested in teaching CPA review courses. Auditing, Income Tax Accounting, Principles of Managerial Accounting. *Has taught: Principles of Accounting; Taxes for Individuals (non majors); Individual Taxes; Corporate and Partnership Taxation; Cost Accounting; Managerial Accounting (both graduate and undergraduate); Fund Accounting; Auditing; Advanced Auditing (graduate); Governmental Finance and Administration (graduate); Internal Auditing; International Accounting (graduate).*	Troy State University (Retired 2012?)
Dr. Ruben Davila	June, July and first week in August	Forensic Accounting or other supplementary courses (i.e., Corporate Governance, etc).	USC, Leventhal School of Accounting
Dr. Brigida Octavio	May to August 2019 (no interest/demand for this period)	Financial Accounting (Introductory and Intermediate), Managerial Accounting, Cost Accounting, Statistics for Business, and Financial Management. *Has taught: Financial Accounting and Reporting 1 & 2, Managerial Accounting, Financial Management and Business Statistics, both at undergraduate and graduate programs*	Adamson University (Manila, PI)

Finakpó/Summer 2019 Semester (Session A: June 3-July 5); (Session B: June 10-July 27); (Session C: July 8-August 10)									
Term	Section Name	Course Title	Location	Days	Time	Room	Enrollment Cap	Faculty	Credit
		Auditing Review (AUD)						Johnson, R.	3
		Accounting/Business Case or Capstone Course						Johnson, R.	

Faunchánan/Fall 2019 Semester (August 19-December 22)									
Term	Section Name	Course Title	Location	Days	Time	Room	Enrollment Cap	Faculty	Credit

Fañomnakan/Spring 2020 Semester (January 21-May 24)									
Term	Section Name	Course Title	Location	Days	Time	Room	Enrollment Cap	Faculty	Credit

Asset Growth

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

	QTD 12/31/2018 3/15/2019	YTD 12/31/2018 3/15/2019	Inception 11/12/2015 3/15/2019
Beginning Market Value	**$2,050,922.21**	**$2,050,922.21**	**$668,085.07**
Contributions/ Withdrawals Fees →	($5,819.71)	($5,819.71)	$1,207,537.23
Ending Market Value	**$2,217,859.46**	**$2,217,859.46**	**$2,217,859.46**
Investment Results	$172,756.96	$172,756.96	$342,237.16

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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.

January 31 to February 28, 2019

RAYMOND JAMES®

UOGEF - Board of Accountancy Account Summary

Account No. 58101932 **Closing Value $2,198,882.65**

UOG ENDOWMENT FOUNDATION
303 UNIVERSITY DR
MANGILAO GU 96913-1800030

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

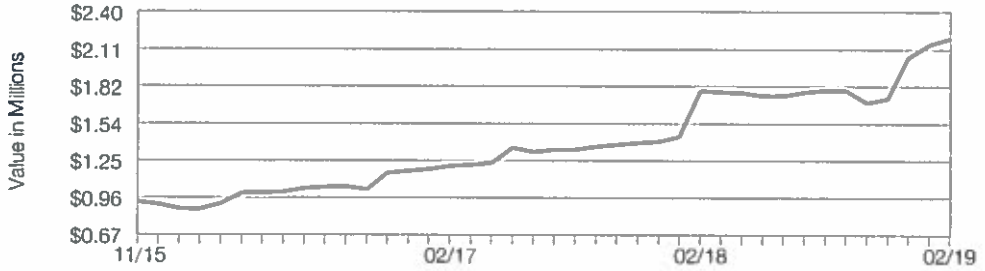
		This Statement		Year to Date
Beginning Balance	$	**2,152,308.23**	$	**2,050,922.23**
Deposits	$	0.00	$	0.00
Income	$	1,499.30	$	2,500.46
Withdrawals	$	0.00	$	0.00
Expenses	$	20.28	$	(5,842.12)
Change in Value	$	45,054.84	$	151,302.08
Ending Balance	$	**2,198,882.65**	$	**2,198,882.65**

Time-Weighted Performance

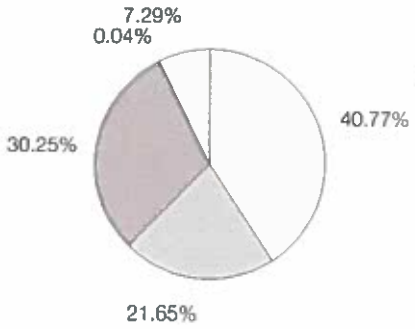
See Understanding Your Statement for important information about these calculations.

Performance Inception 11/12/15	YTD	2018	2017
	7.21%	(5.38)%	13.94%

Value Over Time



Asset Allocation Analysis



		Value	Percentage
US Equities	$	896,011.48	40.77%
Non-US Equities	$	476,210.03	21.65%
Fixed Income	$	665,277.81	30.25%
Real Estate & Tangibles	$	-	-
Alternative Investments	$	-	-
Non-classified	$	989.17	0.04%
Cash & Cash Alternatives*	$	160,394.16	7.29%

*Not all Cash & Cash Alternatives are liquid; $116,335.59 is embedded in investment products

Morningstar asset allocation information is as of 02/27/2019 (mutual funds & annuities) and 02/20/2019 (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%	$352.46
Goldman Sachs Bank USA	$44,058.57		
Raymond James Bank Deposit Program Total	**$44,058.57**		**$352.46**

Your bank priority state: NA

Participating banks recently added: NexBank 03/01/2019; Texas Capital Bank 03/01/2019

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

Cash & Cash Alternatives Total	**$44,058.57**		**$352.46**

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)	6,056.397	$111,932.53	$118,230.63	$19.090	**$115,616.62**			$3,684.09 3.29%	$(2,614.01) (2.21)%
AMERICAN MUTUAL FUND CLASS F2 - AMERICAN FUNDS N/L (AMRFX)	4,833.553	$167,710.35	$189,204.93	$40.380	**$195,178.87**	2.12%	$4,132.69	$27,468.52 16.38%	$5,973.94 3.16%
DODGE & COX INCOME FUND N/L (DODIX)	13,508.040	$170,806.07	$182,912.42	$13.520	**$182,628.70**	2.94%	$5,376.20	$11,822.63 6.92%	$(283.72) (0.16)%
EUROPACIFIC GROWTH FUND CLASS F2 - AMERICAN FUNDS N/L (AEPFX)	5,697.173	$249,823.49	$276,800.87	$49.810	**$283,776.19**	1.51%	$4,278.58	$33,952.70 13.59%	$6,975.32 2.52%
CLEARBRIDGE AGGRESSIVE GROWTH FUND CLASS I N/L (SAGYX)	493.809	$85,211.38	$103,299.84	$201.340	**$99,423.50**	0.49%	$484.92	$14,212.12 16.68%	$(3,876.34) (3.75)%

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)	8,405.748	$99,757.03	$109,504.66	$16.130	**$135,584.72**	0.59%	$799.39	$35,827.69 35.91%	$26,080.06 23.82%
METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)	17,304.344	$173,412.96	$183,544.62	$10.470	**$181,176.48**	2.77%	$5,018.26	$7,763.52 4.48%	$(2,368.14) (1.29)%
PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)	7,575.081	$72,816.02	$73,732.87	$9.750	**$73,857.04**	2.21%	$1,628.64	$1,041.02 1.43%	$124.17 0.17%
T. ROWE PRICE SMALL CAP VALUE FUND INVESTOR CLASS N/L (PRSVX)	2,459.963	$80,069.85	$108,334.04	$45.890	**$112,887.70**	0.37%	$418.19	$32,817.85 40.99%	$4,553.66 4.20%
WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)	7,351.969	$74,627.03	$77,794.31	$10.250	**$75,357.68**	3.70%	$2,786.40	$730.65 0.98%	$(2,436.63) (3.13)%
Open-End Funds Total		$1,286,166.71	$1,423,359.19		**$1,455,487.50**	1.71%	$24,923.27	$169,320.79	$32,128.31
Mutual Funds Total			**$1,423,359.19**		**$1,455,487.50**	**1.71%**	**$24,923.27**		**$32,128.31**

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)	1,985.000		$108.495	$215,361.95	$107.070	**$212,533.95**	2.73%	$5,792.23	(1.31)%	$(2,828.00)
LOT 1	357.000[C]	11/13/2015	$108.565	$38,757.70	$107.070	$38,223.99	2.73%	$1,041.73	(1.38)%	$(533.71)
LOT 2	112.000[C]	11/23/2015	$108.717	$12,176.28	$107.070	$11,991.84	2.73%	$326.82	(1.51)%	$(184.44)
LOT 3	61.000[C]	12/01/2015	$108.700	$6,630.70	$107.070	$6,531.27	2.73%	$178.00	(1.50)%	$(99.43)

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	$107.070	$2,783.82	2.73%	$75.87	(3.35)%	$(96.42)
LOT 5	286.000	08/16/2016	$112.460	$32,163.50	$107.070	$30,622.02	2.73%	$834.55	(4.79)%	$(1,541.48)
LOT 6	107.000	11/02/2016	$111.097	$11,887.35	$107.070	$11,456.49	2.73%	$312.23	(3.62)%	$(430.86)
LOT 7	212.000	05/15/2017	$108.910	$23,088.90	$107.070	$22,698.84	2.73%	$618.62	(1.69)%	$(390.06)
LOT 8	424.000	02/02/2018	$107.290	$45,490.92	$107.070	$45,397.68	2.73%	$1,237.23	(0.20)%	$(93.24)
LOT 9	64.000	02/23/2018	$106.640	$6,824.95	$107.070	$6,852.48	2.73%	$186.75	0.40%	$27.53
LOT 10	336.000	12/10/2018	$105.540	$35,461.41	$107.070	$35,975.52	2.73%	$980.45	1.45%	$514.11
ISHARES TR MIN VOL USA ETF (USMV)	2,669.000		$52.546	$140,244.50	$57.480	**$153,414.12**	1.93%	$2,962.59	9.39%	$13,169.62
LOT 1	1,797.000	11/14/2017	$51.839	$93,155.22	$57.480	$103,291.56	1.93%	$1,994.67	10.88%	$10,136.34
LOT 2	397.000	02/02/2018	$54.110	$21,481.63	$57.480	$22,819.56	1.93%	$440.67	6.23%	$1,337.93
LOT 3	149.000	02/23/2018	$52.479	$7,819.40	$57.480	$8,564.52	1.93%	$165.39	9.53%	$745.12
LOT 4	326.000	12/10/2018	$54.565	$17,788.25	$57.480	$18,738.48	1.93%	$361.86	5.34%	$950.23
ISHARES TR CORE MSCI EAFE (IEFA)	2,769.000		$58.920	$163,149.62	$60.290	**$166,943.01**	3.16%	$5,269.41	2.33%	$3,793.39
LOT 1	557.000[c]	11/13/2015	$54.729	$30,484.11	$60.290	$33,581.53	3.16%	$1,059.97	10.16%	$3,097.42
LOT 2	159.000[c]	11/23/2015	$55.808	$8,873.43	$60.290	$9,586.11	3.16%	$302.58	8.03%	$712.68
LOT 3	86.000[c]	12/01/2015	$56.245	$4,837.07	$60.290	$5,184.94	3.16%	$163.66	7.19%	$347.87
LOT 4	100.000	04/13/2016	$53.889	$5,388.90	$60.290	$6,029.00	3.16%	$190.30	11.88%	$640.10
LOT 5	151.000	11/02/2016	$53.649	$8,101.00	$60.290	$9,103.79	3.16%	$287.35	12.38%	$1,002.79
LOT 6	48.000	05/15/2017	$61.050	$2,930.40	$60.290	$2,893.92	3.16%	$91.34	(1.24)%	$(36.48)
LOT 7	429.000	11/14/2017	$64.469	$27,657.29	$60.290	$25,864.41	3.16%	$816.39	(6.48)%	$(1,792.88)
LOT 8	306.000	02/02/2018	$68.826	$21,060.80	$60.290	$18,448.74	3.16%	$582.32	(12.40)%	$(2,612.06)
LOT 9	116.000	02/23/2018	$66.995	$7,771.42	$60.290	$6,993.64	3.16%	$220.75	(10.01)%	$(777.78)

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 10	817.000	12/10/2018	$56.359	$46,045.20	$60.290	$49,256.93	3.16%	$1,554.75	6.98%	$3,211.73
VANGUARD INDEX FUNDS S&P 500 ETF SHS NEW (VOO)	650.000		$212.266	$137,972.88	$256.070	**$166,445.50**	1.85%	$3,079.05	20.64%	$28,472.62
LOT 1	8.000[c]	11/13/2015	$186.164	$1,489.31	$256.070	$2,048.56	1.85%	$37.90	37.55%	$559.25
LOT 2	140.000[c]	11/23/2015	$191.916	$26,868.24	$256.070	$35,849.80	1.85%	$663.18	33.43%	$8,981.56
LOT 3	85.000[c]	12/01/2015	$192.260	$16,342.10	$256.070	$21,765.95	1.85%	$402.65	33.19%	$5,423.85
LOT 4	66.000	04/13/2016	$189.990	$12,539.34	$256.070	$16,900.62	1.85%	$312.64	34.78%	$4,361.28
LOT 5	94.000	11/02/2016	$193.520	$18,190.87	$256.070	$24,070.58	1.85%	$445.28	32.32%	$5,879.71
LOT 6	32.000	05/15/2017	$220.650	$7,060.80	$256.070	$8,194.24	1.85%	$151.58	16.05%	$1,133.44
LOT 7	76.000	02/02/2018	$256.329	$19,481.00	$256.070	$19,461.32	1.85%	$360.01	(0.10)%	$(19.68)
LOT 8	30.000	02/23/2018	$250.350	$7,510.50	$256.070	$7,682.10	1.85%	$142.11	2.28%	$171.60
LOT 9	119.000	12/10/2018	$239.418	$28,490.72	$256.070	$30,472.33	1.85%	$563.70	6.96%	$1,981.61
Exchange-Traded Funds Total				$656,728.95		**$699,336.58**	2.45%	$17,103.28	6.49%	$42,607.63
Exchange-Traded Products Total				**$656,728.95**		**$699,336.58**	**2.45%**	**$17,103.28**	**6.49%**	**$42,607.63**

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

Portfolio Total $2,198,882.65

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

Log in to Client Access at https://www.raymondjames.com/clientaccess to view additional position details, filter, sort, or download up to 18 months of activity and see available delivery options for account documents.

RAYMOND JAMES®

Your Activity

UOGEF - Board of Accountancy Account No. 58101932

Activity Summary

Income

Type	This Statement	Year to Date
Dividends - Taxable	$1,472.35	$1,472.35
Dividends/Interest - 2018	$0.00	$969.91
Interest at RJ Bank Deposit Program	$26.95	$58.20
Total Income	**$1,499.30**	**$2,500.46**

Expenses

Type	This Statement	Year to Date
Fees	$0.00	$(5,879.62)
Mutual Fund Fee Credit	$20.28	$37.50
Total Expenses	**$20.28**	**$(5,842.12)**

Purchases

Type	This Statement	Year to Date
Reinvests	$(657.78)	$(1,275.57)
Total Purchases	**$(657.78)**	**$(1,275.57)**

Activity Detail

Date	Activity Category	Activity Type	Description (Symbol or CUSIP)	Quantity	Price	Amount	Cash Balance	Additional Detail
			Beginning Balance				$43,478.69	
02/01/2019	Income Purchase	Dividend - Taxable Reinvest	**METROPOLITAN WEST TOTAL RETURN BOND FUND CLASS I N/L (MWTIX)**	31.840	$10.48994	$477.15	$43,478.69	$.02762 per share x 17,272.504 shares
02/01/2019	Income Purchase	Dividend - Taxable Reinvest	**PIMCO LOW DURATION FUND CLASS I2 N/L (PLDPX)**	13.972	$9.74019	$194.42	$43,478.69	$.02571 per share x 7,561.109 shares
02/01/2019	Income Purchase	Dividend - Taxable Reinvest	**WESTERN ASSET TOTAL RETURN UNCONSTRAINED FUND CLS I N/L (WAARX)**	18.258	$10.27987	$268.13	$43,478.69	$.03656 per share x 7,333.711 shares
02/07/2019	Income	Dividend - Taxable	**ISHARES TR CORE US AGGBD ET (AGG)**			$532.65	$44,011.34	$.26834 per share x 1,985.000 shares
02/08/2019	Expense	Mutual Fund Fee Credit	**Cash - Mutual Fund Fee Credit**			$20.28	$44,031.62	Mutual fund fee credit
02/28/2019	Income	Interest at RJ Bank Deposit Program	**Raymond James Bank Deposit Program**			$26.95	$44,058.57	

RAYMOND JAMES®

Your Activity (continued)

UOGEF - Board of Accountancy Account No. 58101932

Cash Sweep Activity Recap

Raymond James Bank Deposit Program

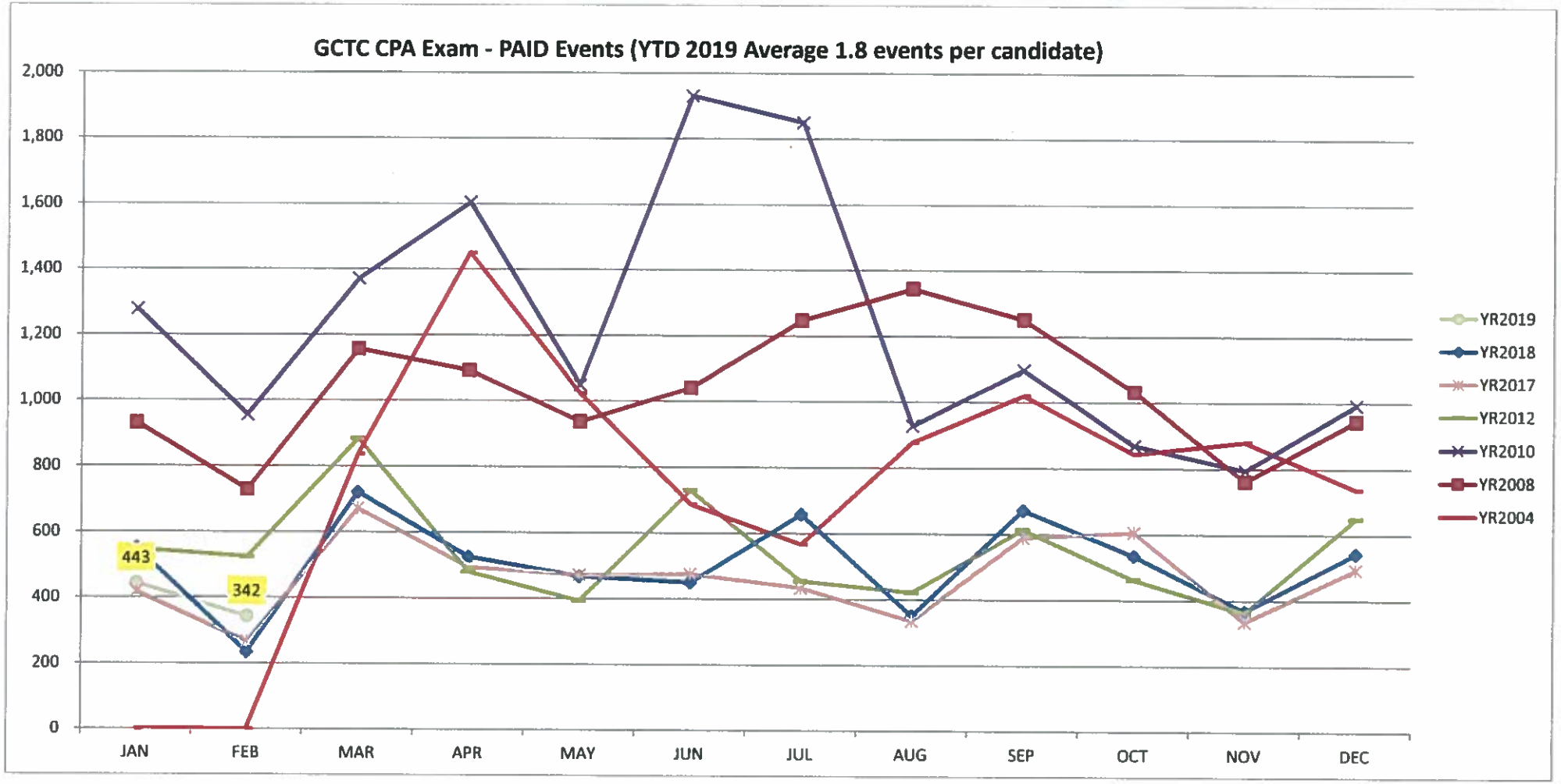
Date	Activity Type	Amount	Balance
01/31/2019	Beginning Balance		$43,196.77
02/01/2019	Transfer To	$281.92	$43,478.69
02/07/2019	Transfer To	$532.65	$44,011.34
02/08/2019	Transfer To	$20.28	$44,031.62
02/28/2019	Interest at RJ Bank Deposit Program	$26.95	$44,058.57

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GUAM BOARD OF ACCOUNTANCY
FY2019 Revenue, Expense and Fund Balance Summary w/History and FY2019 Budget
(Modified Accrual Basis: updated 3/18/2019 dns)

BUDGET CATEGORY Description	NOTES	FY2015 Actual	FY2016 Actual	FY2017 Actual	FY2018 Actual	FY2019 Actual YTD 2/28/2019	FY2019 Approved Budget
REVENUES SUMMARY							
Exam Application Fees		89,750	120,900	126,450	152,500	72,825	110,000
Guam Computer Test Center Administration Fees		411,320	518,185	444,500	420,560	156,030	450,000
Certification Fees		60,725	100,750	128,100	138,725	66,375	95,000
Individual Licensing Fees		119,425	138,350	173,375	205,700	17,875	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	7,668	0
TOTAL REVENUES		**703,657**	**895,937**	**896,095**	**945,491**	**320,773**	**830,000**
220 Travel		0	0	0	0	0	0
230 Contractual							
Administrative Services Contract		290,245	292,273	299,186	304,984	126,009	314,280
Legal Services Contract		0	0	0	0	0	0
Copier Services		4,301	5,638	6,572	8,438	3,728	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	9,945	24,000
240 Supplies		11,363	14,426	18,788	19,865	6,654	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	5,028	18,000
Postage		14,322	28,365	33,810	46,998	1,582	32,000
Training		0	5,014	0	0	0	10,000
Notices/Compliance Investigations/Others		2,882	2,672	1,010	610	203	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**	**553,149**	**789,780**
NET EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES		**334,090**	**395,043**	**281,272**	**105,526**	**(232,376)**	**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**	**1,595,415**	**1,868,011**
Consisting of:							
Cash - Bank of Guam (established FY2008)		**521,899**	**644,962**	**954,983**	**1,059,598**	**845,393**	
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**	**23,940**	
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**	**1,595,415**	
Restricted Fund Balance		**1,045,950**	**1,070,000**	**1,108,000**	**1,141,000**	**1,190,000**	
Unrestricted Fund Balance		**0**	**370,993**	**614,265**	**686,791**	**405,415**	

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.



3/18/2019 - 9:22 PM